Islamorada, Village of Islands

BUDGET WORKSHOP

August 6, 2025 - 3:00 PM
Founders Park Community Center
87000 Overseas Highway
Islamorada, FL 33036

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

AGENDA

I. CALL TO ORDER / ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. PUBLIC COMMENT

IV. ITEMS FOR DISCUSSION

A. FY 2024 - 2025 General Fund Projections - **TAB 5**

B. FY 2025 - 2026 General Fund Preliminary Budget Summaries - **TAB 6**

C. General Fund Revenues - **TAB 7**

D. General Government Departments - **TAB 8**

- Village Council
- Village Attorney
- Village Manager
- Village Clerk
- Finance
- Information Technology

E. Development Services Departments - **TAB 9**

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

F. Public Safety and Emergency Management Departments - **TAB 10**

- Local Law Enforcement

- Fire Rescue

G. Culture and Recreation Departments - **TAB 11**

- Parks and Recreation
- Marina Enterprise Fund

H. Public Works - **TAB 12**

- Public Works Department
- Solid Waste Fund
- Stormwater Enterprise Fund
- Transportation Fund
- Wastewater Enterprise Fund

I. Capital Project Fund - **TAB 13**

V. COUNCIL DISCUSSION

VI. 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

[PUBLIC_PARTICPATION]

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

[VERBATIM_RECORD]

TAB 5

FY 2024-2025 General Fund Projections

Islamorada, Village of Islands
FY 2024-2025 Projections

GENERAL FUND

FY 2024-2025 Projection (Summary)

FUND BALANCE, Beginning			10/1/2024
Restricted			
Nonspendable *(Prepaids & Deposits)*			$176,195
Restricted - MCSO Training			72,504
Unrestricted			
Committed for Landscape Mitigation			898,009
Assigned - Hurricane Response			7,097,666
Unassigned			6,176,431
		TOTAL	**$14,420,805**

REVENUES			
Taxes			$16,942,660
	Ad Valorem Taxes	16,556,517	
	Communications Services Tax	386,143	
Licenses & Permits			1,414,751
Intergovernmental			1,959,657
Fines and Forfeits			59,939
Charges for Services			1,277,208
Interest & Miscellaneous Revenue			800,845
Transfer In			84,000
		TOTAL REVENUES	**$22,539,059**

EXPENDITURES			
General Government			
Village Council			$560,562
	Personnel	65,248	
	Operating	495,314	
Village Attorney			614,636
	Personnel	0	
	Operating	614,636	
Village Manager			1,108,241
	Personnel	902,331	
	Operating	205,910	
Village Clerk			298,641
	Personnel	256,011	
	Operating	42,629	
Finance & Administration			1,622,098
	Personnel	679,852	
	Operating	942,246	
Planning & Development Services			1,086,140
	Personnel	852,124	
	Operating	234,016	

GENERAL FUND

FY 2024-2025 Projection (Summary)

IT & Communications			769,480
	Personnel	477,466	
	Operating	292,014	
Code Compliance			250,164
	Personnel	189,399	
	Operating	60,764	
Total General Government			**6,309,961**
Public Safety			
Local Law Enforcement (MCSO)			2,979,692
	Personnel	80,106	
	Operating	2,899,586	
Fire Rescue			7,803,951
	Personnel	6,560,016	
	Operating	1,243,935	
Total Public Safety			**10,783,642**
Transportation			
Public Works			868,067
	Personnel	1,507,758	
	Operating	(639,692)	
Total Transportation			**868,067**
Culture & Recreation			
Parks & Recreation			2,805,910
	Personnel	1,476,774	
	Operating	1,329,136	
Total Culture & Recreation			**2,805,910**
Non-Departmental Transfers Out			
To Capital Projects Fund - *General Purchases*			294,734
To Capital Projects Fund *- Landscape Mitigation*			125,375
To Transportation Fund			1,097,291
To Solid Waste Fund - *Franchise Fees*			288,699
To Debt Service Fund (*for 2012 Refunding)*			304,060
		Total Transfers Out	**2,110,159**
		TOTAL EXPENDITURES	**$22,877,739**
		REVENUES OVER / (UNDER) EXPENDITURES	**($338,679)**

Islamorada, Village of Islands
FY 2024-2025 Projections

GENERAL FUND

FY 2024-2025 Projection (Summary)

FUND BALANCE, Ending			9/30/2025
Restricted			
Nonspendable *(Prepaids & Deposits)*			$176,195
Restricted - MCSO Training			76,916
Unrestricted			
Committed for Landscape Mitigation			834,065
Assigned - Hurricane Response	*% of Total FY 24-25 Expenditures*	*30.00%*	6,230,274
Unassigned			$6,764,677
	TOTAL		**$14,082,126**

TAB 6

FY 2025-2026 General Fund Preliminary Budget Summaries

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

SUMMARY (Millage =3.000)

FUND BALANCE, Beginning				10/1/2025
Restricted				
Nonspendable *(Prepaids & Deposits)*				$ 176,195
Restricted - MCSO Training				72,504
Unrestricted				
Committed for Habitat Restoration & Conservation				834,065
Assigned - Hurricane Response				6,230,274
Unassigned				6,764,677
			TOTAL	**$ 14,077,714**

REVENUES				
Taxes	*Taxable Value =*	*$ 7,105,403,230*		$ 21,076,800
	Millage Rate =	***3.0000***		
	Gross Ad Valorem Taxes		*21,316,300*	
	Less Early Payment Discount (3%)		*(639,500)*	
			20,676,800	
	Communications Services Tax		400,000	
Licenses & Permits				1,436,300
Intergovernmental				1,958,572
Fines and Forfeits				59,000
Charges for Services				1,329,000
Interest & Miscellaneous Revenue				760,700
Transfer In				84,000
			TOTAL REVENUES	**$ 26,704,372**

EXPENDITURES			
General Government			
Village Council			362,283
	Personnel	64,600	
	Operating	297,683	
Village Attorney			702,500
	Personnel	-	
	Operating	702,500	
Village Manager			1,409,563
	Personnel	1,061,713	
	Operating	347,850	
Village Clerk			325,215
	Personnel	263,765	
	Operating	61,450	
Finance & Administration			1,483,562
	Personnel	470,840	
	Operating	1,012,722	
Planning & Development Services			1,089,575
	Personnel	942,375	
	Operating	147,200	
IT & Communications			1,069,529
	Personnel	571,929	
	Operating	497,600	

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

SUMMARY (Millage =3.000)				
EXPENDITURES				
General Government				
Code Compliance				288,980
	Personnel	221,530		
	Operating	67,450		
			Total General Government	**6,731,207**
Public Safety				
Local Law Enforcement (MCSO)				3,840,232
	Personnel	115,092		
	Operating	3,725,140		
Fire Rescue				8,897,923
	Personnel	7,537,137		
	Operating	1,360,786		
			Total Public Safety	**12,738,155**
Transportation				
Public Works				816,886
	Personnel	1,367,716		
	Operating	(550,830)		
			Total Transportation	**816,886**
Culture & Recreation				
Parks & Recreation				3,095,143
	Personnel	1,801,697		
	Operating	1,293,446		
			Total Culture & Recreation	**3,095,143**
Non-Departmental Transfers Out				
To Capital Projects Fund - General Purchases				2,268,201
To Capital Projects Fund - *Landscape Mitigation*				250,000
To Transportation Fund				1,114,853
To Solid Waste Fund - *Franchise Fees*				334,021
To Debt Service Fund (*for 2012 Refunding)*				305,000
			Total Transfers Out	**4,272,075**
			TOTAL EXPENDITURES	**$ 27,653,465**
			REVENUES OVER / (UNDER) EXPENDITURES	**$ (949,093)**

FUND BALANCE, Ending				9/30/2025
Restricted				
Nonspendable *(Prepaids & Deposits)*				$176,195
Restricted - MCSO Training				76,004
Unrestricted				
Committed for Landscape Mitigation				659,065
Assigned - Hurricane Response	*% of Total FY 25-26 Expenditures*	*30.00%*		7,014,417
Unassigned				5,202,941
			TOTAL	**$ 13,128,621**

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

SUMMARY (Millage =2.7196)

FUND BALANCE, Beginning — 10/1/2025

Restricted		
Nonspendable *(Prepaids & Deposits)*	$	176,195
Restricted - MCSO Training		72,504
Unrestricted		
Committed for Habitat Restoration & Conservation		834,065
Assigned - Hurricane Response		6,230,274
Unassigned		6,764,677
TOTAL	**$**	**14,077,714**

REVENUES

Taxes	*Taxable Value =*	*$ 7,105,403,230*		$	19,144,100
	Millage Rate =	***2.7196***			
	Gross Ad Valorem Taxes		*19,323,900*		
	Less Early Payment Discount (3%)		*(579,800)*		
			18,744,100		
	Communications Services Tax		400,000		
Licenses & Permits					1,436,300
Intergovernmental					1,958,572
Fines and Forfeits					59,000
Charges for Services					1,329,000
Interest & Miscellaneous Revenue					760,700
Transfer In					84,000
			TOTAL REVENUES	**$**	**24,771,672**

EXPENDITURES

General Government

Village Council			362,283
	Personnel	64,600	
	Operating	297,683	
Village Attorney			702,500
	Personnel	-	
	Operating	702,500	
Village Manager			1,409,563
	Personnel	1,061,713	
	Operating	347,850	
Village Clerk			325,215
	Personnel	263,765	
	Operating	61,450	
Finance & Administration			1,483,562
	Personnel	470,840	
	Operating	1,012,722	
Planning & Development Services			1,089,575
	Personnel	942,375	
	Operating	147,200	
IT & Communications			1,069,529
	Personnel	571,929	
	Operating	497,600	

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

SUMMARY (Millage =2.7196)				
EXPENDITURES				
General Government				
Code Compliance				288,980
	Personnel	221,530		
	Operating	67,450		
			Total General Government	**6,731,207**
Public Safety				
Local Law Enforcement (MCSO)				3,840,232
	Personnel	115,092		
	Operating	3,725,140		
Fire Rescue				8,897,923
	Personnel	7,537,137		
	Operating	1,360,786		
			Total Public Safety	**12,738,155**
Transportation				
Public Works				816,886
	Personnel	1,367,716		
	Operating	(550,830)		
			Total Transportation	**816,886**
Culture & Recreation				
Parks & Recreation				3,095,143
	Personnel	1,801,697		
	Operating	1,293,446		
			Total Culture & Recreation	**3,095,143**
Non-Departmental Transfers Out				
To Capital Projects Fund - General Purchases				2,268,201
To Capital Projects Fund - *Landscape Mitigation*				250,000
To Transportation Fund				1,114,853
To Solid Waste Fund - *Franchise Fees*				334,021
To Debt Service Fund (*for 2012 Refunding)*				305,000
			Total Transfers Out	**4,272,075**
			TOTAL EXPENDITURES	**$ 27,653,465**
			REVENUES OVER / (UNDER) EXPENDITURES	**$ (2,881,793)**

FUND BALANCE, Ending			9/30/2025
Restricted			
Nonspendable *(Prepaids & Deposits)*			$176,195
Restricted - MCSO Training			76,004
Unrestricted			
Committed for Landscape Mitigation			659,065
Assigned - Hurricane Response	*% of Total FY 25-26 Expenditures*	*30.00%*	7,014,417
Unassigned			3,270,241
		TOTAL	**$ 11,195,921**

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

SUMMARY (Rolled-Back Millage = 2.4392)

FUND BALANCE, Beginning				10/1/2025
Restricted				
Nonspendable *(Prepaids & Deposits)*				$ 176,195
Restricted - MCSO Training				72,504
Unrestricted				
Committed for Habitat Restoration & Conservation				834,065
Assigned - Hurricane Response				6,230,274
Unassigned				6,764,677
			TOTAL	**$ 14,077,714**

REVENUES				
Taxes	*Taxable Value =*	*$ 7,105,403,230*		$ 17,211,500
	Millage Rate =	**2.4392**		
	Gross Ad Valorem Taxes		*17,331,500*	
	Less Early Payment Discount (3%)		*(520,000)*	
			16,811,500	
	Communications Services Tax		400,000	
Licenses & Permits				1,436,300
Intergovernmental				1,958,572
Fines and Forfeits				59,000
Charges for Services				1,329,000
Interest & Miscellaneous Revenue				760,700
Transfer In				84,000
			TOTAL REVENUES	**$ 22,839,072**

EXPENDITURES			
General Government			
Village Council			362,283
	Personnel	64,600	
	Operating	297,683	
Village Attorney			702,500
	Personnel	-	
	Operating	702,500	
Village Manager			1,409,563
	Personnel	1,061,713	
	Operating	347,850	
Village Clerk			325,215
	Personnel	263,765	
	Operating	61,450	
Finance & Administration			1,483,562
	Personnel	470,840	
	Operating	1,012,722	
Planning & Development Services			1,089,575
	Personnel	942,375	
	Operating	147,200	
IT & Communications			1,069,529
	Personnel	571,929	
	Operating	497,600	

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

SUMMARY (Rolled-Back Millage = 2.4392)

EXPENDITURES				
General Government				
Code Compliance				288,980
	Personnel	221,530		
	Operating	67,450		
			Total General Government	**6,731,207**
Public Safety				
Local Law Enforcement (MCSO)				3,840,232
	Personnel	115,092		
	Operating	3,725,140		
Fire Rescue				8,897,923
	Personnel	7,537,137		
	Operating	1,360,786		
			Total Public Safety	**12,738,155**
Transportation				
Public Works				816,886
	Personnel	1,367,716		
	Operating	(550,830)		
			Total Transportation	**816,886**
Culture & Recreation				
Parks & Recreation				3,095,143
	Personnel	1,801,697		
	Operating	1,293,446		
			Total Culture & Recreation	**3,095,143**
Non-Departmental Transfers Out				
To Capital Projects Fund - General Purchases				2,268,201
To Capital Projects Fund - *Landscape Mitigation*				250,000
To Transportation Fund				1,114,853
To Solid Waste Fund - *Franchise Fees*				334,021
To Debt Service Fund (*for 2012 Refunding)*				305,000
			Total Transfers Out	**4,272,075**
			TOTAL EXPENDITURES	**$ 27,653,465**
			REVENUES OVER / (UNDER) EXPENDITURES	**$ (4,814,393)**

FUND BALANCE, Ending			9/30/2025
Restricted			
Nonspendable *(Prepaids & Deposits)*			$176,195
Restricted - MCSO Training			76,004
Unrestricted			
Committed for Landscape Mitigation			659,065
Assigned - Hurricane Response	*% of Total FY 25-26 Expenditures*	*30.00%*	7,014,417
Unassigned			1,337,641
		TOTAL	**$ 9,263,321**

TAB 7

General Fund Revenues

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

REVENUES		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Taxes				(Millage = 3.0)	
001-311-000	Ad Valorem Taxes	16,738,600	16,556,517	20,676,800	3,938,200
001-315-000	Communication Services Tax	411,503	386,143	400,000	(11,503)
		17,150,103.00	***16,942,660***	***21,076,800***	***3,926,697.00***
Licenses & Permits					
001-323-700	Franchise Fee - Solid Waste	876,518	942,606	950,000	73,482
001-329-000	Other Permits & Insp Fees	3,000	4,300	4,300	1,300
001-329-001	Vacation Rental Permit Fees	389,153	400,415	401,000	11,848
001-329-005	BPAS App Fees	600	900	1,000	400
001-329-006	A-Frame Sign Registration Fee	2,500	3,900	4,000	1,500
001-329-007	In Lieu of Landscape Mitigation	100,000	61,431	75,000	(25,000)
001-329-009	Foreclosure Registry Fee	900	1,200	1,000	100
		1,372,670.50	***1,414,751.24***	***1,436,300***	***63,629.50***
Intergovernmental					
001-331-001	FEMA Reimbursement - Irma		(3,223)	-	-
001-331-002	FEMA SAFER Grant (Fire Rescue)		-	-	-
001-334-001	FDEM Reimbursement - Irma		3,223	-	-
001-334-003	FDEP Resilient Florida Grant (#22PLN68)		178,100	-	-
001-334-200	FDEP Stewardship Act Grant Proceeds	3,350,000	-	-	(3,350,000)
001-334-201	FDOH EMS Grant		31,200		-
001-334-420	FDOT ROW Maintenance Agreement		- #		-
001-335-121	State Revenue Sharing - Sales Tax		- #		-
001-335-122	Monroe County Business Tax Distribution	25,000	34,009	35,000	10,000
001-335-140	Mobile Home License Tax	1,500	1,794	2,000	500
001-335-150	Alcoholic Beverage License Tax	20,000	25,182	25,000	5,000
001-335-180	Local Government Half-Cent Sales Tax	1,844,270	1,547,902	1,756,372	(87,898)
001-335-210	FF Supplemental Compensation	10,000	11,679	10,000	-
001-335-701	FDEP Surcharge Tax - Windley Key	8,500	7,304	7,500	(1,000)
001-336-000	State Payments In Lieu Of Taxes	2,700	2,670	2,700	-
001-337-701	TDC Beach Maintenance Agreement	99,000	119,816	120,000	21,000
		5,360,970	***1,959,657***	***1,958,572***	***(3,402,398)***
Fines & Forfeitures					
001-354-000	Code Compliance Lien Payments	150,000	9,825	10,000	(140,000)
001-359-001	MCSO Citation Payments	45,000	45,577	45,000	-
001-359-002	MCSO Citations - Training Surcharge	3,500	4,537	4,000	500
		198,500	***59,939***	***59,000***	***(139,500)***
Charges for Services					
001-329-003	Fire Inspection Fees	14,000	7,050	10,000	(4,000)
001-329-004	Dev Permit App Fees	100,000	58,190	60,000	(40,000)
001-329-008	Cost Recovery	30,000	6,088	25,000	(5,000)
001-342-200	Special Event Fire Protection Fee	10,000	20,697	15,000	5,000
001-342-401	Emergency Services Fees	230,000	280,812	280,000	50,000
001-347-201	Park Entrance Fee	400,000	364,317	375,000	(25,000)
001-347-501	Pool Entrance Fee	45,000	32,178	35,000	(10,000)
001-347-502	Pool/Park Membership - Resident	20,000	17,799	20,000	-
001-347-503	Pool/Park Membership - Non-Resident	20,000	17,116	20,000	-
001-347-901	Recreation Camp Fee	55,000	50,795	55,000	-
001-362-001	Park Facilities Rental Fee	35,368	44,836	45,000	9,632
001-362-002	Pool Team Rental Fee	31,619	32,736	33,000	1,381
001-362-003	Swim Instruction	55,000	86,727	90,000	35,000
001-362-004	Dive Instruction	10,000	8,825	9,000	(1,000)
001-362-005	Tennis Instruction	165,000	173,003	175,000	10,000
001-362-006	Water Aerobics Instruction	20,000	22,330	24,000	4,000
001-362-007	Synchronized Swim Instruction	15,000	20,420	22,000	7,000
001-362-008	Freediving Instruction	2,000	5,500	6,000	4,000
001-362-009	Fitness Instruction	26,380	27,790	30,000	3,620
		1,284,367	***1,277,208***	***1,329,000***	***44,633***

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

REVENUES		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Interest & Miscellaneous					
001-361-000	Interest Earnings	342,059	766,981	750,000	407,941
001-366-000	Donations from Private Sources		-	-	-
001-369-000	Miscellaneous Revenue	50,000	14,356	-	(50,000)
001-369-001	IFP-Retail Sales	1,800	1,268	1,200	(600)
001-369-002	General Asphalt Maint Agreement		-	-	-
001-369-003	Impact Admin Fees	10,000	6,999	5,000	(5,000)
001-369-004	Opioid Settlement	6,589	6,589	-	(6,589)
001-369-901	WEX Fuel Credit Revenue	3,500	4,652	4,500	1,000
001-388-200	Insurance Proceeds		-	-	-
		413,947	***800,845***	***760,700***	***346,753***
Transfers In					
001-381-000	Transfer from Building Fund	84,000.00	84,000	84,000	
		84,000.00	84,000	84,000	-
Total Revenues with Ad Valorem Taxes		***25,864,558***	***22,539,059***	***26,704,372***	***839,814***
Total Revenues w/o Ad Valorem Taxes		***9,125,958***	***5,982,542***	***6,027,572***	***(3,098,386)***

TAB 8

General Government

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

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Village Council		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-0100-511-11	Executive Salaries	$ 60,000	$ 59,000	$ 60,000	
001-0100-511-21	Payroll Taxes	4,600	6,248	4,600	
		64,600	***65,248***	***64,600***	**-**
Operating					
001-0100-511-31	Professional Services	186,570	180,350	175,500	***(11,070)***
	Gray Robinson	*110,000*	*108,180*	*108,000*	
	Thorn Run Partners	*70,000*	*66,000*	*66,000*	
	Other / Misc	*6,570*	*6,170*	*1,500*	
001-0100-511-40	Travel & Per Diem	22,000	15,395	20,000	***(2,000)***
001-0100-511-41	Communications	5,000	3,238	4,200	***(800)***
	AT&T Mobililty - Cell Phones	*3,500*	*3,238*	*4,200*	
	Zoom for Public Mtgs	*1,500*	*-*	*-*	
001-0100-511-48	PR / Advertising	265,000	218,132	85,000	***(180,000)***
	Holiday Decor(Holiday Lightscapes)	*105,200*	*105,134*	*59,000*	
	Rotary Fireworks	*15,000*	*19,150*	*15,000*	
	Newspaper Advertisements	*20,000*	*3,838*	*3,000*	
	Charitable Donations	*110,000*	*67,000*		
	Settlement		*18,772*		
	Other / Misc	*14,800*	*4,238*	*8,000*	
001-0100-511-49	Other Expenses				
001-0100-511-49	Other Expenses	-	61,228	-	
001-0100-511-51	Office Supplies & Expenses	4,700	8,180	3,500	***(1,200)***
001-0100-511-54	Dues & Subscriptions	2,811	2,486	2,983	***172***
	Fla League of Cities	*1,261*	*1,216*	*1,283*	
	League of Mayors	*400*	*-*	*400*	
	Go Daddy - Office 365	*750*	*402*	*-*	
	Microsoft -Office 365	*-*	*868*	*900*	
	Other / Misc	*400*	*-*	*400*	
001-0100-511-55	Training	5,000	6,305	6,500	***1,500***
		491,081	***495,314***	***297,683***	***(193,398)***
		$ 555,681	***$ 560,562***	***$ 362,283***	***$ (193,398)***

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Village Attorney		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Operating					
001-0200-514-31	Professional Services	750,000	612,137	700,000	***(50,000)***
	Weiss, Serota (Litigation; Legal)	*750,000*	*612,137*	*750,000*	
	Gulizio Settlement		*-*		
001-0200-514-41	Communications	2,500	2,107	2,200	***(300)***
	Momentum Telecom - Internet-based Svcs	*2,500*	*2,107*	*2,200*	
001-0200-514-51	Office Supplies & Expenses	2,500	146	150	***(2,350)***
001-0200-514-54	Dues & Subscriptions	500	246	150	***(350)***
	Office 365	*500*	*246*	*150*	
		755,500	***614,636***	***702,500***	***(53,000)***

Village Manager		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-0300-512-12	Regular Salaries & Wages	$ 551,500	$ 683,518	$ 667,534	116,033.97
001-0300-512-14	Other Pay/Overtime	50,500	$ 739	52,000	1,500.00
001-0300-512-21	Payroll Taxes	40,000	$ 49,294	55,058	15,058.12
001-0300-512-22	Retirement Plan Contributions	117,300	$ 103,078	132,075	14,775.02
001-0300-512-23	Employee Insurance Premiums	78,731	$ 65,702	155,046	76,315.06
		838,031	902,331	1,061,713	223,682.16
Operating					
001-0300-512-31	Professional Services	312,800	157,523	153,500	(159,300)
	Property Appraisals	30,000	12,500	6,000	
	LifeScan	30,000	6,685	0	
	WSP (Canal Consulting/DO Monitoring)	90,000	85,029	81,000	
	Swim Zone Maintenance (Poseidon or Bid)	-	-	-	
	MHN (EE Assist Pgm)	9,500	9,500	9,500	
	Governmentjobs.com (Applicant Ttracking App)	10,300	11,093	-	
	Interim VM	-	-	-	
	Other / Misc	32,500	5,216	3,000	
	Wage and Benefit Study	15,000	27,500	-	
	Wheel Ditch Buoy Install	-	-	20,000	
	Rebecca Jetton (Land Acquisition Consulting)	-	-	10,000	
	Langton Associates	95,500	-	24,000	
001-0300-512-40	Travel & Per Diem	7,500	2,306	10,000	2,500
001-0300-512-41	Communications	6,500	4,284	6,460	(40)
	AT&T Mobililty - Cell Phones	3,000	2,178	2,200	
	Momentum Telecom - Internet-based Servicces	3,000	2,106	2,200	
	Comcast	-	-	1,560	
	Other - Misc	500	-	500	
001-0300-512-42	Freight & Postage	500	527	600	100
001-0300-512-46	Repair & Maintenance	3,000	-	81,000	78,000
	Canal #148 R&M		-	45,000	
	Canal #114 R&M			36,000	
001-0300-512-48	PR / Advertising	10,000	8,110	10,000	-
001-0300-512-49	Other Expenses	8,000	13,800	14,700	6,700
	Background Checks		2,757	2,000	
	Drug Screening		170	1,500	
	Service Awards		882	1,200	
	Employee Experience		4,801	6,000	
	Fingerprinting		2,086	1,500	
	Recruitment Ads		1,809	2,500	
	Other		1,294		
001-0300-512-51	Office Supplies & Expenses	5,000	2,799	5,000	-
001-0300-512-52	Operating Supplies	2,000	1,058	11,025	9,025
	Vehicle Gas		162	175	
	Other - Misc		827	850	
	New Arts & Culture Dept.		-	10,000	
001-0300-512-54	Dues & Subscriptions	13,600	15,353	52,065	38,465
	Professional Memberships	3000	3,479	3,065	
	Go Daddy - Office 365	10000	595	-	
	Microsoft - Office 365	0	313	1,100	
	CivicClerk (website)	-	8,820	9,300	
	Other / Misc	600	2,146	600	
	HR/Payroll ASM Fees		-	38,000	
001-0300-512-55	Training	4,950	150	3,500	(1,450)
		373,850	205,910	347,850	(26,000)
		$ 1,211,881	$ 1,108,241	$ 1,409,563	$ 197,682

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Village Clerk		2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-0400-512-12	Regular Salaries & Wages	$ 174,800	$ 169,894	$ 175,571	*770.72*
001-0400-512-14	Overtime	8,393	19,255	10,000	*1,607.14*
001-0400-512-21	Payroll Taxes	13,800	14,224	14,196	*396.16*
001-0400-512-22	Retirement Plan Contributions	24,600	25,582	24,520	*(79.67)*
001-0400-512-23	Employee Insurance Benefits	14,345	27,057	39,478	*25,132.90*
		235,938	***256,011***	***263,765***	***27,827.26***
Operating					
001-0400-512-31	Professional Services	15,052	1,500	16,850	***1,798***
	Municode (Code of Ord Svcs)	*4,500*	*-*	*4,700*	
	All Point (Doc Shred) now Shred Monkeys	*1,500*	*700*	*800*	
	Gobal Relay (PRRs)	*200*	*350*	*350*	
	CivicPlus Agenda Mgmt software	*8,852*		*11,000*	
001-0400-512-40	Travel & Per Diem	6,000	3,464	3,500	***(2,500)***
001-0400-512-41	Communications	3,000	2,651	2,800	***(200)***
	AT&T Mobililty - Cell Phones	*500*	*544*	*600*	
	Momentum Telecom - Internet-based SVCS	*2,500*	*2,107*	*2,200*	
001-0400-512-42	Freight & Postage	1,000	90	100	***(900)***
001-0400-512-48	PR/Advertising	4,000	2,628	3,000	***(1,000)***
001-400-512-49	Other Expenses	500	1,244	1,300	***800***
001-0400-512-51	Office Supplies & Expenses	4,000	6,176	6,500	***2,500***
001-0400-512-54	Dues & Subscriptions	21,607	22,395	24,900	***3,293***
	Professional Memberships	*600*	*630*	*700*	
	Go Daddy - Office 365	*400*	*484*	*-*	
	Microsoft - Office 365	*-*	*-*	*300*	
	Municode ASM Fees (Hosting)	*4,500*	*4,489*	*4,700*	
	CivicPlus Agenda Mgmt software (setup)	*4,000*	*8,852*	*10,700*	
	JustFOIA Subscription (Pub Rcds Reqs)	*7,500*	*7,640*	*8,000*	
	Other / Misc	*4,607*	*300*	*500*	
			-		
001-0400-512-55	Training	3,200	2,481	2,500	***(700)***
		58,359	***42,629***	***61,450***	***3,091***
		$ 294,297	***$ 298,641***	***$ 325,215***	***$ 30,918***

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Finance & Administration		2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
1-0500-513	Regular Salaries & Wages	$ 452,700	$ 424,953	$ 318,909	$ (133,791)
1-0500-513	Overtime	10,000	4,596	3,750	(6,250)
1-0500-513	Payroll Taxes	34,800	31,622	24,683	(10,117)
1-0500-513	Retirement Plan Contributions	63,100	59,476	44,743	(18,357)
1-0500-513	Employee Insurance Benefits	108,189	159,206	78,754	(29,435)
		668,789	679,852	470,840	(197,949)
Operating					
1-0500-513	Workers' Compensation	137,088	134,933	119,222	(17,866)
1-0500-513	Professional Services	50,000	28,496	84,910	34,910
	Integrity (Arbitrage)	2,500	-		
	Foster & Foster (OPEB Valuation)	5,000	-	5,000	
	Ben Few (Risk Mgmt)	36,000	24,000	36,000	
	Tyler Technologies (Configuration & Training)	4,000	-		
	DP&O (Emergency Mgmt Prep)		-		
	Nabors Giblin (Assmt Issues)		-		
	Keys Armored Service		3,582	5,000	
	Consulting - Bishop, Rosasco & Co		-	25,000	
	Consulting - Finance support		-	10,000	
	Consulting - Projected Point		-		
	Consulting- Tetra Tech FROC		914		
	Tyler - Laserfische Interface Support		-	1,410	
	Other / Misc	2,500	-	2,500	
1-0500-513	Accounting & Auditing	65,000	55,600	57,300	(7,700)
1-0500-513	Travel & Per Diem	10,000	4,938	8,000	(2,000)
1-0500-513	Communications	3,500	2,651	2,800	(700)
	AT&T Mobililty - Cell Phones	1,000	544	600	
	AT&T - Internet-based Services		-		
	Momentum Telecom - Internet-based Services	2,500	2,107	2,200	
	Other - Misc (Level 3 Conf Calls)	-		-	
1-0500-513	Freight & Postage	1,700	1,868	1,900	200
1-0500-513	Utility Services	55,000	38,662	39,600	(15,400)
	FKAA (Water)	10,000	4,894	5,100	
	FKEC (Electric)	45,000	33,767	34,500	
1-0500-513	Rentals & Leases	6,000	3,905	3,950	(2,050)
	FP Mailing (Postage Mach)	2,500	245	250	
	Tav Mini Storage (Storage Units)	3,500	3,660	3,700	
1-0500-513	Insurance	625,000	614,325	651,455	26,455
	PRM (G/L, Auto, Property)	614,000	607,548	644,001	
	Wright Nat'l (Flood)	11,000	6,776	7,454	
1-0500-513	Repair & Maintenance		489	-	-
1-0500-513	PR / Advertising	1,000	2,072	2,100	1,100
1-0500-513	Other Expenses	12,000	3,848	4,000	(8,000)
1-0500-513	Office Supplies & Expenses	7,500	9,714	7,500	-
1-0500-513	Operating Expenses	-	-	-	-
1-0500-513	Dues & Subscriptions	42,000	37,845	26,985	(15,015)
	Tyler - Incode 10 ASM Fees	29,000	22,962	19,000	
	Tyler Disaster Recovery	4,200	4,376	3,600	
	Executime	6,200	7,021		
	Go Daddy - Office 365	500	1,011		
	Microsoft - Office 365		380	1,100	
	FGFOA	200	385	385	
	GFOA	525	470	500	
	SFGFOA	75	-	100	
	Postage Machine	1,300	1,530	1,600	
	Other / Misc	-	(290)	700	
1-0500-513	Training	4,500	2,900	3,000	(1,500)
		1,020,288	942,246	1,012,722	(7,566)
		$ 1,689,077	$ 1,622,098	$ 1,483,562	$ (205,515)

IT & Communications		*FY 2024-2025 Budget*	*9/30/2025 Projected Balance*	*FY 2025-2026 PROPOSED BUDGET*	*CHANGE IN BUDGET FY 24-25 VS FY 25-26*
Personnel					
001-0700-519-12	Regular Salaries & Wages	$ 350,200	$ 333,330	$ 378,187	*$ 27,987.31*
001-0700-519-14	Overtime	2,500	1,519	5,000	*2,500.00*
001-0700-519-21	Payroll Taxes	27,000	25,119	29,314	*2,313.83*
001-0700-519-22	Retirement Plan Contributions	48,100	47,346	53,060	*4,959.68*
001-0700-519-23	Employee Insurance Benefits	41,510	70,151	106,368	*64,857.79*
		469,310	***477,466***	***571,929***	***102,618.61***
Operating					
001-0700-519-31	Professional Services	120,000	115,172	188,000	***68,000***
	UDT (Managed Svcs)	*25,800*	*23,650*	*26,000*	
	Web Hosting	*1,200*	*10*	*-*	
	NetGuard / Smarsh (Text Msg Archive)	*-*	*-*	*6,000*	
	LiquidWeb (Web Site Host)	*2,200*	*2,381*	*-*	
	Global Relay (E-mail Archive)	*20,000*	*18,127*	*80,000*	
	T&M (Contract Services)	*-*	*-*	*50,000*	
	Nutanix Xi-Leap (3 years in advance)	*18,200*	*18,190*	*-*	
	Distaster Recovery	*8,500*	*-*	*25,000*	
	GoDaddy - Office 365 Migration	*40,000*	*-*	*-*	
	Laserfiche Migration	*-*	*14,850*	*-*	
	Other / Misc	*4,100*	*37,963*	*1,000*	
001-0700-519-40	Travel & Per Diem	10,000	492	5,000	***(5,000)***
001-0700-519-41	Communications	52,000	49,249	52,600	***600***
	Ring Central (V Hall phone upgrade)	*40,000*	*38,994*	*40,000*	
	AT&T Mobility	*6,000*	*5,517*	*6,000*	
	Comcast/Starlink Backup Internet	*2,400*	*2,381*	*2,500*	
	Momentum Telecom - Internet-based Svcs	*2,500*	*2,107*	*2,600*	
	Other / Misc	*1,100*	*250*	*1,500*	
001-0700-519-42	Freight & Postage	-	67	-	***-***
001-0700-519-44	Rentals & Leases	4,500	5,147	3,800	***(700)***
	Sands/Canon (Copier)	*4,500*	*5,147*	*3,800*	
001-0700-519-46	Repair & Maintenance	10,000	9,743	12,000	***2,000***
001-0700-519-51	Office Supplies & Expense	3,500	3,003	3,500	***-***
001-0700-519-52	Operating Supplies	40,000	32,928	25,000	***(15,000)***
001-0700-519-54	Dues & Subscriptions	113,200	71,657	196,700	***83,500***
	Professional Memberships	*300*	*-*		
	Software Subscriptions/Licenses	*16,000*	*2,490*		
	Document Management	*7,500*	*7,320*	*7,700*	
	MTS (OnBase ASM Fees)		*-*	*-*	
	VPS Token Fortinet		*-*	*-*	
	Web Hosting		*1,310*	*3,900*	
	Domain Names	*2,000*	*2,085*	*1,500*	
	GoGov	*3,500*	*3,420*	*-*	
	Zoom	*3,000*	*3,007*	*3,200*	
	NetGuard / Smarsh (Text Msg Archive)		*5,477*		
	SHI (Adobe Licenses)	*5,000*	*6,407*	*6,000*	
	SHI (Backup Software)	*6,000*	*4,510*	*7,500*	
	SHI (Firewall & VPN)	*12,000*	*17,055*	*25,000*	
	SHI (3 Years)	*40,000*	*-*	*48,000*	
	CBT Nuggets Subscription	*2,000*	*1,797*	*-*	
	Electronic Sign		*3,000*	*3,300*	
	Microsoft - Office 365		*949*	*600*	
	Cybersecurity		*-*	*80,000*	
	Offsite Storage	*12,000*	*6,529*	*6,500*	
	OpenEdge	*1,500*	*1,741*	*500*	
	Other - Misc	*2,400*	*4,560*	*3,000*	
			-		
001-0700-519-55	Training	15,000	4,557	11,000	***(4,000)***
		368,200	***292,014***	***497,600***	***129,400***
		$ 837,510	***$ 769,480***	***$ 1,069,529***	***$ 232,019***

TAB 9

Development Services

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

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Planning & Development Services	2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel				
1-0600-515· Regular Salaries & Wages	$ 849,400	$ 569,584	$ 666,209	$ (183,191)
1-0600-515· Overtime	10,000	4,680	3,200	(6,800.00)
1-0600-515· Payroll Taxes	65,800	43,200	51,210	(14,590.22)
1-0600-515· Retirement Plan Contributions	117,200	79,837	93,146	(24,053.57)
1-0600-515· Employee Insurance Benefits	208,902	154,822	128,610	(80,291.92)
	1,251,302	**852,124**	**942,375**	**(308,927)**
Operating				
1-0600-515· Professional Services	275,000	133,419	54,500	**(220,500)**
Comprehensive Plan Update	*225,000*	*60,500*	*52,000*	
RES FloridaFeasibility Study	*16,000*	*47,205*	*-*	
McFarland Johnson (Site Plan Rvws)	*6,500*	*4,891*	*-*	
Liquid Web (CityView Portal Host)	*2,500*	*2,321*	*-*	
Rebecca Jetton (Planning Support Svcs)	*12,500*	*9,750*	*-*	
GIS Svcs (Highland Mapping/Avineon)	*5,000*	*5,000*	*-*	
CPH Consulting (Site Plan Rvws)	*5,000*	*-*	*-*	
Other / Misc	*2,500*	*3,752*	*2,500*	
1-0600-515· Travel & Per Diem	7,000	3,693	9,000	**2,000**
1-0600-515· Communications	5,000	5,225	4,800	**(200)**
AT&T Mobility - Cell Phones	*2,500*	*3,118*	*2,600*	
Momentum Telecom - Internet-based Services	*2500*	*2,108*	*2,200*	
1-0600-515· Freight & Postage	5,000	1,926	3,000	**(2,000)**
1-0600-515· Repair & Maintenance	5,000	6,499	-	**(5,000)**
1-0600-515· PR / Advertising	15,000	17,767	10,000	**(5,000)**
1-0600-515· Other Expenes	-	-		**-**
1-0600-515· Office Supplies & Expenses	8,000	2,212	5,000	**(3,000)**
1-0600-515· Operating Supplies	4,000	14,615	5,000	**1,000**
1-0600-515· Dues & Subscriptions	43,000	48,310	45,900	**2,900**
Harris (CityView ASM Fees)	*37,000*	*36,618*	*37,000*	
Professional Memberships	*2,000*	*4,460*	*5,000*	
ESRI / ARC GIS / AutoCAD	*2,500*	*5,345*	*3,000*	
Microsoft - Office 365	*-*	*613*	*900*	
Go Daddy - Office 365	*1,500*	*1,274*	*-*	
Misc	*-*	*200*	*-*	
1-0600-515· Training	10,000	350	10,000	**-**
	377,000	**234,016**	**147,200**	**(229,800)**
	$ 1,628,302	**$ 1,086,140**	**$ 1,089,575**	**$ (538,727)**

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Code Compliance		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-1100-524-12	Regular Salaries & Wages	$ 133,400	$ 125,968	$ 138,839	$ 5,439
001-1100-524-14	Overtime	7,500	2,227	1,125	(6,375)
001-1100-524-21	Payroll Taxes	10,800	9,654	10,677	(123)
001-1100-524-22	Retirement Plan Contributions	19,200	17,990	19,255	55
001-1100-524-23	Employee Insurance Benefits	14,964	33,560	51,634	36,670
		185,864	**189,399**	**221,530**	**35,666**
Operating					
001-1100-524-31	Professional Services	20,000	8,036	11,000	**(9,000)**
	Billing, Cochran (Code Magistrate)	*15,000*	*7,775*	*10,000*	
	Other / Misc (Monroe Cty Recording Fees	*5,000*	*261*	*1,000*	
001-1100-524-40	Travel & Per Diem	6,000	2,015	6,000	**-**
001-1100-524-41	Communications	5,000	4,357	4,000	**(1,000)**
	AT&T Mobility	*2,500*	*2,250*	*1,800*	
	Momentum Telecom - Internet-based Svc	*2,500*	*2,107*	*2,200*	
001-1100-524-42	Freight & Postage	2,500	2,274	2,500	**-**
001-1100-524-46	Repair & Maintenance	7,500	5,634	-	**(7,500)**
001-1100-524-48	PR/Advertising	-	-	-	**-**
001-1100-524-51	Office Supplies & Expenses	2,500	1,215	2,500	**-**
001-1100-524-52	Operating Supplies	5,000	7,316	5,000	**-**
001-1100-524-54	Dues & Subscriptions	31,836	29,493	30,450	**(1,386)**
	Harris (CV ASM Fees)	*7,636*	*8,351*	*9,100*	
	Memberships	*335*	*334*	*400*	
	Go Daddy - Office 365	*531*	*441*	*-*	
	Microsoft - Office 365	*-*	*263*	*450*	
	Deckard Technologies (VR App)	*23,333*	*20,000*	*20,000*	
	Other / Misc		*102*	*500*	
001-1100-524-55	Training	6,000	425	6,000	**-**
		86,336	**60,764**	**67,450**	**(18,886)**
		$ 272,200	**$ 250,164**	**$ 288,980**	**$ 16,780**

Islamorada, Village of Islands
FY 2025-2026 Budget
AFFORDABLE HOUSING

FUND BALANCE, Beginning		10/1/2024	10/1/2025		
104-282-000	Fund Balance - Committed	$ 1,485,170	$ 1,635,400		

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
104-324-410	Impact Fees - Affordable Housing (RES)	$ 100,000	$ 109,579	$ 100,000	$ -
104-324-420	Impact Fees - Affordable Housing (COM)	80,000	-	-	(80,000)
104-361-100	Interest Revenue	40,000	90,618	75,000	35,000
104-369-000	Misc Revenue	-	-	-	-
104-383-001	Lease Proceeds	-	-	6,500	6,500
	TOTAL REVENUES	**$ 220,000**	**$ 200,197**	**$ 181,500**	**$ (38,500)**
EXPENDITURES					
Operating					
104-0000-554-31	Professional Services	$ 10,000	$ -	$ -	$ (10,000)
104-0000-554-83	Grants & Aids to Private Citizens	30,000	50,000	60,000	30,000
	1st Time Homebuyers DPA Loans				
	TOTAL EXPENDITURES	**$ 40,000**	**$ 50,000**	**$ 60,000**	**$ 20,000**
	REVENUES OVER / (UNDER) EXPENDITURES	**$ 180,000**	**$ 150,197**	**$ 121,500**	**$ 58,500**

FUND BALANCE, Ending		9/30/2025	9/30/2026		
103-281-001	Fund Balance - Restricted	$ 1,635,367	$ 1,756,900		

Islamorada, Village of Islands
FY 2025-2026 Budget
IMPACT FEE FUND

		10/1/2024	10/1/2025
FUND BALANCE, Beginning			
101-282-000	Committed - Transportation	$ 748,111	$ 820,100
101-282-001	Committed - Fire Rescue	594,440	650,200
101-282-002	Committed - Parks & Rec	1,586,608	1,039,300
	TOTAL	$ 2,929,159	$ 2,509,600

		FY 2024-2025 Budget	FY 2024-2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
101-324-110	Impact Fees - Fire Rescue (RES)	$ 40,000	$ 32,916	$ 30,000	$ (10,000)
101-324-120	Impact Fees - Fire Rescue (COM)	-	-	-	-
101-324-310	Impact Fees - Transporation (RES)	40,000	43,257	40,000	-
101-324-320	Impact Fees - Transporation (COM)	-	-	-	-
101-324-610	Impact Fees - Parks & Rec (RES)	150,000	159,743	150,000	-
101-324-620	Impact Fees - Parks & Rec (COM)	-	6,000	-	-
101-361-000	Interest Revenue	20,000	87,918	75,000	55,000
TOTAL REVENUES		**$ 250,000**	**$ 329,834**	**$ 295,000**	**$ 45,000**
EXPENDITURES					
101-9000-581-91	Transfer Out to Capital Projects Funds	779,699	749,465	813,360	33,661
	Fire (Storage Building)		*-*	*600,000*	
	Parks & Rec (Plantation Tropical Preserve)		*81,750*		
	Parks & Rec (KTCP Boardwalk)		*-*		
	Parks & Rec (GTH Improvements)		*667,715*	*213,360*	
TOTAL EXPENDITURES		**$ 779,699**	**$ 749,465**	**$ 813,360**	**$ 33,661**
UNDER) EXPENDITURES		**$ (529,699)**	**$ (419,632)**	**$ (518,360)**	**$ 11,339**

		9/30/2024	9/30/2025
FUND BALANCE, Ending			
101-282-000	Committed - Transportation	$ 791,368	$ 860,100
101-282-001	Committed - Fire Rescue	627,356	80,200
101-282-002	Committed - Parks & Rec	1,090,804	1,050,940
	TOTAL	$ 2,509,528	$ 1,991,240

Islamorada, Village of Islands
FY 2025-2026 Budget
BUILDING FUND

FUND BALANCE, Beginning		10/1/2024	10/1/2025
107-280-000	Fund Balance - Non Spendable	$ 41,757	$ 41,757
107-281-000	Fund Balance - Restricted - Other Building Fund Activity	541,868	326,341
107-282-000	Fund Balance - Committed for Bldg Code Enf Training	293,372	323,372
		$ 876,997	$ 691,470

		FY 2024-2025 Budget	*9/30/2025 Projected Balance*	*FY 2025-2026 PROPOSED BUDGET*	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
107-316-000	Contractor Registration Fees	$ 25,000	$ 22,094	$ 27,500	$ 2,500
107-322-000	Building Permit Fees	1,800,000	1,618,241	1,980,000	180,000
107-331-001	Watershed Mgmt Grant	-	-	-	-
107-361-001	Interest Revenue	10,000	34,411	25,000	15,000
107-369-000	Miscellaneous Revenue	250	250	-	(250)
		$ 1,835,250	**$ 1,674,996**	**$ 2,032,500**	**$ 197,250**
EXPENDITURES					
Personnel					
107-1000-524-12	Regular Salaries & Wages	$ 792,094	$ 606,796	$ 663,106	$ (128,988)
107-1000-524-14	Overtime	25,000	12,225	10,025	(14,975)
107-1000-524-21	Payroll Taxes	62,508	46,863	51,511	(10,997)
107-1000-524-22	Retirement Plan Contributions	111,711	82,842	98,642	(13,069)
107-1000-524-23	Employee Insurance Benefits	118,665	150,549	174,426	55,761
107-1000-524-24	Workers' Compensation Insurance	13,321	14,031	11,484	(1,837)
		1,123,299	913,305	1,009,195	(114,104)
Operating					
107-1000-524-31	Professional Services	685,000	747,444	695,000	10,000
	Harris Computers	*3,000*	*4,100*	*-*	
	M T Causley	*400,000*	*473,566*	*400,000*	
	All Aspects	*250,000*	*216,625*	*260,000*	
	DBPR (Fees to State)	*30,000*	*23,557*	*30,000*	
	Watershed Management Plan (L. Lehr)	*-*	*16,800*	*-*	
	Legal	*2,000*	*6,778*	*5,000*	
	Other - Misc	*-*	*6,019*	*-*	
107-1000-524-40	Travel & Per Diem	10,000	7,352	10,000	-

Islamorada, Village of Islands
FY 2025-2026 Budget
BUILDING FUND

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
107-1000-524-41	Communications	7,000	6,714	8,200	1,200
	AT&T Mobility	*4300*	*4,608*	*6,000*	
	Momentum Telecom - Internet-based Svcs	*2,700*	*2,107*	*2,200*	
107-1000-524-42	Freight & Postage	2,500	126	2,500	-
107-1000-524-45	Insurance	15,000	13,668	15,054	54
107-1000-524-46	Repair & Maintenance	5,000	3,203	2,000	(3,000)
107-1000-524-48	PR / Advertising	5,000	125	2,500	(2,500)
107-1000-524-51	Office Supplies & Expenses	5,000	1,617	2,000	(3,000)
107-1000-524-52	Operating Supplies	10,000	5,465	6,500	(3,500)
107-1000-524-54	Dues & Subscriptions	77,000	72,629	101,500	24,500
	Harris (CV ASM Fees)	*46,000*	*45,072*	*46,000*	
	Go Daddy (E-mail)	*1,000*	*-*	*-*	
	Microsoft - Office 365	*-*	*1,788*	*2,000*	
	Memberships	*1,500*	*869*	*1,500*	
	Other - Misc	*500*	*-*	*-*	
	Forerunner	*28,000*	*24,900*	*52,000*	
107-1000-524-55	Training	10,000	4,875	7,500	(2,500)
		831,500	863,218	954,254	122,754
Transfer Out					
107-9000-581-01	Transfer to General Fund	84,000	84,000	84,000	-
107-9000-581-02	Transfer to Capital Projects Fund	-	-	75,000	75,000
	TOTAL EXPENDITURES	**$ 2,038,799**	**$ 1,860,523**	**$ 2,122,449**	**$ 83,650**
		$ (203,549)	**$ (185,527)**	**$ (89,949)**	**$ 113,600**

FUND BALANCE, Ending		9/30/2024	9/30/2026
107-280-000	Fund Balance - Non Spendable	$ 41,757	$ 41,757
107-281-000	Fund Balance - Restricted - Other Building Fund Activity	326,341	206,392
107-282-000	Fund Balance - Committed for Bldg Code Enf Training	323,372	353,372
		$ 691,470	$ 601,521

TAB 10

Public Safety and Emergency Management

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

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Local Law Enforcement (MCSO)		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-0800-521-12	Regular Salaries & Wages	$ 60,800	$ 56,672	$ 60,715	$ (85)
001-0800-521-14	Overtime	500	1,630	750	250
001-0800-521-21	Payroll Taxes	4,700	4,194	4,702	2
001-0800-521-22	Retirement Plan Contributions	8,400	7,939	8,518	118
001-0800-521-23	Employee Insurance Benefits	6,458	9,670	40,406	33,948
		80,858	80,106	115,092	34,234
Operating					
001-0800-521-31	Professional Services (MCSO Contract)	3,079,678	2,798,761	3,618,490	538,812
001-0800-521-40	Travel & Per Diem	2,500	125	500	(2,000)
001-0800-521-41	Communications	8,000	7,632	7,400	(600)
	AT&T Mobility (Cell Phones)	2,000	1,452	1,100	
	AT&T (VOIP & MPLS)		-		
	Comcast (Internet)	3,500	4,073	4,100	
	Momentum Telecom - Internet-based Svcs	2,500	2,107	2,200	
001-0800-521-42	Freight & Postage	100	10	50	(50)
001-0800-521-46	Repair & Maintenance	6,000	1,884	4,000	(2,000)
001-0800-521-51	Office Supplies & Expenses	1,500	302	1,000	(500)
001-0800-521-52	Operating Supplies	90,000	87,479	90,000	-
001-0800-521-54	Dues & Subscriptions	4,500	3,393	3,700	(800)
	Go Daddy - Office 365	500	389	-	
	Microsoft - Office 365	-	500	1,100	
	Rotary & Chamber	1,000	-	-	
	License Plate Monitoring	3,000	2,500	2,500	
	Other / Misc	-	4	100	
001-0800-521-55	Training	-	-	-	-
		3,192,278	2,899,586	3,725,140	532,862
		$ 3,273,136	$ 2,979,692	$ 3,840,232	$ 567,096

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Fire Rescue		*FY 2024-2025 Budget*	*9/30/2025 Projected Balance*	*FY 2025-2026 PROPOSED BUDGET*	*CHANGE IN BUDGET FY 24-25 VS FY 25-26*
Personnel					
001-0900-522-12	Regular Salaries & Wages	$ 3,341,098	$ 3,737,569	$ 3,792,226	*451,127.71*
001-0900-522-13	Other Salaries & Wages	552,194	62,255	283,378	*(268,816.00)*
001-0900-522-14	Overtime	755,864	553,997	505,543	*(250,321.00)*
001-0900-522-21	Payroll Taxes	355,700	328,872	349,503	*(6,197.01)*
001-0900-522-22	Retirement Contributions	1,485,200	1,349,327	1,581,259	*96,059.30*
001-0900-522-23	Employee Insurance Premiums	667,681	527,996	1,025,228	*357,546.91*
		7,157,737	***6,560,016***	***7,537,137***	***379,399.91***
Operating					
001-0900-522-31	Professional Services	202,000	184,955	199,000	***(3,000)***
	Prof ER Svcs (Med Dir)	*80,000*	*60,268*	*84,000*	
	Prof Practice Spt (EMS Billing)	*2,500*	*709*	*1,000*	
	LifeScan Wellness	*25,000*	*23,766*	*25,000*	
	Standard Operating Proc Manual	*24,000*	*24,762*	*11,000*	
	Emergency Management Svcs	*67,000*	*67,000*	*70,000*	
	Other / Misc.	*3,500*	*8,450*	*8,000*	
001-0900-522-40	Travel & Per Diem	24,898	13,929	25,000	***102***
001-0900-522-41	Communications	60,000	58,371	58,900	***(1,100)***
	AT&T	*6,500*	*6,499*	*2,800*	
	AT&T Mobility - Cell Phones	*15,000*	*13,035*	*15,000*	
	Starlink Internet	*-*	*1,125*	*3,000*	
	Momentum Telecom - Internet-based Svcs	*30,000*	*27,562*	*28,000*	
	Comcast	*2,000*	*2,930*	*3,300*	
	Ring Central	*6,000*	*6,354*	*5,900*	
	Verizon (Backup Router)		*866*	*900*	
	Other / Misc.	*500*	*-*		
001-0900-522-42	Freight & Postage	2,500	1,476	2,000	***(500)***
001-0900-522-43	Utility Services	38,000	41,342	46,000	***8,000***
	FKAA (Water)	*10,000*	*17,016*	*18,000*	
	FKEC (Electricity)	*25,000*	*24,325*	*25,000*	
	Wastewater Alloc.	*3,000*	*-*	*3,000*	
001-0900-522-44	Rentals & Leases	190,000	190,102	190,102	***102***
001-0900-522-45	Insurance	35,000	39,496	40,000	***5,000***
001-0900-522-46	Repair & Maintenance	240,000	280,994	341,000	***101,000***
	Vehicle R&M	*150,000*	*171,449*	*170,000*	
	Fire Equipment R&M	*45,000*	*57,988*	*45,000*	
	Generator R&M	*45,000*	*13,861*	*40,000*	
	FS 20 Pressure Wash and Repaint		*-*	*52,000*	
	Facility R&M		*37,697*	*34,000*	
001-0900-522-48	PR / Advertising	2,500	730	1,000	***(1,500)***
001-0900-522-49	Other Expenses	3,000	3,357	4,000	***1,000***
001-0900-522-51	Office Supplies & Expenses	9,000	3,342	4,000	***(5,000)***

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Fire Rescue		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
001-0900-522-52	Operating Supplies	388,500	330,616	348,484	*(40,016)*
	Wright Express (Fleet Fuel)	*10,000*	*7,795*	*10,000*	
	Sunshine Gasoline (Fuel)	*45,000*	*29,493*	*35,000*	
	McKenzie Petroleim (Fuel)	-	-		
	BoundTree EMS Supplies	*50,000*	*49,846*	*50,000*	
	Other EMS Supplies	*20,000*	*11,252*	*15,000*	
	Station Supplies	*50,000*	*56,962*	*50,000*	
	Uniforms & Personal Gear	*30,000*	*21,225*	*30,000*	
	Bunker Gear Replacements & Repair	*55,000*	*72,781*	*65,000*	
	Gym Equipment for Station 19 and 21	*14,000*	*8,653*	*10,000*	
	Class A Dress Uniforms	*10,000*	-	*10,000*	
	Durabook Surface pros (3)	-	-	*10,000*	
	Other / Misc.	*20,000*	*38,422*	*25,000*	
	4 Gas Meter	*3,000*	-	*3,200*	
	Electric Vehicle Fire Blanket	*3,500*	*3,139*	-	
	Recliners, Stations 19 & 20		-	*7,600*	
	Nozzles for hoses		-	*16,500*	
	Pallet Racks for Storage Building			*11,184*	
	Fire Hose Replacements	*15,000*	*15,454*	-	
	Fire Station Mannequin (2)	*6,400*	*4,990*	-	
	Office Chairs - Station 20	*8,400*	*3,085*	-	
	800 MHZ Pagers (15)	*13,500*	-	-	
	Stacking Chairs (50)	*4,500*	-	-	
	Replacement Recliners - Station 19 and 20	*12,000*	-	-	
	Replacement Safety Rope/Rescue Gear	*7,200*	-	-	
	Narcotics Control Safe	-	*13,710*	-	
001-0900-522-54	Dues & Subscriptions	50,000	55,547	61,300	*11,300*
	Memberships	*2,000*	*2,216*	*2,500*	
	NFPA Fire Codes / HandTevy	*3,500*	*3,903*	*4,000*	
	Go Daddy - Office 365	*5,000*	*5,341*	-	
	Microsoft - Office 365	-	*4,062*	*7,000*	
	ESO Solutions (Records SW)	*17,500*	*17,625*	*19,000*	
	Fire Engineering	*10,000*	*5,839*	*7,000*	
	PS Trax Software	*4,000*	*5,311*	*5,400*	
	Starlink Dish	*6,000*	*5,378*	*8,400*	
	Keys Health Ready Coalition		*3,878*	*6,000*	
	Other / Misc.	*2,000*	*2,313*	*2,000*	
001-0900-522-55	Training	30,000	39,678	40,000	*10,000*
		1,275,398	***1,243,935***	***1,360,786***	***85,388***
		$ 8,433,135	***$ 7,803,951***	***$ 8,897,923***	***$ 464,788***

TAB 11

Culture and Recreation

- Parks and Recreation Department
- Marina Enterprise Fund

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Parks & Recreation		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-1300-572-12	Regular Salaries & Wages	$ 930,519	$ 785,986	$ 1,079,599	$ 149,080
001-1300-572-13	Other Salaries & Wages	184,165	139,351	53,929	(130,236)
001-1300-572-14	Overtime	40,000	35,979	40,350	350
001-1300-572-21	Payroll Taxes	88,333	72,230	107,014	18,681
001-1300-572-22	Retirement Plan Contributions	140,056	102,769	151,468	11,412
001-1300-572-23	Employee Insurance Benefits	362,463	340,459	369,337	6,874
		1,745,536	***1,476,774***	***1,801,697***	**56,161**
Operating					
001-1300-572-31	Professional Services	751,000	501,737	390,800	**(360,200)**
	Swimming	*63,000*	*77,502*	*75,000*	
	Synchronized Swmming	*15,000*	*18,673*	*20,000*	
	Tennis	*160,000*	*154,163*	*165,000*	
	Fitness	*25,000*	*24,948*	*26,000*	
	Diving	*11,000*	*8,137*	*10,000*	
	Freediving	*5,000*	*4,950*	*5,000*	
	Water Aerobics	*20,000*	*20,160*	*20,000*	
	Pickleball Conceptual Site Plan	*-*	*-*	*-*	
	RJs Design Consultants-pool resurfacing	*189,000*	*-*	*-*	
	Miller Legg - Master Plan	*176,000*	*99,787*	*50,800*	
	Leak Detection-pool	*25,000*	*-*	*-*	
	Police Detail	*10,000*	*10,730*	*11,000*	
	Site Plan Consultant-Master Plan Results	*50,000*	*-*	*-*	
	Other/Misc	*2,000*	*2,418*	*8,000*	
001-1300-572-40	Travel & Per Diem	2,390	496	4,000	**1,610**
001-1300-572-41	Communications	35,700	21,706	22,046	**(13,654)**
	AT&T Mobililty - Cell Phones	*2,400*	*2,177*	*2,400*	
	AT&T - Internet-based Services	*-*	*-*	*-*	
	Ring Central - Office Phones	*5,300*	*2,121*	*2,040*	
	Momentum Telecom - Internet-based Services	*20,000*	*15,789*	*15,856*	
	AT&T - Public WiFi	*8,000*	*1,623*	*1,750*	
	Other / Misc	*-*			
001-1300-572-42	Freight & Postage	200	340	400	**200**
001-1300-572-43	Utility Services	400,000	410,330	437,000	**37,000**
	FKAA (Water)	*190,000*	*223,445*	*225,000*	
	FKEC (Electric)	*130,000*	*130,885*	*132,000*	
	Reimbursement to School District - Utilities	*24,000*	*-*	*24,000*	
	Wastewater Expense Allocation	*56,000*	*56,000*	*56,000*	
001-1300-572-44	Rentals & Leases	1,000	1,492	1,500	**500**

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Parks & Recreation		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
001-1300-572-46	Repair & Maintenance	95,000	104,568	110,000	**15,000**
	Shade Structure R&M	*5,000*	*6,620*	*5,000*	
	Beach Bathroom Upgrades	*-*	*-*		
	Cleaning Services	*-*	*6,428*	*16,000*	
	Facility Painting	*8,000*	*5,060*	*8,000*	
	Plumbing & Electrical Repairs	*6,000*	*1,688*	*5,000*	
	Splash Pad & Pool Repairs	*5,000*	*5,962*	*6,000*	
	Turf & Landscaping Maintenance	*40,000*	*34,616*	*35,000*	
	Invasive Species Control	*7,500*	*7,200*	*7,500*	
	Equipment Maintenance	*8,500*	*25,799*	*10,000*	
	Fence Repair	*-*	*-*	*5,000*	
	Amphitheater Lighting/Marquee Repair	*7,000*	*3,420*	*4,500*	
	A/C and Refridgeration Repair		*-*	*5,000*	
	Other / Misc	*8,000*	*7,775*	*3,000*	
001-1300-572-48	PR / Advertising	6,500	5,691	5,500	**(1,000)**
001-1300-572-49	Other Expenses	110	450	-	**(110)**
001-1300-572-51	Office Supplies & Expenses	7,000	10,060	8,500	**1,500**
001-1300-572-52	Operating Supplies	200,000	212,202	218,000	**18,000**
	Commercial Energy Specialists	*60,000*	*68,817*	*70,000*	
	Fuel Purchases	*5,000*	*3,986*	*4,000*	
	Hardware Supplies	*15,000*	*18,818*	*18,000*	
	Paper & Chemical Supplies	*20,000*	*25,271*	*25,000*	
	Herbicides & Fertilizers	*15,000*	*3,985*	*9,000*	
	Mulch, sod, pea rock	*15,000*	*8,490*	*10,000*	
	Printing	*-*	*3,648*	*4,000*	
	Lilfeguard Supplies	*5,000*	*4,675*	*5,000*	
	Amazon Purchases	*15,000*	*11,424*	*15,000*	
	Outdoor Workout Equipment Replacements	*10,000*	*-*	*10,000*	
	Pool Area Improvements	*9,100*	*1,835*	*5,000*	
	Park Pass Supplies	*-*	*-*	*3,000*	
	Other / Misc	*30,900*	*61,253*	*40,000*	
001-1300-572-54	Dues & Subscriptions	3,500	3,420	15,700	**12,200**
	Memberships	*600*	*790*	*800*	
	FDOH Permits for Pool	*800*	*-*	*800*	
	Go Daddy - Office 365	*800*	*715*		
	Microsoft - Office 365	*-*	*525*	*900*	
	Musco Lighting Control Link	*500*	*475*	*500*	
	SmartWaiver Application	*300*	*225*	*-*	
	RecTrac ASM Fees		*-*	*12,000*	
	Other / Misc.	*500*	*690*	*700*	
001-1300-572-55	Training	3,000	1,950	5,000	**2,000**
001-1300-574-49	Special Events	75,000	54,695	75,000	**-**
		1,580,400	***1,329,136***	***1,293,446***	**(286,954)**
		$ 3,325,936	***$ 2,805,910***	***$ 3,095,143***	**$ (230,793)**

Islamorada, Village of Islands
FY 2025-2026 Budget
PYH MARINA FUND

Net Position		10/1/2024	10/1/2025
401-274-000	Net Position - Investment in Capital Assets	5,494,013	5,294,100
401-276-000	Net Position - Unrestricted	599,097	(238,700)
		4,894,916	***5,055,400***

CASH & CASH EQUIVALENTS, Beginning

Pooled Cash - Operating Account	$ 534,235	$ 694,700

		FY 2024-2025 Budget	*9/30/2025 Projected Balance*	*FY 2025-20026 PROPOSED BUDGET*	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
401-334-701	Resilient Florida Grant *($1.9 M) Breakwater Gran*	$ 1,000,000	$ -	$ -	$ (1,000,000)
401-337-702	Monroe County Boating Imp Grant	14,000	14,000	14,000	-
401-347-501	Dock Usage Fee	1,000,000	1,040,234	1,030,000	30,000
401-347-502	Diesel Fuel Sales	140,000	100,520	120,000	(20,000)
401-347-503	Dock Utilities Charges	90,000	68,258	70,000	(20,000)
401-347-504	Ramp Usage Fee	50,000	47,381	60,000	10,000
401-347-505	Unleaded Fuel Sales	400,000	337,257	400,000	-
401-347-506	Miscellaneous Revenue	11,000	9,653	10,000	(1,000)
401-361-100	Interest	12,000	47,612	40,000	28,000
TOTAL REVENUES		**$ 2,717,000**	**$ 1,664,912**	**$ 1,744,000**	**$ (973,000)**
EXPENSES					
Personnel					
401-1400-575-12	Full Time Wages	$ 318,600	$ 310,771	$ 325,399	$ 6,799
401-1400-575.14	Overtime	10,000	8,197	10,500	500
401-1400-575-21	Payroll Taxes	25,200	23,864	25,696	496
401-1400-575-22	Retirement Plan Contributions	42,600	39,680	45,654	3,054
401-1400-575-23	Employee Insurance Benefits	38,286	76,432	125,294	87,008
401-1400-575-24	Workers' Compensation	4,495	5,586	5,079	584
		439,181	464,529	537,622	98,441
Operating					
401-1400-575-31	Professional Services	5,500	4,437	30,000	24,500
	Breakwater Restoration Monitoring & Reporting	*-*	*-*	*25,000*	
	Other / Misc	*-*	*-*	*5,000*	
401-1400-575-41	Communications	16,000	14,348	15,500	(500)
	AT&T Mobility	*1,500*	*843*	*1,200*	
	Comcast - Phones	*-*	*-*		
	Comcast - Marina WiFi	*3,500*	*3,647*	*4,200*	
	Ring Central - Office Phones	*1,200*	*531*	*600*	
	Momentum Telecom - Internet-based Svcs	*9,300*	*9,327*	*9,500*	
	Other / Misc	*500*	*-*	*-*	
			-		

Islamorada, Village of Islands
FY 2025-2026 Budget
PYH MARINA FUND

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-20026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
401-1400-575-43	Utilities	144,000	143,537	149,000	5,000
	FKAA	*20,000*	*25,921*	*25,000*	
	FKEC	*120,000*	*117,616*	*120,000*	
	Wastewater Base Facility Charge	*4,000*	*-*	*4,000*	
401-1400-575-44	Rentals & Leases	1,000	-	-	
401-1400-575-45	Insurance	142,000	141,888	149,200	7,200
	Fuel storage tank liability & MOLL	*22,000*	*31,431*	*22,000*	
	General Liability & Property (PRM)	*120,000*	*108,860*	*127,200*	
	Comtois Settlement	*-*	*1,598*	*-*	
			-		
401-1400-575-46	Repair & Maintenance	88,500	67,579	92,000	3,500
	KCS Technical Solutions (Wifi Maint)	*3,000*	*2,820*	*3,000*	
	Mangrove & Tree Trimming	*12,000*	*8,045*	*13,000*	
	Fuel Tank Inspections (Leigh Svc & Rpr)	*12,000*	*10,775*	*13,500*	
	Buoy Program	*30,000*	*33,693*	*35,000*	
	Iguana Removal	*4,000*	*3,600*	*4,000*	
	Pedestal Repairs (Eaton/Wire Nuts)	*3,000*	*2,103*	*3,000*	
	Plumbing	*2,500*	*1,440*	*3,500*	
	Electrical	*2,500*	*-*	*2,500*	
	A/C Repair	*1,500*	*-*	*1,500*	
	Other / Misc	*10,000*	*4,354*	*5,000*	
	Facility R &M	*8,000*	*750*	*8,000*	
401-1400-575-48	PR / Advertising	30,000	28,099	30,000	-
401-1400-575-49	Other Expenses	75,000	90,792	95,000	20,000
401-1400-575-51	Office Supplies	3,500	2,025	2,500	(1,000)
401-1400-575-52	Operating Supplies	400,000	406,258	410,000	10,000
401-1400-575-54	Dues & Subscription	3,000	1,317	3,250	250
	Scibble ASM Fees	*2,000*	*-*	*2,000*	
	Go Daddy	*500*	*183*	*-*	
	MIcrosoft - Office 365	*-*	*413*	*450*	
	Other / Misc	*500*	*721*	*800*	
		908,500	900,281	976,450	67,950
Capital Outlay					
401-1400-575-63	Breakwater Restoration	1,903,754	53,052	-	(1,903,754)
401-1400-575-64	Capital Outlay-Machinery & Equip	50,000	-	35,000	(15,000)
	WiFi Upgrade			*35,000*	

Islamorada, Village of Islands
FY 2025-2026 Budget
PYH MARINA FUND

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-20026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
401-1400-575-67	Capital Outlay - Marina	20,000	73,000	120,000	100,000
	Shade Structure	-	-	-	
	Lighthouse Rehabilitation	-	-	*100,000*	
	Tiki Rehabilitation	*20,000*	*73,000*	*20,000*	
		1,973,754	126,052	155,000	(1,818,754)
Debt Service					
401-1400-517-71	Principal Expense	13,500	12,929	13,215	(285)
401-1400-517-72	Interest Expense	2,000	666	380	(1,620)
		15,500	13,596	13,595	(1,905)
TOTAL EXPENSES		**$ 3,336,935**	**$ 1,504,458**	**$ 1,682,667**	**$ (1,654,268)**
REVENUES OVER / (UNDER) EXPENSES		**$ (619,935)**	**$ 160,454**	**$ 61,333**	**$ (2,627,268)**

CASH & CASH EQUIVALENTS, Ending	9/30/2025	9/30/2026
Pooled Cash - Operating Account	$ 694,689	$ 756,033

TAB 12

Public Works

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

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

	Public Works	FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
ROADWAY MAINTENANCE					
Personnel					
001-1200-541-12	Regular Salaries & Wages	$ 873,800	$ 901,596	$ 797,329	(76,471.15)
001-1200-541-14	Overtime	21,000	28,562	69,250	48,250.00
001-1200-541-21	Payroll Taxes	71,400	57,146	66,293	(5,106.72)
001-1200-541-22	Retirement Plan Contributions	117,300	115,247	111,865	(5,434.76)
001-1200-541-23	Employee Insurance Benefits	165,206	222,786	322,979	157,772.50
		1,248,706	1,325,337	1,367,716	**119,009.87**
Operating					
001-1200-541-31	Professional Services	1,000	-	1,000	-
001-1200-541-40	Travel & Per Diem	5,000	3,782	5,000	-
001-1200-541-41	Communications	18,000	17,656	16,400	**(1,600.00)**
	AT&T Mobility	*7,000*	*6,477*	*6,000*	
	AT&T - MPLS & VOIP	*-*	*-*		
	Momentum Telecom (Internet-based services)	*10,000*	*10,104*	*9,400*	
	RingCentral (Office Phones)	*1,000*	*1,074*	*1,000*	
001-1200-541-42	Freight and Postage	500	153	200	**(300)**
001-1200-541-43	Utility Services	100,000	77,842	97,000	**(3,000)**
	FKAA (Water)	*25,000*	*21,094*	*22,000*	
	FKEC (Electric)	*60,000*	*56,748*	*60,000*	
	Wastewater Allocation	*15,000*	*15,000*	*15,000*	
001-1200-541-44	Rentals & Leases	10,000	8,925	9,000	**(1,000)**
001-1200-541-46	Repair & Maintenance	444,000	162,162	301,500	**(142,500)**
	Elevator Inspections & Maintenance	*3,500*	*1,575*	*3,500*	
	Vehicle R&M	*60,000*	*27,380*	*75,000*	
	Equipment R&M	*20,000*	*39,986*	*40,000*	
	Building & Facillity R&M	*50,000*	*41,407*	*50,000*	
	Lower Mat Canal Restoration Culvert Proj	*20,000*	*-*	*20,000*	
	Fla Keys Aeration Canal Project R&M	*15,000*	*18,354*	*20,000*	
	Invasive Plant Removal (Stantec)	*30,000*	*17,750*	*40,000*	
	Village Hall - seal joints & repaint	*200,000*	*-*	*-*	
	Island Pride Cleaning Service	*15,500*	*14,510*	*16,000*	
	Mangrove Trimming R&M	*20,000*	*1,200*	*5,000*	
	Other / Misc.	*10,000*	*-*	*10,000*	
	Canal Air Curtain R&M			*20,000*	
	Generator Maintenance	*-*	*-*	*2,000*	
001-1200-541-48	PR / Advertising	500	898	500	**-**
001-1200-541-51	Office Supplies & Expenses	3,000	954	2,500	**(500)**
001-1200-541-52	Operating Supplies	160,000	181,135	170,000	**10,000**
	Municipal Sup (Signs)	*10,000*	*8,089*	*10,000*	
	Wright Express (Fuel)	*45,000*	*40,319*	*45,000*	
	Paper Supplies	*20,000*	*12,512*	*20,000*	
	Hardware Supplies	*30,000*	*28,903*	*30,000*	
	Parts	*18,000*	*12,564*	*15,000*	
	Uniforms	*7,000*	*3,981*	*5,000*	
	Sand & Rock	*10,000*	*8,350*	*10,000*	
	Other / Misc.	*20,000*	*66,417*	*35,000*	
001-1200-541-54	Dues & Subscriptions	1,700	2,583	17,000	**15,300**
	Go Daddy - Office 365	*1,200*	*1,074*	*0*	
	Microsoft - Office 365	*-*	*954*	*1200*	
	Memberships	*300*	*554*	*600*	
	Other / Misc.	*200*	*-*	*200*	
	Fleet Management Software			*15,000*	
001-1200-541-55	Training	3,500	1,509	3,500	**-**
001-1200-541-99	Allocation to Transportation Fund	(1,297,339)	(1,097,291)	(1,174,430)	**122,909**
		(550,139)	(639,692)	(550,830)	**(691)**
	SUBTOTAL - ROADWAY MAINTENANCE	***698,567***	***685,645***	***816,886***	***118,318.55***

Islamorada, Village of Islands
FY 2025-2026 Budget
GENERAL FUND

Public Works		*FY 2024-2025 Budget*	*9/30/2025 Projected Balance*	*FY 2025-2026 PROPOSED BUDGET*	**CHANGE IN BUDGET FY 24-25 VS FY 25-26**
FILLS					
Personnel					
001-1201-541-12	Regular Salaries & Wages	43,100	42,620	-	**(43,100)**
001-1201-541-14	Overtime	119,000	118,428	-	**(119,000)**
001-1201-541-21	Payroll Taxes	6,037	12,212	-	**(6,037)**
001-1201-541-22	Retirement Plan Contributions	5,900	5,325	-	**(5,900)**
001-1201-541-23	Employee Insurance Benefits	4,413	3,837	-	**(4,413)**
		178,450	182,422	-	**(178,450)**
Operating					
001-1201-541-44	Rentals & Leases	-	-	-	
001-1201-541-52	Operating Supplies	2,500	-	-	**(2,500)**
		2,500	-	-	**(2,500)**
	SUBTOTAL - FILLS	***180,950***	***182,422***	**-**	**(180,950)**
	TOTAL - PUBLIC WORKS	***$ 879,517***	***$ 868,067***	***$ 816,886***	**$ (62,631)**

Islamorada, Village of Islands
FY 2025-2026 Budget
SOLID WASTE FUND

FUND BALANCE, Beginning				10/1/2024	10/1/2025		
102-282-000	Committed			$ 19,942	$ 0		

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES			Estimated # of Residential Units	$ 4,423	
			FY 25-26 Solid Waste Non-Ad Valorem Assessment	$ 510	
			Gross Revenue	$ 2,255,730	
			Less Early Payment Discounts (3%)	$ (67,700)	
			Net Revenue	$ 2,188,030	
102-325-101	Solid Waste Assessment Revenue	$ 2,099,900	$ 2,113,826	$ 2,188,030	88,130.00
102-361-000	Interest Revenue	7,349	$ 11,015	5,000	(2,349.37)
102-381-001	Transfer from General Fund *(Solid Waste Franchise Fees)*	255,927	$ 288,699	**334,021**	78,094.00
	TOTAL REVENUES	**$ 2,363,176**	**$ 2,413,540**	**$ 2,527,051**	**$ 163,875**
EXPENDITURES					
Personnel					
102-1200-534-12	Full Time Wages	$ 15,100	$ 14,511	$ 15,081	$ (19)
102-1200-534-21	Payroll Taxes	1,200	1,163	1,154	(46)
102-1200-534-22	Retirement Plan Contributions	2,100	1,852	2,116	16
102-1200-534-23	Employee Insurance Benefits	1,146	1,217	321	(825)
102-1200-534-24	Workers Compensation Insurance	245	259	259	14
		19,791	19,002	18,931	(860)
Operating					
102-1200-534-31	Professional Services	6,000	6,000	6,000	-
102-1200-534-42	Freight and Postage	110	-	-	(110)
102-1200-534-43	Solid Waste (Utility) Services	2,373,526	2,407,793	2,482,435	108,909
102-1200-534-45	Insurance	500	240	254	(246)
102-1200-534-48	Legal Advertisements	500	447	500	-
		2,380,636	2,414,480	2,508,120	127,484
	TOTAL EXPENDITURES	**$ 2,400,427**	**$ 2,433,482**	**$ 2,527,051**	**$ 126,624**
REVENUES OVER / (UNDER) EXPENDITURES		**$ (37,251)**	**$ (19,942)**	**$ 0**	**$ 37,251**

FUND BALANCE, Ending		9/30/2025	9/30/2026
102-282-000	Committed	$ 0	$ 0

Islamorada, Village of Islands
FY 2025-2026 Budget
STORMWATER UTILITY FUND

Net Position

		10/1/2024	10/1/2025
403-274-000	Net Position - Investment in Capital Assets	1,673,572	1,563,600
403-276-000	Net Position - Unrestricted	601,790	693,500
403-284-000	Net Position - Unassigned	-	
		2,275,362	2,257,100.00

CASH & CASH EQUIVALENTS, Beginning

Pooled Cash - Operating Account	$ 613,571	$ 773,400

		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES			*Estimated total of ESUs*	*6,500*	
			Assessment per ESU	*$ 32.00*	
			Gross Revenue	*$ 208,000*	
			Less3% Early Payment Discount	*(6,300)*	
			Net Revenue	*$ 201,700*	
403-325-200	Stormwater Assessment	$ 203,300	$ 200,971	$ 201,700	
403-361-100	Interest Revenue	9,826	30,971	15,000	
	TOTAL REVENUES	**$ 213,126**	**$ 231,942**	**$ 216,700**	**$ 3,574**
EXPENSES					
Personnel					
403-1600-538-12	Full Time Wages	$ 15,081	$ 14,511	$ 15,081	$ 0
403-1600-538-21	Payroll Taxes	1,154	1,162	1,154	(0)
403-1600-538-22	Retirement Plan Contributions	2,055	1,852	2,116	61
403-1600-538-23	Employee Insurance Benefits	1,146	1,217	321	(825)
403-1600-538-24	Workers Compensation	245	259	260	15
		19,681	19,001	18,932	**(749)**
Operating					
403-1600-538-31	Professional Services	257,000	46,988	167,000	**(90,000)**
	Assessment Consultant (Andser Advisory)	*7,000*	*3,353*	*7,000*	
	Storwmater Management Plan Update	*250,000*	*43,635*	*160,000*	
403-1600-538-43	Utilities	1,000	838	1,000	**-**
403-1600-538-45	Insurance	500	270	500	**-**
403-1600-538-46	Repairs & Maintenance	25,000	4,421	20,000	**(5,000)**
403-1600-538-48	PR / Advertising	1,000	596	1,000	**-**
403-1600-538-52	Operating Supplies	5,000	89	5,000	**-**
		289,500	53,202	194,500	**(95,000)**
	TOTAL EXPENSES	**$ 309,181**	**$ 72,203**	**$ 213,432**	**$ (95,749)**
	REVENUES OVER / (UNDER) EXPENSES	**$ (96,055)**	**$ 159,739**	**$ 3,268**	**$ (92,175)**

CASH & CASH EQUIVALENTS, Ending

	9/30/2024	9/30/2025
Pooled Cash - Operating Account	$ 773,310	$ 776,668

Islamorada, Village of Islands
FY 2025-2026 Budget
TRANSPORTATION FUND

			10/1/2024	10/1/2025	
FUND BALANCE, Beginning					
103-281-001	Fund Balance - Restricted		$ 40,511	-	

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
103-312-410	1st Local Option Fuel Tax	286,103	280,500	275,000	(11,103)
103-312-420	2nd Local Option Fuel Tax	198,094	167,441	199,000	906
103-331-001	FEMA Reimb - Irma	-	-	-	-
103-334-001	FDEM Reimb - Irma	-	-	-	-
103-334-002	FDOT Transit Development Grant	276,700	276,660	276,665	(35)
103-334-420	FDOT Maintenance Contract	65,000	65,644	65,000	-
103-335-120	State Revenue Sharing	501,634	402,399	506,169	4,535
103-338-000	Monroe Cty ILA-Supplemental Fuel Tax	22,000	22,236	22,000	-
103-381-001	Trans from General Fund *(Half Cent Sales Tax)*	1,685,208	1,052,391	1,114,853	(570,355)
TOTAL REVENUES		**$ 3,034,739**	**$ 2,267,271**	**$ 2,458,687**	**$ (576,052)**
EXPENDITURES					
Operating					
103-1200-541-01	Freebee Ridesharing Services	553,400	553,320	553,330	(70)
103-1200-541-02	Road Micro-sealing	250,000	-	-	(250,000)
103-1200-541-04	Roads Elevation Planning Study	420,000	151,625	250,000	(170,000)
103-1200-541-99	Public Works Roadways Allocation	1,297,339	1,097,291	1,174,430	(122,909)
		2,520,739	1,802,235	1,977,760	(542,979)
Transfers Out					
103-1200-581-01	Transfer to Debt Service Fund	514,000	526,653	535,000	21,000
TOTAL EXPENDITURES		**$ 3,034,739**	**$ 2,328,888**	**$ 2,512,760**	**$ (521,979)**
OVER / (UNDER) EXPENDITURES		**$ -**	**$ (61,617)**	**$ (54,073)**	**$ (54,073)**

			9/30/2025	9/30/2026	
FUND BALANCE, Ending					
103-281-001	Fund Balance - Restricted		-	-	

Islamorada, Village of Islands
FY 2025-2026 Budget
WASTEWATER UTILITY FUND

Net Position		10/1/2024	10/1/2025
402-274-000	Net Position - Investment in Capital Assets	71,636,081	65,636,100
402-276-000	Net Position - Unrestricted	30,344,007	34,791,100
402-284-000	Net Position - Unassigned	-	
		101,980,088	***100,427,200***

	10/1/2024	10/1/2025
CASH & CASH EQUIVALENTS, Beginning		
Pooled Cash - Operating Account	$ 7,061,199	$ 5,508,284

		FY 2024-2025 Budget	***9/30/2025 Projected***	***FY 2025-2026 BUDGET***	**CHANGE IN BUDGET FY 24-25 VS FY 25-26**
REVENUES					
402-325-101	NPK Assmt/Sys Dev Charge/Payoff Rev	$ 200,000	$ 379,624	$ 376,500	$ 176,500
402-325-104	RSA Assmt/Sys Dev Charge/Payoff Rev	650,000	2,457,819	2,450,000	1,800,000
402-325-106	Wastewater System Dev Charges	275,000	119,124	45,000	(230,000)
402-331-200	HMGP Grant 4337-348-R	495,000	-	-	(495,000)
402-331-350	US ACOE FKWQIP Grant Proceeds	2,000,000	-	-	(2,000,000)
402-334-351	Stewardship Act Grant Proceeds	-	-	4,125,000	4,125,000
402-334-706	Legislative Appropriation	-	-	150,000	150,000
402-343-501	Wastewater Service Charge	6,645,336	6,400,118	6,500,000	(145,336)
402-343-502	Cost Recovery - Infrastructure Adds	-	-	-	-
402-361-100	Interest Revenue	375,000	332,078	350,000	(25,000)
402-369-000	Miscellaneous Revenue	-	73,696	60,000	60,000
402-381-001	Transfer from Capital Projects Fund	1,000,000	1,000,000	1,000,000	-
TOTAL REVENUES		**$ 11,640,336**	**$ 10,762,458**	**$ 15,056,500**	**$ 3,416,164**
EXPENSES					
Personnel					
402-1500-535-12	Regular Salaries & Wages	$ 556,911	$ 532,982	$ 555,570	$ (1,341)
402-1500-535-14	Overtime	35,000	81,411	69,000	34,000
402-1500-535-21	Payroll Taxes	45,208	45,942	47,780	2,572
402-1500-535-22	Retirement Plan Contributions	80,678	81,130	76,535	(4,143)
402-1500-535-23	Employee Insurance Benefits	242,137	244,063	209,976	(32,162)
402-1500-535-24	Workers' Compensation	9,803	10,174	10,000	197
		969,737	995,701	968,860	(877)
Operating					
402-1500-535-31	Professional Services	1,927,000	1,695,167	2,268,000	341,000
	KLWTD - Treatment Costs	*1,400,000*	*1,317,522*	*1,400,000*	
	Wade Trim - Engineering	*230,000*	*118,660*	*200,000*	
	Wade Trim - CFM Break Transient Analysis	*-*	*-*	*370,000*	
	FKAA - Billing Services	*165,000*	*141,361*	*150,000*	
	Canal Restoration Monitoring	*75,000*	*93,750*	*75,000*	
	Assenture - Assessment Consultant	*27,000*	*13,000*	*27,000*	
	Raftelis - Rate Consultant	*5,000*	*810*	*35,000*	
	Marcum Audit Costs	*-*	*-*	*-*	
	SCADA - Star Controls	*-*	*6,500*	*6,500*	
	Misc / Other	*25,000*	*3,564*	*4,500*	
402-1500-535-40	Travel & Per Diem	7,000	225	5,000	

Islamorada, Village of Islands
FY 2025-2026 Budget
WASTEWATER UTILITY FUND

Account	Description	FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
402-1500-535-41	Communications	11,000	12,211	21,667	10,667
	AT&T Mobility	*4,000*	*3,025*	*6,500*	
	AT&T Internet	*3,500*	*6,163*	*3,067*	
	Comcast	*-*	*-*	*9,000*	
	Locates (Sunshine State)	*1,000*	*1,263*	*1,300*	
	Verizon	*2,500*	*1,760*	*1,800*	
	SCADA Comms (F J Nugent)		*-*		
402-1500-535-42	Freight & Postage	384	775	3,000	2,616
402-1500-535-43	Utilities	180,000	174,721	180,000	-
	FKAA - Water	*20,000*	*29,511*	*30,000*	
	FKEC - Electric	*160,000*	*145,210*	*150,000*	
402-1500-535-44	Rentals & Leases	85,000	74,001	80,000	(5,000)
402-1500-535-45	Insurance	285,000	361,197	391,498	106,498
	Flood Insurance	*70,000*	*70,328*	*75,000*	
	Property & General Liability (PRM)	*150,000*	*202,019*	*221,000*	
	Pollution Liability	*20,000*	*23,180*	*25,498*	
	KLWTD Reimbursement	*45,000*	*65,670*	*70,000*	
402-1500-535-46	Repair & Maintenance	645,000	569,125	595,000	(50,000)
	F J Nugent	*20,000*	*-*	*-*	
	KB Vacuum (Emergency Repairs)	*65,000*	*120,368*	*120,000*	
	Page Excavating	*150,000*	*161,750*	*165,000*	
	Donerite Pumps (Emergency Repairs)	*50,000*	*30,081*	*50,000*	
	Vehicle R&M	*15,000*	*30,292*	*30,000*	
	Generator Maintenance (A1 Powerworks)	*20,000*	*26,784*	*30,000*	
	Overflow Tank Epoxy Coating	*125,000*	*-*	*-*	
	Other / Misc	*200,000*	*199,850*	*200,000*	
402-1500-535-48	PR / Advertising	2,000	1,914	6,000	4,000
402-1500-535-51	Office Supplies & Expenses	4,000	303	2,000	(2,000)

Islamorada, Village of Islands
FY 2025-2026 Budget
WASTEWATER UTILITY FUND

		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
402-1500-535-52	Operating Supplies	500,000	437,768	510,000	10,000
	E-One	*140,000*	*87,969*	*100,000*	
	Ferguson Waterworks	*45,000*	*83,115*	*85,000*	
	KB Vacuum	*35,000*	*-*	*20,000*	
	Wright Express (Fuel)	*30,000*	*28,053*	*30,000*	
	Sunshine Gasoline	*15,000*	*11,720*	*15,000*	
	PSI Technologies		*4,281*	*5,000*	
	Keys Supply	*9,000*	*3,759*	*5,000*	
	Dixie Aluminum / Forest Tek	*30,000*	*14,454*	*20,000*	
	Napa Auto Parts	*5,000*	*3,179*	*5,000*	
	Aqseptance Group (was Airvac)	*45,000*	*42,165*	*75,000*	
	Dana Safety Supply	*5,000*	*-*	*-*	
	Home Depot	*5,000*	*4,836*	*5,000*	
	Fortiline Waterworks	*40,000*	*25,165*	*30,000*	
	Grainger	*20,000*	*7,250*	*10,000*	
	CED Islamorada	*6,000*	*2,540*	*5,000*	
	Wascon	*-*	*17,330*	*-*	
	Other / Misc	*70,000*	*101,952*	*100,000*	
402-1500-535-54	Dues & Subscriptions	20,000	18,254	20,000	-
	Microsoft - Office 365			*1,200*	
	Other			*18,800*	
402-1500-535-55	Training	10,000	7,736	10,000	-
		3,676,384	3,353,396	4,092,165	
Capital Outlay					
402-1500-535-62	SCADA *(Star Controls)*	150,000	9,150	150,000	-
402-1500-535-63	Infrastructure	915,000	992,455	1,040,000	125,000
	Overflow Tank Coating	*120,000*	*-*		
	Page Excavating - Lateral & Infra Adds/Vacuum Pits	*795,000*	*992,455*	*1,000,000*	
	Exhaust Fans MPK Station	*-*	*-*	*40,000*	
402-1500-535-64	Machinery & Equipment	65,000	184,538	60,000	(5,000)
	Security Cameras	*50,000*	*-*	*-*	
	Badge Entrance	*15,000*	*-*	*-*	
	Fork Lift	*-*	*-*	*34,000*	
	Light Towers - 2	*-*	*-*	*26,000*	
	Pipe Inspection Camera	*-*	*-*	*-*	
402-1500-535-69	Canal Restoration Monitoring	75,000	-	-	(75,000)
402-1500-535-70	Low Pressure Force Main Extension - Lorelei	200,000	88,000	-	(200,000)
402-1500-535-65	NPK Pump Station Projects	2,000,000	31,034	4,125,000	2,125,000
402-1500-535-66	Capital Outlay - Generator Storage Bldg.	300,000	711,129	61,000	(239,000)
402-1500-535-67	Portable Gens & Floodproofing (HMGP)	800,000	610,469	-	(800,000)
		4,505,000	2,626,775	5,436,000	931,000

Islamorada, Village of Islands
FY 2025-2026 Budget
WASTEWATER UTILITY FUND

		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Debt Service					
402-1500-517-71	Debt Service Principal	4,002,500	4,104,000	4,213,100	210,600
402-1500-517-72	Debt Service Interest	1,335,500	1,235,501	1,131,600	(203,900)
		5,338,000	5,339,501	5,344,700	6,700
TOTAL EXPENSES		**$ 14,489,121**	**$ 12,315,373**	**$ 15,841,725**	**$ 1,352,604**
REVENUES OVER / (UNDER) EXPENSES		**$ (2,848,785)**	**$ (1,552,915)**	**$ (785,225)**	**$ 4,768,768**

CASH & CASH EQUIVALENTS, Ending		9/30/2024	9/30/2025
Pooled Cash - Operating Account		$ 5,508,284	$ 4,723,059

TAB 13

Capital Project Fund

Islamorada, Village of Islands
FY 2025-2026 Budget
CAPITAL PROJECT FUND

Account	Description	FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET
FUND BALANCE, Beginning			10/1/2024	10/1/2025
300-282-001	Fund Bal - Restricted *(Disc Sales Surtax)*		$ 5,838,339	$ 3,822,439
300-312-600	Local Govt Discretionary Sales Surtax	2,090,521	321,265	2,981,284
	90% of total for Capital / Infrastructure Purposes			
300-361-100	Interest	63,966	270,700	250,000
300-388-100	Sale of General Capital Assets	25,188	153,433	-
300-399-000	Use of Fund Balance	-	-	272,066
	Transfer from Building Fund	-	-	75,000
300-0300-512-TBD	Sea Oats Beach Breakwater	-	-	105,000
300-0800-521-31	Prof Svcs - Local Law Enf *(Vehicle Amort)*	145,000	144,169	150,000
300-0900-522-64	Capital Outlay - Fire Rescue	1,034,675	300,937	1,048,350
	Wire Security Rooms			*7,200*
	Engine 19 Replacement			*360,000*
	Ford F-250			*90,000*
	Ford F-550			*122,500*
	Rescue Remount of 2004 Chassis			*322,000*
	Fuel Trailer			*30,000*
	2025 Kawasaki Mule			*18,000*
	Boat Lift			*25,000*
	Dragger LP Gas Fire Extinguisher			*14,650*
	800 MHZ APX 8000 Radios			*59,000*
300-1200-541-64	Capital Outlay - Public Works	-	-	1,275,000
	PWD Building Design			*500,000*
	Village Hall Public Restroom and Painting			*275,000*
	Parking on Windley Key			*500,000*
300-9000-581-93	Transfer to Wastewater Ent (402) Fund	1,000,000	91,546	1,000,000

Islamorada, Village of Islands
FY 2025-2026 Budget
CAPITAL PROJECT FUND

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET
300-312-600	Local Govt Discretionary Sales Surtax	344,280	355,668	331,256
	10% Limit for General Purposes			
300-381-000	Transfer from General Fund	937,487	86,999	372,244
300-0700-519-64	Capital Outlay - IT	336,760	143,716	200,000
	Replace AV Equipment for Village Meetings			*100,000*
	Core Switch			*100,000*
300-1200-541-64	Capital Outlay - Public Works	729,882	201,182	233,500
	Scag 61" Mower x2			*29,000*
	Bobcat Skid Steer			*68,000*
	GIS Asset Inventory			*100,000*
	Equipment Trailer			*11,500*
	Entrance signs to village			*25,000*
300-1300-572-64	Capital Outlay - Parks & Recreation	184,225	69,049	270,000
	Wall of Fame Aquatic Center			*15,000*
	Impact Doors/Windows for Pool Building			*33,000*
	Scag Turf Tiger 61" Mower			*18,000*
	Storage Shed 24 x 12			*19,000*
	UV Sanitizer Filtration for Splash Pad			*60,000*
	Robotic Pool Vacuum			*13,000*
	Access Control for South Entrance			*112,000*

300-312-600	Local Govt Discretionary Sales Surtax	-	-	0
	90% of total for Capital / Infrastructure Purposes			
300-399-000	Use of Fund Balance			170,130
300-331-002	FEMA HMGP Grant	375,000	-	-
300-334-706	Legislative Funding	150,000	-	150,000
300-381-101	Transfer from Impact Fee Fund (Fire)	-	-	600,000
300-0900-522-61	Saferoom (FS #20) & Floodproofing (FS #20)	-	510	92,930
300-0900-522-62	Storage Building for Portable Generators	320,000	708,879	827,200

Islamorada, Village of Islands
FY 2025-2026 Budget
CAPITAL PROJECT FUND

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET
300-399-000	Use of Fund Balance	-	-	1,500,000
300-381-000	Transfer from General Fund			
300-334-704	Stewardship Act Grant	4,611,700	2,182,060	7,326,000
300-334-706	Legislative Funding	-	-	500,000
300-0300-512-68	Canal Project - #147 *(Back-Filling)*	2,100,000	1,873,305	-
300-0300-512-69	Canal Project #132 *(Injection Well)*	615,000	293,781	183,000
300-1200-538-64	Lower Matecumbe Culvert Project	1,896,700	14,974	9,000,000
300-0300-512-63	Canal Restoration Project - #145	-	-	68,000
300-0300-512-72	Canal Restoration Project - #148	-	-	75,000
300-337-701	TDC Bricks & Mortar Grant	558,500	-	933,800
300-381-000	Transfer from General Fund	-	-	895,957
300-399-000	Use of Fund Balance	-	-	1,880,243
300-1300-572-65	ADA Inclusive Beach Playground /Beach Project	600,000	-	650,000
300-1300-572-73	Pool Renovation	1,000,000	89,956	3,060,000
300-334-TBD	Department of Transportation (DOT)	-	-	80,000
300-1200-541-64	Capital Outlay - Public Works	-	-	80,000
	Safe Streets for All			
300-381-000	Transfer from General Fund	1,796,002	207,735	1,250,000
	General Fund for General Capital Purchases			*1,000,000*
	Landscape Mitigation Funds			*250,000*
300-0300-512-71	Capital Outlay - Land Acquisition	1,000,000	-	1,000,000
300-1200-541-66	Landscaping Projects	150,000	125,375	250,000
300-381-101	Transfer from Impact Fee Fund			213,360
300-1200-541-67	Green Turtle Hammock Improvements	869,699	667,715	213,360

Islamorada, Village of Islands
FY 2025-2026 Budget
CAPITAL PROJECT FUND

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET
300-334-701	FDEP - Rec Trails Pgm Grant (GTH)	200,000	-	
300-381-000	Transfer from General Fund		82,000	
300-381-101	Transfer from Impact Fee Fund		81,750	
300-0800-521-64	Capital Outlay - Local Law Enf	-	191,746	
300-0600-515-64	Capital Outlay - Planning	25,781	22,976	
300-0900-522-63	Critical Power *(FS #19, 20 & 21)*	235,256	60,449	
300-1300-572-69	Library Beach Playground Project	481,984	481,984	
300-1300-572-67	Solar Lighting Replacement	193,510	193,511	
300-1200-541-62	Key Tree Cactus Preserve Improvements	14,069	-	
300-1300-572-68	146 Sunshine (PTP Entrance)	15,876	81,750	

REVENUES	3,741,610	15,958,901
EXPENDITURES	5,757,510	19,781,340
REVENUES OVER / (UNDER) EXPENDITURES	(2,015,900)	(3,822,439)
(Use of) / Addition To Fund Balance		
Ending Fund Balance	3,822,439	(0)