



Islamorada, Village of Islands

SPECIAL CALL VILLAGE COUNCIL MEETING BUDGET HEARING # 1

September 5, 2024 - 5:01 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. AGENDA: Requests for Deletion / Emergency Additions**
- IV. REPORTS, PRESENTATIONS AND ANNOUNCEMENTS**
- V. PUBLIC COMMENT**
(This is general public comment. It provides an opportunity for the public to speak about matters not scheduled elsewhere on the agenda. The mayor opens public comment on agenda items throughout the meeting.)
- VI. RESOLUTIONS**
 - A. Resolution Adopting a Tentative Millage Rate for Fiscal Year 2024-2025 ()**
A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING RESOLUTION NO. 24-07-64; ADOPTING A TENTATIVE MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE
 - B. Resolution Adopting the Tentative Budget for Fiscal Year 2024-2025 ()**
A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, PROVIDING FOR ADOPTION OF THE TENTATIVE BUDGET OF THE VILLAGE FOR THE FISCAL YEAR 2024-2025, COMMENCING ON OCTOBER 1, 2024, AND ENDING ON SEPTEMBER 30, 2025; AUTHORIZING EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; PROVIDING FOR BUDGETARY CONTROL; PROVIDING FOR PERSONNEL AUTHORIZATION; PROVIDING FOR GIFTS AND

GRANTS; PROVIDING FOR AMENDMENTS; PROVIDING FOR ENCUMBRANCES; PROVIDING FOR ISSUANCE OF CHECKS; PROVIDING FOR POST AUDIT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

VII. MOTIONS

VIII. MAYOR / COUNCIL COMMUNICATIONS

IX. VILLAGE ATTORNEY / VILLAGE MANAGER COMMUNICATIONS

X. ADJOURNMENT

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:
Date: September 5, 2024
SUBJECT: Resolution Adopting a Tentative Millage Rate for Fiscal Year 2024-2025

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. Reso_FY24_25 Tentative Millage_090524

RESOLUTION NO. 24-

**A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA,
VILLAGE OF ISLANDS, FLORIDA, AMENDING RESOLUTION NO.
24-07-64; ADOPTING A TENTATIVE MILLAGE RATE FOR THE
FISCAL YEAR COMMENCING OCTOBER 1, 2024 THROUGH
SEPTEMBER 30, 2025, PURSUANT TO SECTION 200.065,
FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, pursuant to Section 200.065, Florida Statutes, the Village Council of Islamorada, Village of Islands, Florida (the "Village"), determined a proposed millage rate for Fiscal Year 2024-2025, as set forth in Resolution No. 24-07-64 adopted on July 9, 2024; and

WHEREAS, the provisions of Section 200.065(2)(c), Florida Statutes, require that a municipality re-compute the proposed millage rate and adopt a tentative millage rate within eighty (80) days of certification of taxable value; and

WHEREAS, the Village Council held a public hearing on September 5, 2024 to consider any adjustment of its proposed millage levy and to consider an operating budget for the Fiscal Year 2024-2025, beginning October 1, 2024 through September 30, 2025 ("FY 24-25"), in accordance with the provisions of Section 200.065, Florida Statutes.

**NOW THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF ISLAMORADA,
VILLAGE OF ISLANDS, FLORIDA, AS FOLLOWS:**

Section 1. **Recitals.** The above recitals are true and correct and incorporated into this Resolution by this reference.

Section 2. **Adopting a Tentative Millage Rate.** The Village Council of Islamorada, Village of Islands, hereby resolves that the proposed millage rate on all taxable assessed property value for Fiscal Year 2024-2025 as set forth in Resolution No. 24-07-64 is hereby recomputed and

tentatively established at 2.6500 mills, which represents \$2.65 for each thousand dollars of taxable assessed property value (for the tax year commencing from and after January 1, 2024); and that the tentative millage rate of 2.6500 represents a 4.54% increase or .1203 mills above the rolled-back rate, which is 2.5297.

Section 3. **Effective Date.** This Resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED this 5th day of September 2024 at _____ PM.

Motion to adopt by _____, seconded by _____.

ISLAMORADA, VILLAGE OF ISLANDS
FINAL VOTE AT ADOPTION

Mayor Joseph B. Pinder III	_____
Vice Mayor Sharon Mahoney	_____
Councilman Mark Gregg	_____
Councilwoman Elizabeth Jolin	_____
Councilman Henry Rosenthal	_____

JOSEPH B. PINDER III, MAYOR

ATTEST:

MARNE MCGRATH, VILLAGE CLERK

APPROVED AS TO FORM AND LEGALITY
FOR THE USE AND BENEFIT OF ISLAMORADA,
VILLAGE OF ISLANDS:

JOHN J. QUICK, INTERIM VILLAGE ATTORNEY



Council Communication

To: Mayor and Village Council
From:
Date: September 5, 2024
SUBJECT: Resolution Adopting the Tentative Budget for Fiscal Year 2024-2025

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. Reso_FY24-25 Tentative Budget_090524
2. Proposed Budget First Public Hearing 09.05.24 REVISION 2

RESOLUTION NO. 24-

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, PROVIDING FOR ADOPTION OF THE TENTATIVE BUDGET OF THE VILLAGE FOR THE FISCAL YEAR 2024-2025, COMMENCING ON OCTOBER 1, 2024, AND ENDING ON SEPTEMBER 30, 2025; AUTHORIZING EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; PROVIDING FOR BUDGETARY CONTROL; PROVIDING FOR PERSONNEL AUTHORIZATION; PROVIDING FOR GIFTS AND GRANTS; PROVIDING FOR AMENDMENTS; PROVIDING FOR ENCUMBRANCES; PROVIDING FOR ISSUANCE OF CHECKS; PROVIDING FOR POST AUDIT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

NOW THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AS FOLLOWS:

Section 1. Budget Approved and Adopted. The tentative budget of Islamorada, Village of Islands (the "Village") for the fiscal year 2024-2025 beginning on October 1, 2024, and ending September 30, 2025, (the "Budget") was considered at a public hearing and is hereby approved and adopted. A copy of the Tentative Budget of the Village is attached as Exhibit "A" and incorporated by this reference.

Section 2. Expenditure of Funds Appropriated in the Budget Authorized. Funds appropriated in the Budget may be expended by and with the approval of the Village Manager in accordance with the provisions of the Charter and applicable law. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with the Village Charter.

Section 3. Budgetary Control. The Budget establishes an initial limitation on expenditures by department or category total. The total sum allocated to each department, category, or line item for operating and capital expenses may be increased or decreased by the Village Manager in accordance with the provisions of this Resolution and the Village Charter.

Section 4. Personnel Authorization. The Budget enumerates all authorized budgeted positions for appointment by the Village Council or Village Manager. The Village Manager may add or delete positions provided that any additions shall not increase the Village's total budgeted funds for fiscal year 2024-2025.

Section 5. Grants and Gifts. When the Village receives monies from any source, be it private or governmental, by Grant, Gift, or otherwise, to which there is attached as a condition of acceptance any limitation regarding the use or expenditures of the monies received, the funds so received need not be shown in the Budget nor shall said Budget be subject to amendment of expenditures as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Budget, and the integrity of the monies received by the Village under Grants or Gifts, all monies received as contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon the Gift or Grant.

Section 6. Amendments. Upon the passage and adoption of this Budget, if the Village Manager determines that a department, category, or line item will exceed its original allocation, the Village Manager is authorized and directed to modify any department or category total or line item

of the Budget so long as the modification does not exceed the Village's total budgeted funds for fiscal year 2024-2025. The Village Manager shall prepare a Resolution amending the Budget to reflect such department, category, or line item reallocation for presentation to the Village Council each quarter of the fiscal year.

Section 7. Encumbrances. All outstanding encumbrances on September 30, 2024, shall lapse at that time, and any lapsed capital outlay encumbrances shall be re-appropriated into the fiscal year budget starting on October 1, 2024.

Section 8. Checks Issued. Checks issued from or withdrawals made from accounts maintained by the Village in public depositories shall be signed as provided by resolution or ordinance of the Council.

Section 9. Post Audit Provided. The Village Council provides for annual post audits of the Village's financial accounts. The Village Manager is authorized to take all steps necessary to cause such post audit to be made by a certified public accountant or firm of such accountants in accordance with applicable law.

Section 10. Severability. The provisions of this Resolution are declared to be severable and if any section, sentence, clause or phrase of this Resolution shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Resolution but they shall remain in effect, it being the legislative intent that this Resolution shall stand notwithstanding the invalidity of any part.

Section 11. Effective Date. This Resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED this 5th day of September 2024 at _____ PM.

Motion to adopt by _____, seconded by _____.

FINAL VOTE AT ADOPTION

ISLAMORADA, VILLAGE OF ISLANDS

Mayor Joseph B. Pinder III _____

Vice Mayor Sharon Mahoney _____

Councilman Mark Gregg _____

Councilwoman Elizabeth Jolin _____

Councilman Henry Rosenthal _____

JOSEPH B. PINDER III, MAYOR

ATTEST:

MARNE MCGRATH, VILLAGE CLERK

APPROVED AS TO FORM AND LEGALITY
FOR THE USE AND BENEFIT OF ISLAMORADA,
VILLAGE OF ISLANDS:

JOHN J. QUICK, INTERIM VILLAGE ATTORNEY

TAB 1

PERSONNEL

- Full-Time Equivalents and New Position Requests**
 - Staff Compensation**
 - Fire Rescue CBA**
- COLA History & Survey**

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	-
	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	8.00	(1.00)
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)
Fire Rescue				
	Fire Chief	1.00	1.00	-
	Assistant Fire Chief	1.00	1.00	-
	Administrative Assistant	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	43.15	-

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 (Security)	1.00	1.00	-
Facility & Recreation Attendant	2.00	3.00	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

114.25 114.25 -

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	137.50	1.00
	Full-Time	123.50	124.50	1.00
	Part-Time	13.00	13.00	-
		136.50	137.50	1.00
	Sheriff's Contract Personnel	18.00	18.00	-
		154.50	155.50	1.00

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 5.00%	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus Longevity Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation (without insurance benefits)
GENERAL FUND											
General Government											
Village Manager (#001-0300)											
Village Manager	R Cole	20	200,000.00	-	200,000.00	48,000.00	-	12,832.40	34.52%	69,040.00	329,872.40
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
			526,561.47	16,328.07	551,458.03	50,500.00	-	39,910.19		117,284.48	759,152.70
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
Prinicipal 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
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
			716,466.46	35,823.32	765,311.14	10,000.00	-	59,311.30		105,674.91	940,297.35
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 Meulenberg	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
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
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
			2,954,811.54	65,435.74	3,036,226.92	581,942.06	16,172.00	331,397.32		1,358,211.92	6,021,600.36

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)		
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-Díaz	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

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)
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			-	-	-	47,500.00	-	3,633.75	13.63%	6,474.25	57,608.00
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	224,165.00	-	88,333.32		140,055.66	1,383,072.90
GENERAL FUND TOTAL			7,009,643.06	249,789.67	7,328,819.29	1,032,107.06	16,172.00	681,175.06		2,001,610.27	11,795,858.65
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

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)		
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 Hufstetter		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
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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			\$ 8,527,672.22	\$ 318,441.13	\$ 9,026,508.95	\$ 1,102,107.06	\$ 16,172.00	\$ 816,330.49		\$ 2,240,652.50	\$ 13,937,745.97
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

			October 1 Increase													
Position Effective 10/1/2022	Years in Service @	Years In Service on Anniversary Date	Annual Wages @ 9/30/2024	Increase @ 10/1/2024	Mid-Year Increase	Annual Wages @ 10/1/2024	Kelly Day Wages	Overtime	Fire Incentives	Fire Longevity Bonus	TOTAL ANNUAL WAGES	FICA & Medicare (FICA Limit \$147,000)	Pension Contribution Amount	TOTAL COMPENSATION		
10/1/2024			General Increase: 0.0%		PLUS STEP		446.00								32.79%	
Fire Rescue (#001-0900)																
1	Captain II	17.63	18	\$ 121,048.51	\$ 6,052.43	\$ -	\$ 127,100.94	\$ 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	9.43	9	\$ 105,644.46	\$ 5,282.22	\$ -	\$ 110,926.68	\$ 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	16.44	16	\$ 96,046.77	\$ -	\$ 398.59	\$ 96,445.36	\$ 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	10.91	11	\$ 80,310.75	\$ 4,015.54	\$ -	\$ 84,326.29	\$ 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	10.00	10	\$ 83,863.30	\$ 4,193.16	\$ -	\$ 88,056.46	\$ 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	8.60	9	\$ 84,096.25	\$ 4,204.81	\$ -	\$ 88,301.06	\$ 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	7.95	8	\$ 81,941.43	\$ 4,097.07	\$ -	\$ 86,038.50	\$ 2,836.51	\$ 19,766.94	\$ 4,800.12	\$ -	\$ 113,442.08	\$ 8,678.32	\$ 37,197.66	\$ 159,318.05	
8	Lieutenant II	4.85	5	\$ 79,961.32	\$ -	\$ 3,498.31	\$ 83,459.63	\$ 2,751.49	\$ 19,174.46	\$ 10,500.10	\$ -	\$ 115,885.68	\$ 8,865.25	\$ 37,998.92	\$ 162,749.85	
9	Lieutenant II	5.93	6	\$ 79,961.32	\$ -	\$ 1,999.03	\$ 81,960.36	\$ 2,702.06	\$ 18,830.01	\$ 5,280.06	\$ -	\$ 108,772.49	\$ 8,321.10	\$ 35,666.50	\$ 152,760.08	
10	Paramedic III	17.63	18	\$ 84,736.87	\$ 2,118.42	\$ -	\$ 86,855.29	\$ 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	10.91	11	\$ 76,303.95	\$ 1,907.60	\$ -	\$ 78,211.55	\$ 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	10.89	11	\$ 74,603.39	\$ 1,865.08	\$ -	\$ 76,468.48	\$ 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	8.81	9	\$ 75,476.97	\$ 1,886.92	\$ -	\$ 77,363.89	\$ 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	7.95	8	\$ 73,176.55	\$ 1,829.41	\$ -	\$ 75,005.96	\$ 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	7.92	8	\$ 72,827.12	\$ 1,820.68	\$ -	\$ 74,647.80	\$ 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	7.26	8	\$ 72,856.24	\$ 1,821.41	\$ -	\$ 74,677.64	\$ 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	5.85	6	\$ 67,614.78	\$ 1,690.37	\$ -	\$ 69,305.15	\$ 2,284.85	\$ 15,922.53	\$ 5,060.12	\$ -	\$ 92,572.65	\$ 7,081.81	\$ 30,354.57	\$ 130,009.04	
18	Paramedic I	2.84	3	\$ 60,160.27	\$ -	\$ 1,248.33	\$ 61,408.59	\$ 2,087.78	\$ 14,108.34	\$ -	\$ -	\$ 77,604.71	\$ 5,936.76	\$ 25,446.58	\$ 108,988.06	
19	Paramedic I	2.84	3	\$ 60,160.27	\$ 1,504.01	\$ 1,279.53	\$ 62,943.81	\$ 2,075.13	\$ 14,461.05	\$ 6,800.04	\$ -	\$ 86,280.02	\$ 6,600.42	\$ 28,291.22	\$ 121,171.66	
20	Paramedic I	2.84	3	\$ 60,160.27	\$ 1,504.01	\$ 1,279.53	\$ 62,943.81	\$ 2,075.13	\$ 14,461.05	\$ -	\$ -	\$ 79,479.98	\$ 6,080.22	\$ 26,061.49	\$ 111,621.68	
21	Paramedic I	3.28	4	\$ 60,160.27	\$ 1,504.01	\$ 1,279.53	\$ 62,943.81	\$ 2,075.13	\$ 14,461.05	\$ 2,400.06	\$ -	\$ 81,880.04	\$ 6,263.82	\$ 26,848.47	\$ 114,992.33	
22	Paramedic II	2.84	3	\$ 61,703.58	\$ -	\$ 1,280.35	\$ 62,983.93	\$ 2,076.45	\$ 14,470.26	\$ 5,699.98	\$ -	\$ 85,230.63	\$ 6,520.14	\$ 27,947.12	\$ 119,697.90	
23	Paramedic II	2.84	3	\$ 61,674.47	\$ -	\$ 1,279.75	\$ 62,954.21	\$ 2,075.47	\$ 14,463.44	\$ 4,800.12	\$ -	\$ 84,293.24	\$ 6,448.43	\$ 27,639.75	\$ 118,381.42	
24	Paramedic II	2.84	3	\$ 61,674.47	\$ -	\$ 1,279.75	\$ 62,954.21	\$ 2,075.47	\$ 14,463.44	\$ -	\$ -	\$ 79,493.12	\$ 6,081.22	\$ 26,065.79	\$ 111,640.13	
25	Paramedic II	2.37	3	\$ 61,703.58	\$ -	\$ 578.47	\$ 62,282.06	\$ 2,053.31	\$ 14,309.01	\$ 2,400.06	\$ -	\$ 81,044.44	\$ 6,199.90	\$ 26,574.47	\$ 113,818.81	
26	Paramedic II	2.37	3	\$ 61,703.58	\$ -	\$ 578.47	\$ 62,282.06	\$ 2,053.31	\$ 14,309.01	\$ 4,800.12	\$ -	\$ 83,444.50	\$ 6,383.50	\$ 27,361.45	\$ 117,189.45	
27	EMT	19.33	20	\$ 78,243.29	\$ -	\$ 78,243.29	\$ 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	3.38	4	\$ 57,306.59	\$ -	\$ 57,306.59	\$ 1,889.28	\$ 13,165.92	\$ 3,700.06	\$ -	\$ 76,061.85	\$ 5,818.73	\$ 24,940.68	\$ 106,821.26		
29	EMT	2.45	3	\$ 57,277.47	\$ -	\$ 57,277.47	\$ 1,888.32	\$ 13,159.23	\$ 5,260.06	\$ -	\$ 77,585.08	\$ 5,935.26	\$ 25,440.15	\$ 108,960.48		
30	EMT	2.37	3	\$ 57,306.59	\$ -	\$ 57,306.59	\$ 1,889.28	\$ 13,165.92	\$ 4,800.12	\$ -	\$ 77,161.91	\$ 5,902.89	\$ 25,301.39	\$ 108,366.18		
31	EMT	2.02	2	\$ 57,306.59	\$ -	\$ 57,306.59	\$ 1,889.28	\$ 13,165.92	\$ 7,660.12	\$ -	\$ 80,021.91	\$ 6,121.68	\$ 26,239.18	\$ 112,382.76		
32	EMT	1.98	2	\$ 57,277.47	\$ -	\$ 57,277.47	\$ 1,888.32	\$ 13,159.23	\$ -	\$ -	\$ 72,325.02	\$ 5,532.86	\$ 23,715.37	\$ 101,573.25		
33	EMT	0.58	1	\$ 53,550.21	\$ -	\$ 53,550.21	\$ 1,765.44	\$ 12,302.91	\$ -	\$ -	\$ 67,618.56	\$ 5,172.82	\$ 22,172.13	\$ 94,963.50		
34	EMT	0.58	1	\$ 53,550.21	\$ -	\$ 53,550.21	\$ 1,765.44	\$ 12,302.91	\$ -	\$ -	\$ 67,618.56	\$ 5,172.82	\$ 22,172.13	\$ 94,963.50		
35	EMT	0.58	1	\$ 53,550.21	\$ -	\$ 53,550.21	\$ 1,765.44	\$ 12,302.91	\$ -	\$ -	\$ 67,618.56	\$ 5,172.82	\$ 22,172.13	\$ 94,963.50		
36	EMT	0.31	1	\$ 53,550.21	\$ -	\$ 53,550.21	\$ 1,765.44	\$ 12,302.91	\$ -	\$ -	\$ 67,618.56	\$ 5,172.82	\$ 22,172.13	\$ 94,963.50		
37	EMT	0.58	1	\$ 53,550.21	\$ -	\$ 53,550.21	\$ 1,765.44	\$ 12,302.91	\$ -	\$ -	\$ 67,618.56	\$ 5,172.82	\$ 22,172.13	\$ 94,963.50		
38	Logistics Officer	17.73	18	\$ 70,928.00	\$ -	\$ 70,928.00	\$ -	\$ 22,812.90	\$ 6,200.00	\$ 2,106.00	\$ 102,046.90	\$ 7,806.59	\$ 33,461.18	\$ 143,314.67		
				\$ 2,592,039.76	\$ 47,297.15	\$ 15,979.64	\$ 2,655,316.56	\$ 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	

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>	<u>2018</u>
Cost of Living Adjustments per Social Security Administration, effective January 1		3.2%	8.70%	5.90%	1.30%	1.60%	2.80%	2.00%
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%	3.50%
2nd quarter of each year (June 30)		3.5%	6.90%	9.10%	5.40%	0.73%	1.20%	4.20%
	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>	<u>2018-2019</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%	3.50%
Approved Personnel Raises, effective October 1								
Currently earning \$100,000+		5%	7.00%	6.00%	3.00%	1.50%	2.00%	2.00%
Currently earning < \$100,000		5%	7.00%	7.00%	5.00%	1.50%	2.00%	2.00%
								+Bonuses up to 1.5%

FY 24/25 PRELIMINARY SALARY INCREASES

Municipality	Projected COLA	Maximum Merit	Maximum Increase	Comments
Bonita Fire	3.50%	-	3.50%	
Charlotte County	-	5.00%	5.00%	
Children's Services Council of Palm Beach County	-	5.00%	5.00%	
City of Fellsmere	3.00%	-	3.00%	
City of Hallandale Beach	3.00%	2.50%	5.50%	
City of Indian Harbour Beach	2.50%	2.50%	5.00%	
City of Lake Worth Beach	3.00%	-	3.00%	
City of Marco Island	3.00%	-	3.00%	
City of Miami Springs	3.00%	-	3.00%	
City of Orlando	4.00%	-	4.00%	
City of Pinellas Park	5.00%	-	5.00%	
City of Satellite Beach	5.00%	-	5.00%	
City of St. Augustine	3.00%	2.00%	5.00%	
City of St. Petersburg	3.50%	3.50%	7.00%	
City of Wilton Manors	3.00%	3.00%	6.00%	
Collier County	3.00%	1.50%	4.50%	
Dania Beach	6.00%	-	6.00%	
Fort Myers	2.00%	3.00%	5.00%	
Hollywood	3.00%	-	3.00%	
Lee County	5.00%	-	5.00%	
Long Boat Key	3.50%	4.00%	7.50%	
Miami Dade	4.00%	4.60%	8.60%	
Monroe County	3.40%	1.60%	5.00%	
North Port	2.50%	4.00%	6.50%	
Pinellas County	4.50%	-	4.50%	
Royal Palm Beach	3.50%	5.00%	8.50%	
Seacoast Utility Authority	3.70%	3.00%	6.70%	
Seminole County	4.00%	-	4.00%	
South Miami	6.00%	2.50%	8.50%	
Sunrise	3.00%	2.50%	5.50%	Plus 1% lump sum payment.
Titusville	3.00%	-	3.00%	
Town of Lake Park	2.00%	2.00%	4.00%	
Town of Lantana	3.50%	5.00%	8.50%	
Town of Palm Beach	5.00%	6.00%	11.00%	
AVERAGE	3.60%	3.41%	5.39%	

TAB 2

GENERAL FUND

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

GENERAL FUND

FY 2023-2024 Projection (Summary)

<u>FUND BALANCE, Beginning</u>	<u>10/1/2023</u>
<u>Restricted</u>	
Nonspendable (Prepays & Deposits)	\$ 239,844
Restricted - MCSO Training	68,272
<u>Unrestricted</u>	
Committed for Landscape Mitigation	802,940
Assigned - Hurricane Response	7,506,863
Unassigned	5,524,851
TOTAL	<u>\$ 14,142,770</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		1,521,073
	Personnel	680,976
	Operating	840,096
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>5,887,701</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>			1,862,399
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			2,980,321
TOTAL EXPENDITURES			\$ 22,164,214
REVENUES OVER / (UNDER) EXPENDITURES \$ (108,062)			

<u>FUND BALANCE, Ending</u>		<u>9/30/2024</u>
<i>Restricted</i>		
Nonspendable (<i>Prepays & Deposits</i>)		\$ 239,844
Restricted - MCSO Training		71,952
<i>Unrestricted</i>		
Committed for Landscape Mitigation		830,794
Assigned - Hurricane Response	% of Total FY 24-25	40.00% 7,673,557
Unassigned	Expenditures	27.20% 5,218,562
TOTAL		\$ 14,034,708

Millage Rate Scenarios

	Millage	Resulting Levy	Change in Levy from FY 23-24 Adopted	Percent Change from FY 23-24	Assigned Hurricane Response Balance	Unassigned Fund Balance	*Ending Fund Balance
FY 23-24 Adopted Rate	2.7992	\$ 15,812,465.00					\$ 14,034,708.00
FY 24-25 Millage Scenarios							
Scenario 1A	2.650	\$ 16,738,600.00	\$926,135 incr.	5.86% incr.	\$ 7,506,863.00	\$ 3,151,841.00	\$ 11,902,294.00
Scenario 1B	2.800	\$ 17,686,100.00	\$1,873,635 incr.	11.85% incr.	\$ 7,506,863.00	\$ 4,099,343.00	\$ 12,849,794.00
Scenario 2A	2.650	\$ 16,738,600.00	\$926,135 incr.	5.86% incr.	\$ 8,086,986.00	\$ 4,071,720.00	\$ 13,402,295.00
Scenario 2B	2.800	\$ 17,686,100.00	\$1,873,635 incr.	11.85% incr.	\$ 8,086,986.00	\$ 5,019,220.00	\$ 14,349,795.00
Scenario 3A	2.650	\$ 16,738,600.00	\$926,135 incr.	5.86% incr.	\$ 8,086,986.00	\$ 4,071,720.00	\$ 13,402,295.00
Scenario 3B	2.800	\$ 17,686,100.00	\$1,873,635 incr.	11.85% incr.	\$ 8,086,986.00	\$ 5,019,220.00	\$ 14,349,795.00

Assigned - Hurricane Response Target
(40% of annual recurring operating expenditures)

\$9,086,986

Unassigned Fund Balance Target

\$3,800,000-5,000,000

**Ending fund balance includes all assigned, unassigned, and restricted general funds.*

Tax Implications

Millage	Annual Tax on Median Home	Annual Dollar Change from FY 23-24	Monthly Dollar Change from FY23-24	Annual Percent Change from FY 23-24
	\$ 1,306,059.00			
2.7992	\$ 3,655.92			
2.8000	\$ 3,656.97	\$1.05 incr.	\$0.09 incr.	0.03% incr.
2.6500	\$ 3,461.06	\$194.86 decr.	\$16.24 decr.	5.33% decr.

ISLAMORADA, VILLAGE OF ISLANDS
FY 2024-2025 BUDGET
Millage Rate Summary

Taxable Value = \$ 6,511,790,150

<u>Council Vote Ranges</u>		
Majority (3/5)	2.5297	(Rollback)
Majority (3/5)	2.6500	(Council Suggested)
Unanimous (5/5)	3.0000	(Preliminary)

	<u>Millage Rate</u>	<u>Council Vote Required</u>	<u>% above Rolled-Back Rate</u>	<u>Mills above Rolled- Back Rate</u>	<u>Gross Ad Valorem Taxes</u>	<u>Net Ad Valorem Taxes (Less 3% Prepaid)</u>
Rolled-Back Rate	2.5297	Majority (3/5)	0.00%	0.0000	\$ 16,472,875.54	\$ 15,978,689
Council Suggested	2.6500	Two-Thirds (3/5)	4.76%	0.1203	\$ 17,256,243.90	\$ 16,738,557
Preliminary	3.0000	Two-Thirds (5/5)	18.59%	0.4703	\$ 19,535,370.45	\$ 18,949,309

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

GENERAL FUND

SUMMARY (Suggested Millage =2.6500)

Scenario #1A

FUND BALANCE, Beginning	<u>10/1/2024</u>
Restricted	
Nonspendable (Prepays & Deposits)	\$ 239,844
Restricted - MCSO Training	71,952
Unrestricted	
Committed for Habitat Restoration & Conservation	830,794
Assigned - Hurricane Response	7,673,557
Unassigned	5,218,562
TOTAL	\$ 14,034,708

REVENUES

Taxes	Taxable Value = \$ 6,511,790,150	\$ 17,150,100
	Millage Rate = 2.6500	
	Gross Ad Valorem Taxes 17,256,300	
	Less Early Payment Discount (3%) (517,700)	
	16,738,600	
	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		\$ 25,627,188

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	
Planning & Development Services		1,496,007
	Personnel 1,119,007	
	Operating 377,000	
IT & Communications		837,510
	Personnel 469,310	
	Operating 368,200	

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

GENERAL FUND

SUMMARY (Suggested Millage =2.6500)

Scenario #1A

Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,090,957
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			8,146,656
	Personnel	6,874,156	
	Operating	1,272,500	
	Total Public Safety		11,419,792
Transportation			
Public Works			880,780
	Personnel	1,424,419	
	Operating	(543,639)	
	Total Transportation		880,780
Culture & Recreation			
Parks & Recreation			3,325,936
	Personnel	1,745,536	
	Operating	1,580,400	
	Total Culture & Recreation		3,325,936
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			2,796,002
To Capital Projects Fund - <i>Habitat Restoration & Conservation</i>			-
To Transportation Fund			1,685,208
To Solid Waste Fund - <i>Franchise Fees</i>			255,927
To Debt Service Fund (<i>for 2012 Refunding</i>)			305,000
	Total Transfers Out		5,042,137
	TOTAL EXPENDITURES		\$ 27,759,602
REVENUES OVER / (UNDER) EXPENDITURES			\$ (2,132,414)

FUND BALANCE, Ending

9/30/2025

Restricted

Nonspendable (<i>Prepays & Deposits</i>)		\$	239,844
Restricted - MCSO Training			72,952

Unrestricted

Committed for Habitat Restoration & Conservation			930,794
Assigned - Hurricane Response	% of Total FY 24-25	33.04%	7,506,863
Unassigned	Expenditures	13.87%	3,151,841
TOTAL			\$ 11,902,294

Scenario #1A

Millage Rate: 2.6500

INCLUDED:

- \$3,000,000 land acquisition fund (\$1,500,000 from general fund and \$1,500,000 from discretionary sales surtax)
- Full-time Facility Recreation Attendant \$80,721

EXCLUDED:

- New positions for Village Staff
 - Planner \$138,637
 - Deputy Chief of Training \$177,857
 - Two part-time positions for Facility Recreation Attendant \$50,326
- Pool from discretionary sales surtax \$1,000,000
- Public Works Department Building Design \$500,000
- Village Hall remodel of 2nd floor and bathroom 1st floor \$750,000

FUND BALANCE OUTCOMES

	Target for FY24-25	FY23-24 Projection	Scenario 1A
Unrestricted Fund Balance ¹	Between \$3.8 and \$5.0 million	\$5,218,562	\$3,151,841
Hurricane Reserve ²	\$9,086,986	\$7,673,557	\$7,506,863
Discretionary Sales Surtax ³	\$1.8 million	\$2,894,900	\$2,000,480

Action: Transfer \$1.6 million from hurricane response to unrestricted fund balance.

¹ GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted (excluding committed and assigned) budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Our goal would be at least \$3,800,000. **Scenario 1A does not meet the GFOA standard in unassigned fund balance.**

² Current Village Council direction requires 40% of recurring operating expenses to be set aside for Hurricane Reserves. **Scenario 1A provides the Village with an allocation of 33.04% of recurring annual operating expenses.**

³ Past practices have left a remaining balance between \$1.8 and \$2.0 million in the Discretionary Sales Surtax portion of the Capital Fund budget to account for any discrepancies in project cost projections and/or revenue projections from the state. **Scenario 1A does follow past practices in this regard.**

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

GENERAL FUND

SUMMARY (Suggested Millage =2.800)

Scenario #1B

FUND BALANCE, Beginning	10/1/2024
Restricted	
Nonspendable (Prepays & Deposits)	\$ 239,844
Restricted - MCSO Training	71,952
Unrestricted	
Committed for Habitat Restoration & Conservation	830,794
Assigned - Hurricane Response	7,673,557
Unassigned	5,218,562
TOTAL	<u>\$ 14,034,708</u>

REVENUES

Taxes	Taxable Value = \$ 6,511,790,150	\$ 18,097,600
	Millage Rate = 2.8000	
	Gross Ad Valorem Taxes 18,233,100	
	Less Early Payment Discount (3%) (547,000)	
	<u>17,686,100</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		<u>\$ 26,574,688</u>

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	
Planning & Development Services		1,496,007
Personnel	1,119,007	
Operating	377,000	
IT & Communications		837,510
Personnel	469,310	
Operating	368,200	

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

GENERAL FUND

SUMMARY (Suggested Millage =2.800)

Scenario #1B

Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,090,957
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			8,146,656
	Personnel	6,874,156	
	Operating	1,272,500	
	Total Public Safety		11,419,792
Transportation			
Public Works			880,780
	Personnel	1,424,419	
	Operating	(543,639)	
	Total Transportation		880,780
Culture & Recreation			
Parks & Recreation			3,325,936
	Personnel	1,745,536	
	Operating	1,580,400	
	Total Culture & Recreation		3,325,936
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			2,796,002
To Capital Projects Fund - <i>Habitat Restoration & Conservation</i>			-
To Transportation Fund			1,685,208
To Solid Waste Fund - <i>Franchise Fees</i>			255,927
To Debt Service Fund (<i>for 2012 Refunding</i>)			305,000
	Total Transfers Out		5,042,137
	TOTAL EXPENDITURES		\$ 27,759,602
REVENUES OVER / (UNDER) EXPENDITURES			\$ (1,184,914)

FUND BALANCE, Ending

9/30/2025

Restricted

Nonspendable (<i>Prepays & Deposits</i>)	\$	239,844
Restricted - MCSO Training		72,952

Unrestricted

Committed for Habitat Restoration & Conservation			930,794
Assigned - Hurricane Response	% of Total FY 24-25	33.04%	7,506,863
Unassigned	Expenditures	18.04%	4,099,342
TOTAL			\$ 12,849,794

Scenario #1B

Millage Rate: 2.8000

INCLUDED:

- \$3,000,000 land acquisition fund (\$1,500,000 from general fund and \$1,500,000 from discretionary sales surtax)
- Full-time Facility Recreation Attendant \$80,721

EXCLUDED:

- New positions for Village Staff
 - Planner \$138,637
 - Deputy Chief of Training \$177,857
 - Two part-time positions for Facility Recreation Attendant \$50,326
- Pool from discretionary sales surtax \$1,000,000
- Public Works Department Building Design \$500,000
- Village Hall remodel of 2nd floor and bathroom 1st floor \$750,000

FUND BALANCE OUTCOMES

	Target for FY24-25	FY23-24 Projection	Scenario 1B
Unrestricted Fund Balance ¹	Between \$3.8 and \$5.0 million	\$5,218,562	\$4,099,343
Hurricane Reserve ²	\$9,086,986	\$7,673,557	\$7,506,863
Discretionary Sales Surtax ³	\$1.8 million	\$2,894,900	\$2,000,480

Action: Increased the tax levied by \$947,500 compared to Scenario 1A. Transfer \$1.58 million from hurricane response to unrestricted fund balance.

¹ GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted (excluding committed and assigned) budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Our goal would be at least \$3,800,000. **Scenario 1B does meet the GFOA standard in unassigned fund balance.**

²Current Village Council direction requires 40% of recurring operating expenses to be set aside for Hurricane Reserves. **Scenario 1B provides the Village with an allocation of 33.04% of recurring annual operating expenses.**

³Past practices have left a remaining balance between \$1.8 and \$2.0 million in the Discretionary Sales Surtax portion of the Capital Fund budget to account for any discrepancies in project cost projections and/or revenue projections from the state. **Scenario 1B does follow past practices in this regard.**

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

GENERAL FUND

SUMMARY (Suggested Millage =2.6500)

Scenario #2A

<u>FUND BALANCE, Beginning</u>	<u>10/1/2024</u>
<u>Restricted</u>	
Nonspendable (Prepays & Deposits)	\$ 239,844
Restricted - MCSO Training	71,952
<u>Unrestricted</u>	
Committed for Habitat Restoration & Conservation	830,794
Assigned - Hurricane Response	7,673,557
Unassigned	5,218,562
TOTAL	<u>\$ 14,034,708</u>

REVENUES

Taxes	Taxable Value = \$ 6,511,790,150	\$ 17,150,100
	Millage Rate = 2.6500	
	Gross Ad Valorem Taxes	17,256,300
	Less Early Payment Discount (3%)	(517,700)
		<u>16,738,600</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		<u>\$ 25,627,188</u>

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
Planning & Development Services		1,496,007
	Personnel	1,119,007
	Operating	377,000
IT & Communications		837,510
	Personnel	469,310
	Operating	368,200

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

GENERAL FUND

SUMMARY (Suggested Millage =2.6500)

Scenario #2A

Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,090,957
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			8,146,656
	Personnel	6,874,156	
	Operating	1,272,500	
	Total Public Safety		11,419,792
Transportation			
Public Works			880,780
	Personnel	1,424,419	
	Operating	(543,639)	
	Total Transportation		880,780
Culture & Recreation			
Parks & Recreation			3,325,936
	Personnel	1,745,536	
	Operating	1,580,400	
	Total Culture & Recreation		3,325,936
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			1,296,002
To Capital Projects Fund - <i>Habitat Restoration & Conservation</i>			-
To Transportation Fund			1,685,208
To Solid Waste Fund - <i>Franchise Fees</i>			255,927
To Debt Service Fund (<i>for 2012 Refunding</i>)			305,000
	Total Transfers Out		3,542,137
	TOTAL EXPENDITURES		\$ 26,259,602
	REVENUES OVER / (UNDER) EXPENDITURES		\$ (632,414)

FUND BALANCE, Ending

9/30/2025

Restricted

Nonspendable (<i>Prepays & Deposits</i>)	\$	239,844
Restricted - MCSO Training		72,952

Unrestricted

Committed for Habitat Restoration & Conservation			930,794
Assigned - Hurricane Response	% of Total FY 24-25	35.60%	8,086,986
Unassigned	Expenditures	17.92%	4,071,720
TOTAL			\$ 13,402,295

Scenario #2A

Millage Rate: 2.6500

INCLUDED:

- Reduce the \$1,500,000 land acquisition fund to \$1,000,000 from discretionary sales surtax, and removing the other \$1,500,000 from the general fund
- \$500,000 pool renovation from discretionary sales surtax (reduced from \$1,000,000 as originally proposed)
- Full-time Facility Recreation Attendant \$80,721

EXCLUDED:

- New positions for Village Staff
 - Planner \$138,637
 - Deputy Chief of Training \$177,857
 - Two part-time positions for Facility Recreation Attendant \$50,326
- Public Works Department Building Design \$500,000
- Village Hall remodel of 2nd floor and bathroom 1st floor \$750,000
- \$500,000 towards pool renovation from discretionary sales surtax

FUND BALANCE OUTCOMES

	Target for FY24-25	FY23-24 Projection	Scenario 2A
Unrestricted Fund Balance ¹	Between \$3.8 and \$5.0 million	\$5,218,562	\$4,071,718
Hurricane Reserve ²	\$9,086,986	\$7,673,557	\$8,086,986
Discretionary Sales Surtax ³	\$1.8 million	\$2,894,900	\$3,500,480

Action: Transfer \$1 million from hurricane response to unrestricted fund balance.

¹ GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted (excluding committed and assigned) budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Our goal would be at least \$3,800,000. **Scenario 2A does meet the GFOA standard in unassigned fund balance.**

²Current Village Council direction requires 40% of recurring operating expenses to be set aside for Hurricane Reserves. **Scenario 2A provides the Village with an allocation of 35.60% of recurring annual operating expenses.**

³Past practices have left a remaining balance between \$1.8 and \$2.0 million in the Discretionary Sales Surtax portion of the Capital Fund budget to account for any discrepancies in project cost projections and/or revenue projections from the state. **Scenario 2A does follow past practices in this regard.**

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

GENERAL FUND

SUMMARY (Suggested Millage =2.8000)

Scenario #2B

<u>FUND BALANCE, Beginning</u>	<u>10/1/2024</u>
<u>Restricted</u>	
Nonspendable (Prepays & Deposits)	\$ 239,844
Restricted - MCSO Training	71,952
<u>Unrestricted</u>	
Committed for Habitat Restoration & Conservation	830,794
Assigned - Hurricane Response	7,673,557
Unassigned	5,218,562
TOTAL	<u>\$ 14,034,708</u>

REVENUES

Taxes	Taxable Value = \$ 6,511,790,150	\$ 18,097,600
	Millage Rate = 2.8000	
	Gross Ad Valorem Taxes 18,233,100	
	Less Early Payment Discount (3%) (547,000)	
	<u>17,686,100</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		<u>\$ 26,574,688</u>

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	
Planning & Development Services		1,496,007
Personnel	1,119,007	
Operating	377,000	
IT & Communications		837,510
Personnel	469,310	
Operating	368,200	

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

GENERAL FUND

SUMMARY (Suggested Millage =2.8000)

Scenario #2B

Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,090,957
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			8,146,656
	Personnel	6,874,156	
	Operating	1,272,500	
	Total Public Safety		11,419,792
Transportation			
Public Works			880,780
	Personnel	1,424,419	
	Operating	(543,639)	
	Total Transportation		880,780
Culture & Recreation			
Parks & Recreation			3,325,936
	Personnel	1,745,536	
	Operating	1,580,400	
	Total Culture & Recreation		3,325,936
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			1,296,002
To Capital Projects Fund - <i>Habitat Restoration & Conservation</i>			-
To Transportation Fund			1,685,208
To Solid Waste Fund - <i>Franchise Fees</i>			255,927
To Debt Service Fund (<i>for 2012 Refunding</i>)			305,000
	Total Transfers Out		3,542,137
	TOTAL EXPENDITURES		\$ 26,259,602
REVENUES OVER / (UNDER) EXPENDITURES			\$ 315,086

FUND BALANCE, Ending

9/30/2025

Restricted

Nonspendable (<i>Prepays & Deposits</i>)		\$	239,844
Restricted - MCSO Training			72,952

Unrestricted

Committed for Habitat Restoration & Conservation			930,794
Assigned - Hurricane Response	% of Total FY 24-25	35.60%	8,086,986
Unassigned	Expenditures	22.09%	5,019,220
TOTAL			\$ 14,349,795

Scenario #2B

Millage Rate: 2.800

INCLUDED:

- Reduce the \$1,500,000 land acquisition fund to \$1,000,000 from discretionary sales surtax, and removing the other \$1,500,000 from the general fund
- \$500,000 pool renovation from discretionary sales surtax (reduced from \$1,000,000 as originally proposed)
- Full-time Facility Recreation Attendant \$80,721

EXCLUDED:

- New positions for Village Staff
 - Planner \$138,637
 - Deputy Chief of Training \$177,857
 - Two part-time positions for Facility Recreation Attendant \$50,326
- Public Works Department Building Design \$500,000
- Village Hall remodel of 2nd floor and bathroom 1st floor \$750,000
- \$500,000 towards pool renovation from discretionary sales surtax

FUND BALANCE OUTCOMES

	Target for FY24-25	FY23-24 Projection	Scenario 2A
Unrestricted Fund Balance ¹	Between \$3.8 and \$5.0 million	\$5,218,562	\$5,019,220
Hurricane Reserve ²	\$9,086,986	\$7,673,557	\$8,086,986
Discretionary Sales Surtax ³	\$1.8 million	\$2,894,900	\$3,500,482

Action: Increased the tax levied by \$947,500 compared to Scenario 2A. Transfer \$1 million from hurricane response to unrestricted fund balance.

¹ GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted (excluding committed and assigned) budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Our goal would be at least \$3,800,000. **Scenario 2B does meet the GFOA standard in unassigned fund balance.**

² Current Village Council direction requires 40% of recurring operating expenses to be set aside for Hurricane Reserves. **Scenario 2B provides the Village with an allocation of 35.60% of recurring annual operating expenses.**

³ Past practices have left a remaining balance between \$1.8 and \$2.0 million in the Discretionary Sales Surtax portion of the Capital Fund budget to account for any discrepancies in project cost projections and/or revenue projections from the state. **Scenario 2B does follow past practices in this regard.**

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

GENERAL FUND

SUMMARY (Suggested Millage =2.6500)

Scenario #3A

<u>FUND BALANCE, Beginning</u>	<u>10/1/2024</u>
<u>Restricted</u>	
Nonspendable (Prepays & Deposits)	\$ 239,844
Restricted - MCSO Training	71,952
<u>Unrestricted</u>	
Committed for Habitat Restoration & Conservation	830,794
Assigned - Hurricane Response	7,673,557
Unassigned	5,218,562
TOTAL	<u>\$ 14,034,708</u>

REVENUES

Taxes	Taxable Value = \$ 6,511,790,150	\$ 17,150,100
	Millage Rate = 2.6500	
	Gross Ad Valorem Taxes	17,256,300
	Less Early Payment Discount (3%)	(517,700)
		<u>16,738,600</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		<u>\$ 25,627,188</u>

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	
Planning & Development Services		1,496,007
Personnel	1,119,007	
Operating	377,000	
IT & Communications		837,510
Personnel	469,310	
Operating	368,200	

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

GENERAL FUND

SUMMARY (Suggested Millage =2.6500)

Scenario #3A

Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,090,957
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			8,146,656
	Personnel	6,874,156	
	Operating	1,272,500	
	Total Public Safety		11,419,792
Transportation			
Public Works			880,780
	Personnel	1,424,419	
	Operating	(543,639)	
	Total Transportation		880,780
Culture & Recreation			
Parks & Recreation			3,325,936
	Personnel	1,745,536	
	Operating	1,580,400	
	Total Culture & Recreation		3,325,936
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			1,296,002
To Capital Projects Fund - <i>Habitat Restoration & Conservation</i>			-
To Transportation Fund			1,685,208
To Solid Waste Fund - <i>Franchise Fees</i>			255,927
To Debt Service Fund (<i>for 2012 Refunding</i>)			305,000
	Total Transfers Out		3,542,137
	TOTAL EXPENDITURES		\$ 26,259,602
REVENUES OVER / (UNDER) EXPENDITURES			\$ (632,414)

FUND BALANCE, Ending

9/30/2025

Restricted

Nonspendable (<i>Prepays & Deposits</i>)		\$	239,844
Restricted - MCSO Training			72,952

Unrestricted

Committed for Habitat Restoration & Conservation			930,794
Assigned - Hurricane Response	% of Total FY 24-25	35.60%	8,086,986
Unassigned	Expenditures	17.92%	4,071,720
TOTAL			\$ 13,402,295

Scenario #3A

Millage Rate: 2.6500

INCLUDED:

- Pool renovation of \$1,000,000 from discretionary sales surtax.
- Full-time Facility Recreation Attendant \$80,721

EXCLUDED:

- New positions for Village Staff
 - Planner \$138,637
 - Deputy Chief of Training \$177,857
 - Two part-time positions for Facility Recreation Attendant \$50,326
- Land acquisition of \$3,000,000
- Public Works Department Building Design \$500,000
- Village Hall remodel of 2nd floor and bathroom 1st floor \$750,000

FUND BALANCE OUTCOMES

	Target for FY24-25	FY23-24 Projection	Scenario 3A
Unrestricted Fund Balance ¹	Between \$3.8 and \$5.0 million	\$5,218,562	\$4,071,720
Hurricane Reserve ²	\$9,086,986	\$7,673,557	\$8,086,986
Discretionary Sales Surtax ³	\$1.8 million	\$2,894,900	\$4,000,480

Action: Transfer \$1 million from hurricane response to unrestricted fund balance.

¹ GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted (excluding committed and assigned) budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Our goal would be at least \$3,800,000. **Scenario 3A does meet the GFOA standard in unassigned fund balance.**

² Current Village Council direction requires 40% of recurring operating expenses to be set aside for Hurricane Reserves. **Scenario 3A provides the Village with an allocation of 35.60% of recurring annual operating expenses.**

³ Past practices have left a remaining balance between \$1.8 and \$2.0 million in the Discretionary Sales Surtax portion of the Capital Fund budget to account for any discrepancies in project cost projections and/or revenue projections from the state. **Scenario 3A does follow past practices in this regard.**

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

GENERAL FUND

SUMMARY (Suggested Millage =2.8000)

Scenario #3B

<u>FUND BALANCE, Beginning</u>	<u>10/1/2024</u>
<u>Restricted</u>	
Nonspendable (Prepays & Deposits)	\$ 239,844
Restricted - MCSO Training	71,952
<u>Unrestricted</u>	
Committed for Habitat Restoration & Conservation	830,794
Assigned - Hurricane Response	7,673,557
Unassigned	5,218,562
TOTAL	<u>\$ 14,034,708</u>

REVENUES

Taxes	Taxable Value = \$ 6,511,790,150	\$ 18,097,600
	Millage Rate = 2.8000	
	Gross Ad Valorem Taxes 18,233,100	
	Less Early Payment Discount (3%) (547,000)	
	<u>17,686,100</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		<u>\$ 26,574,688</u>

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	
Planning & Development Services		1,496,007
Personnel	1,119,007	
Operating	377,000	
IT & Communications		837,510
Personnel	469,310	
Operating	368,200	

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

GENERAL FUND

SUMMARY (Suggested Millage =2.8000)

Scenario #3B

Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,090,957
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			8,146,656
	Personnel	6,874,156	
	Operating	1,272,500	
	Total Public Safety		11,419,792
Transportation			
Public Works			880,780
	Personnel	1,424,419	
	Operating	(543,639)	
	Total Transportation		880,780
Culture & Recreation			
Parks & Recreation			3,325,936
	Personnel	1,745,536	
	Operating	1,580,400	
	Total Culture & Recreation		3,325,936
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			1,296,002
To Capital Projects Fund - <i>Habitat Restoration & Conservation</i>			-
To Transportation Fund			1,685,208
To Solid Waste Fund - <i>Franchise Fees</i>			255,927
To Debt Service Fund (<i>for 2012 Refunding</i>)			305,000
	Total Transfers Out		3,542,137
	TOTAL EXPENDITURES		\$ 26,259,602
REVENUES OVER / (UNDER) EXPENDITURES			\$ 315,086

FUND BALANCE, Ending

9/30/2025

Restricted

Nonspendable (<i>Prepays & Deposits</i>)	\$	239,844
Restricted - MCSO Training		72,952

Unrestricted

Committed for Habitat Restoration & Conservation			930,794
Assigned - Hurricane Response	% of Total FY 24-25	35.60%	8,086,986
Unassigned	Expenditures	22.09%	5,019,220
TOTAL			\$ 14,349,795

Scenario #3B

Millage Rate: 2.8000

INCLUDED:

- Pool renovation of \$1,000,000 from discretionary sales surtax.
- Full-time Facility Recreation Attendant \$80,721

EXCLUDED:

- New positions for Village Staff
 - Planner \$138,637
 - Deputy Chief of Training \$177,857
 - Two part-time positions for Facility Recreation Attendant \$50,326
- Land acquisition of \$3,000,000
- Public Works Department Building Design \$500,000
- Village Hall remodel of 2nd floor and bathroom 1st floor \$750,000

FUND BALANCE OUTCOMES

	Target for FY24-25	FY23-24 Projection	Scenario 3B
Unrestricted Fund Balance ¹	Between \$3.8 and \$5.0 million	\$5,218,562	\$5,019,219
Hurricane Reserve ²	\$9,086,986	\$7,673,557	\$8,086,986
Discretionary Sales Surtax ³	\$1.8 million	\$2,894,900	\$4,000,480

Action: Increased the tax levied by \$947,500 compared to Scenario 3A. Transfer \$1 million from hurricane response to unrestricted fund balance.

¹ GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted (excluding committed and assigned) budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Our goal would be at least \$3,800,000. **Scenario 3B does meet the GFOA standard in unassigned fund balance.**

² Current Village Council direction requires 40% of recurring operating expenses to be set aside for Hurricane Reserves. **Scenario 3B provides the Village with an allocation of 35.60% of recurring annual operating expenses.**

³ Past practices have left a remaining balance between \$1.8 and \$2.0 million in the Discretionary Sales Surtax portion of the Capital Fund budget to account for any discrepancies in project cost projections and/or revenue projections from the state. **Scenario 3B does follow past practices in this regard.**

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

REVENUES		FY 2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals (Audited)	Actuals (Audited)	Actuals	Projected	BUDGET
		<i>as of 6/30/24</i>				
Taxes						<i>(Millage = 2.65)</i>
001-311-000	Ad Valorem Taxes	12,426,059	14,746,623	15,806,218	15,812,465	16,738,600
001-315-000	Communication Services Tax	229,888	438,170	297,739	395,647	411,503
		12,655,947	15,184,793	16,103,957	16,208,112	17,150,103
Licenses & Permits						
001-323-700	Franchise Fee - Solid Waste	774,830	832,767	507,080	704,291	876,518
001-329-000	Other Permits & Insp Fees	150	1,150	1,750	2,050	2,500
001-329-001	Vacation Rental Permit Fees	372,689	418,899	313,363	373,363	375,000
001-329-005	BPAS App Fees	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	251,220	139,331	103,065	109,831	100,000
001-329-009	Foreclosure Registry Fee	3,100	700	500	700	800
		1,419,250	1,397,455	928,507	1,193,984	1,357,318
Intergovernmental						
001-331-001	FEMA Reimbursement - Irma	622,281	74,935	61,232	61,232	-
001-331-002	FEMA SAFER Grant (Fire Rescue)	-	409,725	682,737	682,737	-
001-331-003	Volunteer Florida CERT Grant	-	-	-	-	-
001-331-100	EPA Grant MX00D66617	-	62,148	-	-	-
001-331-101	EPA Grant for Oxygen Monitoring	-	-	-	-	-
001-334-001	FDEM Reimbursement - Irma	34,571	4,163	-	-	-
001-334-003	FDEP Resilient Florida Grant (#22PLN68)	-	-	-	-	-
001-334-200	FDEP Stewardship Act Grant Proceeds	-	337,715	-	-	3,350,000
001-334-202	FDACS VFA Grant	10,096	-	-	-	-
001-334-420	FDOT ROW Maintenance Agreement	82,055	-	Moved to 103 Fund	-	-
001-335-121	State Revenue Sharing - Sales Tax	379,642	-	Moved to 103 Fund	-	-
001-335-122	Monroe County Business Tax Distribution	33,616	20,508	23,457	34,457	25,000
001-335-140	Mobile Home License Tax	1,150	990	1,316	1,910	1,500
001-335-150	Alcoholic Beverage License Tax	37,178	19,162	18,036	21,140	20,000
001-335-180	Local Government Half-Cent Sales Tax	1,773,914	1,737,712	1,175,340	1,458,012	1,844,270
001-335-210	FF Supplemental Compensation	10,146	10,513	9,068	12,068	10,000
001-335-701	FDEP Surcharge Tax - Windley Key	9,242	8,694	7,105	8,605	8,500
001-336-000	State Payments In Lieu Of Taxes	2,315	2,670	2,670	2,670	2,700
001-337-701	TDC Beach Maintenance Agreement	89,603	99,000	62,569	99,000	99,000
		3,101,719	2,787,936	2,043,531	2,381,832	5,360,970
Fines & Forfeitures						
001-354-000	Code Compliance Lien Payments	286,644	105,995	75,750	95,600	150,000
001-359-001	MCSO Citation Payments	87,254	34,677	38,276	44,718	45,000
001-359-002	MCSO Citations - Training Surcharge	4,193	3,134	3,335	4,115	3,500
		378,091	143,806	117,361	144,433	198,500
Charges for Services						
001-329-003	Fire Inspection Fees	13,425	12,025	15,650	16,575	14,000
001-329-004	Dev Permit App Fees	104,300	95,742	69,316	69,316	100,000
001-329-008	Cost Recovery	32,038	54,349	40,000	40,000	30,000
001-342-200	Special Event Fire Protection Fee	4,843	8,415	12,836	12,836	10,000
001-342-401	Emergency Services Fees	233,782	232,236	230,900	230,900	230,000
001-347-201	Park Entrance Fee	464,211	377,920	302,616	334,616	400,000
001-347-501	Pool Entrance Fee	43,853	44,998	31,548	35,295	45,000
001-347-502	Pool/Park Membership - Resident	19,583	19,281	15,970	17,672	20,000
001-347-503	Pool/Park Membership - Non-Resident	19,264	20,579	15,803	16,487	20,000
001-347-901	Recreation Camp Fee	47,160	59,405	63,345	76,125	55,000
001-362-001	Park Facilities Rental Fee	18,569	24,071	33,424	45,798	30,000
001-362-002	Pool Team Rental Fee	18,373	28,762	12,107	12,107	15,000
001-362-003	Swim Instruction	56,865	75,991	56,457	56,457	55,000
001-362-004	Dive Instruction	7,908	12,450	10,000	9,900	10,000
001-362-005	Tennis Instruction	170,295	182,340	165,295	165,295	165,000
001-362-006	Water Aerobics Instruction	18,186	24,059	18,620	18,620	20,000
001-362-007	Synchronized Swim Instruction	7,530	11,545	11,285	11,285	15,000
001-362-008	Freediving Instruction	5,600	11,447	2,300	2,900	2,000
001-362-009	Fitness Instruction	25,358	23,290	25,647	25,647	25,000
		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		FY2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals (Audited)	Actuals (Audited)	Actuals	Projected	BUDGET
as of 6/30/24						
Interest & Miscellaneous						
001-361-000	Interest Earnings	28,201	413,340	657,181	739,181	150,000
001-366-000	Donations from Private Sources	-	1,210	-	-	-
001-369-000	Miscellaneous Revenue	75,156	16,219	58,280	62,280	50,000
001-369-001	IFP-Retail Sales	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	3,177	3,568	2,856	3,656	3,500
001-388-200	Insurance Proceeds	-	1,822	-	-	-
		110,921	484,031	744,277	845,960	215,300
Transfers In						
001-381-000	Transfer from Canal Debris Pgm Fund	-	-	-	-	-
	Transfer from Building Fund	84,000	84,000	-	84,000	84,000
		84,000	84,000	-	84,000	84,000
Total Revenues with Ad Valorem Taxes		19,061,070	21,400,925	21,070,752	22,056,152	25,627,191
Total Revenues w/o Ad Valorem Taxes		6,635,011	6,654,303	5,264,534	6,243,687	8,888,591

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

Village Attorney		FY 2022-2023 Actuals (Audited)	2023-2024 Budget	FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
		as of 6/30/2024				
<u>Personnel</u>						
001-0200-514-12	Regular Salaries & Wages	\$ 43,342	\$ -	\$ -	\$ -	\$ -
001-0200-514-14	Overtime		-	-	-	-
001-0200-514-21	Payroll Taxes	526	-	-	-	-
001-0200-514-22	Retirement Plan Contributions	17,289	-	-	-	-
001-0200-514-23	Employee Insurance Benefits	47	-	-	-	-
		61,204	-	-	-	-
<u>Operating</u>						
001-0200-514-31	Professional Services	740,157	625,000	584,764	764,764	750,000
	<i>Weiss, Serota (Litigation; Legal)</i>	<i>740,157</i>	<i>625,000</i>	<i>643,887</i>	<i>764,764</i>	<i>750,000</i>
	<i>Johnson, Anselmo (Litigation)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Smith Hawks (Bosworth)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Other / Misc</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
001-0200-514-40	Travel & Per Diem	1,384	-	-	-	-
001-0200-514-41	Communications	2,309	2,500	1,572	2,099	2,500
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>2,264</i>	<i>2,500</i>	<i>1,572</i>	<i>2,099</i>	<i>2,500</i>
	<i>AT&T Mobility - Cell Phones</i>	<i>45</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>AT&T - Internet-based Services</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Ring Central - Fax Line</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
001-0200-514-42	Freight & Postage			-		-
001-0200-514-51	Office Supplies & Expenses	1,508	2,500	33	45	2,500
001-0200-514-54	Dues & Subscriptions	180	500	126	170	500
	<i>Go Daddy - Office 365</i>	<i>180</i>	<i>500</i>	<i>126</i>	<i>170</i>	<i>500</i>
	<i>Thompson Reuters (Legal Research)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Lobby Tools (Legislative Info)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Professional Memberships</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Other / Misc</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
001-0200-514-55	Training			-	-	-
		745,538	630,500	586,496	767,078	755,500
		\$ 806,742	\$ 630,500	\$ 586,496	\$ 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	\$ 551,500
001-0300-512-14	Other Pay/Overtime	349	802	2,500	174	50,500
001-0300-512-21	Payroll Taxes	32,509	35,516	38,100	24,636	40,000
001-0300-512-22	Retirement Plan Contributions	91,452	85,969	79,200	55,032	117,300
001-0300-512-23	Employee Insurance Premiums	43,013	91,384	80,300	56,411	78,731
		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 Tracking App)</i>	11,945			10,272	10,300
	<i>Colin Baenziger (VM Search)</i>	3,723			-	-
	<i>Intern 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 Mobility - 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	FY 2022-2023	2023-2024	9/30/2024	FY 2024-2025
		Actuals (Audited)	Actuals (Audited)	Budget	Projected	Budget
Personnel						
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
Operating						
001-0400-512-31	Professional Services	3,231	1,849	10,500	9,842	15,052
	<i>Municode (Code of Ord Svcs)</i>	<i>2,385</i>	<i>-</i>	<i>5,000</i>	<i>-</i>	<i>4,500</i>
	<i>All Point (Doc Shred) now Shred Monkeys</i>	<i>575</i>	<i>1,365</i>	<i>2,000</i>	<i>775</i>	<i>1,500</i>
	<i>ADA Document Remediation Svcs</i>	<i>151</i>	<i>-</i>	<i>2,500</i>	<i>-</i>	<i>-</i>
	<i>Gobal Relay (PRRs)</i>	<i>-</i>	<i>-</i>	<i>500</i>	<i>-</i>	<i>-</i>
	<i>CivicPlus Agenda Mgmt software</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>8,852</i>	<i>8,852</i>
	<i>DocuSign</i>	<i>-</i>	<i>240</i>	<i>-</i>	<i>-</i>	<i>200</i>
	<i>Other/Misc</i>	<i>120</i>	<i>244</i>	<i>500</i>	<i>215</i>	<i>-</i>
					<i>-</i>	
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>	<i>543</i>	<i>543</i>	<i>1,000</i>	<i>1,065</i>	<i>500</i>
	<i>AT&T - Internet-based Services</i>	<i>2,334</i>			<i>-</i>	
	<i>Momentum Telecom - Internet-based Services</i>	<i>752</i>	<i>2,264</i>	<i>2,500</i>	<i>1,747</i>	<i>2,500</i>
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	-
001-0400-512-54	Dues & Subscriptions	9,667	23,244	23,000	32,769	25,000
	<i>Professional Memberships</i>	<i>666</i>	<i>786</i>	<i>600</i>	<i>460</i>	<i>600</i>
	<i>Go Daddy - Office 365</i>	<i>360</i>	<i>359</i>	<i>400</i>	<i>176</i>	<i>400</i>
	<i>Monsido - Web accessibility software</i>	<i>3,881</i>	<i>5,842</i>	<i>4,000</i>	<i>-</i>	
	<i>Municode ASM Fees (Hosting)</i>	<i>950</i>	<i>950</i>	<i>1,000</i>	<i>1,000</i>	<i>4,500</i>
	<i>CivicPlus Agenda Mgmt software (setup)</i>	<i>3,646</i>	<i>6,246</i>	<i>4,000</i>	<i>16,564</i>	<i>4,000</i>
	<i>JustFOIA Subscription (Pub Rcds Reqs)</i>	<i>-</i>	<i>6,930</i>	<i>7,000</i>	<i>8,777</i>	<i>7,500</i>
	<i>Other / Misc</i>	<i>164</i>	<i>2,131</i>	<i>6,000</i>	<i>-</i>	<i>8,000</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 2022-2023	FY 2023-2024	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals (Audited)	Budget	Actuals	Projected	BUDGET
		as of 06/30/24				
Personnel						
001-0500-513-12	Regular Salaries & Wages	\$ 412,556	\$ 473,400	\$ 352,705	\$ 482,650	\$ 452,700
001-0500-513-14	Overtime	8,441	10,000	6,488	8,878	10,000
001-0500-513-21	Payroll Taxes	32,152	36,400	26,877	36,779	34,800
001-0500-513-22	Retirement Plan Contributions	51,993	67,400	49,664	67,961	63,100
001-0500-513-23	Employee Insurance Benefits	66,185	72,600	61,903	84,709	108,189
		571,327	659,800	497,637	680,976	668,789
Operating						
001-0500-513-24	Workers' Compensation	99,824	110,000	118,179	118,179	137,088
001-0500-513-31	Professional Services	42,465	46,000	39,341	72,341	50,000
	<i>Integrity (Arbitrage)</i>	1,969	2,500	2,953	2,953	2,500
	<i>Foster & Foster (OPEB Valuation)</i>	2,575	5,000	4,700	4,700	5,000
	<i>Ben Few (Risk Mgmt)</i>	36,000	36,000	33,000	36,000	36,000
	<i>Tyler Technologies (Configuration & Training)</i>	683		-	-	4,000
	<i>Other / Misc</i>	1,239	2,500	28,688	28,688	2,500
001-0500-513-32	Accounting & Auditing	55,000	65,000	54,000	64,000	65,000
001-0500-513-40	Travel & Per Diem	5,569	6,000	4,291	4,667	10,000
001-0500-513-41	Communications	2,808	3,500	1,971	2,849	3,500
	<i>AT&T Mobility - Cell Phones</i>	543	1,000	363	544	1,000
	<i>AT&T - Internet-based Services</i>			-	-	
	<i>Momentum Telecom - Internet-based Services</i>	2,264	2,500	1,572	2,269	2,500
	<i>Other - Misc (Level 3 Conf Calls)</i>				36	
001-0500-513-42	Freight & Postage	1,341	1,500	1,457	1,834	1,700
001-0500-513-43	Utility Services	47,889	55,000	26,439	40,330	55,000
	<i>FKA (Water)</i>	4,119	10,000	3,882	4,895	10,000
	<i>FKEC (Electric)</i>	40,371	45,000	22,557	32,036	45,000
001-0500-513-44	Rentals & Leases	3,225	6,000	2,973	3,523	6,000
	<i>FP Mailing (Postage Mach)</i>		2,500	48	48	2,500
	<i>Tav Mini Storage (Storage Units)</i>	3,225	3,500	2,925	3,475	3,500
001-0500-513-45	Insurance	395,685	565,500	372,740	463,116	625,000
	<i>PRM (G/L, Auto, Property)</i>	481,682	530,000	363,519	453,894	614,000
	<i>Wright Nat'l (Flood)</i>	9,221	35,500	9,221	9,221	11,000
001-0500-513-48	PR / Advertising	805	1,000	447	1,252	1,000
001-0500-513-49	Other Expenses	7,264	10,000	58,418	12,149	12,000
001-0500-513-51	Office Supplies & Expenses	5,934	7,500	4,613	6,802	7,500
001-0500-513-52	Operating Expenses			857	857	
001-0500-513-54	Dues & Subscriptions	22,893	33,400	40,473	44,745	42,000
	<i>Tyler - Incode 10 ASM Fees</i>	21,659	20,000	30,556	30,556	29,000
	<i>Tyler - Open Finance (Refund)</i>	(14,646)			-	
	<i>Tyler - Open Finance Application</i>		9,000		-	
	<i>Tyler Disaster Recovery</i>	4,820		4,204	4,204	4,200
	<i>Executime</i>	6,309		6,740	6,740	6,200
	<i>NEMRC ASM Fees</i>	1,461	2,300		-	
	<i>Go Daddy - Office 365</i>	959	1,000	467	467	500
	<i>FGFOA</i>	200	200	200	200	200
	<i>GFOA</i>	300	400	525	525	525
	<i>SFGFOA</i>	75		50	50	75
	<i>Postage Machine</i>	1,320		1,320	1,320	1,300
	<i>Other / Misc</i>	437	500	683	683	
001-0500-513-55	Training	2,060	1,500	2,641	3,452	4,500
		692,761	911,900	728,840	840,096	1,020,288
		\$ 1,264,088	\$ 1,571,700	\$ 1,226,477	\$ 1,521,073	\$ 1,689,077

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

IT & Communications		FY 2021-2022	FY 2022-2023	FY2023-2024	9/30/2024	FY 2024-2025
		Actuals	Actuals	Budget	Projected	BUDGET
		(Audited)	(Audited)			
Personnel						
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
Operating						
001-0700-519-31	Professional Services	85,860	83,357	90,000	77,791	120,000
	UDT (Managed Svcs)	36,609	34,268	35,000	33,957	25,800
	UDT (Azure Storage)	6,315		7,500	-	
	AWS					1,200
	Revize (Website Spt)	2,545	2,700	-	-	
	LiquidWeb (Web Site Host)	1,910	2,060	2,000	2,123	2,200
	Global Relay (E-mail Archive)	18,280	17,124	20,000	17,675	20,000
	Nutanix Xi-Leap (3 years in advance)	19,038	22,977	23,000	-	18,200
	SHI Cloud				22,977	
	Disaster Recovery					8,500
	GoDaddy - Office 365 Migration					40,000
	Other / Misc	1,163	4,229	2,500	1,059	4,000
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
	AT&T Atlanta & Club Svc (Office Phones)	15,727		-	1,966	-
	Ring Central (V Hall phone upgrade)	19,657	36,278	40,000	35,896	40,000
	AT&T Mobility	4,408	5,982	6,000	4,418	6,000
	AT&T - MPLS & VOIP	2,334		-	-	
	Comcast	2,637	2,708	1,800	2,496	2,400
	Momentum Telecom - Internet-based Svcs	752	2,267	3,000	2,267	2,500
	Other / Misc	-		1,000	-	1,100
001-0700-519-42	Freight & Postage	62	-	-	67	-
001-0700-519-44	Rentals & Leases	11,403	11,531	13,500	4,504	4,500
	Sands/Canon (Copier)	4,380	4,508	6,000	4,139	4,500
	Dell Financial (PC Lease)	7,023	7,023	7,500	365	
001-0700-519-46	Repair & Maintenance	17,784	11,736	10,000	12,721	10,000
001-0700-519-51	Office Supplies & Expense	596	2,225	2,500	4,549	3,500
001-0700-519-52	Operating Supplies	21,315	27,045	25,000	17,713	40,000
001-0700-519-54	Dues & Subscriptions	47,209	70,836	77,800	71,861	113,200
	Professional Memberships	-		300	38	300
	Software Subscriptions/Licenses				14,586	16,000
	Laserfiche				6,100	7,500
	MTS (OnBase ASM Fees)	24,819	26,424	27,000	14,485	
	EarthChannel (Web Stream)	4,996	1,333	5,000	-	
	Go Daddy - Office 365	700	923	2,000	1,768	2,000
	CivicPlus (Mtg Streaming)	-	3,618	2,500	-	
	GoGov	-	3,000	3,000	3,204	3,500
	Zoom				2,811	3,000
	VIPRE Security	330		-	-	
	NetGuard / Smarsh (Text Msg Archive)	-	5,289	5,000	-	
	SHI (Adobe Licenses)	3,635	5,346	5,500	4,601	5,000
	SHI (VeeAm Backup Licenses)	-	4,129	4,500	4,297	6,000
	SHI (Fortinet)	-	13,972	13,500	11,248	12,000
	SHI(Nutanix License Renewal) 3 Years	4,407	4,137	5,000	-	40,000
	CBT Nuggets Subscription	1,622		2,000	1,797	2,000
	Tyler Technologies (Incode Server License)	6,700		-	-	
	Wasbi				4,574	12,000
	Tanium				1,113	
	OpenEdge				1,239	1,500
	Other - Misc	1,199	2,665	2,500	-	2,400
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

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

Planning & Development Services		FY 2021-2022 <i>Actuals</i> <i>(Audited)</i>	FY 2022-2023 <i>Actuals</i> <i>(Audited)</i>	FY 2023-2024 <i>Budget</i>	9/30/2024 <i>Projected</i>	FY 2024-2025 <i>BUDGET</i>
Personnel						
001-0600-515-12	Regular Salaries & Wages	\$ 540,245	\$ 521,647	\$ 868,700	\$ 615,977	\$ 765,400
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	59,400
001-0600-515-22	Retirement Plan Contributions	55,045	62,295	122,400	86,414	105,700
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	1,119,007
Operating						
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 Svcs)</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 Services</i>	752	2,264	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 Expenses				25	-
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>	27,464	35,422	30,000	40,342	37,000
	<i>Professional Memberships</i>	2,199	549	2,500	409	2,000
	<i>ESRI / ARC GIS / AutoCAD</i>	6,712	2,420	2,500	2,500	2,500
	<i>Go Daddy - Office 365</i>	1,019	1,523	1,500	665	1,500
	<i>Simplifile (electronic recording)</i>	-		500	-	
	<i>Other / Misc</i>	42	42		1,558	
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	\$ 1,496,007

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
Personnel						
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
Operating						
001-1100-524-31	Professional Services	7,820	10,703	20,000	7,052	20,000
	<i>Billing, Cochran (Code Magistrate)</i>	7,040	9,809	15,000	6,785	15,000
	<i>Other / Misc (Monroe Cty Recording Fees)</i>	780	894	5,000	269	5,000
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>	2,190	2,048	2,500	2,358	2,500
	<i>AT&T - MPLS & VOIP</i>	2,327			-	-
	<i>Momentum Telecom - Internet-based Svcs</i>	755	2,264	2,500	2,099	2,500
	<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>	6,616	7,480	7,500	7,636	7,700
	<i>Memberships</i>	605	647	400	560	400
	<i>Go Daddy - Office 365</i>	551	552	400	334	400
	<i>Host Compliance (VR App)</i>	-		-	-	-
	<i>Deckard Technologies (VR App)</i>	25,000	16,667	20,000	23,333	22,500
	<i>Other / Misc</i>	236	-	1,000	-	1,000
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
GENERAL FUND

Local Law Enforcement (MCSO)

<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
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Personnel

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 Contributions	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

Operating

001-0800-521-31	Professional Services (MCSO Contract)	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	2,500
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 - Internet-based Svcs</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	3,192,278
		\$ 2,512,053	\$ 2,460,036	\$ 2,999,200	\$ 2,594,156	\$ 3,273,136

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	\$ 3,036,227
001-0900-522-13	Other Salaries & Wages	128,431	53,191	100,000	67,456	581,942
001-0900-522-14	Overtime	509,495	507,671	591,400	510,657	610,047
001-0900-522-21	Payroll Taxes	259,849	282,317	302,400	296,301	331,400
001-0900-522-22	Retirement Contributions	861,801	1,061,897	1,249,400	1,164,886	1,358,300
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	6,555,201
<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>	<i>57,330</i>	<i>61,866</i>	<i>65,000</i>	<i>62,705</i>	<i>80,000</i>
	<i>Penguin Management</i>	<i>1,074</i>		-	-	-
	<i>Prof Practice Spt (EMS Billing)</i>	<i>2,300</i>		<i>5,000</i>	<i>1,065</i>	<i>2,500</i>
	<i>Collection Information Bureau</i>	<i>-</i>		<i>1,000</i>	-	-
	<i>LifeScan Wellness</i>	<i>19,316</i>	<i>19,802</i>	<i>20,000</i>	<i>22,080</i>	<i>25,000</i>
	<i>Johnathan M Fair (Promotion Testing)</i>	<i>4,000</i>		-	-	-
	<i>Standard Operataing Proc Manual</i>					<i>24,000</i>
	<i>CEMP Update</i>					<i>67,000</i>
	<i>Other / Misc.</i>	<i>7,964</i>	<i>2,402</i>	<i>2,500</i>	<i>1,068</i>	<i>3,500</i>
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>	<i>2,190</i>	<i>4,719</i>	<i>5,000</i>	<i>6,038</i>	<i>6,500</i>
	<i>AT&T Mobility (Cell Phones)</i>	<i>11,235</i>	<i>12,801</i>	<i>10,000</i>	<i>13,569</i>	<i>15,000</i>
	<i>AT&T (VOIP & MPLS)</i>	<i>30,324</i>		-	-	
	<i>Momentum Telecom - Internet-based S</i>	<i>10,235</i>	<i>29,615</i>	<i>28,000</i>	<i>29,671</i>	<i>30,000</i>
	<i>Comcast (Digital Adapters)</i>	<i>403</i>	<i>1,259</i>	<i>2,000</i>	<i>915</i>	<i>2,000</i>
	<i>Ring Central</i>	<i>3,835</i>	<i>6,005</i>	<i>6,000</i>	<i>5,925</i>	<i>6,000</i>
	<i>Other / Misc.</i>	<i>1,170</i>	<i>400</i>	<i>500</i>	<i>606</i>	<i>500</i>
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>FCAA (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 Supp.	-	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>	1,726	1,950	2,000	1,798	2,000
	<i>NFPA Fire Codes / HandTevy</i>	2,372	2,089	2,500	3,294	3,500
	<i>Go Daddy - Office 365</i>	5,466	5,874	6,000	2,839	5,000
	<i>ESO Solutions (Records SW)</i>	15,197	17,124	17,500	16,255	17,500
	<i>Target Solutions</i>	14,074	13,328	13,500	8,967	10,000
	<i>Station Automation (PS Trax)</i>	3,341	3,658	4,000	3,875	4,000
	<i>Starlink/Xroads Networks</i>	-	-	-	5,881	6,000
	<i>Other / Misc.</i>	1,099	3,118	4,500	1,266	2,000
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	\$ 7,827,701

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

Public Works

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

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
	AT&T Mobility	6,460	6,675	7,500	6,007	7,000
	AT&T - MPLS & VOIP	12,406		-	-	-
	Momentum Telecom (Internet-based services)	2,313	10,713	9,500	10,040	10,000
	RingCentral (Office Phones)	585	1,000	1,000	926	1,000
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
	FKA (Water)	20,403	20,427	25,000	22,345	25,000
	FKEC (Electric)	52,800	56,294	60,000	54,197	60,000
	Wastewater Allocation	15,866	13,413	15,000	13,413	15,000
001-1200-541-44	Rentals & Leases	12,395	10,455	10,000	10,794	10,000
001-1200-541-46	Repair & Maintenance	204,715	134,899	370,000	190,472	444,000
	Elevator Inspections & Maintenance	1,426	3,467	3,500	3,317	3,500
	Vehicle R&M	23,928	16,798	32,000	58,764	60,000
	Equipment R&M	20,810	50,645	20,000	13,705	20,000
	Building & Facility R&M	15,003	23,516	50,000	41,414	50,000
	Lower Mat Canal Restoration Culvert Proj	104,090	1,257	5,000	-	20,000
	Fla Keys Aeration Canal Project R&M	3,552	2,600	15,000	10,896	15,000
	Invasive Plant Removal (Stantec)	13,902	9,238	25,000	21,000	30,000
	Village Hall - seal joints & repaint	-	-	200,000	-	200,000
	Island Pride Cleaning Service	3,195	15,075	15,000	15,413	15,500
	Mangrove Trimming R&M	-	-	-	19,350	20,000
	Other / Misc.	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
	Municipal Sup (Signs)	14,510	5,425	10,000	2,260	10,000
	Wright Express (Fuel)	44,984	44,021	40,000	42,441	45,000
	Paper Supplies	18,832	15,136	15,000	17,973	20,000
	Hardware Supplies	91,930	52,589	50,000	20,333	30,000
	Parts	12,123	23,389	15,000	16,065	18,000
	Uniforms	860	4,536	5,000	5,875	7,000
	Sand & Rock	9,110	15,380	20,000	5,440	10,000
	Other / Misc.	-	9,458	15,000	22,351	20,000
001-1200-541-54	Dues & Subscriptions	1,220	1,604	1,700	915	1,700
	Go Daddy - Office 365	852	1,283	1,200	468	1,100
	Memberships	326	321	300	409	500
	Other / Misc.	42		200	38	100

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

Public Works		<i>FY 2021-2022</i> <i>Actuals (Audited)</i>	<i>FY 2022-2023</i> <i>Actuals (Audited)</i>	<i>FY 2023-2024</i> <i>Budget</i>	<i>9/30/2024</i> <i>Projected</i>	<i>FY 2024-2025</i> <i>BUDGET</i>
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)
TOTAL - ROADWAY MAINTENANCE		1,430,147	494,817	631,600	972,238 (13,130) 207,588	698,567
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
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
Personnel						
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	184,165
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	88,333
001-1300-572-22	Retirement Plan Contributions	61,119	77,631	151,200	99,826	140,056
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	1,745,536
Operating						
001-1300-572-31	Professional Services	272,378	314,775	480,800	351,326	751,000
	Swimming	52447	69075	63,000	61,631	63,000
	Synchronized Swmging	6840	10098	12,600	14,058	15,000
	Tennis	154430	163575	202,500	154,381	160,000
	Fitness	22822	20952	25,200	23,082	25,000
	Diving	6775	11565	10,800	11,385	11,000
	Freediving	5040	10302	12,600	3,240	5,000
	Water Aerobics	16,610	21,414	21,600	19,417	20,000
	Pickleball Conceptual Site Plan			25,000	14,544	-
	RJs Design Consultants-pool resurfacing	-	-	100,000	43,303	189,000
	Miller Legg - Master Plan	-	-	-	-	176,000
	Leak Detection-pool	7,414	-	-	-	25,000
	Police Detail		-	-	4,620	10,000
	Site Plan Consultant-Master Plan Results		-	-	-	50,000
	Other/Misc		7,795	7,500	1,665	2,000
001-1300-572-40	Travel & Per Diem	2,353	2,139	3,000	971	2,500
001-1300-572-41	Communications	23,051	35,307	35,800	19,812	35,700
	AT&T Mobility - Cell Phones	2,404	2,173	2,500	2,174	2,400
	AT&T - Internet-based Services	12,634	0	-	-	-
	Ring Central - Office Phones	2,786	4,908	5,300	1,975	5,300
	Momentum Telecom - Internet-based Service	2,847	20,470	20,000	17,000	20,000
	AT&T - Public WiFi	2,380	5,878	8,000	1,051	8,000
	Other / Misc	-	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
	FKA (Water)	163,101	186,895	190,000	177,115	190,000
	FKEC (Electric)	116,560	127,054	120,000	127,375	130,000
	School District - Baseball Fields	22,230	24,836	19,000	22,438	24,000
	Wastewater Allocation	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
	Shade Structure R&M	-	900	8,000	940	5,000
	Beach Bathroom Upgrades	-	-	10,000	3,947	-
	Cleaning Services	-	-	20,000	-	-
	Facility Painting	12,580	5,880	11,000	8,010	8,000
	Plumbing & Electrical Repairs	9,840	-	1,000	7,623	6,000
	Splash Pad & Pool Repairs	14,310	11,291	15,000	7,396	5,000
	Turf & Landscaping Maintenance	7,650	10,425	15,000	35,178	40,000
	Invasive Species Control	7,500	7,200	7,500	7,200	7,500
	Vehicle & Equipment Maintenance	12,835	24,779	8,500	6,753	8,500
	Fence Repair					6,000
	Amphitheater Lighting/Marquee Repair					7,000
	Other / Misc	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
001-1300-572-49	Other Expenses	134	804		631	-

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
001-1300-572-51	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	\$ 3,325,936

TAB 3

SPECIAL REVENUE FUND

Impact Fee Fund
Solid Waste Fund
Transportation Fund
Affordable Housing Fund
Building Fund

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	779,699
	<i>Fire (Storage Building)</i>	<i>5,970</i>	<i>7,750</i>		<i>150,000</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>669,699</i>
TOTAL EXPENDITURES		\$ 157,757	\$ 324,028	\$ -	\$ 1,017,811	\$ 779,699
REVENUES OVER / (UNDER) EXPENDITURES		\$ 271,457	\$ 92,628	\$ 371,546	\$ (590,156)	\$ (529,699)

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

<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>	<i>FY 2024-2025 BUDGET</i>
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REVENUES

					<i>Estimated # of Residential Units</i>	4,418
					<i>FY 24-25 Solid Waste Non-Ad Valorem Assessment</i>	\$ 490.00
					<i>Gross Revenue</i>	\$ 2,164,820
					<i>Less Early Payment Discounts (3%)</i>	(65,000)
					<i>Net Revenue</i>	\$ 2,099,820
102-325-101	Solid Waste Assessment Revenue	\$ 1,926,649	\$ 2,071,237	\$ 2,082,400	\$ 2,084,678	\$ 2,099,900
102-361-000	Interest Revenue	13,483	6,643	5,000	13,483	5,000
102-381-001	Transfer from General Fund	-	-	127,000	92,561	255,927
	<i>(Solid Waste Franchise Fees)</i>					
TOTAL REVENUES		\$ 1,940,132	\$ 2,077,880	\$ 2,214,400	\$ 2,190,722	\$ 2,360,827

EXPENDITURES

Personnel

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

Operating

102-1200-534-31	Professional Services	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	1,987,094	2,037,983	2,186,000	2,166,554	2,373,526
102-1200-534-45	Insurance	203	222	500	203	500
102-1200-534-48	Legal Advertisements	477	536	500	-	500
102-1200-534-49	Other Expenses	-			177,142	-
		1,995,774	2,044,850	2,195,000	2,172,866	2,380,636
TOTAL EXPENDITURES		\$ 2,011,891	\$ 2,062,444	\$ 2,214,400	\$ 2,190,722	\$ 2,400,427

REVENUES OVER / (UNDER) EXPENDITURES	\$ (71,759)	\$ 15,436	\$ -	\$ 0	\$ (39,600)
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Islamorada, Village of Islands
FY 2024-2025 Budget
TRANSPORTATION FUND

		FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
as of 06/30/24						
REVENUES						
103-312-410	1st Local Option Fuel Tax	\$ 286,419	\$ 294,500	\$ 195,759	\$ 270,759	\$ 286,103
103-312-420	2nd Local Option Fuel Tax	218,588	234,700	136,310	\$ 184,310	198,094
103-331-001	FEMA Reimb - Irma		141,500	141,512	\$ 141,512	
103-334-001	FDEM Reimb - Irma		7,800	7,862	\$ 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	49,233	\$ 65,644	65,000
103-335-120	State Revenue Sharing	558,097	475,400	402,097	\$ 522,097	501,634
103-338-000	Monroe Cty ILA-Supplemental F	22,236	22,200	16,677	\$ 22,236	22,000
103-361-100	Interest Revenue	-	-		\$ -	-
103-381-001	Trans from General Fund (Half C	574,957	1,703,300	-	\$ 638,384	1,685,208
TOTAL REVENUES		\$ 1,709,530	\$ 3,221,100	\$ 949,450	\$ 1,875,859	\$ 3,034,739
EXPENDITURES						
Operating						
103-1200-541-01	Freebee Ridesharing Services	342,504	553,400	313,962	342,504	553,400
103-1200-541-02	Road Micro-sealing		250,000	-	-	250,000
103-1200-541-03	Pavement Conditions Assessm	13,358	-	-	-	-
103-1200-541-04	Roads Elevation Planning Study		420,000	-	-	420,000
103-1200-541-99	Public Works Roadways Allocat	918,945	1,375,100	-	1,005,058	1,297,339
		1,274,807	2,598,500	313,962	1,347,562	2,520,739
Transfers Out						
103-1200-581-01	Transfer to Debt Service Fund	524,274	528,000		528,297	514,000
TOTAL EXPENDITURES		\$ 1,799,081	\$ 3,126,500	\$ 313,962	\$ 1,875,859	\$ 3,034,739
OVER / (UNDER) EXPENDITURES		\$ (89,551)	\$ 94,600	\$ 635,488	0	\$ (0)

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

		<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
		<i>as of 6/30/24</i>				
REVENUES						
104-324-410	Impact Fees - Affordable Housing (RES)	\$ 118,303	\$ 100,000	\$ 107,040	\$ 150,870	\$ 100,000
104-324-420	Impact Fees - Affordable Housing (COM)	4,466	80,000	74,419	74,419	80,000
104-361-000	Interest Revenue	47,094	15,000	52,171	65,171	40,000
104-369-100	Misc Revenue			600	600	-
104-383-001	Lease Proceeds	5,293	5,300		-	-
TOTAL REVENUES		\$ 175,156	\$ 200,300	\$ 234,231	\$ 291,061	\$ 220,000
EXPENDITURES						
Operating						
104-0000-554-31	Professional Services <i>The Corradino Grp (Compliance Monitoring)</i>	\$ 17,200	\$ 20,000	\$ 3,600	\$ 10,500	\$ 10,000
104-0000-554-83	Grants & Aids to Private Citizens <i>1st Time Homebuyers DPA Loans</i>	60,000	30,000	10,000	20,000	30,000
Transfers Out						
104-0600-581-00	Transfer Out				-	-
TOTAL EXPENDITURES		\$ 77,200	\$ 50,000	\$ 13,600	\$ 30,500	\$ 40,000
REVENUES OVER / (UNDER) EXPENDITURES		\$ 97,956	\$ 150,300	\$ 220,631	\$ 260,561	\$ 180,000

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

		FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
as of 06/30/24						
REVENUES						
107-316-000	Contractor Registration Fees	\$ 21,354	\$ 25,000	\$ 18,308	\$ 21,957	\$ 25,000
107-322-000	Building Permit Fees	1,683,704	1,800,000	1,438,666	1,725,580	1,800,000
107-361-001	Interest Revenue	28,672	10,000	26,984	40,475	10,000
107-369-000	Miscellaneous Revenue	-	-	12,767	-	-
		\$ 1,733,730	\$ 1,835,000	\$ 1,496,725	\$ 1,788,012	\$ 1,835,000
EXPENDITURES						
Personnel						
107-1000-524-12	Regular Salaries & Wages	\$ 648,933	\$ 754,700	\$ 413,722	\$ 692,879	\$ 792,094
107-1000-524-14	Overtime	20,217	25,000	7,596	23,566	\$ 25,000
107-1000-524-21	Payroll Taxes	52,636	59,700	31,963	54,084	\$ 62,508
107-1000-524-22	Retirement Plan Contributions	84,852	109,000	57,720	76,960	\$ 111,711
107-1000-524-23	Employee Insurance Benefits	84,210	76,100	79,630	106,173	\$ 118,665
107-1000-524-24	Workers' Compensation Insuran	11,531	12,000	8,392	11,189	13,321
		902,378	1,036,500	599,024	964,852	1,123,299
Operating						
107-1000-524-31	Professional Services	734,703	833,000	434,347	861,553	685,000
	Harris Computers		3,000		-	3,000
	M T Causley	546,733	400,000	191,093	492,005	400,000
	All Aspects	91,365	180,000	132,800	191,440	250,000
	DBPR (Fees to State)	28,230	30,000	13,658	29,649	30,000
	Watershed Management Plan (L.	67,725	120,000	95,546	146,946	-
	Building Fee Analysis Consultant		100,000		-	
	Weiss Sor	500		1,250	1,475	1,500
	Misc / Other	150	-		37	500
					-	
107-1000-524-40	Travel & Per Diem	3,650	10,000	4,105	4,296	10,000
107-1000-524-41	Communications	5,877	6,000	6,000	5,608	7,000
	AT&T Mobility	3,613	3500	3296.78	4,340	4,300
	AT&T - MPLS & VOIP				-	
	Momentum Telecom - Internet-be	2,264	2,500	2,088	2,785	2,700
107-1000-524-42	Freight & Postage	1,701	2,500	338	2,028	2,500
107-1000-524-45	Insurance	12,137	15,000	9,051	12,085	15,000
107-1000-524-46	Repair & Maintenance	4,982	5,000	-	2,145	5,000
107-1000-524-48	PR / Advertising	3,092	500	-	3,092	5,000
107-1000-524-51	Office Supplies & Expenses	4,185	10,000	1,161	1,819	5,000
107-1000-524-52	Operating Supplies	5,564	10,000	2,367	4,877	10,000

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

		<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
		<i>as of 06/30/24</i>				
107-1000-524-54	Dues & Subscriptions	47,456	44,000	68,296	74,534	77,000
	<i>Harris (CV ASM Fees)</i>	<i>42,902</i>	<i>40,000</i>	<i>42,078</i>	<i>47,578</i>	<i>46,000</i>
	<i>Go Daddy (E-mail)</i>	<i>2,418</i>	<i>2,500</i>	<i>925</i>	<i>925</i>	<i>1,000</i>
	<i>Memberships</i>	<i>996</i>	<i>1,500</i>	<i>1,113</i>	<i>1,113</i>	<i>1,500</i>
	<i>Other - Misc</i>	<i>1,139</i>		<i>180</i>	<i>917</i>	<i>500</i>
	<i>Forerunner</i>			<i>24,000</i>	<i>24,000</i>	<i>28,000</i>
107-1000-524-55	Training	2,956	7,500	2,512	4,269	10,000
		826,302	943,500	528,177	976,306	831,500
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
TOTAL EXPENDITURES		\$ 1,812,680	\$ 2,124,000	\$ 1,129,541	\$ 1,941,158	\$ 2,098,799
REVENUES OVER / (UNDER) EXPENDITURES		\$ (78,950)	\$ (289,000)	\$ 367,184	\$ (153,146)	\$ (263,799)

TAB 4

GOVERNMENTAL DEBT SERVICE FUND

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

FUND BALANCE, Beginning

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

		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	\$ 528,297	\$ 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>\$ 833,297</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	93,297	64,000	
		<u>524,274</u>	<u>528,297</u>	<u>528,297</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>\$ 833,297</u>	<u>\$ 819,000</u>	
REVENUES OVER / (UNDER) EXPENDITURES		\$ -	\$ -	\$ (0)	\$ -	

FUND BALANCE, Ending

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

TAB 5

CAPITAL PROJECT FUND

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

FUND BALANCE, Beginning

300-282-001	Fund Bal - Restricted (<i>Disc Sales Surtax</i>)		10/1/2023		10/1/2024
		\$	4,462,050	\$	2,894,900

SCENARIO #1

		FY 2023-2024 Actuals 8/7/2024	9/30/2024 Projected	FY 2024-2025 BUDGET
REVENUES				
300-312-600	Local Govt Discretionary Sales Surtax	2,575,060	3,385,059	3,442,800
	<i>90% for Capital / Infrastructure Purposes</i>	2,317,554	3,046,553	3,098,520
	<i>10% Limit for General Purposes</i>	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	4,611,667
	<i>LPA0422 - Canal #116 Backfill Restoration Project</i>	792,859	792,859	
	<i>LPA#### - Canal #147</i>		67,600	2,100,000
	<i>LPA#### - Canal #132</i>		24,171	615,000
	<i>Lower Matacumbe Canal Restoration</i>			1,896,667
300-334-706	Legislative Funding		190,000	150,000
	<i>Fire Rescue Generator Storage Bldg</i>			150,000
	<i>2023 Rescue</i>		190,000	-
300-337-701	TDC Bricks & Mortar Grant	245,960	245,960	558,500
	<i>Splash Pad Renovation</i>	-	-	61,500
	<i>Library Beach Playground</i>	245,960	245,960	
	<i>ADA Inclusive Beach Playground</i>			497,000
300-337-TBD	FEMA HMGP Grant			
	<i>Critical Power (FS #19, 20 & 21)</i>	-	-	375,000
300-361-100	Interest	243,584	365,376	50,000

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		
300-369-000	Miscellaneous Revenue	6,652	6,652	-
300-381-000	<u>Transfer from General Fund (001)</u>	601,642	2,136,254	2,796,002
	<i>General Fund for General Capital Purchases</i>	327,787	1,862,399	2,796,002
	<i>Habitat Restoration & Conservation (from General Fund)</i>	81,977	81,977	
	<i>Fire Rescue Ambulance</i>	191,878	191,878	-
				-
300-381-101	<u>Transfer from Impact Fee Fund</u>	1,017,811	1,017,811	779,699
	<i>Fire (Storage Building)</i>	150,000	150,000	
	<i>Parks & Rec (GTH Improvements), including dock</i>	837,866	837,866	669,699
	<i>Parks & Rec (KTCP Boardwalk)</i>	14,069	14,069	-
	<i>Parks & Rec (Plantation Tropical Preserve)</i>	15,876	15,876	110,000
TOTAL REVENUES		5,483,568	8,231,742	12,963,668
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
300-0300-512	Lower Matacumbe Canal Restoration			1,896,667
300-0300-512-TBD	Land Acquisition			3,000,000

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				
Planning				
300-0600-515-64	Capital Outlay - Planning			
	Land Acquisition (Incl. Donated Lots)	1,872	1,872	-
	83250 OS Hwy Purchase (ICC)	3,909,000	3,909,000	
	FUNDING: General Fund Transfer Disc Surtax		1,500,000	
	FUNDING: Disc Surtax		2,409,000	
	CityView Upgrade			22,074
	FUNDING: Genreal Fund Transfer			
Building				
107-1000-524-63	Capital Outlay - Building			
	CityView Upgrade			
	FUNDING: Genreal Fund Transfer			27,593
Code				
300-1100-524-64	Capital Outlay - Code			
	CityView Upgrade			
	FUNDING: Genreal Fund Transfer			5,119
IT & Communications				
300-0700-519-64	Capital Outlays		139,478	336,760
	FUNDING: General Fund Transfer or 10% Disc. Surtax			
	Surveillance Cameras		50,075	
	Storage Array			137,544
	SHI (Nutanix Software)		16,872	
	SHI (Nutanix Hardware)		10,530	169,447
	SHI (cisco Switch for Nutanix Cluster)			23,769
	Server Backup			6,000
	Council Chamber Microphones		62,000	
Local Law Enforcement (MCSO)				

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		
300-0800-521-31	Prof Svcs - Local Law Enf (Vehicle Amort) <i>FUNDING: Discretionary Sales Surtax</i>	132,154	132,154	145,000
<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	-
300-0900-522-62	Storage Building for Portable Generators <i>FUNDING: Legislative Appropriation</i> <i>FUNDING: Fire Impact Fees</i> <i>Design & Permitting - HoboArc</i> <i>Construction Contractor - TBD</i>	5,900	5,900	320,000 150,000 170,000
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	1,334,675
	<i>2023 Rescue *</i>	381,878	381,878	-
	<i>New Fire Hoses for Vehicles</i>	-	-	23,000
	<i>Conex for fire equipment storage</i>	-	-	
	<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>Engine 19</i>	-	-	600,000
	<i>Remount to out-of-service rescue</i>			250,000
	<i>Kitchen Remodel Station 20</i>			112,000
	<i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>			
	<i>Double Wall Fuel Tank</i>			28,000
	<i>New Ice Machine (FS #20)</i>	-	-	5,655
	<i>Apex Struts</i>			28,000

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		
	Station 20 Stormwater Project			75,000
	Bunker Gear			45,000
	Exterior Painting - Station 20			50,000
	Replacement Fire Hose and Equipment			22,420
	800 MHZ Radios (6)			57,000
	800 MHZ Pagers (15)			13,500
	Station 19 Remodel			19,500
	Station 20 Asphalt Resurfacing			5,600
<u>Public Works</u>				
300-1200-541-62	Key Tree Cactus Preserve Improvements	14,069	14,069	-
	FUNDING: Park Impact Fees			
300-1200-541-64	Capital Outlay - Public Works	286,843	286,843	729,882
	FUNDING: General Fund Transfer			
	Stump Grinder			20,000
	Scag 61" Mower			15,000
	Scag 48" Mower			13,000
	Milling Attachment for Skid Steer			50,000
	Paint and Seal Village Hall			200,000
	PWD Building Design			
	Remodel Second Floor of Village Hall and Bathroom 1st Floor			
	Landscaping along US 1			150,000
	Asphalt Milling Attachment			50,000
	Southwinds Gazebo Project			100,000
	LIDAR Data Project with WSP			36,882
	Library Beach Bathroom			95,000
	2023 Chevy 2500 CC Pickup (4)	197,942	197,942	-
	Hot Mix Asphalt Trailer	88,901	88,901	-

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		
300-1200-541-66	Landscaping Projects <i>FUNDING: General Fund Transfer</i>	81,977	81,977	150,000
300-1200-541-67	Green Turtle Hammock Improvements <i>FUNDING: FRADAP Grant, TDC Grant, Park Impact Fees</i>	837,866	837,866	869,699
300-1300-572-68	146 Sunshine (PTP Entrance) <i>FUNDING: Park Impact Fees</i>	15,876	15,876	110,000
300-1300-572-69	Library Beach Playground Project <i>FUNDING: TDC Grant & Discretionary Sales Surtax</i>	481,984 -	481,984 -	
<u>Parks & Recreation</u>				
300-1300-572-64	Capital Outlay - Parks & Recreation <i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>	55,290	83,619	184,225
	<i>Pool Heat Pumps</i>	14,950	14,950	15,000
	<i>Resurface Basketball Courts</i>			20,000
	<i>Club Car Caryall 700</i>			16,225
	<i>P&R Management Software</i>			40,000
	<i>Manual Max-Sweep Pool Vacuum</i>			5,000
	<i>Splash Pad UV Sanitizer Filtration</i>			50,000
	<i>Resurface Pickleball Courts</i>	-	-	38,000
	<i>New A/C for Pool Building</i>	6,525	6,525	-
	<i>ThorGuard Lightening Detection System</i>	-	28,329	-
	<i>Diving Boards (3)</i>	18,546	18,546	-
	<i>New Cart for Park Maintenance</i>	15,269	15,269	-
300-1300-572-TBD	ADA Inclusive Beach Playground <i>FUNDING: Discretionary Sales Surtax (balance)</i>	-	-	600,000 102,229

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		
TDC Grant for \$497,771				497,771
300-1300-572-67	Solar Lighting Replacement Project <i>FUNDING: Discretionary Sales Surtax</i>	216,284	216,284	176,140
300-1300-572-TBD	Pool Renovation <i>FUNDING: Disc Sales Surtax</i>			
300-1300-572-71	Splash Pad Renovation <i>FUNDING: TDC Grant & Discretionary Sales Surtax</i>	57,739	57,739	
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		9,629,543	9,798,883	13,858,088
REVENUES OVER/(UNDER) EXPENDITURES		(4,145,976)	(1,567,141)	(894,420)
FUND BALANCE, Ending			<u>9/30/2024</u>	<u>9/30/2025</u>
300-282-001	Fund Bal - Restricted - Disc Sales Surtax		2,894,908.98	2,000,480

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

FUND BALANCE, Beginning

300-282-001	Fund Bal - Restricted (<i>Disc Sales Surtax</i>)		10/1/2023	10/1/2024
		\$	4,462,050	\$ 2,894,900

SCENARIO #2

		FY 2023-2024 Actuals 8/7/2024	9/30/2024 Projected	FY 2024-2025 BUDGET
REVENUES				
300-312-600	Local Govt Discretionary Sales Surtax	2,575,060	3,385,059	3,442,800
	<i>90% for Capital / Infrastructure Purposes</i>	2,317,554	3,046,553	3,098,520
	<i>10% Limit for General Purposes</i>	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	4,611,667
	<i>LPA0422 - Canal #116 Backfill Restoration Project</i>	792,859	792,859	
	<i>LPA#### - Canal #147</i>		67,600	2,100,000
	<i>LPA#### - Canal #132</i>		24,171	615,000
	<i>Lower Matacumbe Canal Restoration</i>			1,896,667
300-334-706	Legislative Funding		190,000	150,000
	<i>Fire Rescue Generator Storage Bldg</i>			150,000
	<i>2023 Rescue</i>		190,000	-
300-337-701	TDC Bricks & Mortar Grant	245,960	245,960	558,500
	<i>Splash Pad Renovation</i>	-	-	61,500
	<i>Library Beach Playground</i>	245,960	245,960	
	<i>ADA Inclusive Beach Playground</i>			497,000
300-337-TBD	FEMA HMGP Grant			
	<i>Critical Power (FS #19, 20 & 21)</i>	-	-	375,000
300-361-100	Interest	243,584	365,376	50,000

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		
300-369-000	Miscellaneous Revenue	6,652	6,652	-
300-381-000	<u>Transfer from General Fund (001)</u>	601,642	2,136,254	2,796,002
	<i>General Fund for General Capital Purchases</i>	327,787	1,862,399	2,796,002
	<i>Habitat Restoration & Conservation (from General Fund)</i>	81,977	81,977	
	<i>Fire Rescue Ambulance</i>	191,878	191,878	-
				-
300-381-101	<u>Transfer from Impact Fee Fund</u>	1,017,811	1,017,811	779,699
	<i>Fire (Storage Building)</i>	150,000	150,000	
	<i>Parks & Rec (GTH Improvements), including dock</i>	837,866	837,866	669,699
	<i>Parks & Rec (KTCP Boardwalk)</i>	14,069	14,069	-
	<i>Parks & Rec (Plantation Tropical Preserve)</i>	15,876	15,876	110,000
TOTAL REVENUES		5,483,568	8,231,742	12,963,668
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
300-0300-512	Lower Matacumbe Canal Restoration			1,896,667
300-0300-512-TBD	Land Acquisition			1,000,000

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		
<u>Planning</u>				
300-0600-515-64	Capital Outlay - Planning			
	Land Acquisition (Incl. Donated Lots)	1,872	1,872	-
	83250 OS Hwy Purchase (ICC)	3,909,000	3,909,000	
	FUNDING: General Fund Transfer Disc Surtax		1,500,000	
	FUNDING: Disc Surtax		2,409,000	
	CityView Upgrade			22,074
	FUNDING: Genreal Fund Transfer			
<u>Building</u>				
107-1000-524-63	Capital Outlay - Building			
	CityView Upgrade			
	FUNDING: Genreal Fund Transfer			27,593
<u>Code</u>				
300-1100-524-64	Capital Outlay - Code			
	CityView Upgrade			
	FUNDING: Genreal Fund Transfer			5,119
<u>IT & Communications</u>				
300-0700-519-64	Capital Outlays		139,478	336,760
	FUNDING: General Fund Transfer or 10% Disc. Surtax			
	Surveillance Cameras		50,075	
	Storage Array			137,544
	SHI (Nutanix Software)		16,872	
	SHI (Nutanix Hardware)		10,530	169,447
	SHI (cisco Switch for Nutanix Cluster)			23,769
	Server Backup			6,000
	Council Chamber Microphones		62,000	
Local Law Enforcement (MCSO)				

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		
300-0800-521-31	Prof Svcs - Local Law Enf (Vehicle Amort) <i>FUNDING: Discretionary Sales Surtax</i>	132,154	132,154	145,000
<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	-
300-0900-522-62	Storage Building for Portable Generators <i>FUNDING: Legislative Appropriation</i> <i>FUNDING: Fire Impact Fees</i> <i>Design & Permitting - HoboArc</i> <i>Construction Contractor - TBD</i>	5,900	5,900	320,000 150,000 170,000
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	1,334,675
	<i>2023 Rescue *</i>	381,878	381,878	-
	<i>New Fire Hoses for Vehicles</i>	-	-	23,000
	<i>Conex for fire equipment storage</i>	-	-	
	<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>Engine 19</i>	-	-	600,000
	<i>Remount to out-of-service rescue</i>			250,000
	<i>Kitchen Remodel Station 20</i>			112,000
	<i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>			
	<i>Double Wall Fuel Tank</i>			28,000
	<i>New Ice Machine (FS #20)</i>	-	-	5,655
	<i>Apex Struts</i>			28,000

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		
	Station 20 Stormwater Project			75,000
	Bunker Gear			45,000
	Exterior Painting - Station 20			50,000
	Replacement Fire Hose and Equipment			22,420
	800 MHZ Radios (6)			57,000
	800 MHZ Pagers (15)			13,500
	Station 19 Remodel			19,500
	Station 20 Asphalt Resurfacing			5,600
<u>Public Works</u>				
300-1200-541-62	Key Tree Cactus Preserve Improvements	14,069	14,069	-
	FUNDING: Park Impact Fees			
300-1200-541-64	Capital Outlay - Public Works	286,843	286,843	729,882
	FUNDING: General Fund Transfer			
	Stump Grinder			20,000
	Scag 61" Mower			15,000
	Scag 48" Mower			13,000
	Milling Attachment for Skid Steer			50,000
	Paint and Seal Village Hall			200,000
	PWD Building Design			
	Remodel Second Floor of Village Hall and Bathroom 1st Floor			
	Landscaping along US 1			150,000
	Asphalt Milling Attachment			50,000
	Southwinds Gazebo Project			100,000
	LIDAR Data Project with WSP			36,882
	Library Beach Bathroom			95,000
	2023 Chevy 2500 CC Pickup (4)	197,942	197,942	-
	Hot Mix Asphalt Trailer	88,901	88,901	-

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		
300-1200-541-66	Landscaping Projects <i>FUNDING: General Fund Transfer</i>	81,977	81,977	150,000
300-1200-541-67	Green Turtle Hammock Improvements <i>FUNDING: FRADAP Grant, TDC Grant, Park Impact Fees</i>	837,866	837,866	869,699
300-1300-572-68	146 Sunshine (PTP Entrance) <i>FUNDING: Park Impact Fees</i>	15,876	15,876	110,000
300-1300-572-69	Library Beach Playground Project <i>FUNDING: TDC Grant & Discretionary Sales Surtax</i>	481,984 -	481,984 -	
<u>Parks & Recreation</u>				
300-1300-572-64	Capital Outlay - Parks & Recreation <i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>	55,290	83,619	184,225
	<i>Pool Heat Pumps</i>	14,950	14,950	15,000
	<i>Resurface Basketball Courts</i>			20,000
	<i>Club Car Caryall 700</i>			16,225
	<i>P&R Management Software</i>			40,000
	<i>Manual Max-Sweep Pool Vacuum</i>			5,000
	<i>Splash Pad UV Sanitizer Filtration</i>			50,000
	<i>Resurface Pickleball Courts</i>	-	-	38,000
	<i>New A/C for Pool Building</i>	6,525	6,525	-
	<i>ThorGuard Lightening Detection System</i>	-	28,329	-
	<i>Diving Boards (3)</i>	18,546	18,546	-
	<i>New Cart for Park Maintenance</i>	15,269	15,269	-
300-1300-572-TBD	ADA Inclusive Beach Playground <i>FUNDING: Discretionary Sales Surtax (balance)</i>	-	-	600,000 102,229

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		
TDC Grant for \$497,771				497,771
300-1300-572-67	Solar Lighting Replacement Project <i>FUNDING: Discretionary Sales Surtax</i>	216,284	216,284	176,140
300-1300-572-TBD	Pool Renovation <i>FUNDING: Disc Sales Surtax</i>			500,000
300-1300-572-71	Splash Pad Renovation <i>FUNDING: TDC Grant & Discretionary Sales Surtax</i>	57,739	57,739	
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		9,629,543	9,798,883	12,358,088
REVENUES OVER/(UNDER) EXPENDITURES		(4,145,976)	(1,567,141)	605,580
FUND BALANCE, Ending			9/30/2024	9/30/2025
300-282-001	Fund Bal - Restricted - Disc Sales Surtax		2,894,908.98	3,500,480

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

FUND BALANCE, Beginning			<u>10/1/2023</u>	<u>10/1/2024</u>
300-282-001	Fund Bal - Restricted (<i>Disc Sales Surtax</i>)	\$	4,462,050	\$ 2,894,900

SCENARIO #3

		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
	<i>90% for Capital / Infrastructure Purposes</i>	2,317,554	3,046,553	3,098,520
	<i>10% Limit for General Purposes</i>	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	4,611,667
	<i>LPA0422 - Canal #116 Backfill Restoration Project</i>	792,859	792,859	
	<i>LPA#### - Canal #147</i>		67,600	2,100,000
	<i>LPA#### - Canal #132</i>		24,171	615,000
	<i>Lower Matacumbe Canal Restoration</i>			1,896,667
300-334-706	Legislative Funding		190,000	150,000
	<i>Fire Rescue Generator Storage Bldg</i>			150,000
	<i>2023 Rescue</i>		190,000	-
300-337-701	TDC Bricks & Mortar Grant	245,960	245,960	558,500
	<i>Splash Pad Renovation</i>	-	-	61,500
	<i>Library Beach Playground</i>	245,960	245,960	
	<i>ADA Inclusive Beach Playground</i>			497,000
300-337-TBD	FEMA HMGP Grant			
	<i>Critical Power (FS #19, 20 & 21)</i>	-	-	375,000
300-361-100	Interest	243,584	365,376	50,000

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		
300-369-000	Miscellaneous Revenue	6,652	6,652	-
300-381-000	<u>Transfer from General Fund (001)</u>	601,642	2,136,254	2,796,002
	<i>General Fund for General Capital Purchases</i>	327,787	1,862,399	2,796,002
	<i>Habitat Restoration & Conservation (from General Fund)</i>	81,977	81,977	
	<i>Fire Rescue Ambulance</i>	191,878	191,878	-
				-
300-381-101	<u>Transfer from Impact Fee Fund</u>	1,017,811	1,017,811	779,699
	<i>Fire (Storage Building)</i>	150,000	150,000	
	<i>Parks & Rec (GTH Improvements), including dock</i>	837,866	837,866	669,699
	<i>Parks & Rec (KTCP Boardwalk)</i>	14,069	14,069	-
	<i>Parks & Rec (Plantation Tropical Preserve)</i>	15,876	15,876	110,000
TOTAL REVENUES		5,483,568	8,231,742	12,963,668
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
300-0300-512	Lower Maticumbe Canal Restoration			1,896,667
300-0300-512-TBD	Land Acquisition			

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		
<u>Planning</u>				
300-0600-515-64	Capital Outlay - Planning			
	Land Acquisition <i>(Incl. Donated Lots)</i>	1,872	1,872	-
	83250 OS Hwy Purchase (ICC)	3,909,000	3,909,000	
	<i>FUNDING: General Fund Transfer Disc Surtax</i>		1,500,000	
	<i>FUNDING: Disc Surtax</i>		2,409,000	
	CityView Upgrade			22,074
	<i>FUNDING: Genreal Fund Transfer</i>			
<u>Building</u>				
107-1000-524-63	Capital Outlay - Building			
	CityView Upgrade			
	<i>FUNDING: Genreal Fund Transfer</i>			27,593
<u>Code</u>				
300-1100-524-64	Capital Outlay - Code			
	CityView Upgrade			
	<i>FUNDING: Genreal Fund Transfer</i>			5,119
<u>IT & Communications</u>				
300-0700-519-64	Capital Outlays		139,478	336,760
	<i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>			
	<i>Surveillance Cameras</i>		50,075	
	<i>Storage Array</i>			137,544
	<i>SHI (Nutanix Software)</i>		16,872	
	<i>SHI (Nutanix Hardware)</i>		10,530	169,447
	<i>SHI (cisco Switch for Nutanix Cluster)</i>			23,769
	<i>Server Backup</i>			6,000
	<i>Council Chamber Microphones</i>		62,000	
<u>Local Law Enforcement (MCSO)</u>				

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		
300-0800-521-31	Prof Svcs - Local Law Enf (Vehicle Amort) <i>FUNDING: Discretionary Sales Surtax</i>	132,154	132,154	145,000
<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	-
300-0900-522-62	Storage Building for Portable Generators <i>FUNDING: Legislative Appropriation</i> <i>FUNDING: Fire Impact Fees</i> <i>Design & Permitting - HoboArc</i> <i>Construction Contractor - TBD</i>	5,900	5,900	320,000 150,000 170,000
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	1,334,675
	<i>2023 Rescue *</i>	381,878	381,878	-
	<i>New Fire Hoses for Vehicles</i>	-	-	23,000
	<i>Conex for fire equipment storage</i>	-	-	
	<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>Engine 19</i>	-	-	600,000
	<i>Remount to out-of-service rescue</i>			250,000
	<i>Kitchen Remodel Station 20</i>			112,000
	<i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>			
	<i>Double Wall Fuel Tank</i>			28,000
	<i>New Ice Machine (FS #20)</i>	-	-	5,655
	<i>Apex Struts</i>			28,000

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		
	Station 20 Stormwater Project			75,000
	Bunker Gear			45,000
	Exterior Painting - Station 20			50,000
	Replacement Fire Hose and Equipment			22,420
	800 MHZ Radios (6)			57,000
	800 MHZ Pagers (15)			13,500
	Station 19 Remodel			19,500
	Station 20 Asphalt Resurfacing			5,600
<u>Public Works</u>				
300-1200-541-62	Key Tree Cactus Preserve Improvements	14,069	14,069	-
	FUNDING: Park Impact Fees			
300-1200-541-64	Capital Outlay - Public Works	286,843	286,843	729,882
	FUNDING: General Fund Transfer			
	Stump Grinder			20,000
	Scag 61" Mower			15,000
	Scag 48" Mower			13,000
	Milling Attachment for Skid Steer			50,000
	Paint and Seal Village Hall			200,000
	PWD Building Design			
	Remodel Second Floor of Village Hall and Bathroom 1st Floor			
	Landscaping along US 1			150,000
	Asphalt Milling Attachment			50,000
	Southwinds Gazebo Project			100,000
	LIDAR Data Project with WSP			36,882
	Library Beach Bathroom			95,000
	2023 Chevy 2500 CC Pickup (4)	197,942	197,942	-
	Hot Mix Asphalt Trailer	88,901	88,901	-

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		
300-1200-541-66	Landscaping Projects <i>FUNDING: General Fund Transfer</i>	81,977	81,977	150,000
300-1200-541-67	Green Turtle Hammock Improvements <i>FUNDING: FRADAP Grant, TDC Grant, Park Impact Fees</i>	837,866	837,866	869,699
300-1300-572-68	146 Sunshine (PTP Entrance) <i>FUNDING: Park Impact Fees</i>	15,876	15,876	110,000
300-1300-572-69	Library Beach Playground Project <i>FUNDING: TDC Grant & Discretionary Sales Surtax</i>	481,984 -	481,984 -	
<u>Parks & Recreation</u>				
300-1300-572-64	Capital Outlay - Parks & Recreation <i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>	55,290	83,619	184,225
	<i>Pool Heat Pumps</i>	14,950	14,950	15,000
	<i>Resurface Basketball Courts</i>			20,000
	<i>Club Car Caryall 700</i>			16,225
	<i>P&R Management Software</i>			40,000
	<i>Manual Max-Sweep Pool Vacuum</i>			5,000
	<i>Splash Pad UV Sanitizer Filtration</i>			50,000
	<i>Resurface Pickleball Courts</i>	-	-	38,000
	<i>New A/C for Pool Building</i>	6,525	6,525	-
	<i>ThorGuard Lightening Detection System</i>	-	28,329	-
	<i>Diving Boards (3)</i>	18,546	18,546	-
	<i>New Cart for Park Maintenance</i>	15,269	15,269	-
300-1300-572-TBD	ADA Inclusive Beach Playground <i>FUNDING: Discretionary Sales Surtax (balance)</i>	-	-	600,000 102,229

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		
TDC Grant for \$497,771				497,771
300-1300-572-67	Solar Lighting Replacement Project <i>FUNDING: Discretionary Sales Surtax</i>	216,284	216,284	176,140
300-1300-572-TBD	Pool Renovation <i>FUNDING: Disc Sales Surtax</i>			1,000,000
300-1300-572-71	Splash Pad Renovation <i>FUNDING: TDC Grant & Discretionary Sales Surtax</i>	57,739	57,739	
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		9,629,543	9,798,883	11,858,088
REVENUES OVER/(UNDER) EXPENDITURES		(4,145,976)	(1,567,141)	1,105,580
FUND BALANCE, Ending			9/30/2024	9/30/2025
300-282-001	Fund Bal - Restricted - Disc Sales Surtax		2,894,908.98	4,000,480

TAB 6

ENTERPRISE FUNDS

- PYH Marina Enterprise Fund
 - Wastewater Utility Fund
 - Stormwater Utility Fund

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

Net Position

		10/1/2024	10/1/2025
401-274-000	Net Position - Investment in Capital Assets	3,830,579	3,630,600
401-276-000	Net Position - Unrestricted	876,292	1,514,100
		<u>4,706,871</u>	<u>5,144,700</u>

CASH & CASH EQUIVALENTS, Beginning

ooled Cash - Operating Account	\$ 1,205,803	\$ 1,643,700
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FY 2022-2023 Actuals (Audited)	2023-2024 Budget	FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
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as of 6/30/2024

REVENUES

401-334-701	Resilient Florida Grant (\$1.9 M) Breakn	\$ -	\$ 1,000,000	\$ -	\$ 250,000	\$ 1,000,000
401-337-702	Monroe County Boating Imp Grant	10,246	14,000	-	14,000	14,000
401-347-501	Dock Usage Fee	965,575	1,000,000	757,283	1,009,710	1,000,000
401-347-502	Diesel Fuel Sales	114,124	140,000	79,408	105,878	140,000
401-347-503	Dock Utilities Charges	91,620	80,000	54,450	72,600	90,000
401-347-504	Ramp Usage Fee	61,871	50,000	47,919	57,419	50,000
401-347-505	Unleaded Fuel Sales	443,935	400,000	356,837	428,204	400,000
401-347-506	Miscellaneous Revenue	9,588	10,000	8,406	11,406	11,000
401-361-100	Interest	42,869	12,000	45,600	57,600	12,000
TOTAL REVENUES		\$ 1,739,828	\$ 2,706,000	\$ 1,349,902	\$ 2,006,816	\$ 2,717,000

EXPENSES

Personnel

401-1400-575-12	Full Time Wages	\$ 260,162	\$ 253,100	\$ 188,596	\$ 258,079	\$ 318,600
401-1400-575-14	Overtime	11,266	10,000	7,954	10,000	10,000
401-1400-575-21	Payroll Taxes	20,447	20,200	14,775	20,219	25,200
401-1400-575-22	Retirement Plan Contributions	106,175	34,500	24,216	32,288	42,600
401-1400-575-23	Employee Insurance Benefits	25,045	32,500	25,692	34,256	38,286
401-1400-575-24	Workers' Compensation	4,051	4,200	2,832	4,051	4,495
		<u>427,146</u>	<u>354,500</u>	<u>264,066</u>	<u>358,893</u>	<u>439,181</u>

Operating

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

		FY 2022-2023 Actuals (Audited)	2023-2024 Budget	FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
				as of 6/30/2024		
401-1400-575-31	Professional Services	375	5,000	-	500	5,500
401-1400-575-41	Communications	16,201	16,000	10,431	14,895	16,000
	<i>AT&T Mobility</i>	1,345	1,500	763	923	1,500
	<i>Comcast - Phones</i>	3,212	-	-	-	-
	<i>Comcast - Marina WiFi</i>	-	3,500	2,669	3,203	3,500
	<i>Ring Central - Office Phones</i>	931	1,200	444	532	1,200
	<i>Momentum Telecom - Internet-based Sv</i>	10,713	9,300	7,734	9,288	9,300
	<i>Other / Misc</i>		500	-	-	500
					-	
401-1400-575-42	Freight & Postage	5	500	6	6	10
401-1400-575-43	Utilities	159,408	141,000	87,709	136,205	144,000
	<i>FKA</i>	18,485	17,500	13,093	19,552	20,000
	<i>FKEC</i>	136,798	120,000	74,616	112,528	120,000
	<i>Wastewater Base Facility Charge</i>	4,125	3,500	-	4,125	4,000
401-1400-575-44	Rentals & Leases	920	1,000	-	228	1,000
401-1400-575-45	Insurance	111,094	95,000	118,186	157,056	142,000
	<i>Fuel storage tank liability & MOLL</i>	20,396	20,000	19,476	20,672	22,000
	<i>General Liability & Property (PRM)</i>	70,698	75,000	98,710	116,384	120,000
	<i>FMIT (Deductible - Facsina Case)</i>	20,000	-	-	20,000	-
401-1400-575-46	Repair & Maintenance	60,494	63,200	55,297	77,537	88,500
	<i>KCS Technical Solutions (Wifi Maint)</i>	3,000	3,200	2,000	2,750	3,000
	<i>Mangrove & Tree Trimming</i>	7,300	10,000	11,846	11,846	12,000
	<i>Fuel Tank Inspections (Leigh Svc & Rpr,</i>	9,368	12,000	9,528	11,558	12,000
	<i>Buoy Program</i>	11,947	15,000	20,468	27,932	30,000
	<i>Iguana Removal</i>	3,600	4,000	2,700	3,600	4,000
	<i>Pedestal Repairs (Eaton/Wire Nuts)</i>	6,515	2,500	611	2,598	3,000
	<i>Plumbing</i>	4,350	2,500	498	1,062	2,500
	<i>Electrical</i>		2,500	-	-	2,500
	<i>A/C Repair</i>	2,717	1,500	-	-	1,500

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

		<i>FY 2022-2023 Actuals (Audited)</i>	<i>2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
		as of 6/30/2024				
	<i>Other / Misc</i>	8,136	10,000	4,017	8,301	10,000
	<i>Facility R &M</i>	3,560	-	3,629	7,889	8,000
	<i>Mud Slip Dredging</i>		-	-	-	-
	<i>Fuel Tank Painting</i>		-	-	-	-
401-1400-575-48	PR / Advertising	28,207	25,000	20,543	29,830	30,000
401-1400-575-49	Other Operating Expenses	74,940	50,000	61,547	85,065	75,000
401-1400-575-51	Office Supplies	1,191	3,500	1,395	1,734	3,500
401-1400-575-52	Operating Supplies	435,673	399,000	268,414	441,964	400,000
401-1400-575-54	Dues & Subscription	2,293	3,200	1,442	1,492	3,000
	<i>Scibble ASM Fees</i>	8,811	2,500	1,082	1,082	2,000
	<i>Go Daddy</i>	244	600	183	183	500
	<i>Other / Misc</i>	227	100	177	227	500
		890,796	802,400	624,971	946,514	908,510
401-1400-575-59	Depreciation	197,770				
Capital Outlay						
401-1400-575-63	Breakwater Restoration	9,503	1,000,000	-	250,000	1,903,754
						-
401-1400-575-64	Capital Outlay-Machinery & Equip	24,809	64,000	27,398		50,000
	<i>WiFi Upgrade</i>					50,000
401-1400-575-65	Capital Outlay-Dock Decking Replac	739,693			-	-
401-1400-575-67	Capital Outlay - Shade Structure			24,897	-	20,000
	<i>Tiki Rehabilitation</i>					20,000
		971,775	1,064,000	52,295	250,000	1,973,754
401-1400-575-99	Capital Outlay Offset	(774,005)				
401-1400-517-99	Debt Principal - Offset					
Debt Service						
401-1400-517-71	Principal Expense	12,376	13,000	12,650	11,850	13,500
401-1400-517-72	Interest Expense	1,134	2,000	949	1,760	2,000
		13,510	15,000	13,599	13,610	15,500

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

<i>FY 2022-2023 Actuals (Audited)</i>	<i>2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	FY 2024-2025 BUDGET
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as of 6/30/2024

TOTAL EXPENSES	\$ 2,303,227	\$2,235,900	\$ 954,931	\$ 1,569,018	\$ 3,336,945
REVENUES OVER / (UNDER) EXPENSES	\$ (563,399)	\$ 470,100	\$ 394,971	\$ 437,798	\$ (619,945)

CASH & CASH EQUIVALENTS, Ending

Pooled Cash - Operating Account

<u>9/30/2024</u>	<u>9/30/2025</u>
\$ 1,643,601	\$ 1,023,755

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

CASH & CASH EQUIVALENTS, Beginning

Pooled Cash - Operating Account

\$ 5,795,300 \$ 4,417,864

		FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
as of 6/30/24						
REVENUES						
402-325-101	NPK Assmt/Sys Dev Charge/Payoff Rev	\$ 363,000	\$ 200,000	\$ 10,488	\$ 13,851	\$ 200,000
402-325-104	RSA Assmt/Sys Dev Charge/Payoff Rev	2,620,000	1,300,000	45,533	57,951	650,000
402-325-106	Wastewater System Dev Charges	108,000	100,000	211,930	269,482	275,000
402-331-100	FEMA Reimb - Irma	-	-	-	-	-
402-331-200	HMGP Grant 4337-348-R	-	495,000	-	-	495,000
402-331-350	US ACOE FKWQIP Grant Proceeds	1,464,500	2,000,000	-	1,434,135	2,000,000
402-334-351	Stewardship Act Grant Proceeds	357,000	-	-	-	-
402-334-352	Legislative Appropriation	-	150,000	-	-	150,000
402-343-501	Wastewater Service Charge	6,900,000	6,900,000	5,289,161	7,175,934	7,200,000
402-343-502	Cost Recovery - Infrastructure Adds	15,000	-	-	-	-
402-361-100	Interest Revenue	25,000	60,000	239,409	370,944	375,000
402-369-000	Miscellaneous Revenue	3,800	-	38,145	59,345	-
402-381-001	Transfer from Capital Projects Fund	1,000,000	1,000,000	91,511	1,000,000	1,000,000
TOTAL REVENUES		\$ 12,856,300	\$ 12,205,000	\$ 5,926,177	\$ 10,381,642	\$ 12,345,000
EXPENSES						
Personnel						
402-1500-535-12	Regular Salaries & Wages	\$ 460,343	\$ 538,800	\$ 400,641	\$ 548,246	\$ 556,911
402-1500-535-14	Overtime	36,630	35,000	37,251	50,976	35,000
402-1500-535-21	Payroll Taxes	36,331	43,900	32,864	44,972	45,208
402-1500-535-22	Retirement Plan Contributions	116,067	80,000	59,788	81,815	80,678
402-1500-535-23	Employee Insurance Benefits	111,988	110,000	162,485	208,767	242,137
402-1500-535-24	Workers' Compensation	7,831	10,000	6,176	7,990	9,803
		769,190	817,700	699,206	942,766	969,738

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

		FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
		as of 6/30/24				
402-1500-535-46	Repair & Maintenance	533,321	510,000	384,132	586,563	645,000
	<i>F J Nugent</i>	18,641	30,000	-	-	60,000
	<i>KB Vacuum (Emergency Repairs)</i>	53,500	65,000	86,060	86,060	65,000
	<i>Page Excavating</i>	68,540	75,000	99,020	105,100	150,000
	<i>Donerite Pumps (Emergency Repairs)</i>	39,597	50,000	2,650	15,046	50,000
	<i>Ferguson (Parts)</i>		25,000	-	-	-
	<i>AirVac (Parts)</i>	75,944	25,000	323	33,873	60,000
	<i>Vehicle R&M</i>	18,687	15,000	25,974	34,402	15,000
	<i>Generator Maintenance (A1 Powerworks)</i>	11,114	15,000	7,020	7,020	20,000
	<i>Overflow Tank Epoxy Coating</i>	21,800	110,000	-	-	125,000
	<i>Other / Misc</i>	225,497	100,000	163,085	305,062	100,000
402-1500-535-48	PR / Advertising	1,743	2,000	164	1,907	2,000
402-1500-535-51	Office Supplies & Expenses	-	4,000	1,999	1,999	4,000
402-1500-535-52	Operating Supplies	334,477	269,000	341,186	475,762	500,000
	<i>Aqseptance Group (was Airvac)</i>		25,000	-	-	
	<i>F J Nugent</i>	52,640	50,000	134,041	143,098	140,000
	<i>Ferguson Waterworks</i>	36,684	25,000	25,892	45,903	45,000
	<i>KB Vacuum</i>	43,171	15,000		32,971	35,000
	<i>Wright Express (Fuel)</i>	25,481	25,000	19,422	29,138	30,000
	<i>Sunshine Gasoline</i>	17,803	15,000		-	15,000
	<i>PSI Technologies</i>	9,848	5,000		-	-
	<i>Keys Supply</i>	5,099	5,000	7,842	8,991	9,000
	<i>Dixie Aluminum / Forest Tek</i>	25,732	25,000	18,123	31,202	30,000
	<i>Napa Auto Parts</i>	1,346	2,500	2,142	3,079	5,000
	<i>AirVac</i>	1,019	5,000	44,235	44,235	45,000
	<i>Dana Safety Supply</i>	5,339	5,000	-	-	5,000
	<i>Home Depot</i>	4,384	5,000	1,319	4,116	5,000
	<i>Fortiline Waterworks</i>	1,911	5,000	33,618	35,528	40,000
	<i>Grainger</i>	20,897	5,000	9,045	20,754	20,000
	<i>CED Islamorada</i>	-	-	5,970	5,970	6,000
	<i>Other / Misc</i>	83,122	52,500	39,537	70,775	70,000

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

		<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
		<i>as of 6/30/24</i>				
Operating						
402-1500-535-31	Professional Services	1,918,474	1,847,000	1,227,142	1,946,669	1,927,000
	<i>KLWTD - Treatment Costs</i>	<i>1,323,620</i>	<i>1,400,000</i>	<i>888,550</i>	<i>1,303,355</i>	<i>1,400,000</i>
	<i>Wade Trim - Engineering</i>	<i>217,504</i>	<i>150,000</i>	<i>106,931</i>	<i>212,194</i>	<i>230,000</i>
	<i>FCAA - Billing Services</i>	<i>191,506</i>	<i>165,000</i>	<i>99,035</i>	<i>174,177</i>	<i>165,000</i>
	<i>Water Quality Monitoring (FIU / RES)</i>	<i>69,513</i>	<i>75,000</i>	<i>75,000</i>	<i>93,750</i>	<i>75,000</i>
	<i>GSG - Assessment Consultant</i>	<i>24,750</i>	<i>27,000</i>	<i>17,625</i>	<i>36,500</i>	<i>27,000</i>
	<i>Rafelis - Rate Consultant</i>	<i>2,295</i>	<i>5,000</i>	<i>135</i>	<i>675</i>	<i>5,000</i>
	<i>Marcum Audit Costs</i>	<i>45,475</i>		<i>34,525</i>	<i>80,000</i>	<i>-</i>
	<i>Misc / Other</i>	<i>43,812</i>	<i>25,000</i>	<i>5,341</i>	<i>27,269</i>	<i>25,000</i>
402-1500-535-40	Travel & Per Diem	556	5,000	4,853	4,853	7,000
402-1500-535-41	Communications	12,997	11,000	7,689	14,930	11,000
	<i>AT&T Mobility</i>	<i>5,929</i>	<i>4,000</i>	<i>3,855</i>	<i>6,645</i>	<i>4,000</i>
	<i>AT&T Internet & Phones</i>	<i>2,922</i>	<i>3,500</i>	<i>2,290</i>	<i>3,048</i>	<i>3,500</i>
	<i>Locates (Sunshine State)</i>	<i>625</i>	<i>1,000</i>	<i>535</i>	<i>707</i>	<i>1,000</i>
	<i>Misc / Other</i>	<i>3,521</i>	<i>2,500</i>	<i>1,009</i>	<i>4,530</i>	<i>2,500</i>
	<i>SCADA Comms (F J Nugent)</i>				<i>-</i>	<i>-</i>
402-1500-535-42	Freight & Postage	-	-	59	59	-
402-1500-535-43	Utilities	163,071	180,000	114,530	156,814	180,000
	<i>FCAA - Water</i>	<i>9,810</i>	<i>20,000</i>			<i>20,000</i>
	<i>FKEC - Electric</i>	<i>153,261</i>	<i>160,000</i>			<i>160,000</i>
402-1500-535-44	Rentals & Leases	79,289	65,000	48,386	59,819	85,000
402-1500-535-45	Insurance	289,210	285,000	231,274	343,021	285,000
	<i>Flood Insurance</i>		<i>70,000</i>	<i>29,095</i>	<i>66,357</i>	<i>70,000</i>
	<i>Property & General Liability (PRM)</i>	<i>189,247</i>	<i>150,000</i>	<i>97,093</i>	<i>189,246</i>	<i>150,000</i>
	<i>Pollution Liability</i>		<i>20,000</i>	<i>21,748</i>	<i>21,748</i>	<i>20,000</i>
	<i>KLWTD Reimbursement</i>	<i>65,670</i>	<i>45,000</i>	<i>-</i>	<i>65,670</i>	<i>45,000</i>

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

		<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
		<i>as of 6/30/24</i>				
402-1500-535-54	Dues & Subscriptions	3,812	4,000	7,418	7,481	20,000
402-1500-535-55	Training	-	10,000	4,409	4,409	10,000
		3,336,950	3,192,000	2,373,240	3,604,285	3,676,000
Capital Outlay						
402-1500-535-62	SCADA <i>(Star Controls)</i>	218,377	250,000	184,451	250,000	150,000
402-1500-535-63	Infrastructure	2,259,643	350,000	597,089	958,328	915,000
	<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>Aqseptence Group</i>					-
	<i>Page Excavating</i>	<i>2,059,820</i>		<i>597,089</i>	<i>902,318</i>	-
	<i>J A LaRocco</i>					-
	<i>F J Nugent</i>	<i>33,099</i>				-
	<i>AirVac</i>	<i>67,969</i>				-
	<i>PSI Technologies</i>	<i>18,358</i>				-
	<i>Satellite Industries</i>	<i>21,237</i>				-
	<i>Backflow Preventer Replacements (Page)</i>					-
	<i>F J Nugent</i>					-
	<i>Page Excavating</i>					-
	<i>Ring Replacements (Page)</i>					-
	<i>Other / Misc</i>	<i>59,160</i>	<i>150,000</i>		<i>56,010</i>	
402-1500-535-64	Machinery & Equipment	55,163	82,000	8,878	54,004	65,000
	<i>Security Cameras</i>		<i>82,000</i>	-	-	<i>50,000</i>
	<i>Badge Entrance</i>					<i>15,000</i>
	<i>Cartegraph Work Order/Asset Tracking</i>	<i>22,896</i>		-	<i>23,000</i>	-
	<i>Overhead Crane Lifting System</i>	<i>9,767</i>		-	<i>9,767</i>	-
	<i>Emergency Soft Starters (4)</i>	<i>22,500</i>		-	<i>21,237</i>	-
	<i>2022 GMC Sierra 1500</i>	-		-	-	-
	<i>Fuel Trailer</i>	-		-	-	-
	<i>Sewer Snake Camera</i>			<i>8,878</i>	-	

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

		<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	FY 2024-2025 BUDGET
		<i>as of 6/30/24</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	52,290	2,000,000	8,161	100,000	2,000,000
402-1500-535-66	Capital Outlay - Generator Storage Bldg.	-	300,000	9,050	10,000	300,000
402-1500-535-67	Portable Gens & Floodproofing (HMGP)	-	1,000,000	463,025	500,000	800,000
		2,585,474	3,982,000	1,270,653	1,872,332	4,505,000
Debt Service						
402-1500-517-71	Debt Service Principal	3,904,257	4,002,500	2,129,875	3,905,500	4,002,500
402-1500-517-72	Debt Service Interest	1,412,330	1,335,500	691,613	1,434,195	1,335,500
		5,316,587	5,338,000	2,821,488	5,339,695	5,338,000
TOTAL EXPENSES		\$ 12,008,202	\$ 13,329,700	\$ 7,164,587	\$ 11,759,078	\$ 14,488,738
REVENUES OVER / (UNDER) EXPENSES		\$ 848,098	\$ (1,124,700)	\$ (1,238,410)	\$ (1,377,436)	\$ (2,143,738)
CASH & CASH EQUIVALENTS, Ending					<u>9/30/2023</u>	<u>9/30/2024</u>
<i>Pooled Cash - Operating Account</i>					\$ 4,417,864	\$ 2,274,126

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

<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
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Up to 6/30/24

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	\$ 196,178	\$ 201,700	\$ 193,039	\$ 193,148	\$ 203,300
403-361-100	Interest Revenue	10,646	3,000	16,539	24,511	3,000
TOTAL REVENUES		\$ 206,825	\$ 204,700	\$ 209,578	\$ 217,659	\$ 206,300

EXPENSES

Personnel

403-1600-538-12	Full Time Wages	\$ 13,460	\$ 14,400	\$ 10,220	\$ 13,985	\$ 15,081
403-1600-538-21	Payroll Taxes	1,106	1,100	839	1,148	1,154
403-1600-538-22	Retirement Plan Contributions	6,380	2,100	1,387	1,898	2,055
403-1600-538-23	Employee Insurance Benefits	1,099	1,100	769	1,146	1,146
403-1600-538-24	Workers Compensation	225	500	155	179	245
		<u>22,271</u>	<u>19,200</u>	<u>13,369</u>	<u>18,356</u>	<u>19,681</u>

Operating

403-1600-538-31	Professional Services	6,500	267,000	4,875	6,500	257,000
	<i>Assessment Consultant (Andser Advisory)</i>	<i>6,500</i>	<i>7,000</i>	<i>4,875</i>	<i>6,500</i>	<i>7,000</i>
	<i>Stormwater Management Plan Update</i>		<i>250,000</i>		<i>-</i>	<i>250,000</i>
	<i>Monroe County Tax Collector Fees</i>		<i>10,000</i>			
403-1600-538-42	Freight & Postage	61	-	-	-	-
403-1600-538-43	Utilities	579	1,000	438	700	1,000
403-1600-538-45	Insurance	222	500	152	280	500
403-1600-538-46	Repairs & Maintenance	-	25,000	4,421	5,000	25,000
403-1600-538-48	PR / Advertising	536	1,000	-	800	1,000
403-1600-538-52	Operating Supplies	-	5,000	-	-	5,000
		<u>7,898</u>	<u>299,500</u>	<u>9,887</u>	<u>13,280</u>	<u>289,500</u>

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

<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
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Up to 6/30/24

TOTAL EXPENSES	\$	30,169	\$	318,700	\$	23,256	\$	31,636	\$	309,181
REVENUES OVER / (UNDER) EXPENSES	\$	176,656	\$	(114,000)	\$	186,322	\$	186,023	\$	(102,881)