Islamorada, Village of Islands
BUDGET WORKSHOP

August 7, 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.** Any items from Workshop #1 and Workshop #2 not discussed
- **B.** Revised TAB 6
- **C.** Revised 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]

Council Communication

To: Mayor and Village Council
From:
Date: August 7, 2025
SUBJECT: **Revised TAB 6**

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. TAB 6 COMBINED 2.65 ONLY

TAB 6

FY 2025-2026 General Fund Preliminary Budget Summary

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

SUMMARY (Millage =2.6500)

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				6,743,861
			TOTAL	**$ 14,056,899**
REVENUES				
Taxes	*Taxable Value =*	*$ 7,105,403,230*		$ 18,664,500
	Millage Rate =	***2.6500***		
	Gross Ad Valorem Taxes		*18,829,400*	
	Less Early Payment Discount (3%)		*(564,900)*	
			18,264,500	
	Communications Services Tax		400,000	
Licenses & Permits				1,436,300
Intergovernmental				1,937,572
Fines and Forfeits				59,000
Charges for Services				1,329,000
Interest & Miscellaneous Revenue				760,700
Transfer In				84,000
			TOTAL REVENUES	**$ 24,271,072**
EXPENDITURES				
General Government				
Village Council				361,483
	Personnel	64,600		
	Operating	296,883		
Village Attorney				702,500
	Personnel	-		
	Operating	702,500		
Village Manager				1,409,563
	Personnel	1,061,713		
	Operating	347,850		
Village Clerk				319,015
	Personnel	263,765		
	Operating	55,250		
Finance & Administration				1,608,736
	Personnel	596,014		
	Operating	1,012,722		

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

SUMMARY (Millage =2.6500)

Planning & Development Services			1,089,575
	Personnel	942,375	
	Operating	147,200	
IT & Communications			1,069,529
	Personnel	571,929	
	Operating	497,600	
Code Compliance			288,980
	Personnel	221,530	
	Operating	67,450	
		Total General Government	**6,849,381**
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			753,420
	Personnel	1,312,814	
	Operating	(559,394)	
		Total Transportation	**753,420**
Culture & Recreation			
Parks & Recreation			3,264,143
	Personnel	2,026,697	
	Operating	1,237,446	
		Total Culture & Recreation	**3,264,143**
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			788,472
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	**2,792,346**
		TOTAL EXPENDITURES	**$ 26,397,445**
		REVENUES OVER / (UNDER) EXPENDITURES	**$ (2,126,373)**

FUND BALANCE, Ending				9/30/2025
Restricted				
Nonspendable *(Prepaids & Deposits)*				$176,195
Restricted - MCSO Training				76,004
Unrestricted				
Committed for Landscape Mitigation				659,065
Assigned - Hurricane Response	*% of Total FY 25-26 Expenditures*		*30.00%*	7,081,530
Unassigned				3,937,732
			TOTAL	**$ 11,930,525**

Council Communication

To: Mayor and Village Council
From:
Date: August 7, 2025
SUBJECT: **Revised TAB 13**

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. CAPITAL 08.07.25

TAB 13

Capital Project Fund

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

			10/1/2024	10/1/2025
FUND BALANCE, Beginning				
300-282-001	Fund Bal - Restricted *(Disc Sales Surtax)*		$ 5,838,339	$ 3,822,439
		FY 2024-2025 Budget	*9/30/2025 Projected Balance*	*FY 2025-2026 PROPOSED BUDGET*
300-312-600	Local Govt Discretionary Sales Surtax	2,090,521	321,265	2,253,350
	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	-	-	-
	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	-	-	275,000
	Village Hall Public Restroom and Painting			*275,000*
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	19,744
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	26,000
	Scag 61" Mower x1			*14,500*
	Bobcat Skid Steer			*0*
	GIS Asset Inventory			*0*
	Equipment Trailer			*11,500*
	Entrance signs to village			*0*
300-1300-572-64	Capital Outlay - Parks & Recreation	184,225	69,049	125,000
	Impact Doors/Windows for Pool Building			*33,000*
	Storage Shed 24 x 12			*19,000*
	UV Sanitizer Filtration for Splash Pad			*60,000*
	Robotic Pool Vacuum			*13,000*
300-312-600	Local Govt Discretionary Sales Surtax	-	-	170,130
	90% of total for Capital / Infrastructure Purposes			
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
300-312-600	Local Govt Discretionary Sales Surtax	-	-	557,800
	90% of total for Capital / Infrastructure Purposes			
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
300-399-000	Use of Fund Balance	-	-	942,200
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	-	-	743,728
300-399-000	Use of Fund Balance	-	-	1,880,243
	Transfer from Park Impact Fee Fund			152,229
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	275,000
	General Fund for General Capital Purchases			*25,000*
	Landscape Mitigation Funds			*250,000*
300-0300-512-71	Capital Outlay - Land Acquisition	1,000,000	-	25,000
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
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	

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
300-0900-522-63	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	14,631,397
	EXPENDITURES		5,757,510	17,453,840
	REVENUES OVER / (UNDER) EXPENDITURES		(2,015,900)	(2,822,443)
	(Use of) / Addition To Fund Balance			
	Ending Fund Balance		3,822,439	999,996