



Islamorada, Village of Islands

SPECIAL CALL VILLAGE COUNCIL MEETING BUDGET HEARING #2

September 17, 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. 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.)

IV. RESOLUTIONS

- A. Resolution Adopting a Final Millage Rate for Fiscal Year 2024-2025 - TAB 1 (Lisa Lynch, Finance Director)**

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING RESOLUTION NO. 24-07-64; ADOPTING A FINAL 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 a Final Budget for Fiscal Year 2024-2025 - TAB 2, TAB 3 and TAB 4 (Lisa Lynch, Finance Director)**

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, ADOPTING THE FINAL BUDGET OF THE VILLAGE FOR THE FISCAL YEAR 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

- C. Resolution Approving Renewal of Property, Casualty, Worker's Compensation and Pollution Liability Policies and Coverage - TAB 5 (Lisa Lynch, Finance Director)

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA APPROVING RENEWAL OF PROPERTY, CASUALTY AND WORKER'S COMPENSATION POLICIES AND COVERAGE AND POLLUTION LIABILITY FROM WORLD RISK MANAGEMENT THROUGH PUBLIC RISK MANAGEMENT OF FLORIDA EFFECTIVE OCTOBER 1, 2024; AUTHORIZING PAYMENT OF THE ASSOCIATED RENEWAL PREMIUMS FOR FISCAL YEAR 2024-2025; AUTHORIZING VILLAGE OFFICIALS TO EXECUTE REQUIRED DOCUMENTS; AUTHORIZING THE VILLAGE MANAGER TO EXPEND BUDGETED FUNDS; AND PROVIDING FOR AN EFFECTIVE DATE

V. MAYOR / COUNCIL COMMUNICATIONS

VI. VILLAGE ATTORNEY / VILLAGE MANAGER COMMUNICATIONS

VII. 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: Lisa Lynch, Finance Director
Date: September 17, 2024
SUBJECT: Resolution Adopting a Final Millage Rate for Fiscal Year 2024-2025 -
TAB 1

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. Reso_FY24-25 Final Millage

RESOLUTION NO. 24-

**A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA,
VILLAGE OF ISLANDS, FLORIDA; ADOPTING A FINAL MILLAGE
RATE OF THE VILLAGE 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 Honorable Scott P. Russell, CFA, RES, AAS, PPS, Property Appraiser of Monroe County, Florida, has made tax assessments for all real property within Islamorada, Village of Islands (the "Village"); and

WHEREAS, on July 9, 2024, the Village Council adopted Resolution No. 24-07-64 determining the "Proposed Millage Rate" for the fiscal year commencing October 1, 2024 and further scheduled the public hearings required by Section 200.065, Florida Statutes, to be held on September 5, 2024, and September 17, 2024 at 5:01 p.m.; and

WHEREAS, the public hearings, as required by Section 200.065(2)(c) and (d), were held by the Village Council on the dates specified above, commencing at 5:01 p.m., as previously noticed and the public and all interested parties having had the opportunity to address their comments to the Village Council; and

WHEREAS, the Village Council, having considered the comments of the public regarding the final millage rate and having complied with the "TRIM" requirements of the Florida Statutes, adopts the following millage rate.

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

Section 1. That the final millage rate for the Village for the Fiscal Year commencing October 1, 2024 through September 30, 2025 is fixed at the rate of 2.800 mills, which is \$2.80 per \$1,000.00 of assessed property within Islamorada, Village of Islands, Florida.

Section 2. That the rolled-back rate is 2.5297 mills, and the final millage rate of 2.800 is 10.69% or .2703 mills above the rolled-back rate.

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

PASSED AND ADOPTED this 17th 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: Lisa Lynch, Finance Director
Date: September 17, 2024
SUBJECT: Resolution Adopting a Final Budget for Fiscal Year 2024-2025 - TAB 2, TAB 3 and TAB 4

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0-FY24-25 Budget 2nd Public Hearing FINAL

TAB 2

RESOLUTION NO. 24-

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, ADOPTING THE FINAL BUDGET OF THE VILLAGE FOR THE FISCAL YEAR 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 final budget of the Village for the fiscal year beginning on October 1, 2024 and ending September 30, 2025 (the "Budget") was considered at public hearings on September 5, 2024 and September 17, 2024 and is hereby approved and adopted. A copy of the Final 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 for approval 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 at 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. State law 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.

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PASSED AND ADOPTED this 17th day of September 2024 at _____ P.M.

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

TAB 3

Scenario #2B

Millage Rate: 2.800

INCLUDED:

- \$1,000,000 land acquisition fund from discretionary sales surtax
- \$500,000 pool renovation from discretionary sales surtax
- Full-time Facility Recreation Attendant \$80,721
- \$300,000 towards fire truck from discretionary sales surtax

EXCLUDED:

- New positions for Village Staff
 - Planner \$132,270
 - Deputy Chief of Training \$176,452
 - 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
- \$300,000 towards fire truck from discretionary sales surtax

FUND BALANCE OUTCOMES

	Target for FY24-25	FY23-24 Projection	Scenario 2B
Unassigned Fund Balance ¹	Between \$3.8 and \$5.0 million	\$5,218,562	\$4,763,741
Hurricane Reserve ²	\$9,086,986	\$7,673,557	\$8,159,980
Discretionary Sales Surtax ³	\$1.8 million	\$2,894,900	\$2,300,480

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 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 35.91% 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 =2.800)

<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 Landscape Mitigation	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)	
	17,686,100	
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)

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			8,329,141
	Personnel	7,056,641	
	Operating	1,272,500	
	Total Public Safety		11,602,277
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>Landscape Mitigation</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		\$ 26,442,086
REVENUES OVER / (UNDER) EXPENDITURES			\$ 132,602
<u>FUND BALANCE, Ending</u>			<u>9/30/2025</u>
<i>Restricted</i>			
Nonspendable (<i>Prepays & Deposits</i>)			\$ 239,844
Restricted - MCSO Training			72,952
<i>Unrestricted</i>			
Committed for Landscape Mitigation			930,794
Assigned - Hurricane Response	% of Total FY 24-25	35.63%	8,159,980
Unassigned	Expenditures	20.80%	4,763,741
	TOTAL		\$ 14,167,310

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
Personnel						
001-0900-522-12	Regular Salaries & Wages	\$ 2,859,036	\$ 3,131,004	\$ 3,260,800	\$ 3,329,684	\$ 3,241,098
001-0900-522-13	Other Salaries & Wages	128,431	53,191	100,000	67,456	618,194
001-0900-522-14	Overtime	509,495	507,671	591,400	510,657	755,864
001-0900-522-21	Payroll Taxes	259,849	282,317	302,400	296,301	353,100
001-0900-522-22	Retirement Contributions	861,801	1,061,897	1,249,400	1,164,886	1,451,100
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	7,056,641
Operating						
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
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>

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
001-0900-522-48	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
001-0900-522-52	Operating Supp	-	323,699	273,377	258,274	388,500
	<i>Gym Equipment for Station 19 and 21</i>					14,000
	<i>4 Gas Meter</i>					3,000
	<i>Electric Vehicle Fire Blanket</i>					3,500
	<i>Rugged Dell Laptop (3)</i>					11,000
	<i>Office Chairs - Station 20</i>					8,400
	<i>800 MHZ Pagers (15)</i>					13,500
	<i>Stacking Chairs (50)</i>					4,500
	<i>Replacement Recliners - Station 19 and 20</i>					12,000
	<i>Fire Training Mannequin (2)</i>					6,400
	<i>Class A Dress Uniforms</i>					10,000
	<i>Replacement Safety Rope/Rescue Gear</i>					7,200
	<i>Wright Express (Fuel)</i>	7,487	7,796	10,000	9,109	10,000
	<i>Sunshine Gasoline (Fuel)</i>	36,307	43,182	45,000	35,372	45,000
	<i>McKenzie Petroleum (Fuel)</i>	4,953		-	-	-
	<i>BoundTree EMS Supplies</i>	46,140	46,293	50,000	40,961	50,000
	<i>Other EMS Supplies</i>	18,450	35,876	50,000	9,097	20,000
	<i>Station Supplies</i>	47,005	80,562	40,000	68,349	50,000
	<i>Uniforms & Personal Gear</i>	135,456	60,093	30,000	24,448	30,000
	<i>Bunker Gear Replacements</i>	-		72,000	36,850	55,000
	<i>Fire Hose Replacements</i>	-	-	-	13,583	15,000
	<i>Other / Misc.</i>	27,901		10,000	20,504	20,000
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	\$ 8,329,141

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

Planning & Development Services		FY 2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals	Actuals	Budget	Projected	BUDGET
		(Audited)	(Audited)			
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>Cyracks (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	2,500	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
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

		FY 2023-2024 Actuals 8/7/2024	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>REVENUES</u>				
300-312-600	Local Govt Discretionary Sales Surtax	2,575,060	3,385,059	3,442,800
	<i>90% for Capital / Infrastructure Purposes</i>	<i>2,317,554</i>	<i>3,046,553</i>	<i>3,098,520</i>
	<i>10% Limit for General Purposes</i>	<i>257,506</i>	<i>338,506</i>	<i>344,280</i>
300-334-701	FDEP - Rec Trails Pgm Grant (<i>GTH</i>)	-	-	200,000
300-334-704	Stewardship Act Grant	792,859	884,630	4,714,959
	<i>LPA0422 - Canal #116 Backfill Restoration Project</i>	<i>792,859</i>	<i>792,859</i>	
	<i>LPA#### - Canal #147</i>		<i>67,600</i>	<i>2,100,000</i>
	<i>LPA#### - Canal #132</i>		<i>24,171</i>	<i>615,000</i>
	<i>Lower Matacumbe Canal Restoration</i>			<i>1,999,959</i>
300-334-706	Legislative Funding		190,000	150,000
	<i>Fire Rescue Generator Storage Bldg</i>			<i>150,000</i>
	<i>2023 Rescue</i>		<i>190,000</i>	-
300-337-701	TDC Bricks & Mortar Grant	245,960	245,960	558,500
	<i>Splash Pad Renovation</i>	-	-	<i>61,500</i>
	<i>Library Beach Playground</i>	<i>245,960</i>	<i>245,960</i>	
	<i>ADA Inclusive Beach Playground</i>			<i>497,000</i>
300-337-TBD	FEMA HMGP Grant			
	<i>Critical Power (FS #19, 20 & 21)</i>	-	-	375,000

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		
300-361-100	Interest	243,584	365,376	50,000
300-369-000	Miscellaneous Revenue	6,652	6,652	-
300-381-000	Transfer from General Fund (001)	601,642	2,136,254	1,296,002
	<i>General Fund for General Capital Purchases</i>	<i>327,787</i>	<i>1,862,399</i>	<i>1,296,002</i>
	<i>Habitat Restoration & Conservation (from General Fund)</i>	<i>81,977</i>	<i>81,977</i>	
	<i>Fire Rescue Ambulance</i>	<i>191,878</i>	<i>191,878</i>	-
				-
300-381-101	Transfer from Impact Fee Fund	1,017,811	1,017,811	779,699
	<i>Fire (Storage Building)</i>	<i>150,000</i>	<i>150,000</i>	
	<i>Parks & Rec (GTH Improvements), including dock</i>	<i>837,866</i>	<i>837,866</i>	<i>669,699</i>
	<i>Parks & Rec (KTCP Boardwalk)</i>	<i>14,069</i>	<i>14,069</i>	-
	<i>Parks & Rec (Plantation Tropical Preserve)</i>	<i>15,876</i>	<i>15,876</i>	<i>110,000</i>
TOTAL REVENUES		5,483,568	8,231,742	11,566,960
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			1,999,959
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	

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

		<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
		<i>8/7/2024</i>		
<u>Local Law Enforcement (MCSO)</u>				
300-0800-521-31	Prof Svcs - Local Law Enf (<i>Vehicle Amort</i>) <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 <i>150,000</i> <i>170,000</i>
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

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		
300-0900-522-64	Capital Outlay - Fire Rescue	482,855	484,388	1,034,675
<i>FUNDING: Discretionary Sales Surtax & Leg App*</i>				
	2023 Rescue *	381,878	381,878	-
	New Fire Hoses for Vehicles	-	-	23,000
	Conex for fire equipment storage	-	-	
	SCBA bottles (25) & protective wraps (50)	59,765	59,765	-
	Washer & Dryer plus shipping	23,466	23,466	-
	Equipment for F250 truck	19,279	19,279	-
	Engine 19	-	-	300,000
	Remount to out-of-service rescue			250,000
	Kitchen Remodel Station 20			112,000
<i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>				
	Double Wall Fuel Tank			28,000
	New Ice Machine (FS #20)	-	-	5,655
	Apex Struts			28,000
	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

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>Public Works</u>				
300-1200-541-62	Key Tree Cactus Preserve Improvements <i>FUNDING: Park Impact Fees</i>	14,069	14,069	-
300-1200-541-64	Capital Outlay - Public Works <i>FUNDING: General Fund Transfer</i>	286,843	286,843	729,882
	<i>Stump Grinder</i>			20,000
	<i>Scag 61" Mower</i>			15,000
	<i>Scag 48" Mower</i>			13,000
	<i>Milling Attachment for Skid Steer</i>			50,000
	<i>Paint and Seal Village Hall</i>			200,000
	<i>PWD Building Design</i>			
	<i>Remodel Second Floor of Village Hall and Bathroom 1st Floor</i>			
	<i>Landscaping along US 1</i>			150,000
	<i>Asphalt Milling Attachment</i>			50,000
	<i>Southwinds Gazebo Project</i>			100,000
	<i>LIDAR Data Project with WSP</i>			36,882
	<i>Library Beach Bathroom</i>			95,000
	<i>2023 Chevy 2500 CC Pickup (4)</i>	197,942	197,942	-
	<i>Hot Mix Asphalt Trailer</i>	88,901	88,901	-
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

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		
300-1300-572-69	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> <i>TDC Grant for \$497,771</i>	-	-	600,000 102,229 497,771
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	

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

		<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
		<i>8/7/2024</i>		
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		<u>9,629,543</u>	<u>9,798,883</u>	<u>12,161,380</u>
REVENUES OVER/(UNDER) EXPENDITURES		<u>(4,145,976)</u>	<u>(1,567,141)</u>	<u>(594,420)</u>
<u>FUND BALANCE, Ending</u>			<u>9/30/2024</u>	<u>9/30/2025</u>
300-282-001	Fund Bal - Restricted - Disc Sales Surtax		2,894,908.98	2,300,480

ISLAMORADA, VILLAGE OF ISLANDS

Staff Compensation

FY 2024-2025 Budget

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

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

GENERAL FUND

General Government

Village Manager (#001-0300)

Village Manager	R Cole	20	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
Principial 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

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)		
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
KELLY DAYS						-					-
OVERTIME											-
HOLIDAY PAY						50,000.00	-	3,825.00	32.79%	16,395.00	70,220.00
CBA MEMBERS - FROM DETAIL SHEET			2,662,967.76	180,445.54	2,860,187.25	240,742.34	18,278.00	296,442.95	32.79%	1,270,635.87	5,442,150.09
Step Increases						16,773.94	-	1,283.21	32.79%	5,500.18	23,557.33
Projected incentive pay additions						25,000.00	-	1,912.50	32.79%	8,197.50	35,110.00
9th Shift Pay						150,000.00	-	11,475.00	32.79%	49,185.00	210,660.00
PART TIME (Firewatch/On Call)						100,000.00	-	7,650.00	0.00%	-	107,650.00
			3,025,739.54	198,584.13	3,241,097.61	599,916.00	18,278.00	353,059.38		1,451,061.45	6,419,276.13

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
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5.00%

Longevity Bonus

(without insurance
benefits)

Transportation

Public Works (#001-1200)

Public Works Director (40%)	A Engelmeyer	16	57,452.14	2,872.61	60,324.75	-	-	4,614.84	13.63%	8,222.26	73,161.85
Asst. Public Works Director	G Herzberg	11	74,674.84	3,733.74	78,408.58	-	-	5,998.26	13.63%	10,687.09	95,093.93
Public Works Coordinator (50%)	K Patience	8	38,407.20	1,920.36	40,327.56	-	-	3,085.06	13.63%	5,496.65	48,909.26
Crew Chief - Road Division	J Gonzalez-Almaguer	5	54,943.58	2,747.18	57,690.76	-	-	4,413.34	13.63%	7,863.25	69,967.35
Crew Chief - Road Division	J Valcarcel	5	54,943.58	2,747.18	57,690.76	-	-	4,413.34	13.63%	7,863.25	69,967.35
Crew Chief - Road Division	A Mendoza	5	52,319.18	2,615.96	54,935.14	-	-	4,202.54	13.63%	7,487.66	66,625.34
Building Maintenance Worker	J Pena	3	53,866.25	2,693.31	56,559.56	-	-	4,326.81	13.63%	7,709.07	68,595.44
Road Maintenance Worker	J Carmenante Escalet	3	41,007.57	2,050.38	43,057.95	-	-	3,293.93	13.63%	5,868.80	52,220.68
Road Maintenance Worker	M Hernandez	3	42,843.55	2,142.18	44,985.73	-	-	3,441.41	13.63%	6,131.55	54,558.69
Road Maintenance Worker	R Leyva	3	42,843.55	2,142.18	44,985.73	-	-	3,441.41	4.00%	1,799.43	50,226.56
Road Maintenance Worker	A Hernandez	3	41,013.36	2,050.67	43,064.03	-	-	3,294.40	13.63%	5,869.63	52,228.05
Road Maintenance Worker	A Estrada	3	41,013.36	2,050.67	43,064.03	-	-	3,294.40	13.63%	5,869.63	52,228.05
Road Maintenance Worker	R Ordenana	3	41,007.57	2,050.38	43,057.95	-	-	3,293.93	13.63%	5,868.80	52,220.68
Anne's Beach Facility Attendant	Y Villadares Ramos	3	38,948.00		38,324.83	-	-	2,931.85	13.63%	5,223.67	46,480.35
Fills Beach Facility Attendant	C Valdes-Diaz	2	40,959.94	2,048.00	43,007.94	-	-	3,290.11	13.63%	5,861.98	52,160.03
Litter Removal	J Gonzalez	2	41,032.57	2,051.63	43,084.20	-	-	3,295.94	13.63%	5,872.38	52,252.52
Litter Removal	Y Companioni Ballster	2	38,958.40	1,947.92	40,906.32	-	-	3,129.33	13.63%	5,575.53	49,611.18
Litter Removal	VACANT	2	38,324.83		40,241.07	-	-	6,010.29	13.63%	5,223.67	89,799.87
OVERTIME						140,000.00		1,530.00	13.63%	2,726.00	144,256.00
			834,559.47	37,864.33	873,716.87	140,000.00	-	71,301.19		117,220.30	1,240,563.19

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 Bagioti	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
GENERAL FUND TOTAL			861,446.60	41,096.33	930,518.92	224,165.00	-	88,333.32		140,055.66	1,383,072.90
			7,080,571.06	382,938.06	7,533,689.98	1,050,081.00	18,278.00	702,837.12		2,094,459.81	12,193,534.42

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 Hufstetler		100,000.00		105,000.00	-	-	8,032.50	13.63%	14,311.50	127,344.00
Building Inspector/Plans Examiner	Contract	10			90,000.00	-	-	6,885.00	13.63%	12,267.00	109,152.00
Floodplain/CRS Coordinator	M Rumbaugh	10	72,799.15	3,639.96	90,198.15	-	-	6,900.16	13.63%	12,294.01	109,392.31
Building Services Coordinator	E Fraley	7	69,837.89	3,491.89	73,329.78	-	-	5,609.73	13.63%	9,994.85	88,934.36
Permit Clerk	L Postrion	4	59,534.80	2,976.74	62,511.54	-	-	4,782.13	13.63%	8,520.32	75,814.00
Permit Clerk	K Vasquez	4	59,368.10	2,968.41	62,336.51	-	-	4,768.74	13.63%	8,496.47	75,601.71
Permit Clerk	S McClug	4	50,546.70	2,527.34	53,074.04	-	-	4,060.16	13.63%	7,233.99	64,368.19
Software Admin/Tng&Customer Spt (20%)	S McLaughlin		15,849.11	792.46	16,641.56	-	-	1,273.08	13.63%	2,268.25	20,182.89
Fire Prevention & Inspector (35%)	M DiRusso		22,089.41	1,104.47	23,193.88	-	-	1,774.33	13.63%	3,161.33	28,129.54
Accounts Payable Clerk / Cashier (25%)	M Giguere		14,900.34	745.02	15,645.36	-	-	1,196.87	13.63%	2,132.46	18,974.69
Code Compliance Dept. Allocation (25%)			42,317.60	2,115.88	44,433.48	-	-	3,399.16	13.63%	6,397.03	54,229.67
OVERTIME						25,000.00		1,912.50	13.63%	3,407.50	30,320.00
BUILDING FUND TOTAL			655,557.22	27,777.86	792,094.12	25,000.00	-	62,507.70		111,710.68	991,312.50
MARINA FUND (#401-1400)											
Dockmaster	L Watts	8	81,035.68	4,051.78	85,087.46	-	-	6,509.19	13.63%	11,597.42	103,194.08
Assistant Dockmaster	T Sheahan	3	54,724.39	2,736.22	57,460.61	-	-	4,395.74	13.63%	7,831.88	69,688.23
Assistant Dockmaster	D Howe	3	51,914.35	2,595.72	54,510.07	-	-	4,170.02	13.63%	7,429.72	66,109.81
Assistant Dockmaster	M O'Cathey	3	48,580.40	2,429.02	51,009.42	-	-	3,902.22	13.63%	6,952.58	61,864.22
Assistant Dockmaster (NEW)	VACANT	3	45,000.00		47,250.00			3,614.63	13.63%	6,440.18	57,304.80
Marina and Park Facility Maint (50%)	M Vega	3	22,099.79	1,104.99	23,204.77	-	-	1,775.17	4.00%	928.19	25,908.13
OVERTIME						10,000.00		765.00	13.63%	1,363.00	12,128.00
MARINA FUND TOTAL			303,354.61	12,917.73	318,522.34	10,000.00	-	25,131.96		42,542.97	396,197.27

ISLAMORADA, VILLAGE OF ISLANDS

Staff Compensation

FY 2024-2025 Budget

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

Fund - Function - Department - Position	Name	Pay Grade	Base Salary/Wages @ 9/30/2024	Increase	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation
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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

\$ 8,598,600.22	\$ 451,589.52	\$ 9,231,379.64	\$ 1,120,081.00	\$ 18,278.00	\$ 837,992.55	\$ 2,333,502.04	\$ 14,335,421.74
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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

Scenario #2C

Millage Rate: 2.800

INCLUDED:

- \$300,000 fire engine (reduced from \$600,000 in 9/5 budget hearing)
- \$500,000 land acquisition fund from discretionary sales surtax
- \$1,000,000 pool renovation from discretionary sales surtax
- Full-time Facility Recreation Attendant \$80,721
- 5% COLA applied to Fire Union members (tentative)
- Planner position funding for half the fiscal year \$63,710
- \$15,000 added to Manager budget for wage and benefits study

EXCLUDED:

- New positions for Village Staff
 - Planner position for the other half of the fiscal year \$68,560
 - Assistant Fire Chief/Training \$176,452
 - 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
- \$300,000 towards fire engine from discretionary sales surtax

FUND BALANCE OUTCOMES

	Target for FY24-25	FY23-24 Projection	Scenario 2C
Unassigned Fund Balance ¹	Between \$3.8 and \$5.0 million	\$5,218,562	\$4,632,286
Hurricane Reserve ²	\$9,086,986	\$7,673,557	\$8,197,538
Discretionary Sales Surtax ³	\$1.8 million	\$2,894,900	\$2,300,480

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 2C 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 2C provides the Village with an allocation of 36.01% 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 2C does follow past practices in this regard.**

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

GENERAL FUND

SUMMARY (Suggested Millage =2.800)

<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 Landscape Mitigation	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)	
	17,686,100	
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		1,227,079
Personnel	853,229	
Operating	373,850	
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		1,559,705
Personnel	1,182,705	
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)

Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,184,853
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			8,329,141
	Personnel	7,056,641	
	Operating	1,272,500	
	Total Public Safety		11,602,277
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>Landscape Mitigation</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		\$ 26,535,982
	REVENUES OVER / (UNDER) EXPENDITURES		\$ 38,706

FUND BALANCE, Ending

9/30/2025

Restricted

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

Unrestricted

Committed for Landscape Mitigation			930,794
Assigned - Hurricane Response	% of Total FY 24-25	35.65%	8,197,538
Unassigned	Expenditures	20.15%	4,632,286

TOTAL **\$ 14,073,414**

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
Personnel						
001-0900-522-12	Regular Salaries & Wages	\$ 2,859,036	\$ 3,131,004	\$ 3,260,800	\$ 3,329,684	\$ 3,241,098
001-0900-522-13	Other Salaries & Wages	128,431	53,191	100,000	67,456	618,194
001-0900-522-14	Overtime	509,495	507,671	591,400	510,657	755,864
001-0900-522-21	Payroll Taxes	259,849	282,317	302,400	296,301	353,100
001-0900-522-22	Retirement Contributions	861,801	1,061,897	1,249,400	1,164,886	1,451,100
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	7,056,641
Operating						
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>-</i>	<i>-</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
001-0900-522-43	Utility Services	44,547	44,305	38,000	41,408	38,000
	<i>FKA (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
001-0900-522-54	Dues & Subscriptions	43,275	47,449	50,000	44,176		50,000
	Memberships	1,726	1,950	2,000	1,798		2,000
	NFPA Fire Codes / HandTevy	2,372	2,089	2,500	3,294		3,500
	Go Daddy - Office 365	5,466	5,874	6,000	2,839		5,000
	ESO Solutions (Records SW)	15,197	17,124	17,500	16,255		17,500
	Target Solutions	14,074	13,328	13,500	8,967		10,000
	Station Automation (PS Trax)	3,341	3,658	4,000	3,875		4,000
	Starlink/Xroads Networks	-	-	-	5,881		6,000
	Other / Misc.	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		\$ 8,329,141

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

Planning & Development Services		FY 2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals	Actuals	Budget	Projected	BUDGET
		(Audited)	(Audited)			
Personnel						
001-0600-515-12	Regular Salaries & Wages	\$ 540,245	\$ 521,647	\$ 868,700	\$ 615,977	\$ 805,400
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	62,400
001-0600-515-22	Retirement Plan Contributions	55,045	62,295	122,400	86,414	111,200
001-0600-515-23	Employee Insurance Benefits	50,557	117,098	135,300	163,918	193,705
		697,213	745,555	1,203,700	914,325	1,182,705
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	2,500	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	\$ 1,559,705

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	93,929
		593,534	676,851	765,800	456,957	853,229
<u>Operating</u>						
001-0300-512-31	Professional Services	755,954	361,246	300,000	335,295	312,800
	<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>M/HN (EE Assist Pgm)</i>	2,232			7,549	9,500
	<i>Governmentjobs.com (Applicant Ttracking App)</i>	11,945			10,272	10,300
	<i>Colin Baenziger (VM Search)</i>	3,723			-	-
	<i>Interm VM</i>				123,182	
	<i>Canal #145 Design & Permitting</i>					95,500
	<i>Other / Misc</i>	19,624		109,900	2,839	32,500
	<i>Salary and Wage Study</i>					15,000
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	-			-
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>	2,350	2338	2800	2,895	3,000
	<i>Go Daddy - Office 365</i>	1,091	1235.16	1300	264	10,000
	<i>CivicClerk (website)</i>	-	24,553	8,500	8,400	
	<i>Other / Misc</i>	252	3986.84	1000	1,410	600
001-0300-512-55	Training	5,798	3,566	5,000	3,199	4,950
		814,326	442,333	366,600	400,832	373,850
		\$ 1,407,860	\$ 1,119,184	\$ 1,132,400	\$ 857,789	\$ 1,227,079

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

		FY 2023-2024 Actuals 8/7/2024	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>REVENUES</u>				
300-312-600	Local Govt Discretionary Sales Surtax	2,575,060	3,385,059	3,442,800
	<i>90% for Capital / Infrastructure Purposes</i>	<i>2,317,554</i>	<i>3,046,553</i>	<i>3,098,520</i>
	<i>10% Limit for General Purposes</i>	<i>257,506</i>	<i>338,506</i>	<i>344,280</i>
300-334-701	FDEP - Rec Trails Pgm Grant (<i>GTH</i>)	-	-	200,000
300-334-704	Stewardship Act Grant	792,859	884,630	4,714,959
	<i>LPA0422 - Canal #116 Backfill Restoration Project</i>	<i>792,859</i>	<i>792,859</i>	
	<i>LPA#### - Canal #147</i>		<i>67,600</i>	<i>2,100,000</i>
	<i>LPA#### - Canal #132</i>		<i>24,171</i>	<i>615,000</i>
	<i>Lower Matacumbe Canal Restoration</i>			<i>1,999,959</i>
300-334-706	Legislative Funding		190,000	150,000
	<i>Fire Rescue Generator Storage Bldg</i>			<i>150,000</i>
	<i>2023 Rescue</i>		<i>190,000</i>	-
300-337-701	TDC Bricks & Mortar Grant	245,960	245,960	558,500
	<i>Splash Pad Renovation</i>	-	-	<i>61,500</i>
	<i>Library Beach Playground</i>	<i>245,960</i>	<i>245,960</i>	
	<i>ADA Inclusive Beach Playground</i>			<i>497,000</i>
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	Transfer from General Fund (001)	601,642	2,136,254	1,296,002
	<i>General Fund for General Capital Purchases</i>	327,787	1,862,399	1,296,002
	<i>Habitat Restoration & Conservation (from General Fund)</i>	81,977	81,977	
	<i>Fire Rescue Ambulance</i>	191,878	191,878	-
				-
300-381-101	Transfer from Impact Fee Fund	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	11,566,960
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			1,999,959
300-0300-512-TBD	Land Acquisition			500,000

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 <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			27,593
	<i>FUNDING: Genreal Fund Transfer</i>			
<u>Code</u>				
300-1100-524-64	Capital Outlay - Code			
	CityView Upgrade			5,119
	<i>FUNDING: Genreal Fund Transfer</i>			
<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>				
300-0800-521-31	Prof Svcs - Local Law Enf <i>(Vehicle Amort)</i>	132,154	132,154	145,000

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

		FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
		8/7/2024		
		<i>FUNDING: Discretionary Sales Surtax</i>		
<u>Fire Rescue</u>				
300-0900-522-61	Saferoom (FS #20) & Floodproofing (FS #19, 20 & 21) <i>FUNDING: FEMA HMGP</i> <i>FUNDING: Discretionary Sales Surtax</i>	97,990	97,990	-
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	482,855	484,388	1,034,675
<i>FUNDING: Discretionary Sales Surtax & Leg App*</i>				
	<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>	-	-	300,000
	<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
	<i>Station 20 Stormwater Project</i>			75,000

FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
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8/7/2024

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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> <i>TDC Grant for \$497,771</i>	-	-	600,000 102,229 497,771

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		
300-1300-572-67	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	12,161,380
REVENUES OVER/(UNDER) EXPENDITURES		(4,145,976)	(1,567,141)	(594,420)
FUND BALANCE, Ending				
300-282-001	Fund Bal - Restricted - Disc Sales Surtax		2,894,908.98	2,300,480

ISLAMORADA, VILLAGE OF ISLANDS

Staff Compensation

FY 2024-2025 Budget

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

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

GENERAL FUND

General Government

Village Manager (#001-0300)

Village Manager	R Cole	20	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
Principal Planner	R Charles-Bowser	12	86,000.00	4,300.00	94,815.00	-	-	7,253.35	13.63%	12,923.28	114,991.63
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
Planner	VACANT				40,000.00			3,060.00	13.63%	5,452.00	48,512.00
OVERTIME						10,000.00		765.00	13.63%	1,363.00	12,128.00
			716,466.46	35,823.32	805,311.14	10,000.00	-	62,371.30		111,126.91	988,809.35
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

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)		
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
KELLY DAYS											-
OVERTIME											-
HOLIDAY PAY						50,000.00	-	3,825.00	32.79%	16,395.00	70,220.00
CBA MEMBERS - FROM DETAIL SHEET			2,662,967.76	180,445.54	2,860,187.25	240,742.34	18,278.00	296,442.95	32.79%	1,270,635.87	5,442,150.09
5% increase for 2 FF/EMTs to FF/Medic						16,773.94	-	1,283.21	32.79%	5,500.17	23,557.32
Projected incentive pay additions						25,000.00	-	1,912.50	32.79%	8,197.50	35,110.00
9th Shift Pay						150,000.00	-	11,475.00	32.79%	49,185.00	210,660.00
PART TIME (Firewatch/On Call)						100,000.00	-	7,650.00	0.00%	-	107,650.00
			3,025,739.54	198,584.13	3,241,097.61	599,916.00	18,278.00	353,059.38		1,451,061.45	6,419,276.13

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
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5.00%

Longevity Bonus

(without insurance
benefits)

Transportation

Public Works (#001-1200)

Public Works Director (40%)	A Engelmeyer	16	57,452.14	2,872.61	60,324.75	-	-	4,614.84	13.63%	8,222.26	73,161.85
Asst. Public Works Director	G Herzberg	11	74,674.84	3,733.74	78,408.58	-	-	5,998.26	13.63%	10,687.09	95,093.93
Public Works Coordinator (50%)	K Patience	8	38,407.20	1,920.36	40,327.56	-	-	3,085.06	13.63%	5,496.65	48,909.26
Crew Chief - Road Division	J Gonzalez-Almaguer	5	54,943.58	2,747.18	57,690.76	-	-	4,413.34	13.63%	7,863.25	69,967.35
Crew Chief - Road Division	J Valcarcel	5	54,943.58	2,747.18	57,690.76	-	-	4,413.34	13.63%	7,863.25	69,967.35
Crew Chief - Road Division	A Mendoza	5	52,319.18	2,615.96	54,935.14	-	-	4,202.54	13.63%	7,487.66	66,625.34
Building Maintenance Worker	J Pena	3	53,866.25	2,693.31	56,559.56	-	-	4,326.81	13.63%	7,709.07	68,595.44
Road Maintenance Worker	J Carmenante Escalet	3	41,007.57	2,050.38	43,057.95	-	-	3,293.93	13.63%	5,868.80	52,220.68
Road Maintenance Worker	M Hernandez	3	42,843.55	2,142.18	44,985.73	-	-	3,441.41	13.63%	6,131.55	54,558.69
Road Maintenance Worker	R Leyva	3	42,843.55	2,142.18	44,985.73	-	-	3,441.41	4.00%	1,799.43	50,226.56
Road Maintenance Worker	A Hernandez	3	41,013.36	2,050.67	43,064.03	-	-	3,294.40	13.63%	5,869.63	52,228.05
Road Maintenance Worker	A Estrada	3	41,013.36	2,050.67	43,064.03	-	-	3,294.40	13.63%	5,869.63	52,228.05
Road Maintenance Worker	R Ordenana	3	41,007.57	2,050.38	43,057.95	-	-	3,293.93	13.63%	5,868.80	52,220.68
Anne's Beach Facility Attendant	Y Villadares Ramos	3	38,948.00		38,324.83	-	-	2,931.85	13.63%	5,223.67	46,480.35
Fills Beach Facility Attendant	C Valdes-Diaz	2	40,959.94	2,048.00	43,007.94	-	-	3,290.11	13.63%	5,861.98	52,160.03
Litter Removal	J Gonzalez	2	41,032.57	2,051.63	43,084.20	-	-	3,295.94	13.63%	5,872.38	52,252.52
Litter Removal	Y Companioni Ballster	2	38,958.40	1,947.92	40,906.32	-	-	3,129.33	13.63%	5,575.53	49,611.18
Litter Removal	VACANT	2	38,324.83		40,241.07	-	-	6,010.29	13.63%	5,223.67	89,799.87
OVERTIME						140,000.00		1,530.00	13.63%	2,726.00	144,256.00
			834,559.47	37,864.33	873,716.87	140,000.00	-	71,301.19		117,220.30	1,240,563.19

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 Bagioti	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
GENERAL FUND TOTAL			861,446.60	41,096.33	930,518.92	224,165.00	-	88,333.32		140,055.66	1,383,072.90
			7,080,571.06	382,938.06	7,573,689.98	1,050,081.00	18,278.00	705,897.12		2,099,911.81	12,242,046.41

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
32.79%	FRS - Special Risk Class
34.52%	FRS - Sr. Management

Fund - Function - Department - Position	Name	Pay Grade	Base Salary/Wages @ 9/30/2024	Increase	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation
				5.00%	Longevity Bonus				(without insurance benefits)		
WASTEWATER UTILITY FUND (#402-1500)											
Public Works Director (40%)	A Engelmeyer	16	57,452.14	2,872.61	60,324.75	-	-	4,614.84	13.63%	8,222.26	73,161.85
Wastewater Operations Manager	C Boggess	11	75,000.00	3,750.00	78,750.00	-	-	6,024.38	13.63%	10,733.63	95,508.00
Public Works Coordinator (50%)	K Patience	8	38,407.20	1,920.36	40,327.56	-	-	3,085.06	13.63%	5,496.65	48,909.26
Wastewater Technician IV	R Salvatore	7	74,418.50	3,720.93	78,139.43	-	-	5,977.67	13.63%	10,650.40	94,767.49
Wastewater Technician II	G Rosesnbrier	5	62,353.82	3,117.69	65,471.51	-	-	5,008.57	13.63%	8,923.77	79,403.85
Wastewater Technician II	E Pena	5	57,081.97	2,854.10	59,936.07	-	-	4,585.11	13.63%	8,169.29	72,690.46
Wastewater Technician I	VACANT	5	53,748.24	2,687.41	56,435.65	-	-	4,317.33	13.63%	7,692.18	68,445.16
Wastewater Technician I	J Cortez	5	50,009.23	2,500.46	52,509.69	-	-	4,016.99	13.63%	7,157.07	63,683.75
Wastewater Technician I	J Burgos	5	49,420.80	2,471.04	51,891.84	-	-	3,969.73	13.63%	7,072.86	62,934.42
Finance Director (10%)	L Lynch	18	12,500.00	625.00	13,125.00	-	-	931.23	13.63%	1,788.94	15,845.17
OVERTIME						35,000.00		2,677.50	13.63%	4,770.50	42,448.00
WASTEWATER FUND TOTAL			530,391.90	26,519.60	556,911.50	35,000.00	-	45,208.40		80,677.54	717,797.43
STORMWATER FUND (#403-1600)											
Public Works Director (10%)	A Engelmeyer	16	14,362.40	718.12	15,080.52	-	-	1,153.66	13.63%	2,055.47	18,289.65
STORMWATER FUND TOTAL			14,362.40	718.12	15,080.52	-	-	1,153.66		2,055.47	18,289.65
VILLAGE TOTAL			\$ 8,598,600.22	\$ 451,589.52	\$ 9,271,379.64	\$ 1,120,081.00	\$ 18,278.00	\$ 841,052.55		\$ 2,338,954.04	\$ 14,383,933.73

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

Scenario #2D

Millage Rate: 2.800

INCLUDED:

- \$300,000 fire engine (reduced from \$600,000 in 9/5 budget hearing)
- \$25,000 land acquisition fund from discretionary sales surtax
- \$1,000,000 pool renovation from discretionary sales surtax
- Full-time Facility Recreation Attendant \$80,721
- 5% COLA applied to Fire Union members (tentative)
- Planner \$132,270
- Assistant Fire Chief/Training \$176,452
- \$15,000 added to Manager budget for wage and benefits study

EXCLUDED:

- Positions for Village Staff
 - 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
- \$300,000 towards fire truck from discretionary sales surtax

FUND BALANCE OUTCOMES

	Target for FY24-25	FY23-24 Projection	Scenario 2D
Unassigned Fund Balance ¹	Between \$3.8 and \$5.0 million	\$5,218,562	\$4,415,995
Hurricane Reserve ²	\$9,086,986	\$7,673,557	\$8,259,336
Discretionary Sales Surtax ³	\$1.8 million	\$2,894,900	\$2,775,480

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 2D 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 2D provides the Village with an allocation of 35.68% 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 2D does follow past practices in this regard.**

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

GENERAL FUND

SUMMARY (Suggested Millage =2.800)

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

REVENUES

Taxes	<i>Taxable Value =</i>	\$ 6,511,790,150	\$ 18,097,600
	<i>Millage Rate =</i>	2.8000	
	<i>Gross Ad Valorem Taxes</i>	18,233,100	
	<i>Less Early Payment Discount (3%)</i>	(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		1,211,881
	Personnel	838,031
	Operating	373,850
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		1,628,302
	Personnel	1,251,302
	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)

Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,238,252
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			8,430,236
	Personnel	7,157,736	
	Operating	1,272,500	
	Total Public Safety		11,703,372
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>Landscape Mitigation</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		\$ 26,690,476
	REVENUES OVER / (UNDER) EXPENDITURES		\$ (115,788)

FUND BALANCE, Ending

9/30/2025

Restricted

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

Unrestricted

Committed for Landscape Mitigation			930,794
Assigned - Hurricane Response	% of Total FY 24-25	35.68%	8,259,336
Unassigned	Expenditures	19.08%	4,415,995
TOTAL			\$ 13,918,920

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
Personnel						
001-0900-522-12	Regular Salaries & Wages	\$ 2,859,036	\$ 3,131,004	\$ 3,260,800	\$ 3,329,684	\$ 3,341,098
001-0900-522-13	Other Salaries & Wages	128,431	53,191	100,000	\$ 67,456	552,194
001-0900-522-14	Overtime	509,495	507,671	591,400	\$ 510,657	755,864
001-0900-522-21	Payroll Taxes	259,849	282,317	302,400	\$ 296,301	355,700
001-0900-522-22	Retirement Contributions	861,801	1,061,897	1,249,400	1,164,886	1,485,200
001-0900-522-23	Employee Insurance Premiums	411,304	482,284	513,400	570,197	667,681
		5,029,914	5,518,364	6,017,400	5,939,181	7,157,736
Operating						
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>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
001-0900-522-43	Utility Services	44,547	44,305	38,000	41,408	38,000
	<i>FKA A (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	
001-0900-522-54	Dues & Subscriptions		43,275	47,449	50,000	44,176	50,000
	Memberships		1,726	1,950	2,000	1,798	2,000
	NFPA Fire Codes / HandTevy		2,372	2,089	2,500	3,294	3,500
	Go Daddy - Office 365		5,466	5,874	6,000	2,839	5,000
	ESO Solutions (Records SW)		15,197	17,124	17,500	16,255	17,500
	Target Solutions		14,074	13,328	13,500	8,967	10,000
	Station Automation (PS Trax)		3,341	3,658	4,000	3,875	4,000
	Starlink/Xroads Networks		-	-	-	5,881	6,000
	Other / Misc.		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	\$ 8,430,236

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

Planning & Development Services		FY 2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals	Actuals	Budget	Projected	BUDGET
		(Audited)	(Audited)			
Personnel						
001-0600-515-12	Regular Salaries & Wages	\$ 540,245	\$ 521,647	\$ 868,700	\$ 615,977	\$ 849,400
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	65,800
001-0600-515-22	Retirement Plan Contributions	55,045	62,295	122,400	86,414	117,200
001-0600-515-23	Employee Insurance Benefits	50,557	117,098	135,300	163,918	208,902
		697,213	745,555	1,203,700	914,325	1,251,302
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	2,500	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	\$ 1,628,302

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

Village Manager		FY 2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals (Audited)	Actuals (Audited)	Budget	Projected	BUDGET
Personnel						
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
Operating						
001-0300-512-31	Professional Services	755,954	361,246	300,000	335,295	312,800
	<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>Interm VM</i>				123,182	
	<i>Canal #145 Design & Permitting</i>					95,500
	<i>Other / Misc</i>	19,624		109,900	2,839	32,500
	<i>Wage and Benefit Study</i>					15,000
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	-			-
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>	2,350	2338	2800	2,895	3,000
	<i>Go Daddy - Office 365</i>	1,091	1235.16	1300	264	10,000
	<i>CivicClerk (website)</i>	-	24,553	8,500	8,400	
	<i>Other / Misc</i>	252	3986.84	1000	1,410	600
001-0300-512-55	Training	5,798	3,566	5,000	3,199	4,950
		814,326	442,333	366,600	400,832	373,850
		\$ 1,407,860	\$ 1,119,184	\$ 1,132,400	\$ 857,789	\$ 1,211,881

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

		FY 2023-2024 Actuals 8/7/2024	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>REVENUES</u>				
300-312-600	Local Govt Discretionary Sales Surtax	2,575,060	3,385,059	3,442,800
	<i>90% for Capital / Infrastructure Purposes</i>	<i>2,317,554</i>	<i>3,046,553</i>	<i>3,098,520</i>
	<i>10% Limit for General Purposes</i>	<i>257,506</i>	<i>338,506</i>	<i>344,280</i>
300-334-701	FDEP - Rec Trails Pgm Grant (<i>GTH</i>)	-	-	200,000
300-334-704	Stewardship Act Grant	792,859	884,630	4,611,667
	<i>LPA0422 - Canal #116 Backfill Restoration Project</i>	<i>792,859</i>	<i>792,859</i>	
	<i>LPA#### - Canal #147</i>		<i>67,600</i>	<i>2,100,000</i>
	<i>LPA#### - Canal #132</i>		<i>24,171</i>	<i>615,000</i>
	<i>Lower Matacumbe Canal Restoration</i>			<i>1,896,667</i>
300-334-706	Legislative Funding		190,000	150,000
	<i>Fire Rescue Generator Storage Bldg</i>			<i>150,000</i>
	<i>2023 Rescue</i>		<i>190,000</i>	-
300-337-701	TDC Bricks & Mortar Grant	245,960	245,960	558,500
	<i>Splash Pad Renovation</i>	-	-	<i>61,500</i>
	<i>Library Beach Playground</i>	<i>245,960</i>	<i>245,960</i>	
	<i>ADA Inclusive Beach Playground</i>			<i>497,000</i>
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	Transfer from General Fund (001)	601,642	2,136,254	1,296,002
	<i>General Fund for General Capital Purchases</i>	327,787	1,862,399	1,296,002
	<i>Habitat Restoration & Conservation (from General Fund)</i>	81,977	81,977	
	<i>Fire Rescue Ambulance</i>	191,878	191,878	-
				-
300-381-101	Transfer from Impact Fee Fund	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	11,463,668
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			25,000

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			27,593
	FUNDING: Genreal Fund Transfer			
<u>Code</u>				
300-1100-524-64	Capital Outlay - Code			
	CityView Upgrade			5,119
	FUNDING: Genreal Fund Transfer			
<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	

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

		<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
		<i>8/7/2024</i>		
<u>Local Law Enforcement (MCSO)</u>				
300-0800-521-31	Prof Svcs - Local Law Enf (<i>Vehicle Amort</i>) <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 <i>150,000</i> <i>170,000</i>
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

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		
300-0900-522-64	Capital Outlay - Fire Rescue	482,855	484,388	1,034,675
<i>FUNDING: Discretionary Sales Surtax & Leg App*</i>				
	2023 Rescue *	381,878	381,878	-
	New Fire Hoses for Vehicles	-	-	23,000
	Conex for fire equipment storage	-	-	
	SCBA bottles (25) & protective wraps (50)	59,765	59,765	-
	Washer & Dryer plus shipping	23,466	23,466	-
	Equipment for F250 truck	19,279	19,279	-
	Engine 19	-	-	300,000
	Remount to out-of-service rescue			250,000
	Kitchen Remodel Station 20			112,000
<i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>				
	Double Wall Fuel Tank			28,000
	New Ice Machine (FS #20)	-	-	5,655
	Apex Struts			28,000
	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

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>Public Works</u>				
300-1200-541-62	Key Tree Cactus Preserve Improvements <i>FUNDING: Park Impact Fees</i>	14,069	14,069	-
300-1200-541-64	Capital Outlay - Public Works <i>FUNDING: General Fund Transfer</i>	286,843	286,843	729,882
	<i>Stump Grinder</i>			20,000
	<i>Scag 61" Mower</i>			15,000
	<i>Scag 48" Mower</i>			13,000
	<i>Milling Attachment for Skid Steer</i>			50,000
	<i>Paint and Seal Village Hall</i>			200,000
	<i>PWD Building Design</i>			
	<i>Remodel Second Floor of Village Hall and Bathroom 1st Floor</i>			
	<i>Landscaping along US 1</i>			150,000
	<i>Asphalt Milling Attachment</i>			50,000
	<i>Southwinds Gazebo Project</i>			100,000
	<i>LIDAR Data Project with WSP</i>			36,882
	<i>Library Beach Bathroom</i>			95,000
	<i>2023 Chevy 2500 CC Pickup (4)</i>	197,942	197,942	-
	<i>Hot Mix Asphalt Trailer</i>	88,901	88,901	-
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

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		
300-1300-572-69	Library Beach Playground Project <i>FUNDING: TDC Grant & Discretionary Sales Surtax</i>	481,984 -	481,984 -	
Parks & Recreation				
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> <i>TDC Grant for \$497,771</i>	-	-	600,000 102,229 497,771
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	

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

		<i>FY 2023-2024 Actuals</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
		<i>8/7/2024</i>		
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		<u>9,629,543</u>	<u>9,798,883</u>	<u>11,583,088</u>
REVENUES OVER/(UNDER) EXPENDITURES		<u>(4,145,976)</u>	<u>(1,567,141)</u>	<u>(119,420)</u>
<u>FUND BALANCE, Ending</u>			<u>9/30/2024</u>	<u>9/30/2025</u>
300-282-001	Fund Bal - Restricted - Disc Sales Surtax		2,894,908.98	2,775,480

ISLAMORADA, VILLAGE OF ISLANDS

Staff Compensation

FY 2024-2025 Budget

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

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

GENERAL FUND

General Government

Village Manager (#001-0300)

Village Manager	R Cole	20	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
Principal Planner	R Charles-Bowser	12	86,000.00	4,300.00	94,815.00	-	-	7,253.35	13.63%	12,923.28	114,991.63
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
Planner	VACANT		80,000.00	4,000.00	84,000.00			6,426.00	13.63%	11,449.20	101,875.20
OVERTIME						10,000.00		765.00	13.63%	1,363.00	12,128.00
			796,466.46	39,823.32	849,311.14	10,000.00	-	65,737.30		117,124.11	1,042,172.55
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

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)		
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
Assistant Fire Chief for Training	VACANT				100,000.00	3,999.84		7,955.99	32.79%	34,101.55	146,057.38
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
KELLY DAYS						-					-
OVERTIME											-
HOLIDAY PAY						50,000.00	-	3,825.00	32.79%	16,395.00	70,220.00
CBA MEMBERS - FROM DETAIL SHEET			2,662,967.76	180,445.54	2,860,187.25	240,742.34	18,278.00	296,442.95	32.79%	1,270,635.87	5,442,150.09
Step Increases						16,773.94	-	1,283.21	32.79%	5,500.18	23,557.33
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)						30,000.00	-	2,295.00	0.00%	-	32,295.00
			3,025,739.54	198,584.13	3,341,097.61	533,915.84	18,278.00	355,660.37		1,485,163.00	6,489,978.51

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
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5.00%

Longevity Bonus

(without insurance
benefits)

Transportation

Public Works (#001-1200)

Public Works Director (40%)	A Engelmeyer	16	57,452.14	2,872.61	60,324.75	-	-	4,614.84	13.63%	8,222.26	73,161.85
Asst. Public Works Director	G Herzberg	11	74,674.84	3,733.74	78,408.58	-	-	5,998.26	13.63%	10,687.09	95,093.93
Public Works Coordinator (50%)	K Patience	8	38,407.20	1,920.36	40,327.56	-	-	3,085.06	13.63%	5,496.65	48,909.26
Crew Chief - Road Division	J Gonzalez-Almaguer	5	54,943.58	2,747.18	57,690.76	-	-	4,413.34	13.63%	7,863.25	69,967.35
Crew Chief - Road Division	J Valcarcel	5	54,943.58	2,747.18	57,690.76	-	-	4,413.34	13.63%	7,863.25	69,967.35
Crew Chief - Road Division	A Mendoza	5	52,319.18	2,615.96	54,935.14	-	-	4,202.54	13.63%	7,487.66	66,625.34
Building Maintenance Worker	J Pena	3	53,866.25	2,693.31	56,559.56	-	-	4,326.81	13.63%	7,709.07	68,595.44
Road Maintenance Worker	J Carmenante Escalet	3	41,007.57	2,050.38	43,057.95	-	-	3,293.93	13.63%	5,868.80	52,220.68
Road Maintenance Worker	M Hernandez	3	42,843.55	2,142.18	44,985.73	-	-	3,441.41	13.63%	6,131.55	54,558.69
Road Maintenance Worker	R Leyva	3	42,843.55	2,142.18	44,985.73	-	-	3,441.41	4.00%	1,799.43	50,226.56
Road Maintenance Worker	A Hernandez	3	41,013.36	2,050.67	43,064.03	-	-	3,294.40	13.63%	5,869.63	52,228.05
Road Maintenance Worker	A Estrada	3	41,013.36	2,050.67	43,064.03	-	-	3,294.40	13.63%	5,869.63	52,228.05
Road Maintenance Worker	R Ordenana	3	41,007.57	2,050.38	43,057.95	-	-	3,293.93	13.63%	5,868.80	52,220.68
Anne's Beach Facility Attendant	Y Villadares Ramos	3	38,948.00		38,324.83	-	-	2,931.85	13.63%	5,223.67	46,480.35
Fills Beach Facility Attendant	C Valdes-Diaz	2	40,959.94	2,048.00	43,007.94	-	-	3,290.11	13.63%	5,861.98	52,160.03
Litter Removal	J Gonzalez	2	41,032.57	2,051.63	43,084.20	-	-	3,295.94	13.63%	5,872.38	52,252.52
Litter Removal	Y Companioni Ballster	2	38,958.40	1,947.92	40,906.32	-	-	3,129.33	13.63%	5,575.53	49,611.18
Litter Removal	VACANT	2	38,324.83		40,241.07	-	-	6,010.29	13.63%	5,223.67	89,799.87
OVERTIME						140,000.00		1,530.00	13.63%	2,726.00	144,256.00
			834,559.47	37,864.33	873,716.87	140,000.00	-	71,301.19		117,220.30	1,240,563.19

ISLAMORADA, VILLAGE OF ISLANDS

Staff Compensation

FY 2024-2025 Budget

4.00%	401A
13.63%	FRS - Regular Class
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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 Bagioti	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
GENERAL FUND TOTAL			861,446.60	41,096.33	930,518.92	224,165.00	-	88,333.32		140,055.66	1,383,072.90
			7,160,571.06	386,938.06	7,717,689.98	984,080.84	18,278.00	711,864.10		2,140,010.55	12,366,111.99

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
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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)		
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
32.79%	FRS - Special Risk Class
34.52%	FRS - Sr. Management

Fund - Function - Department - Position	Name	Pay Grade	Base Salary/Wages @ 9/30/2024	Increase	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation
				5.00%	Longevity Bonus				(without insurance benefits)		
WASTEWATER UTILITY FUND (#402-1500)											
Public Works Director (40%)	A Engelmeyer	16	57,452.14	2,872.61	60,324.75	-	-	4,614.84	13.63%	8,222.26	73,161.85
Wastewater Operations Manager	C Boggess	11	75,000.00	3,750.00	78,750.00	-	-	6,024.38	13.63%	10,733.63	95,508.00
Public Works Coordinator (50%)	K Patience	8	38,407.20	1,920.36	40,327.56	-	-	3,085.06	13.63%	5,496.65	48,909.26
Wastewater Technician IV	R Salvatore	7	74,418.50	3,720.93	78,139.43	-	-	5,977.67	13.63%	10,650.40	94,767.49
Wastewater Technician II	G Rosesnbrier	5	62,353.82	3,117.69	65,471.51	-	-	5,008.57	13.63%	8,923.77	79,403.85
Wastewater Technician II	E Pena	5	57,081.97	2,854.10	59,936.07	-	-	4,585.11	13.63%	8,169.29	72,690.46
Wastewater Technician I	VACANT	5	53,748.24	2,687.41	56,435.65	-	-	4,317.33	13.63%	7,692.18	68,445.16
Wastewater Technician I	J Cortez	5	50,009.23	2,500.46	52,509.69	-	-	4,016.99	13.63%	7,157.07	63,683.75
Wastewater Technician I	J Burgos	5	49,420.80	2,471.04	51,891.84	-	-	3,969.73	13.63%	7,072.86	62,934.42
Finance Director (10%)	L Lynch	18	12,500.00	625.00	13,125.00	-	-	931.23	13.63%	1,788.94	15,845.17
OVERTIME						35,000.00		2,677.50	13.63%	4,770.50	42,448.00
WASTEWATER FUND TOTAL			530,391.90	26,519.60	556,911.50	35,000.00	-	45,208.40		80,677.54	717,797.43
STORMWATER FUND (#403-1600)											
Public Works Director (10%)	A Engelmeyer	16	14,362.40	718.12	15,080.52	-	-	1,153.66	13.63%	2,055.47	18,289.65
STORMWATER FUND TOTAL			14,362.40	718.12	15,080.52	-	-	1,153.66		2,055.47	18,289.65
VILLAGE TOTAL			\$ 8,678,600.22	\$ 455,589.52	\$ 9,415,379.64	\$ 1,054,080.84	\$ 18,278.00	\$ 847,019.54		\$ 2,379,052.79	\$ 14,507,999.31

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

TAB 4

PERSONNEL

- **Full-Time Equivalents and New Position Requests**
- **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	-
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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

Fire Rescue CBA

FY 2024-2025 Budget

EFFECTIVE 10/1/2024

			October 1 Increase												
		Years In Service on Anniversary Date	Annual Wages @ 9/30/2024	Increase @ 10/1/2024	Mid-Year Increase	Annual Wages @ 10/1/2024					Fire Longevity Bonus	TOTAL ANNUAL WAGES	FICA & Medicare (FICA Limit \$147,000)	Pension Contribution Amount	TOTAL COMPENSATION
Position Effective 10/1/2022	Years in Service @ 10/1/2024		General Increase: 5.0%				Kelly Day Wages	Overtime	Fire Incentives						
Fire Rescue (#001-0900)															
1	Captain II	17.63	18	\$ 121,048.51	\$ 12,104.85	\$ -	\$ 133,153.37	\$ 4,389.79	\$ 30,591.36	9,200.10	\$ 1,989.00	\$ 179,323.62	\$ 13,718.26	\$ 58,800.22	\$ 251,842.09
2	Captain II	9.43	9	\$ 105,644.46	\$ 10,564.45	\$ -	\$ 116,208.90	\$ 3,831.17	\$ 26,698.45	12,500.02	\$ 936.00	\$ 160,174.54	\$ 12,253.35	\$ 52,521.23	\$ 224,949.13
3	Captain II	16.44	16	\$ 96,046.77	\$ 4,802.34	\$ 418.52	\$ 101,267.63	\$ 3,338.59	\$ 23,265.76	15,200.12	\$ 1,872.00	\$ 144,944.10	\$ 11,088.22	\$ 47,527.17	\$ 203,559.50
4	Lieutenant I	10.91	11	\$ 80,310.75	\$ 8,031.08	\$ -	\$ 88,341.83	\$ 2,912.45	\$ 20,296.12	16,860.22	\$ 936.00	\$ 129,346.62	\$ 9,895.02	\$ 42,412.76	\$ 181,654.39
5	Lieutenant II	10.00	10	\$ 83,863.30	\$ 8,386.33	\$ -	\$ 92,249.63	\$ 3,041.28	\$ 21,193.92	13,699.92	\$ 832.00	\$ 131,016.75	\$ 10,022.78	\$ 42,960.39	\$ 183,999.92
6	Lieutenant II	8.60	9	\$ 84,096.25	\$ 8,409.62	\$ -	\$ 92,505.87	\$ 3,049.73	\$ 21,252.79	11,200.02	\$ 728.00	\$ 128,736.41	\$ 9,848.34	\$ 42,212.67	\$ 180,797.42
7	Lieutenant II	7.95	8	\$ 81,941.43	\$ 8,194.14	\$ -	\$ 90,135.57	\$ 2,971.58	\$ 20,708.23	4,800.12	\$ -	\$ 118,615.50	\$ 9,074.09	\$ 38,894.02	\$ 166,583.61
8	Lieutenant II	4.85	5	\$ 79,961.32	\$ 3,998.07	\$ 3,673.22	\$ 87,632.61	\$ 2,889.07	\$ 20,133.18	10,500.10	\$ -	\$ 121,154.96	\$ 9,268.35	\$ 39,726.71	\$ 170,150.03
9	Lieutenant II	5.93	6	\$ 79,961.32	\$ 3,998.07	\$ 2,098.98	\$ 86,058.37	\$ 2,837.17	\$ 19,771.51	5,280.06	\$ -	\$ 113,947.11	\$ 8,716.95	\$ 37,363.26	\$ 160,027.32
10	Paramedic III	17.63	18	\$ 84,736.87	\$ 6,355.27	\$ -	\$ 91,092.14	\$ 3,003.12	\$ 20,927.99	11,919.96	\$ 1,872.00	\$ 128,815.21	\$ 9,854.36	\$ 42,238.51	\$ 180,908.08
11	Paramedic III	10.91	11	\$ 76,303.95	\$ 5,722.80	\$ -	\$ 82,026.75	\$ 2,704.25	\$ 18,845.26	20,400.38	\$ 936.00	\$ 124,912.64	\$ 9,555.82	\$ 40,958.86	\$ 175,427.32
12	Paramedic III	10.89	11	\$ 74,603.39	\$ 5,595.25	\$ -	\$ 80,198.64	\$ 2,643.98	\$ 18,425.26	9,200.10	\$ 936.00	\$ 111,403.99	\$ 8,522.41	\$ 36,529.37	\$ 156,455.77
13	Paramedic III	8.81	9	\$ 75,476.97	\$ 5,660.77	\$ -	\$ 81,137.74	\$ 2,674.94	\$ 18,641.02	13,600.08	\$ 728.00	\$ 116,781.78	\$ 8,933.81	\$ 38,292.75	\$ 164,008.33
14	Paramedic III	7.95	8	\$ 73,176.55	\$ 5,488.24	\$ -	\$ 78,664.79	\$ 2,593.42	\$ 18,072.87	11,200.02	\$ 728.00	\$ 111,259.09	\$ 8,511.32	\$ 36,481.86	\$ 156,252.27
15	Paramedic III	7.92	8	\$ 72,827.12	\$ 5,462.03	\$ -	\$ 78,289.15	\$ 2,581.03	\$ 17,986.57	6,600.10	\$ 728.00	\$ 106,184.85	\$ 8,123.14	\$ 34,818.01	\$ 149,126.01
16	Paramedic III	7.26	8	\$ 72,856.24	\$ 5,464.22	\$ -	\$ 78,320.46	\$ 2,582.06	\$ 17,993.76	6,600.10	\$ 728.00	\$ 106,224.38	\$ 8,126.16	\$ 34,830.97	\$ 149,181.52
17	Paramedic III	5.85	6	\$ 67,614.78	\$ 5,071.11	\$ -	\$ 72,685.89	\$ 2,396.30	\$ 16,699.24	5,060.12	\$ -	\$ 96,841.56	\$ 7,408.38	\$ 31,754.35	\$ 136,004.28
18	Paramedic I	2.84	3	\$ 60,160.27	\$ 3,008.01	\$ 1,310.74	\$ 64,479.02	\$ 2,192.17	\$ 14,813.75	\$ -	\$ -	\$ 81,484.95	\$ 6,233.60	\$ 26,718.91	\$ 114,437.46
19	Paramedic I	2.84	3	\$ 60,160.27	\$ 4,512.02	\$ 1,341.95	\$ 66,014.24	\$ 2,176.35	\$ 15,166.46	6,800.04	\$ -	\$ 90,157.09	\$ 6,897.02	\$ 29,562.51	\$ 126,616.62
20	Paramedic I	2.84	3	\$ 60,160.27	\$ 4,512.02	\$ 1,341.95	\$ 66,014.24	\$ 2,176.35	\$ 15,166.46	\$ -	\$ -	\$ 83,357.05	\$ 6,376.81	\$ 27,332.78	\$ 117,066.64
21	Paramedic I	3.28	4	\$ 60,160.27	\$ 4,512.02	\$ 1,341.95	\$ 66,014.24	\$ 2,176.35	\$ 15,166.46	2,400.06	\$ -	\$ 85,757.11	\$ 6,560.42	\$ 28,119.76	\$ 120,437.29
22	Paramedic II	2.84	3	\$ 61,703.58	\$ 3,085.18	\$ 1,344.37	\$ 66,133.13	\$ 2,180.27	\$ 15,193.78	5,699.98	\$ -	\$ 89,207.16	\$ 6,824.35	\$ 29,251.03	\$ 125,282.54
23	Paramedic II	2.84	3	\$ 61,674.47	\$ 3,083.72	\$ 1,343.73	\$ 66,101.92	\$ 2,179.24	\$ 15,186.61	4,800.12	\$ -	\$ 88,267.89	\$ 6,752.49	\$ 28,943.04	\$ 123,963.43
24	Paramedic II	2.84	3	\$ 61,674.47	\$ 3,083.72	\$ 1,343.73	\$ 66,101.92	\$ 2,179.24	\$ 15,186.61	\$ -	\$ -	\$ 83,467.77	\$ 6,385.28	\$ 27,369.08	\$ 117,222.14
25	Paramedic II	2.37	3	\$ 61,703.58	\$ 3,085.18	\$ 607.39	\$ 65,396.16	\$ 2,155.98	\$ 15,024.46	2,400.06	\$ -	\$ 84,976.66	\$ 6,500.71	\$ 27,863.85	\$ 119,341.22
26	Paramedic II	2.37	3	\$ 61,703.58	\$ 3,085.18	\$ 607.39	\$ 65,396.16	\$ 2,155.98	\$ 15,024.46	4,800.12	\$ -	\$ 87,376.72	\$ 6,684.32	\$ 28,650.83	\$ 122,711.86
27	EMT	19.33	20	\$ 78,243.29	\$ 3,912.16	\$ -	\$ 82,155.45	\$ 2,708.50	\$ 18,874.83	2,400.06	\$ 2,223.00	\$ 108,361.84	\$ 8,289.68	\$ 35,531.85	\$ 152,183.37
28	EMT	3.38	4	\$ 57,306.59	\$ 2,865.33	\$ -	\$ 60,171.91	\$ 1,983.74	\$ 13,824.22	3,700.06	\$ -	\$ 79,679.93	\$ 6,095.52	\$ 26,127.05	\$ 111,902.50
29	EMT	2.45	3	\$ 57,277.47	\$ 2,863.87	\$ -	\$ 60,141.34	\$ 1,982.74	\$ 13,817.19	5,260.06	\$ -	\$ 81,201.33	\$ 6,211.90	\$ 26,625.92	\$ 114,039.14
30	EMT	2.37	3	\$ 57,306.59	\$ 2,865.33	\$ -	\$ 60,171.91	\$ 1,983.74	\$ 13,824.22	4,800.12	\$ -	\$ 80,779.99	\$ 6,179.67	\$ 26,487.76	\$ 113,447.42
31	EMT	2.02	2	\$ 57,306.59	\$ 2,865.33	\$ -	\$ 60,171.91	\$ 1,983.74	\$ 13,824.22	7,660.12	\$ -	\$ 83,639.99	\$ 6,398.46	\$ 27,425.55	\$ 117,464.01
32	EMT	1.98	2	\$ 57,277.47	\$ 2,863.87	\$ -	\$ 60,141.34	\$ 1,982.74	\$ 13,817.19	\$ -	\$ -	\$ 75,941.27	\$ 5,809.51	\$ 24,901.14	\$ 106,651.92
33	EMT	0.58	1	\$ 53,550.21	\$ 2,677.51	\$ -	\$ 56,227.72	\$ 1,853.71	\$ 12,918.06	\$ -	\$ -	\$ 70,999.49	\$ 5,431.46	\$ 23,280.73	\$ 99,711.68
34	EMT	0.58	1	\$ 53,550.21	\$ 2,677.51	\$ -	\$ 56,227.72	\$ 1,853.71	\$ 12,918.06	\$ -	\$ -	\$ 70,999.49	\$ 5,431.46	\$ 23,280.73	\$ 99,711.68
35	EMT	0.58	1	\$ 53,550.21	\$ 2,677.51	\$ -	\$ 56,227.72	\$ 1,853.71	\$ 12,918.06	\$ -	\$ -	\$ 70,999.49	\$ 5,431.46	\$ 23,280.73	\$ 99,711.68
36	EMT	0.31	1	\$ 53,550.21	\$ 2,677.51	\$ -	\$ 56,227.72	\$ 1,853.71	\$ 12,918.06	\$ -	\$ -	\$ 70,999.49	\$ 5,431.46	\$ 23,280.73	\$ 99,711.68
37	EMT	0.58	1	\$ 53,550.21	\$ 2,677.51	\$ -	\$ 56,227.72	\$ 1,853.71	\$ 12,918.06	\$ -	\$ -	\$ 70,999.49	\$ 5,431.46	\$ 23,280.73	\$ 99,711.68
38	Logistics Officer	17.73	18	\$ 70,928.00	\$ 3,546.40	\$ -	\$ 74,474.40	\$ -	\$ 23,953.55	6,200.00	\$ 2,106.00	\$ 106,733.95	\$ 8,165.15	\$ 34,998.06	\$ 149,897.15
				\$ 2,662,967.76	\$ 180,445.54	\$ 16,773.94	\$ 2,860,187.25	\$ 91,905.64	\$ 663,958.04	\$ 240,742.34	\$ 18,278.00	\$ 3,875,071.27	\$ 296,442.95	\$ 1,270,635.87	\$ 5,442,150.09

ISLAMORADA, VILLAGE OF ISLANDS

FY 2023-2024 Budget

COLA & Pay Increase Information

	CY	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<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%	

GENERAL FUND

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

GENERAL FUND

FY 2023-2024 Projection (Summary)

FUND BALANCE, Beginning	10/1/2023
Restricted	
Nonspendable (Prepays & Deposits)	\$ 239,844
Restricted - MCSO Training	68,272
Unrestricted	
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

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

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

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

	<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

REVENUES		FY 2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals (Audited)	Actuals (Audited)	Actuals	Projected	BUDGET
				as of 6/30/24		
Taxes						(Millage = 2.65)
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 Council		FY2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals (Audited)	Actuals (Audited)	Budget	Projected	BUDGET
Personnel						
001-0100-511-11	Executive Salaries	\$ 60,000	\$ 59,912	\$ 60,000	\$ 60,000	\$ 60,000
001-0100-511-21	Payroll Taxes	4,590	4,590	4,600	4,590	4,600
		64,590	64,502	64,600	64,590	64,600
Operating						
001-0100-511-31	Professional Services	183,367	186,055	180,000	181,110	186,570
	<i>Peebles, Smith & Matthews</i>	68,750	68,750	-	-	-
	<i>Gray Robinson</i>	48,090	66,000	110,000	108,180	110,000
	<i>Thom Run Partners</i>	66,000	48,090	70,000	66,000	70,000
	<i>Other / Misc</i>	527	527	-	6,930	6,570
001-0100-511-40	Travel & Per Diem	27,132	14,562	12,000	22,300	22,000
001-0100-511-41	Communications	5,051	4,960	5,500	2,877	5,000
	<i>AT&T Mobility - Cell Phones</i>	3,351	3,352	3,500	2,877	3,500
	<i>Zoom for Public Mtgs</i>	1,700	1,700	2,000	-	1,500
001-0100-511-48	PR / Advertising	287,660	319,523	356,500	273,535	265,000
	<i>Holiday Decorations (Chamber)</i>	7,019	5,858	-	-	-
	<i>Holiday Decor(Holiday Lightscap</i>	56,960	56,960	105,200	105,134	105,200
	<i>Rotary Fireworks</i>	15,000	15,000	15,000	15,000	15,000
	<i>Attention Media - Social Media</i>	72,000	72,000	75,000	24,000	
	<i>Islamorada Social web services</i>	1,095	1,317	1,300	-	-
	<i>Newspaper Advertisements</i>	4,375	8,639	20,000	7,364	20,000
	<i>Charitable Contributions Program</i>	120,000	-	125,000	110,000	110,000
	<i>Other / Misc</i>	11,211	7,886	15,000	12,037	14,800
001-0100-511-51	Office Supplies & Expenses	2,713	5,184	3,500	4,173	4,700
001-0100-511-54	Dues & Subscriptions	1,785	1,085	2,500	1,935	2,811
	<i>Fla League of Cities</i>	920	920	950	1,153	1,261
	<i>League of Mayors</i>	350	350	400	350	400
	<i>Go Daddy - Office 365</i>	515	515	750	432	750
	<i>Other / Misc</i>		-	400	-	400
001-0100-511-55	Training	1,158	5,961	5,000	5,059	5,000
		508,866	537,331	565,000	490,989	491,081
		\$ 573,456	\$ 601,833	\$ 629,600	\$ 555,579	\$ 555,681

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 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>	2,385	-	5,000	-	4,500
	<i>All Point (Doc Shred) now Shred Monkeys</i>	575	1,365	2,000	775	1,500
	<i>ADA Document Remediation Svcs</i>	151	-	2,500	-	-
	<i>Gobal Relay (PRRs)</i>	-	-	500	-	-
	<i>CivicPlus Agenda Mgmt software</i>	-	-	-	8,852	8,852
	<i>DocuSign</i>	-	240	-	-	200
	<i>Other/Misc</i>	120	244	500	215	-
					-	
001-0400-512-40	Travel & Per Diem	2,350	3,837	3,500	4,456	6,000
001-0400-512-41	Communications	3,629	2,808	3,500	2,812	3,000
	<i>AT&T Mobility - Cell Phones</i>	543	543	1,000	1,065	500
	<i>AT&T - Internet-based Services</i>	2,334			-	
	<i>Momentum Telecom - Internet-based Services</i>	752	2,264	2,500	1,747	2,500
001-0400-512-42	Freight & Postage	282	179	3,000	75	1,000
001-0400-512-48	PR/Advertising		417	500	3,621	4,000
001-400-512-49	Other Expenses				29	500
001-0400-512-51	Office Supplies & Expenses	3,924	5,120	5,500	6,087	4,000
001-0400-512-52	Operating Supplies		250		75	-
001-0400-512-54	Dues & Subscriptions	9,667	23,244	23,000	32,769	25,000
	<i>Professional Memberships</i>	666	786	600	460	600
	<i>Go Daddy - Office 365</i>	360	359	400	176	400
	<i>Monsido - Web accessibility software</i>	3,881	5,842	4,000	-	
	<i>Municode ASM Fees (Hosting)</i>	950	950	1,000	1,000	4,500
	<i>CivicPlus Agenda Mgmt software (setup)</i>	3,646	6,246	4,000	16,564	4,000
	<i>JustFOIA Subscription (Pub Rcds Reqs)</i>	-	6,930	7,000	8,777	7,500
	<i>Other / Misc</i>	164	2,131	6,000	-	8,000
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 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>Personnel</u>						
001-0700-519-12	Regular Salaries & Wages	\$ 186,081	267,010	\$ 330,700	\$ 321,090	\$ 350,200
001-0700-519-13	Overtime		38	2,500	651	2,500
001-0700-519-21	Payroll Taxes	13,582	20,149	25,500	24,258	27,000
001-0700-519-22	Retirement Plan Contributions	22,725	33,147	46,500	43,740	48,100
001-0700-519-23	Employee Insurance Benefits	22,043	70,260	80,300	38,118	41,510
		244,431	390,604	485,500	427,857	469,310
<u>Operating</u>						
001-0700-519-31	Professional Services	85,860	83,357	90,000	77,791	120,000
	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

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>	<i>7,040</i>	<i>9,809</i>	<i>15,000</i>	<i>6,785</i>	<i>15,000</i>
	<i>Other / Misc (Monroe Cty Recording Fees)</i>	<i>780</i>	<i>894</i>	<i>5,000</i>	<i>269</i>	<i>5,000</i>
001-1100-524-40	Travel & Per Diem	808	1,149	4,000	1,772	6,000
001-1100-524-41	Communications	5,272	4,405	5,000	4,457	5,000
	<i>AT&T Mobility</i>	<i>2,190</i>	<i>2,048</i>	<i>2,500</i>	<i>2,358</i>	<i>2,500</i>
	<i>AT&T - MPLS & VOIP</i>	<i>2,327</i>				
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>755</i>	<i>2,264</i>	<i>2,500</i>	<i>2,099</i>	<i>2,500</i>
	<i>Other - Misc</i>	<i>-</i>				
001-1100-524-42	Freight & Postage	2,460	3,063	2,500	1,880	2,500
001-1100-524-46	Repair & Maintenance	6,467	5,034	7,500	3,679	7,500
001-1100-524-48	PR/Advertising		-		888	-
001-1100-524-51	Office Supplies & Expenses	3,109	3,668	2,500	1,924	2,500
001-1100-524-52	Operating Supplies	6,663	6,471	5,000	5,190	5,000
001-1100-524-54	Dues & Subscriptions	33,008	25,345	31,800	31,863	32,000
	<i>Harris (CV ASM Fees)</i>	<i>6,616</i>	<i>7,480</i>	<i>7,500</i>	<i>7,636</i>	<i>7,700</i>
	<i>Memberships</i>	<i>605</i>	<i>647</i>	<i>400</i>	<i>560</i>	<i>400</i>
	<i>Go Daddy - Office 365</i>	<i>551</i>	<i>552</i>	<i>400</i>	<i>334</i>	<i>400</i>
	<i>Host Compliance (VR App)</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>
	<i>Deckard Technologies (VR App)</i>	<i>25,000</i>	<i>16,667</i>	<i>20,000</i>	<i>23,333</i>	<i>22,500</i>
	<i>Other / Misc</i>	<i>236</i>	<i>-</i>	<i>1,000</i>	<i>-</i>	<i>1,000</i>
001-1100-524-55	Training	75	1,215	4,000	1,350	6,000
		65,682	61,053	82,300	60,055	86,500
		\$ 235,673	\$ 234,120	\$ 276,600	\$ 195,851	\$ 266,003

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

Local Law Enforcement (MC SO)

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

Public Works

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

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 Swmning	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

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

FUND BALANCE, Beginning		10/1/2023	10/1/2024
101-282-000	Committed - Transportation	\$ 696,025	\$ 810,300
101-282-001	Committed - Fire Rescue	505,708	457,100
101-282-002	Committed - Parks & Rec	1,205,120	549,500
	TOTAL	\$ 2,406,853	\$ 1,816,900

		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)

FUND BALANCE, Ending		9/30/2024	9/30/2025
101-282-000	Committed - Transportation	\$ 810,249	\$ 850,300
101-282-001	Committed - Fire Rescue	457,003	497,100
101-282-002	Committed - Parks & Rec	549,445	(60,199)
	TOTAL	\$ 1,816,697	\$ 1,287,201

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

FUND BALANCE, Beginning		<u>10/1/2023</u>	<u>10/1/2024</u>
102-282-000 Committed		\$ 39,516	\$ 39,600

	FY2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
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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	1,100	1,133	1,200
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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FUND BALANCE, Ending		<u>9/30/2023</u>	<u>9/30/2024</u>
102-282-000 Committed		\$ 39,516	\$ (0)

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

FUND BALANCE, Beginning

103-281-001 Fund Balance - Restricted

10/1/2023
\$ -

10/1/2024
0

		as of 06/30/24				
		<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>
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)

FUND BALANCE, Ending

103-281-001 Fund Balance - Restricted

9/30/2024
\$ 0

9/30/2025
\$ 0

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

<u>FUND BALANCE, Beginning</u>		<u>10/1/2023</u>	<u>10/1/2024</u>
104-282-000	Fund Balance - Committed	\$ 1,193,019	\$ 1,453,600

		FY 2022-2023 Actuals (Audited)	FY2023-2024 Budget	FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
as of 6/30/24						
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	\$ 17,200	\$ 20,000	\$ 3,600	\$ 10,500	\$ 10,000
<i>The Corradino Grp (Compliance Monitoring)</i>						
104-0000-554-83	Grants & Aids to Private Citizens	60,000	30,000	10,000	20,000	30,000
<i>1st Time Homebuyers DPA Loans</i>						
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

<u>FUND BALANCE, Ending</u>		<u>9/30/2024</u>	<u>9/30/2024</u>
103-281-001	Fund Balance - Restricted	\$ 1,453,580	\$ 1,633,600

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

FUND BALANCE, Beginning

		10/1/2023	10/1/2024
107-281-000	Fund Balance - Restricted - Other Building Fund Activity	\$ 420,140	\$ 275,560
107-282-000	Fund Balance - Committed for Bldg Code Enf Training	253,939	245,373
		<u>\$ 674,079</u>	<u>\$ 520,933</u>

		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	-	-
		<u>\$ 1,733,730</u>	<u>\$ 1,835,000</u>	<u>\$ 1,496,725</u>	<u>\$ 1,788,012</u>	<u>\$ 1,835,000</u>

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
	<i>Harris Computers</i>		3,000		-	3,000
	<i>M T Causley</i>	546,733	400,000	191,093	492,005	400,000
	<i>All Aspects</i>	91,365	180,000	132,800	191,440	250,000
	<i>DBPR (Fees to State)</i>	28,230	30,000	13,658	29,649	30,000
	<i>Watershed Management Plan (L.</i>	67,725	120,000	95,546	146,946	-
	<i>Building Fee Analysis Consultant</i>		100,000		-	
	<i>Weiss Sor</i>	500		1,250	1,475	1,500
	<i>Misc / Other</i>	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
	<i>AT&T Mobility</i>	3,613	3500	3296.78	4,340	4,300
	<i>AT&T - MPLS & VOIP</i>				-	
	<i>Momentum Telecom - Internet-bx</i>	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)
FUND BALANCE, Ending				<u>9/30/2024</u>	<u>9/30/2025</u>	
107-281-000	Fund Balance - Restricted - Other Building Fund Activity			\$ 275,560	\$ 31,760	
107-282-000	Fund Balance - Committed for Bldg Code Enf Training			245,373	225,373	
				<u>\$ 520,933</u>	<u>\$ 257,134</u>	

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
\$ - \$ -

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) Break	\$ -	\$ 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		<u>\$ 1,739,828</u>	<u>\$2,706,000</u>	<u>\$ 1,349,902</u>	<u>\$ 2,006,816</u>	<u>\$ 2,717,000</u>

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>
		<i>as of 6/30/2024</i>				
	<i>Other / Misc</i>	<i>8,136</i>	<i>10,000</i>	<i>4,017</i>	<i>8,301</i>	<i>10,000</i>
	<i>Facility R &M</i>	<i>3,560</i>	<i>-</i>	<i>3,629</i>	<i>7,889</i>	<i>8,000</i>
	<i>Mud Slip Dredging</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Fuel Tank Painting</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</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>	<i>8,811</i>	<i>2,500</i>	<i>1,082</i>	<i>1,082</i>	<i>2,000</i>
	<i>Go Daddy</i>	<i>244</i>	<i>600</i>	<i>183</i>	<i>183</i>	<i>500</i>
	<i>Other / Misc</i>	<i>227</i>	<i>100</i>	<i>177</i>	<i>227</i>	<i>500</i>
		<u>890,796</u>	<u>802,400</u>	<u>624,971</u>	<u>946,514</u>	<u>908,510</u>
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>					<i>50,000</i>
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>					<i>20,000</i>
		<u>971,775</u>	<u>1,064,000</u>	<u>52,295</u>	<u>250,000</u>	<u>1,973,754</u>
401-1400-575-99	Capital Outlay Offset	<i>(774,005)</i>				
401-1400-517-99	Debt Principal - Offset					
Debt Service						
401-1400-517-71	Principal Expense	12,376	13,000	12,650	11,850	13,500
401-1400-517-72	Interest Expense	1,134	2,000	949	1,760	2,000
		<u>13,510</u>	<u>15,000</u>	<u>13,599</u>	<u>13,610</u>	<u>15,500</u>

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>
				<i>as of 6/30/2024</i>	
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)
<u>CASH & CASH EQUIVALENTS, Ending</u>				<u>9/30/2024</u>	<u>9/30/2025</u>
<i>Pooled Cash - Operating Account</i>				\$ 1,643,601	\$ 1,023,755

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

Net Position

402-274-000 Net Position - Investment in Capital Assets
 402-276-000 Net Position - Unrestricted

10/1/2023	10/1/2024
71,663,649	65,763,700
31,374,731	35,897,300
103,038,380	101,661,000

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 FWQIP 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	6,645,316
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	\$ 11,790,316

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				
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>FKAA - 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>Raftelis - 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>FKAA - 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

		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
402-1500-535-54	Dues & Subscriptions	3,812	4,000	7,418	7,481	20,000

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
		<i>as of 6/30/24</i>				
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>		200,000			795,000
	<i>Overflow Tank Coating</i>					120,000
	<i>Aqseptence Group</i>					-
	<i>Page Excavating</i>	2,059,820		597,089	902,318	-
	<i>J A LaRocco</i>					-
	<i>F J Nugent</i>	33,099				-
	<i>AirVac</i>	67,969				-
	<i>PSI Technologies</i>	18,358				-
	<i>Satellite Industries</i>	21,237				-
	<i>Backflow Preventer Replacements (Page)</i>					-
	<i>F J Nugent</i>					-
	<i>Page Excavating</i>					-
	<i>Ring Replacements (Page)</i>					-
	<i>Other / Misc</i>	59,160	150,000		56,010	
402-1500-535-64	Machinery & Equipment	55,163	82,000	8,878	54,004	65,000
	<i>Security Cameras</i>		82,000	-	-	50,000
	<i>Badge Entrance</i>					15,000
	<i>Cartegraph Work Order/Asset Tracking</i>	22,896		-	23,000	-
	<i>Overhead Crane Lifting System</i>	9,767		-	9,767	-
	<i>Emergency Soft Starters (4)</i>	22,500		-	21,237	-
	<i>2022 GMC Sierra 1500</i>	-		-	-	-
	<i>Fuel Trailer</i>	-		-	-	-
	<i>Sewer Snake Camera</i>			8,878	-	
	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

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>				
402-1500-535-66	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)	\$ (2,698,422)
CASH & CASH EQUIVALENTS, Ending					<u>9/30/2023</u>	<u>9/30/2024</u>
<i>Pooled Cash - Operating Account</i>					\$ 4,417,864	\$ 1,719,442

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

Net Position

		10/1/2023	10/1/2024
403-274-000	Net Position - Investment in Capital Assets	1,783,884	1,673,900
403-276-000	Net Position - Unrestricted	409,389	705,400
		<u>2,193,273</u>	<u>2,379,300.00</u>

CASH & CASH EQUIVALENTS, Beginning

Pooled Cash - Operating Account \$ 420,003 \$ 606,100

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

REVENUES

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

403-325-200	Stormwater Assessment	\$ 196,178	#####	\$ 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	#####	\$ 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
	Assessment Consultant (Andser Advisory)	6,500	7,000	4,875	6,500	7,000
	Stormwater Management Plan Update		250,000		-	250,000
	Monroe County Tax Collector Fees		10,000			

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

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
		7,898	299,500	9,887	13,280	289,500

TOTAL EXPENSES	\$	30,169	#####	\$	23,256	\$	31,636	\$	309,181
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REVENUES OVER / (UNDER) EXPENSES	\$	176,656	#####	\$	186,322	\$	186,023	\$	(102,881)
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CASH & CASH EQUIVALENTS, Ending

Pooled Cash - Operating Account

		<u>9/30/2023</u>		<u>9/30/2024</u>
	\$	606,026	\$	503,219

TAB 5



Council Communication

To: Mayor and Village Council
From: Lisa Lynch, Finance Director
Date: September 17, 2024
SUBJECT: **Resolution Approving Renewal of Property, Casualty, Worker's Compensation and Pollution Liability Policies and Coverage - TAB 3**

Background:

On August 8, 2018, the Village Council passed and adopted Resolution No. 18-08-67 approving an agreement for insurance and risk management services with Ben Few & Co., LLC ("Ben Few"). Ben Few began providing services to the Village effective October 1, 2018. As part of its services to the Village, Ben Few prepared a Request for Proposals (RFP No. 19-09) for Property and Casualty Insurance, including Workers' Compensation, for the Village effective October 1, 2019. As a result of this bid process, the Village Council approved a proposal from World Risk Management ("WRM") through the Public Risk Management of Florida ("PRM") trust on September 19, 2019, for coverage to begin October 1, 2019.

The attached Resolution would approve renewal of the coverages for Property and Casualty Insurance, including Workers' Compensation and Pollution Liability from WRM through PRM effective October 1, 2024. FY 2024-2025 would be the sixth year that the policies are being provided by WRM/PRM. Due to insurance market conditions in Florida, Ben Few Risk Managers recommended that the Village not go out to bid and renew its existing coverages.

Analysis:

The attached Resolution would approve the renewal of the general liability, property, and workers' compensation insurance coverages for a total cost of \$1,019,037.00, would authorize the Village Manager to execute the proposals to bind the October 1, 2024, renewal coverage, and would authorize the expenditure in FY 2024-2025 budget. The total premium increase for coverage from FY 2024-2025 is \$121,089.00 or 13.49%. Increases in the values of property covered by the policy, compensation to employees and increase in cost for general liability insurance all contributed to the rate increase.

Under the PRM policy, Village vehicles fall under property coverage. Vehicles valued at \$150,000 or more are insured for replacement value. Coverages provided by PRM include general liability and automobile liability which provide a \$5 million total limit each to the Village. Cybersecurity coverage is also included in the policy. This is an area where risk is increasing, and cyber risk pools are expensive for insurance companies to maintain. The PRM policy offers \$5 million in aggregate coverage for all policy holders.

Budget Impact:

The following is an estimate of the FY 2024-2025 premium payments that would be reflected in the following funds and expense accounts. The premiums are allocated to each Fund based upon total covered assets and personnel costs recorded in each fund when quarterly payments are made. Payments of premiums for other miscellaneous policies are also recorded in these Funds as applicable; therefore, a budget amendment may need to be presented if overages occur.

General Fund	Workers' Compensation	Acct #001-0500-513-24	\$	123,132.75
	Property & Casualty	Acct #001-0500-513-45	\$	605,296.48
Building Fund	Workers' Compensation	Acct #107-1000-524-24	\$	11,537.90
	Property & Casualty	Acct #107-1000-524-45	\$	15,372.02
Solid Waste Fund	Workers' Compensation	Acct #102-1200-534-24	\$	212.96
	Property & Casualty	Acct #102-1200-534-45	\$	241.18
Marina Fund	Workers' Compensation	Acct #401-1400-575-24	\$	4,638.95
	Property & Casualty	Acct #401-1400-575-45	\$	83,718.49
Wastewater Fund	Workers' Compensation	Acct #402-1500-535-24	\$	8,358.17
	Property & Casualty	Acct #402-1500-535-45	\$	170,797.97
Stormwater Fund	Workers' Compensation	Acct #403-1600-538-24	\$	212.95
	Property & Casualty	Acct #403-1600-538-45	\$	241.17
TOTAL				\$ 1,023,761.00

Staff Impact:

If approved, the Finance Department would process and issue quarterly premium payments and continue to consult with Ben Few regarding claims and coverage issues.

Recommendation:

Staff recommends that the Village Council approve and adopt the attached Resolution.

Attachments: 1. Reso_FY24-25 PRM Renewal Rates

RESOLUTION NO. 24-

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA APPROVING RENEWAL OF PROPERTY, CASUALTY AND WORKER'S COMPENSATION POLICIES AND COVERAGE AND POLLUTION LIABILITY FROM WORLD RISK MANAGEMENT THROUGH PUBLIC RISK MANAGEMENT OF FLORIDA EFFECTIVE OCTOBER 1, 2024; AUTHORIZING PAYMENT OF THE ASSOCIATED RENEWAL PREMIUMS FOR FISCAL YEAR 2024-2025; AUTHORIZING VILLAGE OFFICIALS TO EXECUTE REQUIRED DOCUMENTS; AUTHORIZING THE VILLAGE MANAGER TO EXPEND BUDGETED FUNDS; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, on September 19, 2019, the Village Council of Islamorada, Village of Islands (the "Village Council") passed and adopted Resolution No. 19-09-87, thereby approving the selection of World Risk Management ("WRM") through Public Risk Management of Florida ("PRM") for provision of Property, Casualty and Workers' Compensation insurance coverage to Islamorada, Village of Islands (the "Village"); and

WHEREAS, WRM/PRM has provided a cost proposal for coverages in FY 2024-2025 attached hereto as Exhibit "A-1" and "A-2"; and

WHEREAS, the Village Council finds that selection and acceptance of WRM/PRM's proposal at a total cost of \$1,019,037.00 is in the best interest of the Village.

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. **Approval of Proposal.** The Village Council hereby approves WRM/PRM's proposal for renewal of coverages effective October 1, 2024. Section 3. Authorization of Village Officials. The Village Manager and/or his designee and the Village Attorney are authorized to take all actions necessary to implement the terms and conditions of and to bind the coverages.

Section 3. Authorization of Fund Expenditure. Notwithstanding the limitations imposed upon the Village Manager pursuant to the Village’s Purchasing Procedures Ordinance, the Village Manager is authorized to expend budgeted funds to pay the premium for the coverage from October 1, 2024 to September 30, 2025.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED ON THIS _____ DAY OF _____ 2024.

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, VILLAGE ATTORNEY

PROPOSAL PRICING & BINDING AUTHORITY

AFTER CAREFUL CONSIDERATION OF THE REFERENCED PROPOSAL, WE ACCEPT YOUR INSURANCE PROGRAM AS
INDICATED WITH AN "X" BELOW:

PROPERTY & CASUALTY COVERAGES	PREMIUM BREAKDOWN			BIND	
	2023 - 2024	2024 - 2025	% CHANGE	YES	NO
\$1,000 PROPERTY/APD-\$5,000 AUTO LIABILITY/\$25,000 GL, LEL, E&O *\$140,000 STOP LOSS APPLIES TO ALL GL/AL/LEL/E&O					
PRM PROPERTY & CRIME	\$631,788	\$713,470			
PRM EQUIPMENT BREAKDOWN	\$3,282	\$3,933			
PRM GL/LEL/AL/E&O	\$144,771	\$169,963			
PRM WORKERS' COMPENSATION	\$131,782	\$150,072			
PREFERRED MEMBER PARTICIPATION CREDIT	-\$13,674	-\$18,400			
GRAND TOTAL	\$897,948	\$1,019,037	13.49%		
OPTIONAL/ANCILLARY COVERAGES					
CYBER LIABILITY	INCLUDED	INCLUDED			
POLLUTION LIABILITY (PURCHASES SEPARATE POLICY INVOICED BY WRM)	N/A	N/A			
AVIATION LIABILITY	N/A	N/A			

PAYMENT PLAN: PRM ALLOWS THEIR MEMBERS TO PAY THEIR TOTAL COSTS IN FOUR (4) QUARTERLY INSTALLMENTS. THE FIRST INSTALLMENT IS DUE AT INCEPTION AND IS EQUAL TO 25% OF ALL COSTS. THE REMAINING COSTS WILL BE PAID OVER THE NEXT THREE (3) QUARTERS.

THIS WARRANTS THAT YOU HAVE NO KNOWLEDGE OF ANY CLAIM, OR INCIDENT THAT MAY RESULT IN A CLAIM, THAT HAS NOT BEEN REPORTED TO THE INSURANCE CARRIER.

IT IS UNDERSTOOD AND AGREED THAT REFERENCED PROPOSAL PROVIDES ONLY A SUMMARY OF THE INSURANCE PROGRAM OPTIONS OFFERED. THE ACTUAL POLICIES WILL CONTAIN THE COMPLETE TERMS, CONDITIONS, DEDUCTIBLES, EXCLUSIONS, ETCETERA. PLEASE REVIEW POLICY LANGUAGE FOR A FULL UNDERSTANDING OF PURCHASED PROGRAM.

Member Signature

Date

Print Member Name

SIGNED BINDING AUTHORITY TO BE RETURNED BY 09/15/2024

THIS DOCUMENT IN ITS ENTIRETY IS CONFIDENTIAL & PROPRIETARY IN NATURE - NOT FOR PUBLIC RECORD.

After careful consideration of the Premises Pollution Liability proposal dated September 9th, 2024,
we accept your insurance program per indicated option below:

Village
SELECTION

	Illinois Union Insurance Company \$22,076 [inclusive of all fees]
	Terrorism Risk Insurance Act (TRIA) \$1,104

☐ Bind above selected as presented in WRM proposal dated September 9th, 2024

It is understood and agreed that referenced proposal provides only a summary of the insurance program options offered. The actual policies will contain the complete terms, conditions, deductibles, exclusions, etcetera. Please review policy language for a full understanding of purchased program.

Print Name
Islamorada, Village of Islands

Sign Name

Dated



Council Communication

To: Mayor and Village Council
From: Lisa Lynch, Finance Director
Date: September 17, 2024
SUBJECT: **Resolution Approving Renewal of Property, Casualty, Worker's Compensation and Pollution Liability Policies and Coverage - TAB 5**

Background:

On August 8, 2018, the Village Council passed and adopted Resolution No. 18-08-67 approving an agreement for insurance and risk management services with Ben Few & Co., LLC ("Ben Few"). Ben Few began providing services to the Village effective October 1, 2018. As part of its services to the Village, Ben Few prepared a Request for Proposals (RFP No. 19-09) for Property and Casualty Insurance, including Workers' Compensation, for the Village effective October 1, 2019. As a result of this bid process, the Village Council approved a proposal from World Risk Management ("WRM") through the Public Risk Management of Florida ("PRM") trust on September 19, 2019, for coverage to begin October 1, 2019.

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Budget Impact:

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PASSED AND ADOPTED ON THIS _____ DAY OF _____ 2024.

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, VILLAGE ATTORNEY