Islamorada, Village of Islands

BUDGET WORKSHOP

August 5, 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.** Introduction - **TAB 1**
- **B.** Overview of Finance Department, Governmental Finance, Fund Reserves, and the Village's Purchasing Policies and Procedures - **TAB 2**
- **C.** Status of Pooled Cash and Village Debt - **TAB 3**
- **D.** Personnel - **TAB 4**

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 1

Introduction

GOVERNMENTAL ACCOUNTING

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

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

The Village's primary focus continues to be reductions in discretionary operating expenditures, with an emphasis on maintaining an acceptable level of service for Village residents. The Village monitors budgeted versus actual expenditures and revenue collections closely for early identification of unfavorable trends.

The following information is from the Village's FY 2023-2024 Annual Comprehensive Financial Report and explains Fund Balance maintained in government funds and Net Position maintained in enterprise funds. As part of the budget process potential use of reserves needs to be considered. In governmental funds, reserves are maintained in Fund Balance. In enterprise funds, reserves are maintained in Net Position. However, because Net Position considers and includes accrual transactions and non-cash transactions, like depreciation, availability of reserve funds is not as easily identifiable as in government fund where Fund Balance is used. For this reason, the enterprise fund information includes pooled cash balances.

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

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

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

- Nonspendable Fund Balance: Amounts that cannot be spent because they are either: (1) not in spendable form, or (2) legally or contractually required to be maintained intact. Amounts included as nonspendable include inventories, prepaid amounts, long-term amounts of loans and notes receivable, and property held for resale, unless proceeds are restricted, committed or assigned, as well as funds legally or contractually required to be maintained intact.

- Restricted Fund Balance: Amounts that may only be spent for specific purposes, as stipulated by external resource providers, by constitution or through enabling legislation that is legally enforceable by an external party. Enabling legislation that creates a revenue stream must also stipulate the purposes for which that revenue can be used. Restrictions may only be changed by parties external to the Village.

- Committed Fund Balance: Amounts committed for specific purposes by formal action of the government's highest level of decision-making authority. Fund balance can be committed pursuant to constraints imposed by either an ordinance, resolution, or a valid agreement between the Village and a counterparty for which it is clearly documented that the Village will use existing resources, rather than future revenues, to satisfy the contractual obligation. These amounts cannot be used for any other purpose unless the Village Council removes or changes the limitation by taking the same form of action it employed to previously impose the limitation. Formal action to commit an amount to a specific purpose must be made prior to the end of the Village's fiscal year. The actual amount, however, may be computed after year-end as part of the preparation of the financial statements.

- Assigned Fund Balance: Amounts that are intended by the government to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by: (1) the governing body itself, or (2) a subordinate high-level body or official possessing the authority to assign amounts to be used for specific purposes. This authority is granted by the Village Council to the Village Manager. Assignment calculations may be made after year-end as part of the preparation of the financial statements. Included in this category is any fund balance carry-forward used to balance the subsequent year's budget.

- Unassigned Fund Balance: The residual classification of fund balance which has not been restricted, committed or assigned to specific purposes. Only the General Fund may report positive unassigned fund balance. Unassigned residual deficits may apply to other governmental funds to the extent fund balances are insufficient to satisfy restricted and committed balances.

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

1. Net investment in capital assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or borrowings that are attributable to the acquisition, construction or improvement of those assets. This component does not include the unspent proceeds of debt.

2. Restricted net position – Consists of funds with constraints placed on their use either by: (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

3. Unrestricted net position – Consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

A Florida Homeowner's Guide: Millage

OWNER

What is Millage?

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

Who Sets Millage Rates?

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

When are Millage Rates Set?

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

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

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

Can a taxing authority adopt a lower millage rate?

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

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

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

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

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

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

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

FLORIDA DEPARTMENT OF REVENUE

At what point can taxpayers get involved in millage determinations?

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

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

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

How does millage affect my tax bill?

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

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

$100,000 *taxable value* ÷ 1,000 = 100 *mills*
100 × 5.2 *millage rate* = **$520 *property tax***

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

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

$100,000 *taxable value* ÷ 1,000 = 100 *mills*
100 × 5.2 *county rate* = $520
100 × 1.7 *city rate* = $170
100 × .05 *water district rate* = $5
$520 + $170 + $5 = **$695 *property tax***

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

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

$100,000 *NS taxable value* ÷ 1,000 = 100 *mills*
100 × 5.2 *county rate* = $520
100 × 1.7 *city rate* = $170
100 × .05 *water district rate* = $5
$125,000 *school taxable value* ÷ 1,000 = 125 *mills*
125 × 2.2 *school district rate* = $275
$520 + $170 + $5 + $275 = **$970 *property tax***

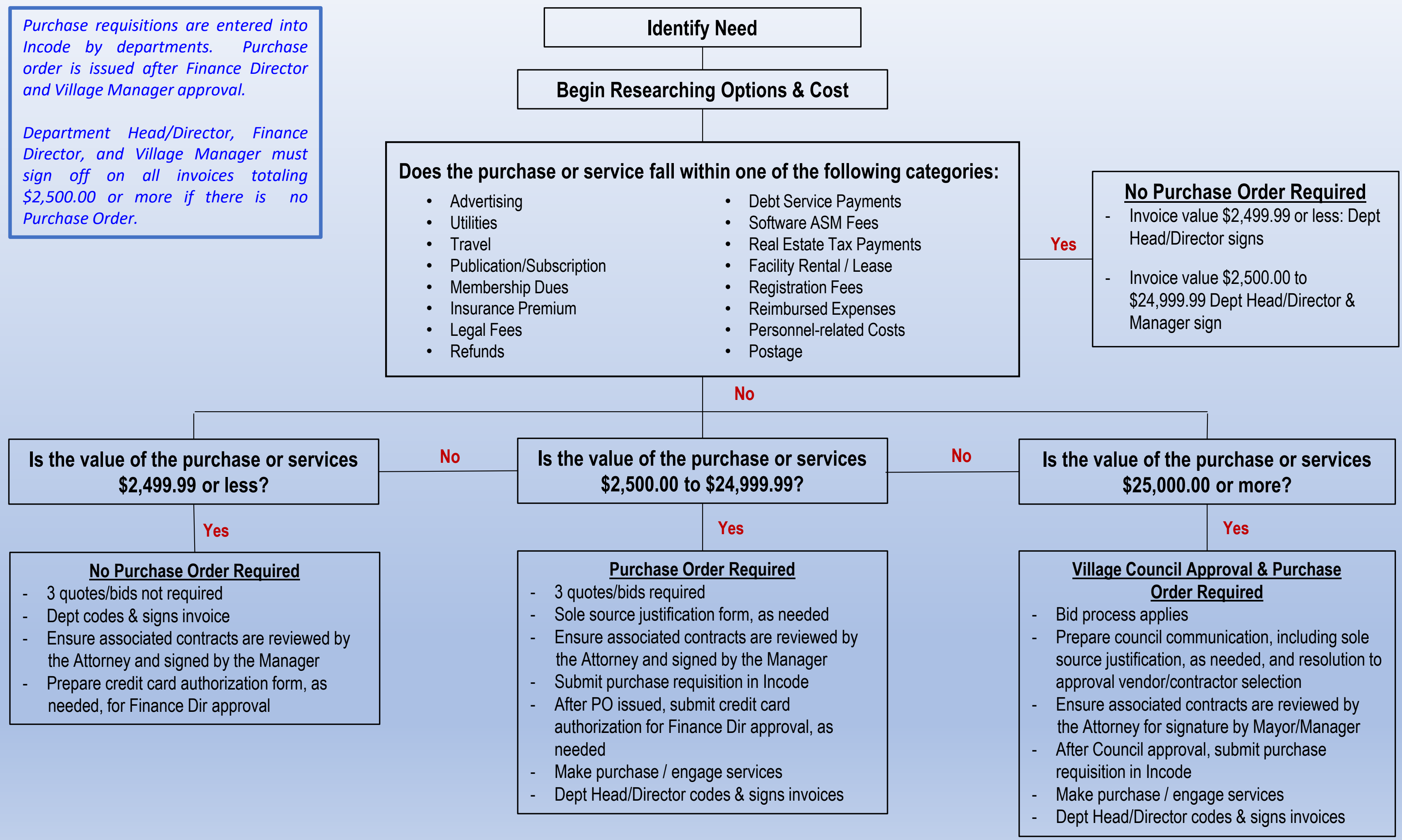
How do exemptions help limit increases in my property tax bill?

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

TAB 2

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

ISLAMORADA, VILLAGE OF ISLANDS – PURCHASING FLOW CHART



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

(a) The village manager shall supervise and have full authority to approve or disapprove purchases by all departments. The village manager shall approve all contracts relating to purchases of the village subject to the provisions of this division. All purchases of supplies, equipment, improvements or services shall conform to section 7 of the Charter.

(b) The village manager is authorized to draw and sign checks for all banking activities and investment accounts for the village, and to designate the finance director to do the same, subject to the limitations in this division.

(c) The mayor, vice-mayor, village manager and the finance director are authorized signatories for the village's bank accounts.

(d) Checks or withdrawals up to $1,000.00 may be signed by the finance director. Checks or withdrawals over $1,000.00 shall be signed by both the finance director and the village manager. Checks over $10,000.00 shall be signed by the finance director or village manager and by the mayor or vice-mayor.

(e) The village manager or finance director are authorized to initiate wire transfers, stop payments, and take all other steps to properly fund the village's bank accounts, investment accounts, and operating accounts (the "bank accounts") as well as pay any required debt service on any village notes, bonds or equity lines.

(f) The village manager or finance director are authorized to obtain village credit cards and are authorized signatories for any village credit cards.

(g) The village manager is authorized to sign contracts, contract amendments, contract extensions, change orders or purchase orders (collectively "contracts") on behalf of the village provided that for contracts above the monetary limitations specified in the village's purchasing guidelines, the contract(s) has been previously approved by the village council and the expense is budgeted.

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

Sec. 2-327. - Guidelines.

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

(b)

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

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

(1) As required by state statutes.

(2) As required by federal law.

(3) As required by the terms and conditions of a federal, state or county grant.

(4) Purchase of or contracts for materials, supplies, equipment, improvements or services where the anticipated cost is estimated to exceed $25,000.00.

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

(e) *Preference for local businesses.*

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

(a) Any local business shall receive a preference bonus of ten percent for purchases or contracts less than $100,000.00.

(b) Any local business shall receive a preference bonus of five percent for purchases or contracts which are $100,000.00 or more but less than $500,000.00.

(c) Any local businesses shall receive a preference bonus of two and one-half percent for purchases or contracts which are $500,000.00 or more.

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

(a) A business with a current required Monroe County occupational license or business tax receipt, which has a principal office located within the Upper Keys (Upper Keys shall be defined as that geographical area located from the southern boundary of the village at MM 72.658 north to the Miami-Dade County boundary line); and

(b) The principal office has been established a minimum of 18 consecutive months prior to the date of the solicitation of the purchase or contract and operates or performs business on a day-to-day basis that is a substantial component of the goods or services being offered to the village; and

(c) A minimum of 51 percent of the labor or personnel used to perform the purchase or contract reside in the Upper Keys at the time of submittal; and

(d) A minimum of 51 percent of the business' owners reside in the Upper Keys at the time of submittal.

(e) Post office boxes are not verifiable and shall not be used for the purpose of establishing a physical address pursuant to this subsection.

(f) Any business seeking certification as a local business shall execute and submit to the village an affidavit, in a form provided by the village, certifying that it meets the criteria established for a determination as a local business. The affidavit shall be submitted and kept on file with the village and updated at the time of submittal of any bid or proposal.

(3) Exemption: The local preference provided for by this subsection shall not be applied where the application of the preference would conflict with federal law, state law or the conditions of any funding source for the purchase or contract.

(4) Waiver: The application of local preference to a particular purchase or contract for which the village council is the awarding authority may be waived by the village council prior to the solicitation of the purchase or contract.

(5) Notice: Both bid documents and request for proposal documents shall include notice of the local preference policy and any applicable waiver in accordance with subsection 2-237(e)(4) above.

(6) Penalties:

(a) Misrepresentation. Any vendor, contractor, or firm who fails to act in good faith and misrepresents the local preference status as determined by the village manager in any bid or proposal submitted to the village for the purchases of or contracts for materials, supplies, equipment, improvements, or services shall:

(1) Lose the privilege to submit a bid or proposal to the village for a period of up to one year from the date the misrepresentation was discovered; and

(2) Pay a penalty equal to the difference between the original purchase or contract award and the next lowest responsive, responsible bidder and pay an additional ten percent penalty based upon the original value of the purchase or contract awarded.

(b) Failure to maintain local business preference qualifications. Any vendor, contractor, or firm that fails to maintain its local preference status which resulted in the awarded contract shall be in breach of the contract and may be subject to termination of the contract, suspension of payments under the contract, and loss of the local preference status on the contract.

(c) Prior to the imposition of penalties provided for in 2-237(e)(6)(a) or (b) above, any vendor, contractor, or firm shall be entitled to notice from the village and an evidentiary hearing before the village council. Such hearing request shall be filed with the village clerk within 20 calendar days from receipt of the notice.

(f)

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

(g) *Requests for proposals for design-build services.* The village council shall approve all requests for proposals that are design-build services.

(h) *Capital improvements costing in excess of $4,000,000.00.* Purchases of or contracts for any capital improvement which exceeds $4,000,000.00 shall be awarded by an affirmative vote of four or more councilmembers, and subject to the following:

(1) A capital improvement meeting the requirements of this subsection shall be clearly identified as such in the annual budget and capital program prepared by the village manager pursuant to section 7(3)(b)4 of the Charter, as well as in the Capital Improvements Plan described in section 30-32 of the Code.

(2) As used in subsection (h), the following term(s) shall be defined as follows:

(a) *Capital improvement* shall mean land or facilities for the collection and disposal of stormwater; for the collection, treatment and disposal of wastewater; for flood control; for transportation and transit; including, without limitation, streets, street lighting and traffic control devices and supporting improvements, roads, overpasses, bridges, and related facilities; for parks and recreational improvements; for public safety, including police facilities; for public art; for public buildings of all kinds; and for any other public works capital project identified in the village's capital improvements plan.

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

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

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

(1) By the village council upon a documented finding that the purchase of the particular goods or services without competitive bidding is in the best interests of the village;

(2) By use of an existing contract with the state, a state agency, another municipality, a political subdivision or a statewide professional association when such contract was awarded by a competitive bidding process and the contract extends the prices, terms and conditions for such goods or services to the state's municipalities;

(3) When only one vendor possesses the unique and singularly available capability to meet the requirements of the solicitation, such as technical qualifications, ability to deliver at a particular time, or services from a public utility;

(4)

For professional services of attorney, physicians, court stenographers, real estate brokers and other professions licensed and regulated by the state or professional services governed by F.S. § 287.055 (the Consultants Competitive Negotiations Act) if the aggregate total for any single vendor in any single fiscal year is less than $25,0000.00. Purchases of $25,000.00 or more require the approval of the village council;

(5) In the event of an emergency situation which requires the immediate purchase of goods or supplies, which shall not be subject to competitive bidding; or

(6) For the extension of the term of an existing contract upon a finding by the village council (a) that the current vendor has provided outstanding services to the village; (b) that the experience and qualifications of the current vendor are of value to the services being provided; (c) that continuity of maintaining services or to avoid the possible disruption of service would support utilizing the current vendor; (d) if applicable to the type of services being considered, that the services further the village's sustainability goals; and (e) that the cost to maintain the services of the current vendor is consistent with the existing contract taking into consideration cost of living and market considerations.

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

Islamorada, Village of Islands

Finance Department

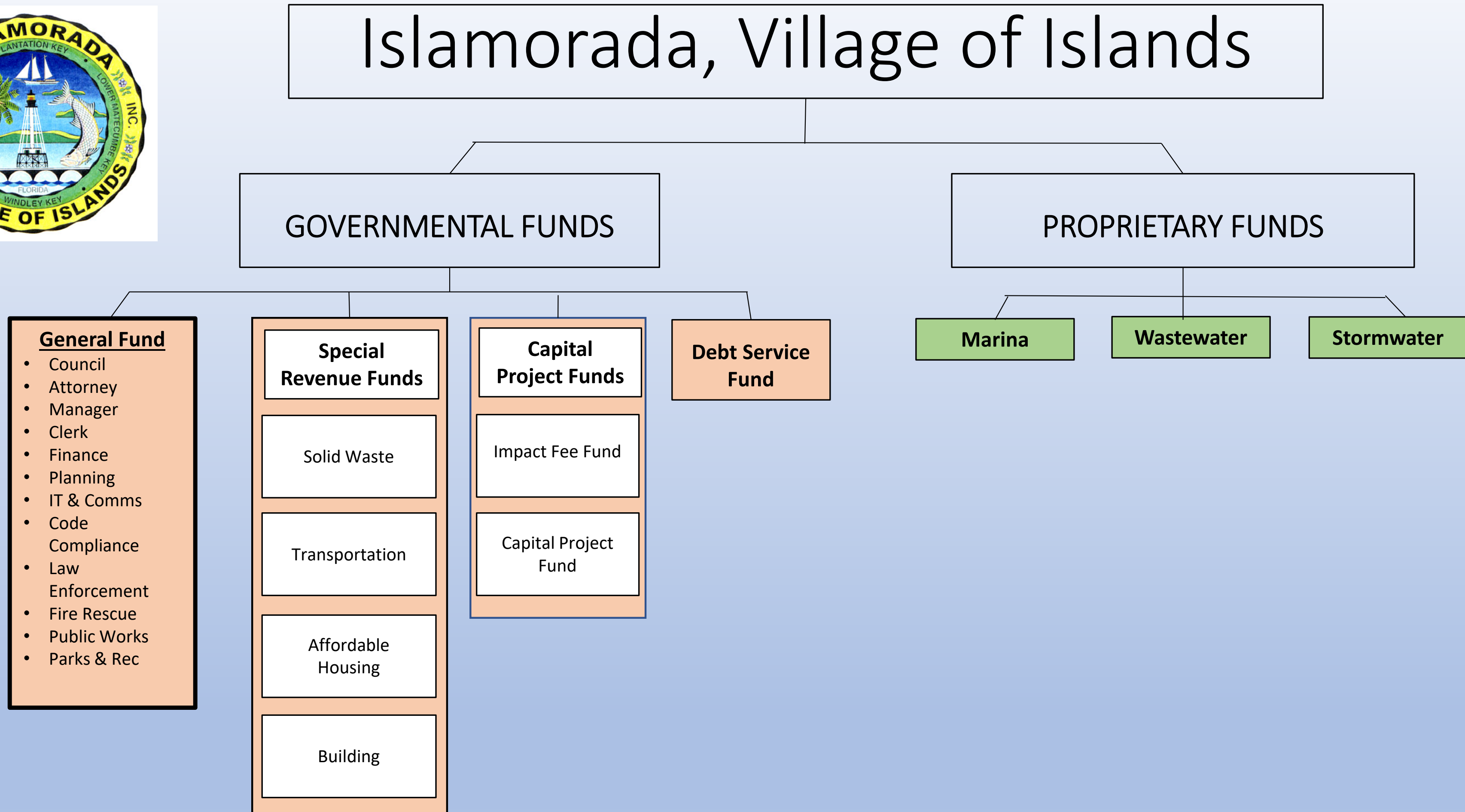
Basic Government Resource Manual

Florida Government Finance Officers Association

TABLE OF CONTENTS

Contents

ii


Islamorada, Village of Islands
GOVERNMENTAL FUNDS
PROPRIETARY FUNDS
General Fund
• Council
• Attorney
• Manager
• Clerk
• Finance
• Planning
• IT & Comms
• Code Compliance
• Law Enforcement
• Fire Rescue
• Public Works
• Parks & Rec
Special Revenue Funds
Solid Waste
Transportation
Affordable Housing
Building
Capital Project Funds
Impact Fee Fund
Capital Project Fund
Debt Service Fund
Marina
Wastewater
Stormwater

GFOA

GFOA

Florida Legislature

GREAT SEAL OF THE STATE OF FLORIDA IN GOD WE TRUST

STATE OF FLORIDA AUDITOR GENERAL

CHIEF FINANCIAL OFFICER Jimmy Patronis FLORIDA DEPARTMENT OF FINANCIAL SERVICES

GASB GOVERNMENTAL ACCOUNTING STANDARDS BOARD

SBA FLORIDA STATE BOARD OF ADMINISTRATION

FLORIDA STATUTES

FloridaDisaster.ORG DIVISION OF EMERGENCY MANAGEMENT

FEMA

US Army Corps of Engineers®

U.S. DEPARTMENT OF THE TREASURY

IRS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Finance Director

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

Senior Staff Accountant

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

Staff Accountant

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

Hurricane Response / ICS Training / FEMA Reimbursements

Procurement & Grants Administrator

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

Accounts Payable / Cashier

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

Human Resources Director

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

TAB 3

Status of Pooled Cash and Village Debt

ISLAMORADA, VILLAGE OF ISLANDS
Bank and Investment Account Balances

Financial Institution	9/30/2024	Interest Rate	7/31/2025	Interest Rate
Centennial Bank				
Main Operating	$ 22,198,514.88	4.00%	$ 23,393,644.27	3.65%
PYH Marina Account	$ 1,211,658.91	4.00%	$ 2,234,145.30	3.65%
SRF Loan Debt Service Account	$ 888,856.31	4.00%	$ 2,449,356.99	3.65%
	$ 24,299,030.10		$ 28,077,146.56	
FL CLASS				
Investment Pool Account	$ 10,963,310.08	5.2441%	$ 11,384,166.57	4.3745%
	$ 10,963,310.08		$ 11,384,166.57	
TOTAL CASH	**35,262,340.18**		**39,461,313.13**	

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TOTAL CASH	**35,262,340.18**		**39,461,313.13**	

ISLAMORADA, VILLAGE OF ISLANDS
Governmental & Enterprise Fund Debt
as of 9/30/2025

Series 2012 (Governmental & Enterprise)

Lender:	SunTrust Equipment Finance & Leasing Corp.
Original Principal:	$6,324,625.70
Interest Rate:	2.100%
Purpose:	Refinance Series 2006, 2007 & 2009 Loans
Date of Issue:	11/5/2012
Maturity Date:	12/1/2026
Term:	15 years
Revenues Pledged:	Half-Cent Sales Tax (General Fund - 48.9%) Marina Revenues (Marina Fund - 2.2%) Wastewater Revenues (Wastewater Fund - 48.9%
Balance Remaining	$1,093,786.43
Principal Paid to Date:	$5,230,839.27

Series 2013 (Governmental)

Lender:	SunTrust
Original Principal:	$6,000,000.00
Interest Rate:	3.130% Rate was increased to 3.78% due to change in corporate tax rate; Interest portion increased by 21%
Purpose:	Paving of streets after wastewater project installation
Date of Issue:	12/16/2013
Maturity Date:	10/1/2028
Term:	15 years
Revenues Pledged:	Gas Taxes (Transportation Fund) & Half-Cent Sales Tax (General Fund)
Balance Remaining	$1,675,000.00
Principal Paid to Date:	$4,325,000.00

FDEP State Revolving Fund Loan - North Plantation Key (Enterprise)

Lender:	U S Bank
Original Principal:	$5,118,310.07
Interest Rate:	2.780%
Purpose:	NPK Wastewater Project
Date of Issue:	2007
Maturity Date:	7/15/2027
Term:	20 years
Revenues Pledged:	Special Assessment Revenue & Wastewater Customer Fees
Balance Remaining	$644,861.00
Principal Paid to Date:	$4,473,449.07

FDEP State Revolving Fund Loan - Remaining Service Area (Enterprise)

Lender:	Wells Fargo Bank
Original Principal:	$87,377,301.68
Interest Rate:	2.600%
Purpose:	RSA Wastewater Project
Date of Issue:	2016
Maturity Date:	7/15/2036
Term:	20 years
Revenues Pledged:	Special Assessment Revenue & Wastewater Customer Fees
Balance Remaining	$44,923,894.02
Principal Paid to Date:	$42,453,407.66

TOTAL OUTSTANDING PRINCIPAL ***$48,337,541.45***

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

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

Payment Due Date	Payment Principal	Payment Interest	Payment Total	Principal Balance Total	Principal Balance Current	Principal Balance Long Term
12/1/2012	57,355.52	3,820.28	61,175.80			
6/1/2013		25,814.32	25,814.32	2,336,137.63	25,628.17	2,310,509.46
12/1/2013	25,628.17	25,814.32	51,442.49			
6/1/2014		25,531.13	25,531.13	2,310,509.46	26,194.74	2,284,314.73
12/1/2014	26,194.74	25,531.13	51,725.86			
6/1/2015		25,241.68	25,241.68	2,284,314.73	26,773.94	2,257,540.79
12/1/2015	26,773.94	25,241.68	52,015.62			
6/1/2016		24,945.83	24,945.83	2,257,540.79	27,365.01	2,230,175.78
12/1/2016	27,365.01	24,945.83	52,310.84			
6/1/2017		24,643.44	24,643.44	2,230,175.78	27,969.96	2,202,205.82
12/1/2017	27,969.96	24,643.44	52,613.40			
6/1/2018		24,334.38	24,334.38	2,202,205.82	28,587.83	2,173,617.99
12/1/2018	28,587.83	24,334.38	52,922.21			
6/1/2019		24,018.48	24,018.48	2,173,617.99	259,218.57	1,914,399.43
12/1/2019	259,218.57	24,018.48	283,237.05			
6/1/2020		21,154.11	21,154.11	1,914,399.43	264,947.31	1,649,452.11
12/1/2020	264,947.31	21,154.11	286,101.42			
6/1/2021		18,226.45	18,226.45	1,649,452.11	270,803.37	1,378,648.75
12/1/2021	270,803.37	18,226.45	289,029.81			
6/1/2022		15,234.07	15,234.07	1,378,648.75	276,503.14	1,102,145.61
12/1/2022	276,503.14	15,518.52	292,021.66			
6/1/2023		12,175.56	12,175.56	1,102,145.61	282,904.67	819,240.94
12/1/2023	282,904.67	12,175.56	295,080.24			
	Adjusted amortization by $230.15(from P to I) to agree w/statement					
6/1/2024		9,049.46	9,049.46	819,240.94	288,983.22	530,257.72
12/1/2024	288,983.22	9,222.77	298,205.99			
	Adjusted amortization by $173.31(from P to I) to agree w/statement					
6/1/2025		5,854.29	5,854.29	530,257.72	295,547.85	234,709.87
12/1/2025	295,547.85	5,854.29	301,402.14			
6/1/2026		2,588.49	2,588.49	234,709.87	234,536.56	173.31
12/1/2026	234,536.56	2,588.49	237,125.05			
	2,393,319.84	**521,901.44**	**2,915,221.28**			

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

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

Payment Due	Payment			Principal Balance		
Date	Principal	Interest	Total	Total	Current	Long Term
12/1/2012	2,564.58	170.82	2,735.40			
6/1/2013		1,154.26	1,154.26	104,457.47	1,145.93	103,311.54
12/1/2013	1,145.93	1,154.26	2,300.19			
6/1/2014		1,141.59	1,141.59	103,311.54	1,171.26	102,140.27
12/1/2014	1,171.26	1,141.59	2,312.86			
6/1/2015		1,128.65	1,128.65	102,140.27	1,197.16	100,943.11
12/1/2015	1,197.16	1,128.65	2,325.81			
6/1/2016		1,115.42	1,115.42	100,943.11	1,223.59	99,719.52
12/1/2016	1,223.59	1,115.42	2,339.01			
6/1/2017		1,101.90	1,101.90	99,719.52	1,250.64	98,468.88
12/1/2017	1,250.64	1,101.90	2,352.54			
6/1/2018		1,088.08	1,088.08	98,468.88	1,278.27	97,190.61
12/1/2018	1,278.27	1,088.08	2,366.35			
6/1/2019		1,073.96	1,073.96	97,190.61	11,590.63	85,599.97
12/1/2019	11,590.63	1,073.96	12,664.59			
6/1/2020		945.88	945.88	85,599.97	11,846.79	73,753.19
12/1/2020	11,846.79	945.88	12,792.67			
6/1/2021		814.97	814.97	73,753.19	12,108.63	61,644.55
12/1/2021	12,108.63	814.97	12,923.61			
6/1/2022		681.17	681.17	61,644.55	12,376.21	49,268.34
12/1/2022	12,376.21	681.17	13,057.38			
6/1/2023		544.42	544.42	49,268.34	12,649.73	36,618.61
12/1/2023	12,649.73	544.42	13,194.14			
6/1/2024		404.64	404.64	36,618.61	12,929.27	23,689.34
12/1/2024	12,929.27	404.64	13,333.91			
6/1/2025		261.77	261.77	23,689.34	13,215.05	10,474.29
12/1/2025	13,215.05	261.77	13,476.82			
6/1/2026		115.74	115.74	10,474.29	10,474.29	(0.00)
12/1/2026	10,474.29	115.74	10,590.03			
	107,022.05	**23,315.70**	**130,337.75**			

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

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

Payment Due Date	Payment			Principal Balance			Transfer from Cap Proj Fund for IFP ReUse portion (29.97%)
	Principal	Interest	Total	Total	Current	Long Term	
12/1/2012		6,103.71	6,103.71				
6/1/2013	220,950.40	42,256.43	263,206.83	3,603,160.10	225,831.90	3,377,328.20	80,712.37
12/1/2013		39,814.92	39,814.92				
6/1/2014	225,831.90	39,814.92	265,646.82	3,377,328.20	230,819.60	3,146,508.60	91,546.88
12/1/2014		37,319.47	37,319.47				
6/1/2015	230,819.60	37,319.47	268,139.07	3,146,508.60	235,916.10	2,910,592.50	91,545.92
12/1/2015		34,768.92	34,768.92				
6/1/2016	235,916.10	34,768.92	270,685.02	2,910,592.50	241,123.40	2,669,469.10	91,544.55
12/1/2016		32,162.05	32,162.05				
6/1/2017	241,123.40	32,162.05	273,285.45	2,669,469.10	246,443.90	2,423,025.20	91,542.62
12/1/2017		29,497.64	29,497.64				
6/1/2018	246,443.90	29,497.64	275,941.54	2,423,025.20	251,879.80	2,171,145.40	91,540.12
12/1/2018		26,774.43	26,774.43				
6/1/2019	251,879.80	26,774.43	278,654.23	2,171,145.40	257,433.80	1,913,711.60	91,536.97
12/1/2019		23,991.16	23,991.16				
6/1/2020	257,433.80	23,991.16	281,424.96	1,913,711.60	263,108.20	1,650,603.40	91,533.21
12/1/2020		21,146.52	21,146.52				
6/1/2021	263,108.20	21,146.52	284,254.72	1,650,603.40	268,595.85	1,382,007.55	91,528.75
12/1/2021		18,239.17	18,239.17				
6/1/2022	268,595.85	18,548.92	287,144.77	1,382,007.55	274,571.71	1,107,435.84	91,523.57
	Adjusted amortization by $309.75 (from P to I) to agree w/statement						
12/1/2022		15,267.76	15,267.76				
6/1/2023	274,571.71	15,524.45	290,096.16	1,107,435.84	280,678.29	826,757.55	91,517.57
	Adjusted amortization by $256.69 (from P to I) to agree w/statement						
12/1/2023		12,230.91	12,230.91				
6/1/2024	280,678.29	12,432.02	293,110.31	826,757.55	286,918.18	539,839.37	91,510.76
	Adjusted amortization by $201.11 (from P to I) to agree w/statement						
12/1/2024		9,127.19	9,127.19				
6/1/2025	286,918.18	9,270.11	296,188.29	539,839.37	293,376.40	246,462.97	91,503.05
	Adjusted amortization by $142.92 (from P to I) to agree w/statement						
12/1/2025		5,955.16	5,955.16				
6/1/2026	293,376.40	5,955.16	299,331.56	246,462.97	245,552.50	910.47	91,494.43
12/1/2026		2,713.36	2,713.36				
6/1/2027	245,552.50	2,713.36	248,265.86	-	-	-	75,218.47
	3,823,200.03	**667,287.93**	**4,490,487.96**				**1,345,799.24**

ISLAMORADA, VILLAGE OF ISLANDS
Series 2013

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

Payment Due Date	Payment					Principal Balance		
	Principal	Original Interest	Original Total P&I Pmt	Revised Interest	Revised Total P&I Pmt	Total	Current	Long Term
4/1/2014	-	54,775.00	54,775.00	54,775.00	54,775.00	6,000,000.00	420,000.00	5,580,000.00
10/1/2014	255,000.00	93,900.00	348,900.00	93,900.00	348,900.00			
4/1/2015	165,000.00	89,909.25	254,909.25	89,909.25	254,909.25	5,580,000.00	340,000.00	5,240,000.00
10/1/2015	165,000.00	87,327.00	252,327.00	87,327.00	252,327.00			
4/1/2016	175,000.00	84,744.75	259,744.75	84,744.75	259,744.75	5,240,000.00	350,000.00	4,890,000.00
10/1/2016	170,000.00	82,006.00	252,006.00	82,006.00	252,006.00			
4/1/2017	180,000.00	79,345.50	259,345.50	79,345.50	259,345.50	4,890,000.00	355,000.00	4,535,000.00
10/1/2017	175,000.00	76,528.50	251,528.50	76,528.50	251,528.50			
4/1/2018	180,000.00	73,789.75	253,789.75	81,736.18	261,736.18	4,535,000.00	370,000.00	4,165,000.00
10/1/2018	185,000.00	70,972.75	255,972.75	86,258.87	271,258.87			
4/1/2019	185,000.00	68,077.50	253,077.50	82,740.04	267,740.04	4,165,000.00	385,000.00	3,780,000.00
10/1/2019	190,000.00	65,182.25	255,182.25	79,221.22	269,221.22			
4/1/2020	195,000.00	62,208.75	257,208.75	75,607.28	270,607.28	3,780,000.00	395,000.00	3,385,000.00
10/1/2020	195,000.00	59,157.00	254,157.00	71,898.25	266,898.25			
4/1/2021	200,000.00	56,105.25	256,105.25	68,189.21	268,189.21	3,385,000.00	410,000.00	2,975,000.00
10/1/2021	200,000.00	52,975.25	252,975.25	64,385.07	264,385.07			
4/1/2022	210,000.00	49,845.25	259,845.25	60,580.93	270,580.93	2,975,000.00	415,000.00	2,560,000.00
10/1/2022	205,000.00	46,558.75	251,558.75	56,586.58	261,586.58	2,770,000.00		
4/1/2023	210,000.00	43,350.50	253,350.50	52,687.34	262,687.34	2,560,000.00	435,000.00	2,125,000.00
10/1/2023	215,000.00	40,064.00	255,064.00	48,692.99	263,692.99			
4/1/2024	220,000.00	36,699.25	256,699.25	44,603.54	264,603.54	2,125,000.00	450,000.00	1,675,000.00
10/1/2024	220,000.00	33,256.25	253,256.25	40,418.99	260,418.99			
4/1/2025	230,000.00	29,813.25	259,813.25	36,234.43	266,234.43	1,675,000.00	460,000.00	1,215,000.00
10/1/2025	225,000.00	26,213.75	251,213.75	*31,718.64*	*256,718.64*			
4/1/2026	235,000.00	22,692.50	257,692.50	*27,457.93*	*262,457.93*	1,215,000.00	475,000.00	740,000.00
10/1/2026	235,000.00	19,014.75	254,014.75	*23,007.85*	*258,007.85*			
4/1/2027	240,000.00	15,337.00	255,337.00	*18,557.77*	*258,557.77*	740,000.00	490,000.00	250,000.00
10/1/2027	240,000.00	11,581.00	251,581.00	*14,013.01*	*254,013.01*			
4/1/2028	250,000.00	7,825.00	257,825.00	*9,468.25*	*259,468.25*	250,000.00	250,000.00	-
10/1/2028	250,000.00	3,912.50	253,912.50	*4,734.13*	*254,734.13*	-	-	-
	6,000,000.00	**1,543,168.25**	**7,543,168.25**	**1,727,334.49**	**7,727,334.49**			

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

ISLAMORADA, VILLAGE OF ISLANDS

FDEP State Revolving Fund Loan - NPK

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

Payment Due	Payment				Principal Balance		
Date	**Principal**	**Interest**	**Service Fee**	**Total**	**Total**	**Current**	**Long Term**
Paid to Date:	1,356,580.66	659,255.34		2,015,836.00	3,761,729.41	133,886.51	3,627,842.90
1/15/2014	119,499.50	51,481.50	0.00	170,981.00	3,642,229.91	131,508.04	3,510,721.87
7/15/2014	14,387.01	49,846.48	102,535.46	166,768.95	3,627,842.90	235,844.74	3,391,998.16
1/15/2015	117,121.03	49,647.92		166,768.95	3,510,721.87	239,072.00	3,271,649.87
7/15/2015	118,723.71	48,045.24		166,768.95	3,391,998.16	242,343.42	3,149,654.74
1/15/2016	120,348.29	46,420.66		166,768.95	3,271,649.87	245,659.66	3,025,990.21
7/15/2016	121,995.13	44,773.82		166,768.95	3,149,654.74	249,021.34	2,900,633.40
1/15/2017	123,664.53	43,104.42		166,768.95	3,025,990.21	252,429.02	2,773,561.19
7/15/2017	125,356.81	41,412.14		166,768.95	2,900,633.40	255,883.34	2,644,750.06
1/15/2018	127,072.21	39,696.74		166,768.95	2,773,561.19	259,384.96	2,514,176.23
7/15/2018	128,811.13	37,957.82		166,768.95	2,644,750.06	262,934.54	2,381,815.52
1/15/2019	130,573.83	36,195.12		166,768.95	2,514,176.23	266,532.74	2,247,643.49
7/15/2019	132,360.71	34,408.24		166,768.95	2,381,815.52	270,180.20	2,111,635.32
1/15/2020	134,172.03	32,596.92		166,768.95	2,247,643.49	273,877.60	1,973,765.89
7/15/2020	136,008.17	30,760.78		166,768.95	2,111,635.32	277,625.62	1,834,009.70
1/15/2021	137,869.43	28,899.52		166,768.95	1,973,765.89	281,424.98	1,692,340.91
7/15/2021	139,756.19	27,012.76		166,768.95	1,834,009.70	285,276.34	1,548,733.36
1/15/2022	141,668.79	25,100.16		166,768.95	1,692,340.91	289,180.46	1,403,160.45
7/15/2022	143,607.55	23,161.40		166,768.95	1,548,733.36	293,138.06	1,255,595.30
1/15/2023	145,572.91	21,196.04		166,768.95	1,403,160.45	297,149.82	1,106,010.63
7/15/2023	147,565.15	19,203.80		166,768.95	1,255,595.30	301,216.52	954,378.78
1/15/2024	149,584.67	17,184.28		166,768.95	1,106,010.63	305,338.92	800,671.71
7/15/2024	151,631.85	15,137.10		166,768.95	954,378.78	309,517.78	644,861.00
1/15/2025	153,707.07	13,061.88		166,768.95	800,671.71	313,753.84	486,917.87
7/15/2025	155,810.71	10,958.24		166,768.95	644,861.00	318,047.90	326,813.10
1/15/2026	157,943.13	8,825.82		166,768.95	486,917.87	322,400.80	164,517.07
7/15/2026	160,104.77	6,664.18		166,768.95	326,813.10	326,813.10	0.00
1/15/2027	162,296.03	4,472.92		166,768.95	164,517.07	164,517.07	0.00
7/15/2027	164,517.07	2,251.66		166,768.73	0.00	0.00	0.00
	5,118,310.07	***1,468,732.90***	***102,535.46***	***6,689,578.43***			

ISLAMORADA, VILLAGE OF ISLANDS

FDEP State Revolving Fund Loan - RSA

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

Payment Due Date	Payment				Principal Balance		
	Principal	Interest	Service Fee	Total	Total	Current	Long Term
1/15/2017	1,877,214.68	1,097,757.92	0.00	2,974,972.60	85,500,087.00	1,837,726.27	83,662,360.73
7/15/2017	88,845.95	1,096,666.18	1,674,894.09	2,860,406.22	85,411,241.05	4,524,876.66	80,886,364.39
1/15/2018	1,748,880.32	1,104,920.24	6,605.66	2,860,406.22	83,662,360.73	6,587,880.36	77,074,480.37
7/15/2018	2,775,996.34	1,082,409.88	0.00	3,858,406.22	80,886,364.39	5,681,231.24	75,205,133.15
1/15/2019	3,811,884.02	1,044,522.20	0.00	4,856,406.22	77,074,480.37	5,302,521.00	71,771,959.37
7/15/2019	1,869,347.22	991,059.00	0.00	2,860,406.22	75,205,133.15	5,373,821.98	69,831,311.17
1/15/2020	3,433,173.78	967,232.44	0.00	4,400,406.22	71,771,959.37	3,905,973.92	67,865,985.45
7/15/2020	1,940,648.20	919,758.02	0.00	2,860,406.22	69,831,311.17	4,838,297.33	64,993,013.84
1/15/2021	1,965,325.72	895,080.50	0.00	2,860,406.22	67,865,985.45	4,664,333.61	63,201,651.84
7/15/2021	2,872,971.61	870,076.04	0.00	3,743,047.65	64,993,013.84	9,805,563.62	55,187,450.22
1/15/2022	1,791,362.00	831,368.32	0.00	2,622,730.32	63,201,651.84	9,672,116.42	53,529,535.42
7/15/2022	8,014,201.62	808,528.70	0.00	8,822,730.32	55,187,450.22	3,336,547.04	51,850,903.18
1/15/2023	1,657,914.80	691,463.00	0.00	2,349,377.80	53,529,535.42	3,378,244.66	50,151,290.76
7/15/2023	1,678,632.24	670,745.56	0.00	2,349,377.80	51,850,903.18	3,420,471.14	48,430,432.04
1/15/2024	1,699,612.42	649,765.38	0.00	2,349,377.80	50,151,290.76	3,463,233.28	46,688,057.48
7/15/2024	1,720,858.72	628,519.08	0.00	2,349,377.80	48,430,432.04	3,506,538.02	44,923,894.02
1/15/2025	1,742,374.56	607,003.24	0.00	2,349,377.80	46,688,057.48	3,550,392.38	43,137,665.10
7/15/2025	1,764,163.46	585,214.34	0.00	2,349,377.80	44,923,894.02	3,594,803.42	41,329,090.60
1/15/2026	1,786,228.92	563,148.88	0.00	2,349,377.80	43,137,665.10	3,639,778.30	39,497,886.80
7/15/2026	1,808,574.50	540,803.30	0.00	2,349,377.80	41,329,090.60	3,685,324.28	37,643,766.32
1/15/2027	1,831,203.80	518,174.00	0.00	2,349,377.80	39,497,886.80	3,731,448.78	35,766,438.02
7/15/2027	1,854,120.48	495,257.32	0.00	2,349,377.80	37,643,766.32	3,778,159.26	33,865,607.06
1/15/2028	1,877,328.30	472,049.50	0.00	2,349,377.80	35,766,438.02	3,825,463.24	31,940,974.78
7/15/2028	1,900,830.96	448,546.84	0.00	2,349,377.80	33,865,607.06	3,873,368.38	29,992,238.68
1/15/2029	1,924,632.28	424,745.52	0.00	2,349,377.80	31,940,974.78	3,921,882.44	28,019,092.34
7/15/2029	1,948,736.10	400,641.70	0.00	2,349,377.80	29,992,238.68	3,971,013.34	26,021,225.34
1/15/2030	1,973,146.34	376,231.46	0.00	2,349,377.80	28,019,092.34	4,020,769.02	23,998,323.32
7/15/2030	1,997,867.00	351,510.80	0.00	2,349,377.80	26,021,225.34	4,071,157.50	21,950,067.84
1/15/2031	2,022,902.02	326,475.78	0.00	2,349,377.80	23,998,323.32	4,122,186.98	19,876,136.34
7/15/2031	2,048,255.48	301,302.32	0.00	2,349,557.80	21,950,067.84	4,173,865.78	17,776,202.06
1/15/2032	2,073,931.50	275,446.30	0.00	2,349,377.80	19,876,136.34	4,226,202.30	15,649,934.04
7/15/2032	2,099,934.28	249,443.52	0.00	2,349,377.80	17,776,202.06	4,279,205.00	13,496,997.06
1/15/2033	2,126,268.02	223,109.78	0.00	2,349,377.80	15,649,934.04	4,332,882.48	11,317,051.56
7/15/2033	2,152,936.98	196,440.82	0.00	2,349,377.80	13,496,997.06	4,387,243.50	9,109,753.56
1/15/2034	2,179,945.50	169,432.30	0.00	2,349,377.80	11,317,051.56	4,442,296.96	6,874,754.60
7/15/2034	2,207,298.00	142,079.80	0.00	2,349,377.80	9,109,753.56	4,498,051.72	4,611,701.84
1/15/2035	2,234,998.96	114,378.84	0.00	2,349,377.80	6,874,754.60	4,554,516.86	2,320,237.74
7/15/2035	2,263,052.76	86,325.04	0.00	2,349,377.80	4,611,701.84	4,611,701.84	2,320,237.74
1/15/2036	2,291,464.10	57,913.70	0.00	2,349,377.80	2,320,237.74	2,320,237.74	0.00
7/15/2036	2,320,237.74	29,140.26	0.00	2,349,378.00	0.00	0.00	0.00
	87,377,301.68	***22,304,687.82***	***1,681,499.75***	***111,363,489.25***			

TAB 4

Personnel

- Health Insurance Renewal Summary
- Staff Compensation

Absorb Increase

TIER	#EE	Current Annual	#EE	Renewal Annual	EE Monthly Premium
Employee Only	58	$ 642,408.00	56	$ 682,785.60	$ -
Employee + Spouse	25	$ 559,806.00	29	$ 718,999.32	$ 118.56
Employee + Children	8	$ 159,497.28	11	$ 242,032.56	$ 46.24
Employee + Family	17	$ 516,719.76	21	$ 708,651.72	$ 236.28
Total Employees All Tiers	108		117		
Annual Premium Village Cost		$ 1,878,431.04		$ 2,352,469.20	

Share Increase

TIER	#EE	Current Annual	#EE	Renewal Annual	EE Monthly Premium	EE Premium Monthly Increase
Employee Only	58	$ 642,408.00	56	$ 682,785.60	$ -	$ -
Employee + Spouse	25	$ 559,806.00	29	$ 714,840.72	$ 130.51	$ 11.95
Employee + Children	8	$ 159,497.28	11	$ 241,417.44	$ 50.90	$ 4.66
Employee + Family	17	$ 516,719.76	21	$ 702,649.08	$ 260.08	$ 23.80
Total Employees All Tiers	108		117			
Annual Premium Village Cost		$ 1,878,431.04		$ 2,341,692.84		

Increase $ from FY24-25 to 25-26 (Absorb Cost)	$	474,038.16
Increase $ from FY24-25 to 25-26 (Share Cost)	$	463,261.80
Savings	**$**	**10,776.36**

General Government/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Village Manager(#001-0300)	Benefits & Payroll Administrator	$ 68,328.00	$ -	$ 68,328.00	$ 1,500.00		$ 39,504.06	$ 5,341.84	$ 9,586.42	$ 124,260.32
	Environmental Resources Program Manager	$ 95,919.84	$ -	$ 95,919.84	$ -		$ 28,747.54	$ 7,337.87	$ 13,457.55	$ 145,462.80
	Sustainability & Resiliency Coordinator	$ 74,418.75	$ -	$ 74,418.75	$ 1,000.00		$ 14,223.00	$ 5,769.53	$ 10,440.95	$ 105,852.23
	Assistant to Village Manager/PR	$ 79,380.00	$ -	$ 79,380.00	$ 1,500.00		$ 28,747.54	$ 6,187.32	$ 11,137.01	$ 126,951.88
	Village Manager	$ 200,000.00	$ -	$ 200,000.00	$ -	$ 48,000.00	$ 14,223.00	$ 18,972.00	$ 66,480.00	$ 347,675.00
	Human Resources Director	$ 111,583.00	$ -	$ 111,583.00	$ -		$ 28,747.54	$ 8,536.10	$ 15,655.09	$ 164,521.73
	PT Arts/Culture Coordinator	$ 26,000.00		$ 28,000.00				$ 2,142.00	$ 3,928.40	$ 34,070.40
		6% CBO to VM		$ 9,904.38	$ -	$ -	$ 853.38	$ 771.46	$ 1,389.58	$ 13,098.80
		Dept Totals	**$ -**	**$ 667,533.97**	**$ 4,000.00**	**$ 48,000.00**	**$ 155,046.06**	**$ 55,058.12**	**$ 132,075.02**	**$ 1,061,893.16**

General Government/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Village Clerk(#001-0400)	Deputy Village Clerk	$ 72,588.40	$ -	$ 72,588.40	$ 10,000.00	$ 800.00	$ 25,254.90	$ 6,379.21	$ 10,184.15	$ 125,206.66
	Village Clerk	$ 102,182.33	$ -	$ 102,182.33	$ -		$ 14,223.00	$ 7,816.95	$ 14,336.18	$ 138,558.45
		Dept Totals	**$ -**	**$ 174,770.72**	**$ 10,000.00**	**$ 800.00**	**$ 39,477.90**	**$ 14,196.16**	**$ 24,520.33**	**$ 263,765.12**

General Government/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Code Compliance(#001-1100)	Code Enforcement Officer	$ 58,240.00	$ -	$ 58,240.00	$ 500.00		$ 14,223.00	$ 4,493.61	$ 8,171.07	$ 85,627.68
	Sr Code Enforcement Officer	$ 69,625.92	$ -	$ 69,625.92	$ 500.00	$ 1,600.00	$ 28,747.54	$ 5,487.03	$ 9,768.52	$ 115,729.01
	Code Enforcement Officer	$ 55,120.00	$ -	$ 55,120.00	$ 500.00		$ 25,874.68	$ 4,254.93	$ 7,733.34	$ 93,482.95
			$ -	**$ 182,985.92**	**$ 1,500.00**	**$ 1,600.00**	**$ 68,845.22**	**$ 14,235.57**	**$ 25,672.92**	**$ 294,839.64**
		25% Sr. Code Officer to Building Fund	$ -	$ 17,406.48	$ 125.00		$ 7,186.89	$ 1,371.76	$ 2,442.13	$ 28,532.25
		25% Code Officer to Building Fund	$ -	$ 13,780.00	$ 125.00		$ 6,468.67	$ 1,063.73	$ 1,933.33	$ 23,370.74
		25% Code Officer to Building Fund	$ -	$ 14,560.00	$ 125.00		$ 3,555.75	$ 1,123.40	$ 2,042.77	$ 21,406.92
		Dept Totals	**$ -**	**$ 137,239.44**	**$ 1,125.00**	**$ 1,600.00**	**$ 51,633.92**	**$ 10,676.68**	**$ 19,254.69**	**$ 221,529.73**

General Government/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Finance (#001-0500)	Cashier/Accounts Payable Clerk	$ 62,581.43	$ -	$ 62,581.43	$ 1,000.00	$ -	$ 28,747.54	$ 4,863.98	$ 8,780.17	$ 105,973.12
	Grants/Procurement Administrator	$ 67,017.60	$ -	$ 67,017.60	$ 1,000.00	$ -	$ 14,223.00	$ 5,203.35	$ 9,402.57	$ 96,846.52
	Senior Staff Accountant	$ 104,000.00	$ -	$ 104,000.00		$ -	$ 28,747.54	$ 7,956.00	$ 14,591.20	$ 155,294.74
	Finance Director (VACANT)	$ 116,480.00	$ -	$ 116,480.00	$ -	$ -		$ 8,910.72	$ 16,342.14	$ 141,732.86
	Staff Accountant	$ 88,475.55	$ -	$ 88,475.55	$ 2,000.00	$ -	$ 14,223.00	$ 6,921.38	$ 12,413.12	$ 124,033.05
			$ -	**$ 438,554.58**	**$ 4,000.00**	**$ -**	**$ 85,941.08**	**$ 33,855.43**	**$ 61,529.21**	**$ 623,880.30**
		25% AP Clerk to Building Fund	$ -	$ 15,645.36	$ 250.00	$ -	$ 7,186.89	$ 1,215.99	$ 2,195.04	$ 26,493.28
		10% Finance Director to WW Fund	$ -	$ 11,648.00	$ -	$ -	$ -	$ 891.07	$ 1,634.21	$ 14,173.29
		Dept Totals	**$ -**	**$ 411,261.22**	**$ 3,750.00**	**$ -**	**$ 78,754.20**	**$ 31,748.36**	**$ 57,699.95**	**$ 583,213.73**

General Government/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Fire Rescue(#001-0900)	Admin Assistant-Fire	$ 70,725.57	$ -	$ 70,725.57	$ 500.00		$ 14,223.00	$ 5,448.76	$ 9,922.80	$ 100,820.12
	Asst Fire Chief	$ 125,008.00	$ -	$ 125,008.00		$ 1,600.00	$ 14,223.00	$ 9,685.51	$ 43,990.32	$ 194,506.83
	Division Chief of Training (VACANT - FREEZE)	$ -	$ -	$ -			$ -	$ -	$ -	$ -
	Fire Chief	$ 147,196.48	$ -	$ 147,196.48		$ 1,600.00	$ 39,504.06	$ 11,382.93	$ 51,798.44	$ 251,481.91
			$ -	**$ 342,930.05**	**$ 500.00**	**$ 1,600.00**	**$ 67,950.06**	**$ 26,517.20**	**$ 105,711.55**	**$ 546,808.86**
		Totals from Fire Rescue CBA Sheet	$ 283,814.75	$ 3,121,962.28	$ 502,043.00	$ 267,628.00	$ 937,144.85	$ 322,119.79	$ 1,475,547.74	$ 6,926,981.61
		Volunteers		$ 43,518.63	$ 3,000.00	$ 14,150.00	$ -	$ 866.00	$ -	$ 61,534.63
		Dept Totals	**$ 283,814.75**	**$ 3,508,410.96**	**$ 505,543.00**	**$ 283,378.00**	**$ 1,005,094.91**	**$ 349,502.99**	**$ 1,581,259.30**	**$ 7,535,325.09**

General Government/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
IT & Communications(#001-0700)	Software Administrator/Training & Customer Support	$ 83,207.82	$ -	$ 83,207.82	$ 2,500.00		$ 28,747.54	$ 6,556.65	$ 11,674.06	$ 132,686.06
	Audio Visual & Social Media Specialist	$ 61,348.56	$ -	$ 61,348.56	$ 3,000.00		$ 28,747.54	$ 4,922.66	$ 8,607.20	$ 106,625.97
	Network Engineer	$ 121,220.98	$ -	$ 121,220.98			$ 28,747.54	$ 9,273.40	$ 17,007.30	$ 176,249.23
	IT Director	$ 129,051.52	$ -	$ 129,051.52			$ 25,874.68	$ 9,872.44	$ 18,105.93	$ 182,904.57
			$ -	**$ 394,828.88**	**$ 5,500.00**		**$ 112,117.30**	**$ 30,625.16**	**$ 55,394.49**	**$ 598,465.83**
	20% Software Administrator/Training & Customer Support to Building Fund		$ -	$ 16,641.56	$ 500.00	$ -	$ 5,749.51	$ 1,311.33	$ 2,334.81	$ 26,537.21
		Dept Totals	**$ -**	**$ 378,187.31**	**$ 5,000.00**	**$ -**	**$ 106,367.79**	**$ 29,313.83**	**$ 53,059.68**	**$ 571,928.61**

General Government/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Planning & Development Services(#001-0600)	Planning Director	$ 165,154.50	$ -	$ 165,154.50	$ -		$ 14,223.00	$ 12,634.32	$ 23,171.18	$ 215,183.00
	Pln Coord	$ 63,003.20	$ -	$ 63,003.20	$ 1,000.00		$ 14,223.00	$ 4,896.24	$ 8,839.35	$ 91,961.79
	Sr Planner (VACANT)	$ 90,001.60	$ -	$ 90,001.60			$ 14,223.00	$ 6,885.12	$ 12,627.22	$ 123,736.95
	Planner (VACANT - FREEZE)	$ -	$ -	$ -				$ -	$ -	$ -
	Planner	$ 75,004.80	$ -	$ 75,004.80	$ -	$ 1,500.00	$ 14,223.00	$ 5,852.62	$ 10,523.17	$ 107,103.59
	Review Engineer	$ 101,430.00	$ -	$ 101,430.00	$ -		$ 28,747.54	$ 7,759.39	$ 14,230.63	$ 152,167.56
	Plan & Zoning Tech	$ 70,062.72	$ -	$ 70,062.72	$ 2,200.00		$ 14,223.00	$ 5,528.10	$ 9,829.80	$ 101,843.62
	Senior Enviro Plan	$ 99,252.13	$ -	$ 99,252.13	$ -	$ 800.00	$ 28,747.54	$ 7,653.99	$ 13,925.07	$ 150,378.73
		Dept Totals	**$ -**	**$ 663,908.95**	**$ 3,200.00**	**$ 2,300.00**	**$ 128,610.08**	**$ 51,209.78**	**$ 93,146.43**	**$ 942,375.23**

General Government/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Local Law Enforcement(#001-0800)	Administrative Assistant	$ 60,715.20	$ -	$ 60,715.20	$ 750.00		$ 39,504.06	$ 4,702.09	$ 8,518.34	$ 114,189.69
		Dept Totals	**$ -**	**$ 60,715.20**	**$ 750.00**		**$ 39,504.06**	**$ 4,702.09**	**$ 8,518.34**	**$ 114,189.69**

General Government/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Parks & Recreation(#001-1300)	Aquatic Center Supervisor	$ 67,080.00	$ -	$ 67,080.00	$ 3,200.00		$ 14,223.00	$ 5,376.42	$ 9,411.32	$ 99,290.74
	Asst Director Founders Park	$ 91,158.00	$ -	$ 91,158.00			$ 14,223.00	$ 6,973.59	$ 12,789.47	$ 125,144.05
	Crew Chief Founders Park	$ 68,012.87	$ -	$ 68,012.87	$ 4,500.00		$ 14,223.00	$ 5,547.23	$ 9,542.21	$ 101,825.31
	Director of Islamorada Founders Park	$ 108,562.00	$ -	$ 108,562.00			$ 28,747.54	$ 8,304.99	$ 15,231.25	$ 160,845.78
	Facility Attendant - Founders Security	$ 44,720.00	$ -	$ 44,720.00	$ 2,500.00		$ 14,223.00	$ 3,612.33	$ 6,274.22	$ 71,329.55
	Founders Park Office Coordinator	$ 57,235.57	$ -	$ 57,235.57	$ 3,000.00		$ 14,223.00	$ 4,608.02	$ 8,030.15	$ 87,096.74
	Recreation Program Leader	$ 55,120.00	$ -	$ 55,120.00	$ 1,800.00		$ 14,223.00	$ 4,354.38	$ 7,733.34	$ 83,230.72
	FT Facility & Recreation Attendant- Founders	$ 40,560.00	$ -	$ 40,560.00	$ 400.00		$ 14,223.00	$ 3,133.44	$ 5,690.57	$ 64,007.01
	FT Facility & Recreation Attendant- Founders	$ 43,570.80	$ -	$ 43,570.80	$ 850.00		$ 25,874.68	$ 3,398.19	$ 6,112.98	$ 79,806.65
	FT Facility & Recreation Attendant- Founders	$ 46,433.57	$ -	$ 46,433.57	$ 1,600.00		$ 28,747.54	$ 3,674.57	$ 6,514.63	$ 86,970.31
	IFP Facility/Ground Maint Worker	$ 40,144.00	$ -	$ 40,144.00	$ 2,500.00		$ 14,223.00	$ 3,262.27	$ 5,632.20	$ 65,761.47
	IFP Facility/Ground Maint Worker	$ 40,141.92	$ -	$ 40,141.92	$ 3,000.00		$ 14,223.00	$ 3,300.36	$ 5,631.91	$ 66,297.19
	IFP Facility/Ground Maint Worker	$ 40,144.00	$ -	$ 40,144.00	$ 2,500.00		$ 14,223.00	$ 3,262.27	$ 5,632.20	$ 65,761.47
	IFP Facility/Ground Maint Worker	$ 50,497.57	$ -	$ 50,497.57	$ 4,500.00		$ 28,747.54	$ 4,207.31	$ 7,084.81	$ 95,037.24
	Lifeguard 2	$ 45,760.00	$ -	$ 45,760.00	$ 2,000.00		$ 28,747.54	$ 3,653.64	$ 6,420.13	$ 86,581.31
	Lifeguard 2	$ 45,760.00	$ -	$ 45,760.00	$ 1,000.00		$ 28,747.54	$ 3,577.14	$ 6,420.13	$ 85,504.81
	Lifeguard 2	$ 45,760.00	$ -	$ 45,760.00	$ 1,000.00		$ 28,747.54	$ 3,577.14	$ 6,420.13	$ 85,504.81
	Marina/Founders Maintenance Worker	$ 46,409.55	$ -	$ 46,409.55	$ 3,000.00		$ 28,747.54	$ 3,779.83	$ 6,511.26	$ 88,448.18
	Part Time Facility & Recreation Attendant	$ 20,751.49	$ -	$ 20,751.49		$ 3,831.05	$ -	$ 1,880.56	$ 2,911.43	$ 29,374.54
	Part Time Facility & Recreation Attendant	$ 18,815.16	$ -	$ 18,815.16		$ 3,473.57	$ -	$ 1,705.09	$ 2,639.77	$ 26,633.58
	Part Time Facility Attendant	$ 18,751.20	$ -	$ 18,751.20		$ 3,461.76	$ -	$ 1,699.29	$ 2,630.79	$ 26,543.04
	Part Time Lifeguard 1	$ 17,596.71	$ -	$ 17,596.71		$ 3,248.62	$ -	$ 1,594.67	$ 2,468.82	$ 24,908.81
	Part Time Lifeguard 1	$ 17,596.71	$ -	$ 17,596.71		$ 3,248.62	$ -	$ 1,594.67	$ 2,468.82	$ 24,908.81
	Part Time Lifeguard 2	$ 19,393.92	$ -	$ 19,393.92		$ 3,580.42	$ -	$ 1,757.54	$ 2,720.97	$ 27,452.84
	Seasonal Employees			$ 225,000.00	$ 3,000.00	$ 35,000.00		$ 20,119.50	$ -	$ 283,119.50
			$ -	**$ 1,089,975.04**	**$ 40,350.00**	**$ 55,844.03**	**$ 369,337.46**	**$ 107,954.43**	**$ 152,923.50**	**$ 2,041,384.46**
	50% of Marina/Founders Maintenance Worker to Marina Fund		$ -	$ 10,375.75	$ -	$ 1,915.52	$ -	$ 940.28	$ 1,455.72	$ 14,687.27
		Dept Totals	**$ -**	**$ 1,079,599.29**	**$ 40,350.00**	**$ 53,928.51**	**$ 369,337.46**	**$ 107,014.15**	**$ 151,467.78**	**$ 2,026,697.20**

General Government/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Public Works(#001-1200)	Roadway Maintenance Staff	$ 43,057.95	$ -	$ 43,057.95	$ 13,000.00		$ 14,223.00	$ 4,288.43	$ 6,041.03	$ 80,610.41
	Litter Removal (VACANT)	$ 40,906.32	$ -	$ 40,906.32	$ 1,200.00		$ 14,223.00	$ 3,221.13	$ 5,739.16	$ 65,289.61
	Public Works Director	$ 150,811.86	$ -	$ 150,811.86	$ -		$ 3,209.00	$ 11,537.11	$ 21,158.90	$ 186,716.88
	Roadway Maintenance Staff	$ 43,064.03	$ -	$ 43,064.03	$ 14,000.00		$ 25,874.68	$ 4,365.40	$ 6,041.88	$ 93,345.99
	Litter Removal	$ 43,084.20	$ -	$ 43,084.20	$ 1,650.00		$ 14,223.00	$ 3,422.17	$ 6,044.71	$ 68,424.08
	Crew Chief	$ 57,690.76	$ -	$ 57,690.76	$ 3,400.00		$ 39,504.06	$ 4,673.44	$ 8,094.01	$ 113,362.27
	Roadway Maintenance Staff	$ 43,064.01	$ -	$ 43,064.01	$ 7,500.00		$ 25,874.68	$ 3,868.15	$ 6,041.88	$ 86,348.72
	Roadway Maintenance Staff	$ 44,985.73	$ -	$ 44,985.73	$ 1,000.00		$ 25,874.68	$ 3,517.91	$ 6,311.50	$ 81,689.82
	Assistant Public Works Director	$ 84,676.80	$ -	$ 84,676.80	$ -		$ 14,223.00	$ 6,477.78	$ 11,880.16	$ 117,257.73
	Crew Chief	$ 54,935.14	$ -	$ 54,935.14	$ 4,900.00		$ 14,223.00	$ 4,577.39	$ 7,707.40	$ 86,342.93
	Roadway Maintenance Staff	$ 43,057.95	$ -	$ 43,057.95	$ -		$ 28,747.54	$ 3,293.93	$ 6,041.03	$ 81,140.45
	Public Works Coordinator	$ 80,655.12	$ -	$ 80,655.12	$ 1,000.00		$ 14,223.00	$ 6,246.62	$ 11,315.91	$ 113,440.65
	Building Maintenance Staff	$ 56,559.56	$ -	$ 56,559.56	$ 5,000.00		$ 25,874.68	$ 4,709.31	$ 7,935.31	$ 100,078.85
	Crew Chief	$ 57,690.76	$ -	$ 57,690.76	$ 7,500.00		$ 28,747.54	$ 4,987.09	$ 8,094.01	$ 107,019.40
	Fills Attendant	$ 43,007.94	$ -	$ 43,007.94	$ 7,000.00		$ 14,223.00	$ 3,825.61	$ 6,034.01	$ 74,090.56
	Facility Attendant - Annes Beach	$ 40,895.40	$ -	$ 40,895.40	$ 2,600.00		$ 28,747.54	$ 3,327.40	$ 5,737.62	$ 81,307.96
			$ -	**$ 928,143.53**	**$ 69,750.00**		**$ 332,015.40**	**$ 76,338.85**	**$ 130,218.54**	**$ 1,536,466.32**
	40% Public Works Director Total to WW Fund		$ -	$ 60,324.75	$ -	$ -	$ 1,283.60	$ 4,614.84	$ 8,463.56	$ 74,686.75
	50% Public Works Coordinator Total to WW Fund		$ -	$ 40,327.56	$ 500.00	$ -	$ 7,111.50	$ 3,123.31	$ 5,657.96	$ 56,720.33
	10% Public Works Director Total to Stormwater Fund		$ -	$ 15,081.19	$ -	$ -	$ 320.90	$ 1,153.71	$ 2,115.89	$ 18,671.69
	10% Public Works Director Total to Solid Waste Fund		$ -	$ 15,081.19	$ -	$ -	$ 320.90	$ 1,153.71	$ 2,115.89	$ 18,671.69
	Dept Totals		**$ -**	**$ 797,328.85**	**$ 69,250.00**	**$ -**	**$ 322,978.50**	**$ 66,293.28**	**$ 111,865.24**	**$ 1,367,715.87**
	General Fund Totals		**$ 283,814.75**	**$ 7,878,955.91**	**$ 642,968.00**	**$ 390,006.51**	**$ 2,296,804.87**	**$ 719,715.44**	**$ 2,232,866.75**	**$ 14,688,633.43**

Enterprise/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Building Fund(#107-1000)	Chief Building Official	$ 165,073.00	$ -	$ 165,073.00	$ -	$ 3,000.00	$ 14,223.00	$ 12,857.58	$ 23,159.74	$ 218,313.33
	Deputy Building Official (VACANT)	$ 50,440.00	$ -	$ 50,440.00	$ -		$ 14,223.00	$ 3,858.66	$ 7,076.73	$ 75,598.39
	Plans Examiner/Inspector (VACANT)		$ -					$ -	$ -	$ -
	Building Services Supervisor	$ 79,040.00	$ -	$ 79,040.00	$ 6,000.00	$ 800.00	$ 14,223.00	$ 6,566.76	$ 11,089.31	$ 117,719.07
	Permit Clerk	$ 55,744.00	$ -	$ 55,744.00	$ 500.00	$ 800.00	$ 14,223.00	$ 4,363.87	$ 7,820.88	$ 83,451.75
	Permit Clerk	$ 62,511.54	$ -	$ 62,511.54	$ 500.00		$ 28,747.54	$ 4,820.38	$ 8,770.37	$ 105,349.83
	Sr Floodplain/CRS Coordinator	$ 88,004.80	$ -	$ 88,004.80	$ -		$ 28,747.54	$ 6,732.37	$ 12,347.07	$ 135,831.78
	Permit Clerk	$ 62,336.51	$ -	$ 62,336.51	$ 500.00		$ 25,874.68	$ 4,806.99	$ 8,745.81	$ 102,263.99
			$ -	**$ 563,149.85**	**$ 7,500.00**	**$ 4,600.00**	**$ 140,261.76**	**$ 44,006.61**	**$ 79,009.92**	**$ 838,528.15**
	6% of CBO to VM budget		$ -	$ 9,904.38	$ -	$ -	$ 853.38	$ 771.46	$ 1,389.58	$ 13,098.80
	35% of Fire Inspector		$ 2,475.20	$ 27,227.20	$ 1,400.00	$ -	$ 4,870.25	$ 2,189.98	$ 10,073.91	$ 45,761.34
	20% Software Administrator/Training & Customer Support		$ -	$ 16,641.56	$ 500.00	$ -	$ 5,749.51	$ 1,311.33	$ 2,334.81	$ 26,537.21
	25% Sr. Code Officer		$ -	$ 17,406.48	$ 125.00	$ -	$ 7,186.89	$ 1,371.76	$ 2,442.13	$ 28,532.25
	25% Code Officer		$ -	$ 13,780.00	$ 125.00	$ -	$ 6,468.67	$ 1,063.73	$ 1,933.33	$ 23,370.74
	25% Code Officer		$ -	$ 14,560.00	$ 125.00	$ -	$ 3,555.75	$ 1,123.40	$ 2,042.77	$ 21,406.92
	25% AP Clerk		$ -	$ 15,645.36	$ 250.00	$ -	$ 7,186.89	$ 1,215.99	$ 2,195.04	$ 26,493.28
	Building Fund Totals		**$ 2,475.20**	**$ 658,506.07**	**$ 10,025.00**	**$ 4,600.00**	**$ 174,426.33**	**$ 51,511.36**	**$ 98,642.34**	**$ 997,531.09**

Enterprise/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Marina Fund(#401-1400)	Assistant Dockmaster	$ 47,320.00	$ -	$ 47,320.00	$ 2,000.00		$ 14,223.00	$ 3,772.98	$ 6,639.00	$ 73,954.98
	Assistant Dockmaster	$ 54,510.06	$ -	$ 54,510.06	$ 2,000.00		$ 39,504.06	$ 4,323.02	$ 7,647.76	$ 107,984.90
	Assistant Dockmaster	$ 51,009.42	$ -	$ 51,009.42	$ 2,500.00		$ 14,223.00	$ 4,093.47	$ 7,156.62	$ 78,982.51
	Assistant Dockmaster	$ 57,460.61	$ -	$ 57,460.61	$ 2,500.00		$ 14,223.00	$ 4,586.99	$ 8,061.72	$ 86,832.32
	Marina Manager	$ 91,894.40	$ -	$ 91,894.40	$ -		$ 28,747.54	$ 7,029.92	$ 12,892.78	$ 140,564.65
			$ -	**$ 302,194.49**	**$ 9,000.00**	**$ -**	**$ 110,920.60**	**$ 23,806.38**	**$ 42,397.89**	**$ 488,319.35**
	50% Marina/Park Facility Maintenance Worker		$ -	$ 23,204.77	$ 1,500.00		$ 14,373.77	$ 1,889.92	$ 3,255.63	$ 44,224.09
	Marina Fund Totals		**$ -**	**$ 325,399.26**	**$ 10,500.00**	**$ -**	**$ 125,294.37**	**$ 25,696.29**	**$ 45,653.52**	**$ 532,543.44**

Enterprise/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Wastewater Fund(#402-1500)	Wastewater Operations Manager	$ 82,680.00	$ -	$ 82,680.00	$ -	$ 1,060.00	$ 39,504.06	$ 6,406.11	$ 11,600.00	$ 141,250.17
	Wastewater Technician I	$ 49,920.00	$ -	$ 49,920.00	$ 13,000.00	$ 1,500.00	$ 25,874.68	$ 4,928.13	$ 7,003.78	$ 102,226.59
	Wastewater Technician I	$ 51,891.84	$ -	$ 51,891.84	$ 14,500.00	$ 1,500.00	$ 14,223.00	$ 5,193.73	$ 7,280.43	$ 94,588.99
	Wastewater Technician II	$ 56,434.56	$ -	$ 56,434.56	$ 5,000.00	$ 1,500.00	$ 14,223.00	$ 4,814.49	$ 7,917.77	$ 89,889.82
	Wastewater Technician II	$ 60,320.00	$ -	$ 60,320.00	$ 7,000.00	$ 1,500.00	$ 39,504.06	$ 5,264.73	$ 8,462.90	$ 122,051.69
	Wastewater Technician III	$ 65,471.52	$ -	$ 65,471.52	$ 17,000.00	$ 1,500.00	$ 28,747.54	$ 6,423.82	$ 9,185.65	$ 128,328.53
	Wastewater Technician IV	$ 78,139.42	$ -	$ 78,139.42	$ 12,000.00	$ 1,500.00	$ 39,504.06	$ 7,010.42	$ 10,962.96	$ 149,116.86
			$ -	**$ 444,857.34**	**$ 68,500.00**	**$ 10,060.00**	**$ 201,580.40**	**$ 40,041.43**	**$ 62,413.48**	**$ 827,452.65**
	40% Public Works Director Total From General Fund		$ -	$ 60,324.75			$ 1,283.60	$ 4,614.84	$ 8,463.56	$ 74,686.75
	50% Public Works Coordinator Total From General Fund		$ -	$ 40,327.56	$ 500.00		$ 7,111.50	$ 3,123.31	$ 5,657.96	$ 56,720.33
	10% Finance Director Total From General Fund		$ -	$ 11,648.00			$ -	$ 891.07	$ 1,634.21	$ 14,173.29
	Wastewater Fund Totals		**$ -**	**$ 557,157.65**	**$ 69,000.00**	**$ 10,060.00**	**$ 209,975.50**	**$ 48,670.65**	**$ 78,169.22**	**$ 973,033.01**

Enterprise/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Stormwater Fund(#403-1600)	10% of Public Works Director From General Fund		$ -	$ 15,081.19	$ -	$ -	$ 320.90	$ 1,153.71	$ 2,115.89	$ 18,671.69
	Stormwater Fund Totals		**$ -**	**$ 15,081.19**	**$ -**	**$ -**	**$ 320.90**	**$ 1,153.71**	**$ 2,115.89**	**$ 18,671.69**

Enterprise/Department	Primary Title	Annual Salary	Increase	10/1/2025 Annual Salary	Overtime	Other Pay/Incentives	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Solid Waste Fund(#102-1200)	10% of Public Works Director From General Fund		$ -	$ 15,081.19	$ -	$ -	$ 320.90	$ 1,153.71	$ 2,115.89	$ 18,671.69
	Solid Waste Fund Totals		**$ -**	**$ 15,081.19**	**$ -**	**$ -**	**$ 320.90**	**$ 1,153.71**	**$ 2,115.89**	**$ 18,671.69**

Primary Title	Current Hourly	Hours	Current Annual	Increase	10/1/25 Hourly	New Annual	Overtime	Incentives	Longevity Bonus	Premium Pay (Capt. Pay)	Benefits	ER Taxes (7.65%)	Retirement	Total Compensation
Firefighter/Paramedic 1	23.14	2765	$ 63,977.47	$ 6,397.75	$ 25.45	$ 70,375.22	$ 15,532.00	$ 6,600.00		$ 800.00	$ 13,915.00	$ 8,842.84	$ 40,677.07	$ 179,027.63
Firefighter/Paramedic 1	23.14	2765	$ 63,977.47	$ 6,397.75	$ 25.45	$ 70,375.22	$ 18,326.00	$ 11,600.00		$ 1,475.00	$ 38,601.20	$ 9,030.86	$ 41,541.97	$ 207,224.52
Firefighter/Lieutenant 2	33.97	2765	$ 93,920.26	$ 9,392.03	$ 37.37	$ 103,312.28	$ 1,516.00	$ 11,200.00	$ 832.00	$ 9,548.00	$ 38,601.20	$ 9,670.23	$ 44,190.29	$ 218,870.01
EMT 1	22.04	2765	$ 60,936.19	$ 6,093.62	$ 24.24	$ 67,029.81	$ 2,007.00	$ -		$ 480.00	$ 38,601.20	$ 5,318.04	$ 24,462.97	$ 137,899.01
Firefighter/Paramedic 1	22.59	2765	$ 62,456.83	$ 6,245.68	$ 24.85	$ 68,702.52	$ 11,161.00	$ 2,400.00			$ 35,606.00	$ 6,293.16	$ 28,948.53	$ 153,111.21
Firefighter/Paramedic 3	30.08	2765	$ 83,165.18	$ 8,316.52	$ 33.09	$ 91,481.70	$ 18,071.00	$ 19,100.00	$ 936.00	$ 1,307.00	$ 13,915.00	$ 10,013.52	$ 45,732.82	$ 200,557.04
EMT 1	20.60	2765	$ 56,954.88	$ 5,695.49	$ 22.66	$ 62,650.37	$ 10,222.00	$ -			$ 13,915.00	$ 5,574.74	$ 25,643.79	$ 118,005.89
Firefighter/Captain 2	42.66	2765	$ 117,946.37	$ 11,794.64	$ 46.93	$ 129,741.00	$ 8,760.00	$ 11,200.00	$ 832.00	$ 600.00	$ 38,601.20	$ 11,561.67	$ 52,890.92	$ 254,186.80
Firefighter/Lieutenant 2	33.10	2765	$ 91,514.88	$ 9,151.49	$ 36.41	$ 100,666.37	$ 24,098.00	$ 4,800.00	$ 728.00	$ 794.00	$ 13,915.00	$ 10,028.11	$ 45,873.11	$ 200,902.58
Firefighter/Paramedic 2	23.73	2765	$ 65,608.70	$ 6,560.87	$ 26.10	$ 72,169.57	$ 32,928.00	$ 6,800.00		$ 2,111.00	$ 38,601.20	$ 11,079.57	$ 50,966.03	$ 245,477.79
Firefighter/Paramedic 3	28.72	2765	$ 79,405.06	$ 7,940.51	$ 31.59	$ 87,345.56	$ 22,089.00	$ 11,000.00		$ 5,195.00	$ 38,601.20	$ 9,610.66	$ 44,209.04	$ 218,050.47
Firefighter/Lieutenant 2	30.76	2765	$ 85,045.25	$ 8,504.52	$ 33.84	$ 93,549.77	$ 13,037.00	$ 2,400.00		$ 4,401.00	$ 38,601.20	$ 11,805.16	$ 54,303.73	$ 259,025.89
Fire Rescue/EMT	20.60	2765	$ 56,959.00	$ 5,695.90	$ 22.66	$ 62,654.90	$ 1,500.00				$ 13,915.00	$ 4,907.85	$ 22,576.11	$ 105,553.86
Firefighter/Paramedic 3	28.71	2765	$ 79,377.41	$ 7,937.74	$ 31.58	$ 87,315.15	$ 6,801.00	$ 11,000.00	$ 728.00	$ 6,050.00	$ 13,915.00	$ 8,559.90	$ 39,119.37	$ 173,488.42
Fire Rescue/EMT	20.60	2765	$ 56,959.00	$ 5,695.90	$ 22.66	$ 62,654.90	$ 2,626.00				$ 13,915.00	$ 4,993.99	$ 22,972.35	$ 107,162.24
Logisitics Officer	38.20	2080	$ 79,456.00	$ 7,945.60	$ 42.02	$ 87,401.60	$ 6,105.00	$ 6,200.00	$ 1,989.00		$ 25,254.90	$ 7,779.71	$ 35,086.75	$ 169,816.97
EMT 1	20.60	2765	$ 56,954.88	$ 5,695.49	$ 22.66	$ 62,650.37	$ 6,278.00	$ -			$ 13,915.00	$ 5,273.02	$ 24,255.89	$ 112,372.28
Fire Rescue/EMT	30.10	2765	$ 83,220.48	$ 8,322.05	$ 33.11	$ 91,542.53	$ 8,050.00	$ 2,400.00	$ 2,106.00	$ 450.00	$ 38,601.20	$ 7,997.96	$ 36,049.53	$ 187,197.22
Firefighter/Lieutenant 1	30.89	2765	$ 85,404.67	$ 8,540.47	$ 33.98	$ 93,945.14	$ 67,402.00	$ 14,000.00	$ 1,040.00	$ 5,726.00	$ 25,254.90	$ 15,458.85	$ 70,744.74	$ 313,534.97
Fire Rescue/EMT	20.60	2765	$ 56,959.00	$ 5,695.90	$ 22.66	$ 62,654.90	$ 1,500.00				$ 13,915.00	$ 4,907.85	$ 22,576.11	$ 105,553.86
Firefighter/Paramedic 2	23.73	2765	$ 65,608.70	$ 6,560.87	$ 26.10	$ 72,169.57	$ 12,125.00	$ 11,000.00		$ 2,531.00	$ 13,915.00	$ 9,369.99	$ 43,101.95	$ 188,870.45
Firefighter/Captain 2	38.79	2765	$ 107,246.59	$ 10,724.66	$ 42.67	$ 117,971.25	$ 17,893.00	$ 14,200.00	$ 1,755.00	$ 780.00	$ 25,254.90	$ 13,253.18	$ 60,347.06	$ 272,099.36
Firefighter/Paramedic 3	26.66	2765	$ 73,709.57	$ 7,370.96	$ 29.33	$ 81,080.52	$ 6,642.00	$ 4,800.00		$ 380.00	$ 13,915.00	$ 7,107.04	$ 32,692.40	$ 146,616.97
EMT 1	20.60	2765	$ 56,954.88	$ 5,695.49	$ 22.66	$ 62,650.37	$ 9,300.00	$ -			$ 13,915.00	$ 5,504.20	$ 25,319.33	$ 116,688.91
Firefighter/Lieutenant 2	33.87	2765	$ 93,643.78	$ 9,364.38	$ 37.26	$ 103,008.15	$ 12,000.00	$ 14,000.00	$ 936.00	$ 4,441.00	$ 13,915.00	$ 10,280.46	$ 46,960.76	$ 205,541.38
Firefighter/Paramedic 2	24.31	2765	$ 67,212.29	$ 6,721.23	$ 26.74	$ 73,933.52	$ 39,832.00	$ 8,600.00		$ 1,720.00	$ 28,166.00	$ 9,492.54	$ 43,665.69	$ 205,409.75
Firefighter/Paramedic 1	23.14	2765	$ 63,977.47	$ 6,397.75	$ 25.45	$ 70,375.22	$ 10,498.00	$ 2,400.00		$ 350.00	$ 13,915.00	$ 6,857.03	$ 31,542.36	$ 141,948.83
Firefighter/Paramedic 3	33.40	2765	$ 92,344.32	$ 9,234.43	$ 36.74	$ 101,578.75	$ 11,185.00	$ 13,100.00	$ 1,989.00	$ 4,212.00	$ 28,166.00	$ 10,102.95	$ 45,773.66	$ 216,107.36
Firefighter/Paramedic 2	23.73	2765	$ 65,608.70	$ 6,560.87	$ 26.10	$ 72,169.57	$ 4,164.00	$ 4,800.00		$ 2,140.00	$ 13,915.00	$ 8,256.76	$ 37,981.10	$ 168,084.38
Firefighter/Paramedic 3	29.41	2765	$ 81,312.77	$ 8,131.28	$ 32.35	$ 89,444.04	$ 22,884.00	$ 8,600.00	$ 1,040.00	$ 7,941.00	$ 38,601.20	$ 9,938.04	$ 45,349.02	$ 223,797.30
Fire Rescue/EMT	22.04	2765	$ 60,936.19	$ 6,093.62	$ 24.24	$ 67,029.81	$ 1,849.00	$ 4,800.00			$ 38,601.20	$ 5,636.43	$ 25,927.57	$ 143,844.01
Firefighter/Paramedic 2	23.72	2765	$ 65,581.06	$ 6,558.11	$ 26.09	$ 72,139.16	$ 5,338.00	$ -			$ 13,915.00	$ 8,283.92	$ 38,106.05	$ 168,591.57
Firefighter/Paramedic 3	28.85	2765	$ 79,764.48	$ 7,976.45	$ 31.74	$ 87,740.93	$ 1,600.00	$ 11,600.00	$ 728.00	$ 270.00	$ 28,166.00	$ 7,798.33	$ 35,616.13	$ 173,519.38
Fire Rescue/EMT	22.04	2765	$ 60,936.19	$ 6,093.62	$ 24.24	$ 67,029.81	$ 4,200.00	$ 11,000.00			$ 13,915.00	$ 6,290.58	$ 28,936.67	$ 131,372.06
Firefighter/Lieutenant 2	30.75	2765	$ 85,017.60	$ 8,501.76	$ 33.83	$ 93,519.36	$ 43,076.00	$ 11,200.00		$ 1,960.00	$ 13,915.00	$ 12,708.28	$ 58,458.07	$ 251,202.59
Fire Prevention & Inspector	34.00	2080	$ 70,720.00	$ 7,072.00	$ 37.40	$ 77,792.00	$ 4,000.00	$ -			$ 13,915.00	$ 6,257.09	$ 28,782.60	$ 130,746.69
EMT 1	20.60	2765	$ 56,954.88	$ 5,695.49	$ 22.66	$ 62,650.37	$ 9,300.00	$ -			$ 38,601.20	$ 5,504.20	$ 25,319.33	$ 141,375.11
Firefighter/Captain 2	48.89	2765	$ 135,171.07	$ 13,517.11	$ 53.78	$ 148,688.18	$ 9,548.00	$ 9,200.00	$ 1,989.00		$ 38,601.20	$ 12,961.03	$ 58,920.79	$ 279,908.20
				$ 286,289.95		**$ 3,149,189.48**	**$ 503,443.00**	**$ 250,000.00**	**$ 17,628.00**	**$ 65,662.00**	**$ 923,468.10**	**$ 324,309.77**	**$ 1,485,621.66**	**$ 6,972,742.95**
35% of Fire Prevention/Inspector to Building Fund				$ 2,475.20		$ 27,227.20	$ 1,400.00	$ -	$ -	$ -	$ 4,870.25	$ 2,189.98	$ 10,073.91	$ 45,761.34
				$ 283,814.75		**$ 3,121,962.28**	**$ 502,043.00**	**$ 250,000.00**	**$ 17,628.00**	**$ 65,662.00**	**$ 918,597.85**	**$ 322,119.79**	**$ 1,475,547.74**	**$ 6,926,981.61**

Total Other Pay, Incentives **$ 267,628.00**

Regular Salaries & Wages **$ 3,441,045.22**

PERSONNEL BUDGET COMPARE

Department	Category	24-25 Budget	25-26 Proposed	OVER (UNDER)
Village Manager(#001-0300)	Regular Salaries	$ 551,500.00	$ 667,533.97	$ 116,033.97
	Other Pay/Overtime	$ 50,500.00	$ 52,000.00	$ 1,500.00
	Payroll Taxes	$ 40,000.00	$ 55,058.12	$ 15,058.12
	Retirement Plan	$ 117,300.00	$ 132,075.02	$ 14,775.02
	Insurance Premiums	$ 78,731.00	$ 155,046.06	$ 76,315.06
	Totals	**$ 838,031.00**	**$ 1,061,713.16**	**$ 223,682.16**
Village Clerk(#001-0400)	Regular Salaries	$ 174,800.00	$ 174,770.72	$ (29.28)
	Other Pay/Overtime	$ 5,000.00	$ 10,000.00	$ 5,000.00
	Payroll Taxes	$ 13,800.00	$ 14,196.16	$ 396.16
	Retirement Plan	$ 24,600.00	$ 24,520.33	$ (79.67)
	Insurance Premiums	$ 14,345.00	$ 39,477.90	$ 25,132.90
	Totals	**$ 232,545.00**	**$ 262,965.12**	**$ 30,420.12**
Finance (#001-0500)	Regular Salaries	$ 452,700.00	$ 411,261.22	$ (41,438.78)
	Other Pay/Overtime	$ 10,000.00	$ 4,000.00	$ (6,000.00)
	Payroll Taxes	$ 34,800.00	$ 31,748.36	$ (3,051.64)
	Retirement Plan	$ 63,100.00	$ 57,699.95	$ (5,400.05)
	Insurance Premiums	$ 108,189.00	$ 78,754.20	$ (29,434.81)
	Totals	**$ 668,789.00**	**$ 583,463.73**	**$ (85,325.27)**
Code Compliance(#001-1100)	Regular Salaries	$ 133,400.00	$ 137,239.44	$ 3,839.44
	Other Pay/Overtime	$ 7,500.00	$ 1,125.00	$ (6,375.00)
	Payroll Taxes	$ 10,800.00	$ 10,676.68	$ (123.32)
	Retirement Plan	$ 19,200.00	$ 19,254.69	$ 54.69
	Insurance Premiums	$ 8,603.00	$ 51,633.92	$ 43,030.92
	Totals	**$ 179,503.00**	**$ 219,929.73**	**$ 40,426.73**
Fire Rescue(#001-0900)	Regular Salaries	$ 3,341,098.00	$ 3,792,225.71	$ 451,127.71
	Other Salaries Wages	$ 552,194.00	$ 283,378.00	$ (268,816.00)
	Overtime	$ 755,864.00	$ 505,543.00	$ (250,321.00)
	Payroll Taxes	$ 355,700.00	$ 349,502.99	$ (6,197.01)
	Retirement Plan	$ 1,485,200.00	$ 1,581,259.30	$ 96,059.30
	Insurance Premiums	$ 667,681.00	$ 1,005,094.91	$ 337,413.91
	Totals	**$ 7,157,737.00**	**$ 7,517,003.91**	**$ 359,266.91**
IT & Communications(#001-0700)	Regular Salaries	$ 350,200.00	$ 378,187.31	$ 27,987.31
	Other Pay/Overtime	$ 2,500.00	$ 5,000.00	$ 2,500.00
	Payroll Taxes	$ 27,000.00	$ 29,313.83	$ 2,313.83
	Retirement Plan	$ 48,100.00	$ 53,059.68	$ 4,959.68
	Insurance Premiums	$ 41,510.00	$ 106,367.79	$ 64,857.79
	Totals	**$ 469,310.00**	**$ 571,928.61**	**$ 102,618.61**
Planning & Development Services(#001-0600)	Regular Salaries	$ 849,400.00	$ 663,908.95	$ (185,491.05)
	Other Pay/Overtime	$ 10,000.00	$ 5,500.00	$ (4,500.00)
	Payroll Taxes	$ 65,800.00	$ 51,209.78	$ (14,590.22)
	Retirement Plan	$ 117,200.00	$ 93,146.43	$ (24,053.57)
	Insurance Premiums	$ 208,902.00	$ 128,610.08	$ (80,291.92)
	Totals	**$ 1,251,302.00**	**$ 942,375.23**	**$ (308,926.77)**
Local Law Enforcement(#001-0800)	Regular Salaries	$ 60,800.00	$ 60,715.20	$ (84.80)
	Other Pay/Overtime	$ 500.00	$ 750.00	$ 250.00
	Payroll Taxes	$ 4,700.00	$ 4,702.09	$ 2.09
	Retirement Plan	$ 8,400.00	$ 8,518.34	$ 118.34
	Insurance Premiums	$ 6,458.00	$ 39,504.06	$ 33,046.06
	Totals	**$ 80,858.00**	**$ 114,189.69**	**$ 33,331.69**

PERSONNEL BUDGET COMPARE

Parks & Recreation(#001-1300)	Regular Salaries	$ 930,519.00	$ 1,079,599.29	$ 149,080.29
	Other Salaries Wages	$ 184,165.00	$ 278,928.51	$ 94,763.51
	Overtime	$ 40,000.00	$ 40,350.00	$ 350.00
	Payroll Taxes	$ 88,333.00	$ 107,014.15	$ 18,681.15
	Retirement Plan	$ 140,056.00	$ 151,467.78	$ 11,411.78
	Insurance Premiums	$ 362,463.00	$ 369,337.46	$ 6,874.46
	Totals	**$ 1,745,536.00**	**$ 2,026,697.20**	**$ 281,161.20**

Public Works(#001-1200)	Regular Salaries	$ 873,800.00	$ 797,328.85	$ (76,471.15)
	Other Pay/Overtime	$ 21,000.00	$ 69,250.00	$ 48,250.00
	Payroll Taxes	$ 71,400.00	$ 66,293.28	$ (5,106.72)
	Retirement Plan	$ 117,300.00	$ 111,865.24	$ (5,434.76)
	Insurance Premiums	$ 165,206.00	$ 322,978.50	$ 157,772.50
	Totals	**$ 1,248,706.00**	**$ 1,367,715.87**	**$ 119,009.87**

TOTAL GENERAL FUND		**$ 13,872,317.00**	**$ 14,667,982.24**	**$ 795,665.24**

PERSONNEL BUDGET COMPARE

Department	Category	24-25 Budget	25-26 Proposed	OVER (UNDER)
Building Fund(#107-1000)	Regular Salaries	$ 792,094.00	$ 658,506.07	$ (133,587.93)
	Other Pay/Overtime	$ 25,000.00	$ 14,625.00	$ (10,375.00)
	Payroll Taxes	$ 62,508.00	$ 51,511.36	$ (10,996.64)
	Retirement Plan	$ 111,711.00	$ 98,642.34	$ (13,068.66)
	Insurance Premiums	$ 118,665.00	$ 174,426.33	$ 55,761.33
	Workers' Compensation	$ 13,321.00	$ 15,000.00	$ 1,679.00
	Totals	**$ 1,123,299.00**	**$ 1,012,711.09**	**$ (110,587.91)**
Marina Fund(#401-1400)	Regular Salaries	$ 318,600.00	$ 325,399.26	$ 6,799.26
	Other Pay/Overtime	$ 10,000.00	$ 10,500.00	$ 500.00
	Payroll Taxes	$ 25,200.00	$ 25,696.29	$ 496.29
	Retirement Plan	$ 42,600.00	$ 45,653.52	$ 3,053.52
	Insurance Premiums	$ 38,286.00	$ 125,294.37	$ 87,008.37
	Workers' Compensation	$ 4,495.00	$ 5,000.00	$ 505.00
	Totals	**$ 439,181.00**	**$ 537,543.44**	**$ 98,362.44**
Wastewater Fund(#402-1500)	Regular Salaries	$ 556,911.00	$ 557,157.65	$ 246.65
	Other Pay/Overtime	$ 35,000.00	$ 79,060.00	$ 44,060.00
	Payroll Taxes	$ 45,208.00	$ 48,670.65	$ 3,462.65
	Retirement Plan	$ 80,678.00	$ 78,169.22	$ (2,508.78)
	Insurance Premiums	$ 242,137.00	$ 209,975.50	$ (32,161.50)
	Workers' Compensation	$ 9,803.00	$ 10,000.00	$ 197.00
	Totals	**$ 969,737.00**	**$ 983,033.01**	**$ 13,296.01**
Stormwater Fund(#403-1600)	Regular Salaries	$ 15,081.00	$ 15,081.19	$ 0.19
	Other Pay/Overtime	$ -	$ -	$ -
	Payroll Taxes	$ 1,154.00	$ 1,153.71	$ (0.29)
	Retirement Plan	$ 2,055.00	$ 2,115.89	$ 60.89
	Insurance Premiums	$ 1,146.00	$ 320.90	$ (825.10)
	Workers' Compensation	$ 245.00	$ 500.00	$ 255.00
	Totals	**$ 19,681.00**	**$ 19,171.69**	**$ (509.31)**
Solid Waste Fund(#102-1200)	Full Time Wages	$ 15,100.00	$ 15,081.19	$ (18.81)
	Payroll Taxes	$ 1,200.00	$ 1,153.71	$ (46.29)
	Retirement Plan	$ 2,100.00	$ 2,115.89	$ 15.89
	Insurance Premiums	$ 1,146.00	$ 320.90	$ (825.10)
	Workers Compensation	$ 245.00	$ 350.00	$ 105.00
	Totals	**$ 19,791.00**	**$ 19,021.69**	**$ (769.31)**
ALL FUNDS TOTALS		**$ 16,444,006.00**	**$ 17,239,463.16**	**$ 795,457.16**