Islamorada, Village of Islands

SPECIAL CALL VILLAGE COUNCIL MEETING
BUDGET HEARING # 1

September 4, 2025 - 5:30 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. RESOLUTIONS

A. Resolution Adopting a Tentative Budget for Fiscal Year 2025-2026
Hatti Jenkins, Interim Finance Director

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, PROVIDING FOR ADOPTION OF THE TENTATIVE BUDGET OF THE VILLAGE FOR THE FISCAL YEAR 2025-2026, COMMENCING ON OCTOBER 1, 2025, AND ENDING ON SEPTEMBER 30, 2026; AUTHORIZING EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; PROVIDING FOR BUDGETARY CONTROL; PROVIDING FOR PERSONNEL AUTHORIZATION; PROVIDING FOR GIFTS AND GRANTS; PROVIDING FOR AMENDMENTS; PROVIDING FOR ENCUMBRANCES; PROVIDING FOR ISSUANCE OF CHECKS; PROVIDING FOR POST AUDIT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

B. Resolution Adopting a Tentative Millage Rate for Fiscal Year 2025-2026 Hatti Jenkins, Interim Finance Director

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING RESOLUTION NO. 25-07-58; ADOPTING A TENTATIVE MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE

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]

RESOLUTION NO. 25-

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, PROVIDING FOR ADOPTION OF THE TENTATIVE BUDGET OF THE VILLAGE FOR THE FISCAL YEAR 2025-2026, COMMENCING ON OCTOBER 1, 2025, AND ENDING ON SEPTEMBER 30, 2026; AUTHORIZING EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; PROVIDING FOR BUDGETARY CONTROL; PROVIDING FOR PERSONNEL AUTHORIZATION; PROVIDING FOR GIFTS AND GRANTS; PROVIDING FOR AMENDMENTS; PROVIDING FOR ENCUMBRANCES; PROVIDING FOR ISSUANCE OF CHECKS; PROVIDING FOR POST AUDIT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

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

Section 1. Budget Approved and Adopted. The tentative budget of Islamorada, Village of Islands (the "Village") for the fiscal year 2025-2026 beginning on October 1, 2025, and ending September 30, 2026, (the "Budget") was considered at a public hearing and is hereby approved and adopted. A copy of the Tentative Budget of the Village is attached as Exhibit "A" and incorporated by this reference.

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

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

Section 4. Personnel Authorization. The Budget enumerates all authorized budgeted positions for appointment by the Village Council or Village Manager. The Village Manager may add or delete positions provided that any additions shall not increase the Village's total budgeted funds for fiscal year 2025-2026.

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

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

of the Budget so long as the modification does not exceed the Village's total budgeted funds for fiscal year 2025-2026. The Village Manager shall prepare a Resolution amending the Budget to reflect such department, category, or line item reallocation for presentation to the Village Council each quarter of the fiscal year.

Section 7. Encumbrances. All outstanding encumbrances on September 30, 2025, shall lapse at that time, and any lapsed capital outlay encumbrances shall be re-appropriated into the fiscal year budget starting on October 1, 2025.

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

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

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

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

PASSED AND ADOPTED this 4th day of September 2025 at _____ PM.

Motion to adopt by _____, seconded by _____.

FINAL VOTE AT ADOPTION

ISLAMORADA, VILLAGE OF ISLANDS

Mayor Sharon Mahoney _____

Vice Mayor Don Horton _____

Councilman Steve Friedman _____

Councilwoman Deb Gillis _____

Councilwoman Anna Richards _____

_____

SHARON MAHONEY, MAYOR

ATTEST:

_____

MARNE MCGRATH, VILLAGE CLERK

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

_____

JOHN J. QUICK, INTERIM VILLAGE ATTORNEY

TAB 1

BUDGET MEMO
FY24-25 PROJECTED BUDGET
BUDGET SUMMARY
MILLAGE

Islamorada, Village of Islands

The Islamorada Village of Islands Proposed FY 25-26 Budget was presented at the 8/5/25, 8/6/25 & 8/7/25 budget workshops:

Total Proposed General Fund Budget Presented 8/5/2025:		**$27,653,465.00**
Summary of Changes to Proposed FY25-26 presented 9/4/25:		
Village Council:	Decreased Dues & Subscriptions	($800.00)
Village Manager:	Decrease in Personnel Expense	($140,735.00)
	Decrease in Travel & Per Diem	($3,100.00)
	Increase in Dues & Subscriptions	$2,000.00
	Decrease in Training	($1,600.00)
		($143,435.00)
Village Clerk:	Decrease in Personnel Expense	($2,313.00)
	Decreased Professional Services	($15,700.00)
	Increased Dues & Subscriptions	$9,500.00
		($8,513.00)
Finance & Administration:	Increase in Personnel Expense	$29,976.00
	Increased Professional Services	$86,000.00
	Increased Travel & Per Diem	$2,000.00
	Increased Dues & Subscriptions	$200.00
	Increased Training	$1,500.00
		$119,676.00
IT & Communications:	Decrease in Personnel Expense	($183,775.00)
	Increased Professional Services	$34,000.00
		($149,775.00)
Planning & Development Services:	Increase in Personnel Expense	$16,366.00
Code Compliance:	Decrease in Personnel Expense	($5,064.00)
Impact Fee Fund:	Increased Transfer Out to Capital Projects Funds	$152,229.00
Local Law Enforcement:	Decrease in Personnel Expense	($4,417.00)
	Decrease in Professional Services	($144,169.00)
		($148,586.00)
Fire Rescue:	Increase in Personnel Expense	$42,664.00

	Decrease in Utility Services	($3,000.00)
	Increase in R&M	$19,500.00
		$59,164.00
Parks & Recreation:	Increase in Personnel Expense	$204,910.00
	Decrease in Utility Services	($56,000.00)
	Increase in Dues & Subscriptions	$1,500.00
		$150,410.00
Public Works:	Decrease in Personnel Expense	($81,351.00)
	Decrease in Utility Services	($15,000.00)
	Decrease in R&M	($30,000.00)
	Decrease in Operating Supplies	($5,000.00)
	Increase in Professional Services	$50,000.00
	Adjusted Allocation to Transportation Fund	$82,128.00
		$777.00
Non-Departmental Transfers Out	Decreased - To Capital Projects Fund - General Purchases	($2,268,201.00)
Total Changes in General Fund		**($2,225,752.00)**
PYH Marina:	Decrease in Personnel Expense	($12,262.00)
Solid Waste Fund:	Increase in Personnel Expenses	$976.00
Stormwater Utility Fund:	Increase in Personnel Expenses	$976.00
Transportation Fund:	Decrease in Public Works Roadway Allocation	($82,128.00)
Wastewater Fund:	Decrease in Personnel Expense	($10,097.00)

FY 2024-2025 Projection (Summary)

	FUND BALANCE, Beginning		10/1/2024
	Restricted		
	Non spendable (Prepaids & Deposits)		$176,195
	Restricted - MCSO Training		72,504
	Unrestricted		
001-282-002	Committed for Landscape Mitigation		898,009
001-283-002	Assigned - Hurricane Response		7,097,666
001-284-000	Unassigned		6,176,431
		TOTAL	**$14,420,805**

	REVENUES		
	Taxes		$16,942,660
	Ad Valorem Taxes	16,556,517	
	Communications Services Tax	386,143	
	Licenses & Permits		1,414,751
	Intergovernmental		1,938,841
	Fines and Forfeits		59,939
	Charges for Services		1,277,208
	Interest & Miscellaneous Revenue		800,845
	Transfer In		84,000
		TOTAL REVENUES	**$22,518,244**

	EXPENDITURES		
	General Government		
	Village Council		$560,562
	Personnel	65,248	
	Operating	495,314	
	Village Attorney		614,636
	Personnel	0	
	Operating	614,636	
	Village Manager		1,108,241
	Personnel	902,331	
	Operating	205,910	
	Village Clerk		298,641
	Personnel	256,011	
	Operating	42,629	
	Finance & Administration		1,622,098
	Personnel	679,852	
	Operating	942,246	
	Planning & Development Services		1,086,140
	Personnel	852,124	
	Operating	234,016	
	IT & Communications		769,480
	Personnel	477,466	
	Operating	292,014	

Code Compliance			250,164	
	Personnel	189,399		3,422,432
	Operating	60,764		
Total General Government			**6,309,961**	
Public Safety				
Local Law Enforcement (MCSO)			2,979,692	
	Personnel	80,106		
	Operating	2,899,586		
Fire Rescue			7,803,951	
	Personnel	6,560,016		
	Operating	1,243,935		
Total Public Safety			**10,783,642**	
Transportation				
Public Works			868,067	
	Personnel	1,507,758		
	Operating	(639,692)		
Total Transportation			**868,067**	
Culture & Recreation				
Parks & Recreation			2,805,910	
	Personnel	1,476,774		
	Operating	1,329,136		
Total Culture & Recreation			**2,805,910**	
Non-Departmental Transfers Out				
To Capital Projects Fund - *General Purchases*			294,734	
To Capital Projects Fund - *Landscape Mitigation*			174,726	
To Transportation Fund			1,097,291	
To Solid Waste Fund - *Franchise Fees*			288,699	
To Debt Service Fund (*for 2012 Refunding)*			304,060	
		Total Transfers Out	**2,159,510**	
		TOTAL EXPENDITURES	**$22,927,090**	
		REVENUES OVER / (UNDER) EXPENDITURES	**($408,846)**	

FUND BALANCE, Ending			9/30/2025
Restricted			
Non spendable (Prepaids & Deposits)			$176,195
Restricted - MCSO Training			76,916
Unrestricted			
Committed for Landscape Mitigation			784,714
Assigned - Hurricane Response	*% of Total FY 24-25 Expenditures*	*30.00%*	6,230,274
Unassigned			$6,743,861
	TOTAL		**$14,011,960**

BUDGET SUMMARY
Islamorada, Village of Islands, Florida - Fiscal Year 2025-2026

THE PROPOSED OPERATING BUDGET EXPENDITURES OF ISLAMORADA, VILLAGE OF ISLANDS, ARE 2.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	*SPECIAL REVENUE*	*CAPITAL PROJECTS*	*DEBT SERVICE*	*ENTERPRISE FUNDS*	*TOTAL ALL FUNDS*
ESTIMATED REVENUES:						
Ad Valorem Taxes						
Millage Per $1,000: 2.65	$ 18,264,500	$ -	$ -	$ -	$ -	$ 18,264,500
Other Taxes	400,000	-	-	-	-	400,000
Permits, Fees and Assessments	1,436,300	4,295,530	220,000	-	3,073,200	9,025,030
Intergovernmental	1,937,572	1,343,834	12,987,336	-	4,289,000	20,557,742
Fines and Forfeitures	59,000	-	-	-	-	59,000
Charges for Services	1,329,000	-	-	-	8,180,000	9,509,000
Interest & Miscellaneous	760,700	111,500	325,000	-	475,000	1,672,200
TOTAL REVENUES	**24,187,072**	**5,750,864**	**13,532,336**	**-**	**16,017,200**	**59,487,472**
Transfers In	84,000	1,430,919	1,165,589	840,000	1,000,000	4,520,508
Fund Balance/Reserves	14,011,960	2,306,363	5,299,388	-	6,976,384	28,594,095
TOTAL REVENUES, TRANSFERS, RESERVES & BALANCES	**$ 38,283,032**	**$ 9,488,150**	**$ 19,997,313**	**$ 840,000**	**$ 23,993,600**	**$ 92,602,100**
ESTIMATED EXPENDITURES:						
General Government	$ 6,559,661	$ 60,000	$ 656,000	$ -	$ -	$ 7,275,661
Public Safety	12,648,733	2,114,186	2,478,480	-	-	17,241,399
Transportation	784,813	1,927,482	10,044,360	-	-	12,756,655
Culture and Recreation	3,245,553	-	3,854,000	-	1,656,810	8,756,363
Physical Environment	-	2,509,096		-	10,701,336	13,210,432
Debt Service	-	-	-	840,000	5,358,295	6,198,295
TOTAL EXPENDITURES	**23,238,760**	**6,610,764**	**17,032,840**	**840,000**	**17,716,441**	**65,438,806**
Transfers Out	1,985,919	535,000	1,840,589	-	-	4,361,508
Fund Balance/Reserves	13,058,352	2,342,382	1,123,884	-	6,277,143	22,801,761
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES	**$ 38,283,032**	**$ 9,488,150**	**$ 19,997,313**	**$ 840,000**	**$ 23,993,600**	**$ 92,602,100**

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

SUMMARY (Millage =2.6500)

FUND BALANCE, Beginning				10/1/2025
Restricted				
Non spendable (Prepaids & Deposits)				$ 176,195
Restricted - MCSO Training				76,916
Unrestricted				
Committed for Landscape Mitigation				784,714
Assigned - Hurricane Response				6,230,274
Unassigned				6,743,861
			TOTAL	**$ 14,011,960**
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				1,266,128
	Personnel	920,978		
	Operating	345,150		
Village Clerk				316,702
	Personnel	261,452		
	Operating	55,250		

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

Finance & Administration			1,603,238
	Personnel	500,816	
	Operating	1,102,422	
Planning & Development Services			1,105,941
	Personnel	958,741	
	Operating	147,200	
IT & Communications			919,754
	Personnel	388,154	
	Operating	531,600	
Code Compliance			283,916
	Personnel	216,466	
	Operating	67,450	
		Total General Government	**6,559,661**
Public Safety			
Local Law Enforcement (MCSO)			3,691,646
	Personnel	110,675	
	Operating	3,580,971	
Fire Rescue			8,957,087
	Personnel	7,579,801	
	Operating	1,377,286	
		Total Public Safety	**12,648,733**
Transportation			
Public Works			784,813
	Personnel	1,286,365	
	Operating	(501,552)	
		Total Transportation	**784,813**
Culture & Recreation			
Parks & Recreation			3,245,553
	Personnel	2,006,607	
	Operating	1,238,946	
		Total Culture & Recreation	**3,245,553**
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			-
To Capital Projects Fund - *Landscape Mitigation*			250,000
To Transportation Fund			1,114,853
To Solid Waste Fund - *Franchise Fees*			316,066
To Debt Service Fund (*for 2012 Refunding)*			305,000
		Total Transfers Out	**1,985,919**
		TOTAL EXPENDITURES	**$ 25,224,679**
		REVENUES OVER / (UNDER) EXPENDITURES	**$ (953,607)**

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

FUND BALANCE, Ending			9/30/2025
Restricted			
Non spendable (Prepaids & Deposits)			$176,195
Restricted - MCSO Training			80,416
Unrestricted			
Committed for Landscape Mitigation			609,714
Assigned - Hurricane Response	*% of Total FY 25-26*	*30.00%*	6,971,628
Unassigned	*Expenditures*		5,220,400
		TOTAL	**$ 13,058,352**

ISLAMORADA, VILLAGE OF ISLANDS
FY 2025-2026 BUDGET
Millage Rate Summary

Taxable Value = ***$ 7,105,403,230***

Council Vote Ranges

Majority (3/5)	2.4392
Two-Thirds (4/5)	2.6500
Unanimous (5/5)	3.0000

	Millage Rate	Council Vote Required	% above Rolled-Back Rate	Mills above Rolled-Back Rate	Net Ad Valorem Taxes	Addition to / (Use of) Fund Balance
Rolled-Back Rate	2.4392	Majority (3/5)	0.00%	0.0000	$ 16,811,555	$ (2,406,607)
Current Proposed	2.6500	Two-Thirds (4/5)	8.64%	0.2108	$ 18,264,439	$ (953,607)
Preliminary	3.0000	Unanimous (5/5)	22.99%	0.5608	$ 20,676,723	$ 1,458,693

TAB 2

GENERAL FUND

- Village Coucil
- Village Attorney
- Village Manager
- Village Clerk
- Finance & Adminstration
- Planning & Development Services
- IT & Communications
- Local Law Enforcement (MCSO)
- Fire Rescue
- Code Compliance
- Public Works
- Parks & Recreation

Village Council		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-0100-511-11	Executive Salaries	$ 60,000	$ 59,000	$ 60,000	
001-0100-511-21	Payroll Taxes	4,600	6,248	4,600	
		64,600	***65,248***	***64,600***	***-***
Operating					
001-0100-511-31	Professional Services	186,570	180,350	175,500	***(11,070)***
	Gray Robinson	***110,000***	***108,180***	***108,000***	
	Thorn Run Partners	***70,000***	***66,000***	***66,000***	
	Other / Misc	***6,570***	***6,170***	***1,500***	
001-0100-511-40	Travel & Per Diem	22,000	15,395	20,000	***(2,000)***
001-0100-511-41	Communications	5,000	3,238	4,200	***(800)***
	AT&T Mobility - Cell Phones	***3,500***	***3,238***	***4,200***	
	Zoom for Public Mtgs	***1,500***	***-***	***-***	
001-0100-511-48	PR / Advertising	265,000	218,132	85,000	***(180,000)***
	Holiday Decor(Holiday Lightscapes)	***105,200***	***105,134***	***59,000***	
	Rotary Fireworks	***15,000***	***19,150***	***15,000***	
	Newspaper Advertisements	***20,000***	***3,838***	***3,000***	
	Charitable Donations	***110,000***	***67,000***		
	Settlement		***18,772***		
	Other / Misc	***14,800***	***4,238***	***8,000***	
001-0100-511-49	Other Expenses				
001-0100-511-49	Other Expenses	-	61,228	-	
001-0100-511-51	Office Supplies & Expenses	4,700	8,180	3,500	***(1,200)***
001-0100-511-54	Dues & Subscriptions	2,811	2,486	2,183	***(628)***
	Fla League of Cities	***1,261***	***1,216***	***1,283***	
	League of Mayors	***400***	***-***		
	Go Daddy - Office 365	***750***	***402***	***-***	
	Microsoft -Office 365	***-***	***868***	***900***	
	Other / Misc	***400***	***-***	***-***	
001-0100-511-55	Training	5,000	6,305	6,500	***1,500***
		491,081	***495,314***	***296,883***	***(194,198)***
		$ 555,681	***$ 560,562***	***$ 361,483***	***$ (194,198)***

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

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

Village Manager		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-0300-512-12	Regular Salaries & Wages	$ 551,500	$ 683,518	$ 599,898	***48,398.17***
001-0300-512-14	Other Pay/Overtime	50,500	$ 739	50,500	*-*
001-0300-512-21	Payroll Taxes	40,000	$ 49,294	49,769	***9,769.23***
001-0300-512-22	Retirement Plan Contributions	117,300	$ 103,078	122,586	***5,285.71***
001-0300-512-23	Employee Insurance Premiums	78,731	$ 65,702	98,224	***19,493.42***
		838,031	***902,331***	***920,978***	***82,946.53***
Operating					
001-0300-512-31	Professional Services	312,800	157,523	153,500	***(159,300)***
	Property Appraisals	***30,000***	***12,500***	***6,000***	
	LifeScan	***30,000***	***6,685***	***0***	
	WSP (Canal Consulting/DO Monitoring)	***90,000***	***85,029***	***81,000***	
	Swim Zone Maintenance (Poseidon or Bid)	*-*	*-*	*-*	
	MHN (EE Assist Pgm)	***9,500***	***9,500***	***9,500***	
	Governmentjobs.com (Applicant Tracking App)	***10,300***	***11,093***	*-*	
	Interim VM	*-*	*-*	*-*	
	Other / Misc	***32,500***	***5,216***	***3,000***	
	Wage and Benefit Study	***15,000***	***27,500***	*-*	
	Wheel Ditch Buoy Install	*-*	*-*	***20,000***	
	Rebecca Jetton (Land Acquisition Consulting)	*-*	*-*	***10,000***	
	Langton Associates	***95,500***	*-*	***24,000***	
001-0300-512-40	Travel & Per Diem	7,500	2,306	6,900	***(600)***
001-0300-512-41	Communications	6,500	4,284	6,460	***(40)***
	AT&T Mobility - Cell Phones	***3,000***	***2,178***	***2,200***	
	Momentum Telecom - Internet-based Services	***3,000***	***2,106***	***2,200***	
	Comcast	*-*	*-*	***1,560***	
	Other - Misc	***500***	*-*	***500***	
001-0300-512-42	Freight & Postage	500	527	600	***100***
001-0300-512-46	Repair & Maintenance	3,000	-	81,000	***78,000***
	Canal #148 R&M		*-*	***45,000***	
	Canal #114 R&M			***36,000***	
001-0300-512-48	PR / Advertising	10,000	8,110	10,000	*-*
001-0300-512-49	Other Expenses	8,000	13,800	14,700	***6,700***
	Background Checks		***2,757***	***2,000***	
	Drug Screening		***170***	***1,500***	
	Service Awards		***882***	***1,200***	
	Employee Experience		***4,801***	***6,000***	
	Fingerprinting		***2,086***	***1,500***	
	Recruitment Ads		***1,809***	***2,500***	
	Other		***1,294***	***1,500***	
001-0300-512-51	Office Supplies & Expenses	5,000	2,799	5,000	*-*
001-0300-512-52	Operating Supplies	2,000	1,058	11,025	***9,025***
	Vehicle Gas		***162***	***175***	
	Other - Misc		***827***	***850***	
	New Arts & Culture Dept.		*-*	***10,000***	
001-0300-512-54	Dues & Subscriptions	13,600	15,353	54,065	***40,465***
	Professional Memberships	***3000***	***3,479***	***3,065***	
	Go Daddy - Office 365	***10000***	***595***	*-*	
	Microsoft - Office 365	***0***	***313***	***1,100***	
	CivicClerk (website)	*-*	***8,820***	***9,300***	
	Other / Misc	***600***	***2,146***	***600***	
	HR/Payroll ASM Fees		*-*	***40,000***	
001-0300-512-55	Training	4,950	150	1,900	***(3,050)***
		373,850	***205,910***	***345,150***	***(28,700)***
		$ 1,211,881	***$ 1,108,241***	***$ 1,266,128***	***$ 54,247***

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

Village Clerk		2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-0400-512-12	Regular Salaries & Wages	$ 174,800	$ 169,894	$ 178,111	*3,311.31*
001-0400-512-14	Overtime	8,393	19,255	10,000	*1,607.14*
001-0400-512-21	Payroll Taxes	13,800	14,224	14,391	*590.52*
001-0400-512-22	Retirement Plan Contributions	24,600	25,582	24,877	*276.78*
001-0400-512-23	Employee Insurance Benefits	14,345	27,057	34,073	*19,728.32*
		235,938	***256,011***	***261,452***	***25,514.07***
Operating					
001-0400-512-31	Professional Services	15,052	1,500	1,150	***(13,902)***
	Municode (Code of Ord Svcs)	***4,500***		***-***	
	All Point (Doc Shred) now Shred Monkeys	***1,500***	***700***	***800***	
	Gobal Relay (PRRs)	***200***	***350***	***350***	
	CivicPlus Agenda Mgmt software	***8,852***		***-***	
001-0400-512-40	Travel & Per Diem	6,000	3,464	3,500	***(2,500)***
001-0400-512-41	Communications	3,000	2,651	2,800	***(200)***
	AT&T Mobility - Cell Phones	***500***	***544***	***600***	
	Momentum Telecom - Internet-based SVCS	***2,500***	***2,107***	***2,200***	
001-0400-512-42	Freight & Postage	1,000	90	100	***(900)***
001-0400-512-48	PR/Advertising	4,000	2,628	3,000	***(1,000)***
001-400-512-49	Other Expenses	500	1,244	1,300	***800***
001-0400-512-51	Office Supplies & Expenses	4,000	6,176	6,500	***2,500***
001-0400-512-54	Dues & Subscriptions	21,607	22,395	34,400	***12,793***
	Professional Memberships	***600***	***630***	***700***	
	Go Daddy - Office 365	***400***	***484***	***-***	
	Microsoft - Office 365	***-***	***-***	***300***	
	Municode ASM Fees - Codification	***4,500***	***4,489***	***4,700***	
	CivicPlus - Website			***9,500***	
	CivicPlus Agenda Mgmt. software - Streaming S	***4,000***	***8,852***	***10,700***	
	JustFOIA Subscription (Pub Rcds Reqs)	***7,500***	***7,640***	***8,000***	
	Other / Misc	***4,607***	***300***	***500***	
			-		
001-0400-512-55	Training	3,200	2,481	2,500	***(700)***
		58,359	***42,629***	***55,250***	***(3,109)***
		$ 294,297	***$ 298,641***	***$ 316,702***	***$ 22,405***

Finance & Administration	2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel				
001-0500-513-12 Regular Salaries & Wages	$ 452,700	$ 424,953	$ 325,148	$ (127,552)
001-0500-513-14 Overtime	10,000	4,596	4,250	(5,750)
001-0500-513-21 Payroll Taxes	34,800	31,622	25,260	(9,540)
001-0500-513-22 Retirement Plan Contributions	63,100	59,476	45,618	(17,482)
001-0500-513-23 Employee Insurance Benefits	108,189	159,206	100,540	(7,649)
	668,789	**679,852**	**500,816**	**(167,973)**
Operating				
001-0500-513-24 Workers' Compensation	137,088	134,933	119,222	**(17,866)**
001-0500-513-31 Professional Services	50,000	28,496	170,910	**120,910**
Integrity (Arbitrage)	*2,500*	*-*		
Foster & Foster (OPEB Valuation)	*5,000*	*-*	*5,000*	
Ben Few (Risk Mgmt.)	*36,000*	*24,000*	*36,000*	
Tyler Technologies (Configuration & Training)	*4,000*	*-*		
Keys Armored Service		*3,582*	*5,000*	
Consulting - Bishop, Rosasco & Co		*-*	*111,000*	
Consulting - Finance support		*-*	*10,000*	
Consulting- Tetra Tech FROC		*914*		
Tyler - Laserfiche Interface Support		*-*	*1,410*	
Other / Misc	*2,500*	*-*	*2,500*	
001-0500-513-32 Accounting & Auditing	65,000	55,600	57,300	**(7,700)**
001-0500-513-40 Travel & Per Diem	10,000	4,938	10,000	**-**
001-0500-513-41 Communications	3,500	2,651	2,800	**(700)**
AT&T Mobility - Cell Phones	*1,000*	*544*	*600*	
Momentum Telecom - Internet-based Services	*2,500*	*2,107*	*2,200*	
001-0500-513-42 Freight & Postage	1,700	1,868	1,900	**200**
001-0500-513-43 Utility Services	55,000	38,662	39,600	**(15,400)**
FKAA (Water)	*10,000*	*4,894*	*5,100*	
FKEC (Electric)	*45,000*	*33,767*	*34,500*	
001-0500-513-44 Rentals & Leases	6,000	3,905	3,950	**(2,050)**
FP Mailing (Postage Mach)	*2,500*	*245*	*250*	
Tav Mini Storage (Storage Units)	*3,500*	*3,660*	*3,700*	
001-0500-513-45 Insurance	625,000	614,325	651,455	**26,455**
PRM (G/L, Auto, Property)	*614,000*	*607,548*	*644,001*	
Wright Nat'l (Flood)	*11,000*	*6,776*	*7,454*	
001-0500-513-46 Repair & Maintenance		489	-	**-**
001-0500-513-48 PR / Advertising	1,000	2,072	2,100	**1,100**
001-0500-513-49 Other Expenses	12,000	3,848	4,000	**(8,000)**
001-0500-513-51 Office Supplies & Expenses	7,500	9,714	7,500	**-**
001-0500-513-52 Operating Expenses	-	-	-	**-**
001-0500-513-54 Dues & Subscriptions	42,000	37,845	27,185	**(14,815)**
Tyler - Incode 10 ASM Fees	*29,000*	*22,962*	*19,000*	
Tyler Disaster Recovery	*4,200*	*4,376*	*3,800*	
Executime	*6,200*	*7,021*	*-*	
Go Daddy - Office 365	*500*	*1,011*	*-*	
Microsoft - Office 365		*380*	*1,100*	
FGFOA	*200*	*385*	*385*	
GFOA	*525*	*470*	*500*	
SFGFOA	*75*	*-*	*100*	
Postage Machine	*1,300*	*1,530*	*1,600*	
Other / Misc	*-*	*(290)*	*700*	
001-0500-513-55 Training	4,500	2,900	4,500	**-**
	1,020,288	***942,246***	***1,102,422***	***82,134***
	$ 1,689,077	***$ 1,622,098***	***$ 1,603,238***	***$ (85,839)***

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

Planning & Development Services		***2024-2025 Budget***	***9/30/2025 Projected***	***FY 2025-2026 PROPOSED BUDGET***	***CHANGE IN BUDGET FY 24-25 VS FY 25-26***
Personnel					
001-0600-515-12	Regular Salaries & Wages	$ 849,400	$ 569,584	$ 672,912	$ *(176,488)*
001-0600-515-14	Overtime	10,000	4,680	3,200	*(6,800.00)*
001-0600-515-21	Payroll Taxes	65,800	43,200	51,723	*(14,077.44)*
001-0600-515-22	Retirement Plan Contributions	117,200	79,837	94,087	*(23,113.15)*
001-0600-515-23	Employee Insurance Benefits	208,902	154,822	136,820	*(72,082.20)*
		1,251,302	***852,124***	***958,741***	***(292,561)***
Operating					
001-0600-515-31	Professional Services	275,000	133,419	54,500	***(220,500)***
	Comprehensive Plan Update	***225,000***	***60,500***	***52,000***	
	RES Florida Feasibility Study	***16,000***	***47,205***	***-***	
	McFarland Johnson (Site Plan Rvws)	***6,500***	***4,891***	***-***	
	Liquid Web (CityView Portal Host)	***2,500***	***2,321***	***-***	
	Rebecca Jetton (Planning Support Svcs)	***12,500***	***9,750***	***-***	
	GIS Svcs (Highland Mapping/Avineon)	***5,000***	***5,000***	***-***	
	CPH Consulting (Site Plan Rvws)	***5,000***	***-***	***-***	
	Other / Misc	***2,500***	***3,752***	***2,500***	
001-0600-515-40	Travel & Per Diem	7,000	3,693	9,000	***2,000***
001-0600-515-41	Communications	5,000	5,225	4,800	***(200)***
	AT&T Mobility - Cell Phones	***2,500***	***3,118***	***2,600***	
	Momentum Telecom - Internet-based Services	***2500***	***2,108***	***2,200***	
001-0600-515-42	Freight & Postage	5,000	1,926	3,000	***(2,000)***
001-0600-515-46	Repair & Maintenance	5,000	6,499	-	***(5,000)***
001-0600-515-48	PR / Advertising	15,000	17,767	10,000	***(5,000)***
001-0600-515-51	Office Supplies & Expenses	8,000	2,212	5,000	***(3,000)***
001-0600-515-52	Operating Supplies	4,000	14,615	5,000	***1,000***
001-0600-515-54	Dues & Subscriptions	43,000	48,310	45,900	***2,900***
	Harris (CityView ASM Fees)	***37,000***	***36,618***	***37,000***	
	Professional Memberships	***2,000***	***4,460***	***5,000***	
	ESRI / ARC GIS / AutoCAD	***2,500***	***5,345***	***3,000***	
	Microsoft - Office 365	***-***	***613***	***900***	
	Go Daddy - Office 365	***1,500***	***1,274***	***-***	
	Misc	***-***	***200***	***-***	
001-0600-515-55	Training	10,000	350	10,000	***-***
		377,000	***234,016***	***147,200***	***(229,800)***
		$ 1,628,302	***$ 1,086,140***	***$ 1,105,941***	***$ (522,361)***

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

IT & Communications		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-0700-519-12	Regular Salaries & Wages	$ 350,200	$ 333,330	$ 261,736	$ (88,463.67)
001-0700-519-14	Overtime	2,500	1,519	5,000	2,500.00
001-0700-519-21	Payroll Taxes	27,000	25,119	20,405	(6,594.67)
001-0700-519-22	Retirement Plan Contributions	48,100	47,346	36,722	(11,378.39)
001-0700-519-23	Employee Insurance Benefits	41,510	70,151	64,290	22,780.40
		469,310	***477,466***	***388,154***	***(81,156.33)***
Operating					
001-0700-519-31	Professional Services	120,000	115,172	222,000	***102,000***
	UDT (Managed Svcs)	*25,800*	*23,650*	*30,000*	
	Web Hosting	*1,200*	*10*	*-*	
	NetGuard / Smarsh (Text Msg Archive)	*-*	*-*	*6,000*	
	LiquidWeb (Web Site Host)	*2,200*	*2,381*	*-*	
	Global Relay (E-mail Archive)	*20,000*	*18,127*	*80,000*	
	T&M (Contract Services)	*-*	*-*	*80,000*	
	Nutanix Xi-Leap (3 years in advance)	*18,200*	*18,190*	*-*	
	Distaster Recovery	*8,500*	*-*	*25,000*	
	GoDaddy - Office 365 Migration	*40,000*	*-*	*-*	
	Laserfiche Migration	*-*	*14,850*	*-*	
	Other / Misc	*4,100*	*37,963*	*1,000*	
001-0700-519-40	Travel & Per Diem	10,000	492	5,000	***(5,000)***
001-0700-519-41	Communications	52,000	49,249	52,600	***600***
	Ring Central (V Hall phone upgrade)	*40,000*	*38,994*	*40,000*	
	AT&T Mobility	*6,000*	*5,517*	*6,000*	
	Comcast/Starlink Backup Internet	*2,400*	*2,381*	*2,500*	
	Momentum Telecom - Internet-based Svcs	*2,500*	*2,107*	*2,600*	
	Other / Misc	*1,100*	*250*	*1,500*	
001-0700-519-42	Freight & Postage	-	67	-	*-*
001-0700-519-44	Rentals & Leases	4,500	5,147	3,800	***(700)***
	Sands/Canon (Copier)	*4,500*	*5,147*	*3,800*	
001-0700-519-46	Repair & Maintenance	10,000	9,743	12,000	***2,000***
001-0700-519-51	Office Supplies & Expense	3,500	3,003	3,500	*-*
001-0700-519-52	Operating Supplies	40,000	32,928	25,000	***(15,000)***
001-0700-519-54	Dues & Subscriptions	113,200	71,657	196,700	***83,500***
	Professional Memberships	*300*	*-*		
	Software Subscriptions/Licenses	*16,000*	*2,490*		
	Document Management	*7,500*	*7,320*	*7,700*	
	MTS (OnBase ASM Fees)		*-*	*-*	
	VPS Token Fortinet		*-*	*-*	
	Web Hosting		*1,310*	*3,900*	
	Domain Names	*2,000*	*2,085*	*1,500*	
	GoGov	*3,500*	*3,420*	*-*	
	Zoom	*3,000*	*3,007*	*3,200*	
	NetGuard / Smarsh (Text Msg Archive)		*5,477*		
	SHI (Adobe Licenses)	*5,000*	*6,407*	*6,000*	
	SHI (Backup Software)	*6,000*	*4,510*	*7,500*	
	SHI (Firewall & VPN)	*12,000*	*17,055*	*25,000*	
	SHI (3 Years)	*40,000*	*-*	*48,000*	
	CBT Nuggets Subscription	*2,000*	*1,797*	*-*	
	Electronic Sign		*3,000*	*3,300*	
	Microsoft - Office 365		*949*	*600*	
	Cybersecurity		*-*	*80,000*	
	Offsite Storage	*12,000*	*6,529*	*6,500*	
	OpenEdge	*1,500*	*1,741*	*500*	
	Other - Misc	*2,400*	*4,560*	*3,000*	
001-0700-519-55	Training	15,000	4,557	11,000	***(4,000)***
		368,200	***292,014***	***531,600***	***163,400***
		$ 837,510	***$ 769,480***	***$ 919,754***	***$ 82,244***

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

Local Law Enforcement (MCSO)		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-0800-521-12	Regular Salaries & Wages	$ 60,800	$ 56,672	$ 62,757	$ 1,957
001-0800-521-14	Overtime	500	1,630	750	250
001-0800-521-21	Payroll Taxes	4,700	4,194	4,858	158
001-0800-521-22	Retirement Plan Contributions	8,400	7,939	8,805	405
001-0800-521-23	Employee Insurance Benefits	6,458	9,670	33,505	27,047
		80,858	***80,106***	***110,675***	**29,817**
Operating					
001-0800-521-31	Professional Services (MCSO Contract)	3,079,678	2,798,761	3,474,321	***394,643***
001-0800-521-40	Travel & Per Diem	2,500	125	500	***(2,000)***
001-0800-521-41	Communications	8,000	7,632	7,400	***(600)***
	AT&T Mobility (Cell Phones)	***2,000***	***1,452***	***1,100***	
	AT&T (VOIP & MPLS)		***-***		
	Comcast (Internet)	***3,500***	***4,073***	***4,100***	
	Momentum Telecom - Internet-based Svcs	***2,500***	***2,107***	***2,200***	
001-0800-521-42	Freight & Postage	100	10	50	***(50)***
001-0800-521-46	Repair & Maintenance	6,000	1,884	4,000	***(2,000)***
001-0800-521-51	Office Supplies & Expenses	1,500	302	1,000	***(500)***
001-0800-521-52	Operating Supplies	90,000	87,479	90,000	***-***
001-0800-521-54	Dues & Subscriptions	4,500	3,393	3,700	***(800)***
	Go Daddy - Office 365	***500***	***389***	***-***	
	Microsoft - Office 365	***-***	***500***	***1,100***	
	Rotary & Chamber	***1,000***	***-***	***-***	
	License Plate Monitoring	***3,000***	***2,500***	***2,500***	
	Other / Misc	***-***	***4***	***100***	
001-0800-521-55	Training	-	-	-	***-***
		3,192,278	***2,899,586***	***3,580,971***	***388,693***
		$ 3,273,136	***$ 2,979,692***	***$ 3,691,646***	***$ 418,510***

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

Fire Rescue		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-0900-522-12	Regular Salaries & Wages	$ 3,341,098	$ 3,737,569	$ 3,861,972	*520,873.71*
001-0900-522-13	Other Salaries & Wages	552,194	62,255	283,378	*(268,816.00)*
001-0900-522-14	Overtime	755,864	553,997	505,543	*(250,321.00)*
001-0900-522-21	Payroll Taxes	355,700	328,872	349,659	*(6,040.80)*
001-0900-522-22	Retirement Contributions	1,485,200	1,349,327	1,581,978	*96,777.88*
001-0900-522-23	Employee Insurance Premiums	667,681	527,996	997,271	*329,590.05*
		7,157,737	***6,560,016***	***7,579,801***	***422,063.84***
Operating					
001-0900-522-31	Professional Services	202,000	184,955	199,000	***(3,000)***
	Prof ER Svcs (Med Dir)	***80,000***	***60,268***	***84,000***	
	Prof Practice Supp (EMS Billing)	***2,500***	***709***	***1,000***	
	LifeScan Wellness	***25,000***	***23,766***	***25,000***	
	Standard Operating Proc Manual	***24,000***	***24,762***	***11,000***	
	Emergency Management Svcs	***67,000***	***67,000***	***70,000***	
	Other / Misc.	***3,500***	***8,450***	***8,000***	
001-0900-522-40	Travel & Per Diem	24,898	13,929	25,000	***102***
001-0900-522-41	Communications	60,000	58,371	58,900	***(1,100)***
	AT&T	***6,500***	***6,499***	***2,800***	
	AT&T Mobility - Cell Phones	***15,000***	***13,035***	***15,000***	
	Starlink Internet	***-***	***1,125***	***3,000***	
	Momentum Telecom - Internet-based Svcs	***30,000***	***27,562***	***28,000***	
	Comcast	***2,000***	***2,930***	***3,300***	
	Ring Central	***6,000***	***6,354***	***5,900***	
	Verizon (Backup Router)		***866***	***900***	
	Other / Misc.	***500***	***-***		
001-0900-522-42	Freight & Postage	2,500	1,476	2,000	***(500)***
001-0900-522-43	Utility Services	38,000	41,342	43,000	***5,000***
	FKAA (Water)	***10,000***	***17,016***	***18,000***	
	FKEC (Electricity)	***25,000***	***24,325***	***25,000***	
	Wastewater Alloc.	***3,000***	***-***	***-***	
001-0900-522-44	Rentals & Leases	190,000	190,102	190,102	***102***
001-0900-522-45	Insurance	35,000	39,496	40,000	***5,000***
001-0900-522-46	Repair & Maintenance	240,000	280,994	360,500	***120,500***
	Vehicle R&M	***150,000***	***171,449***	***170,000***	
	Fire Equipment R&M	***45,000***	***57,988***	***45,000***	
	Generator R&M	***45,000***	***13,861***	***40,000***	
	Station 19 R&M			***19,500***	
	FS 20 Pressure Wash and Repaint		***-***	***52,000***	
	Facility R&M		***37,697***	***34,000***	
001-0900-522-48	PR / Advertising	2,500	730	1,000	***(1,500)***
001-0900-522-49	Other Expenses	3,000	3,357	4,000	***1,000***
001-0900-522-51	Office Supplies & Expenses	9,000	3,342	4,000	***(5,000)***

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

Fire Rescue		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
001-0900-522-52	Operating Supplies	388,500	330,616	348,484	*(40,016)*
	Wright Express (Fleet Fuel)	*10,000*	*7,795*	*10,000*	
	Sunshine Gasoline (Fuel)	*45,000*	*29,493*	*35,000*	
	McKenzie Petroleum (Fuel)	*-*	*-*		
	BoundTree EMS Supplies	*50,000*	*49,846*	*50,000*	
	Other EMS Supplies	*20,000*	*11,252*	*15,000*	
	Station Supplies	*50,000*	*56,962*	*50,000*	
	Uniforms & Personal Gear	*30,000*	*21,225*	*30,000*	
	Bunker Gear Replacements & Repair	*55,000*	*72,781*	*65,000*	
	Gym Equipment for Station 19 and 21	*14,000*	*8,653*	*10,000*	
	Class A Dress Uniforms	*10,000*	*-*	*10,000*	
	Durabook Surface pros (3)	*-*	*-*	*10,000*	
	Other / Misc.	*20,000*	*38,422*	*25,000*	
	4 Gas Meter	*3,000*	*-*	*3,200*	
	Electric Vehicle Fire Blanket	*3,500*	*3,139*	*-*	
	Recliners, Stations 19 & 20		*-*	*7,600*	
	Nozzles for hoses		*-*	*16,500*	
	Pallet Racks for Storage Building			*11,184*	
	Fire Hose Replacements	*15,000*	*15,454*	*-*	
	Fire Station Mannequin (2)	*6,400*	*4,990*	*-*	
	Office Chairs - Station 20	*8,400*	*3,085*	*-*	
	800 MHZ Pagers (15)	*13,500*	*-*	*-*	
	Stacking Chairs (50)	*4,500*	*-*	*-*	
	Replacement Recliners - Station 19 and 20	*12,000*	*-*	*-*	
	Replacement Safety Rope/Rescue Gear	*7,200*	*-*	*-*	
	Narcotics Control Safe	*-*	*13,710*	*-*	
001-0900-522-54	Dues & Subscriptions	50,000	55,547	61,300	*11,300*
	Memberships	*2,000*	*2,216*	*2,500*	
	NFPA Fire Codes / HandTevy	*3,500*	*3,903*	*4,000*	
	Go Daddy - Office 365	*5,000*	*5,341*	*-*	
	Microsoft - Office 365	*-*	*4,062*	*7,000*	
	ESO Solutions (Records SW)	*17,500*	*17,625*	*19,000*	
	Fire Engineering	*10,000*	*5,839*	*7,000*	
	PS Trax Software	*4,000*	*5,311*	*5,400*	
	Starlink Dish	*6,000*	*5,378*	*8,400*	
	Keys Health Ready Coalition		*3,878*	*6,000*	
	Other / Misc.	*2,000*	*2,313*	*2,000*	
001-0900-522-55	Training	30,000	39,678	40,000	*10,000*
		1,275,398	*1,243,935*	*1,377,286*	*101,888*
		$ 8,433,135	*$ 7,803,951*	*$ 8,957,087*	*$ 523,952*

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

Code Compliance		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-1100-524-12	Regular Salaries & Wages	$ 133,400	$ 125,968	$ 141,322	$ 7,922
001-1100-524-14	Overtime	7,500	2,227	1,125	(6,375)
001-1100-524-21	Payroll Taxes	10,800	9,654	10,867	67
001-1100-524-22	Retirement Plan Contributions	19,200	17,990	19,603	403
001-1100-524-23	Employee Insurance Benefits	14,964	33,560	43,549	28,585
		185,864	***189,399***	***216,466***	***30,602***
Operating					
001-1100-524-31	Professional Services	20,000	8,036	11,000	***(9,000)***
	Billing, Cochran (Code Magistrate)	*15,000*	*7,775*	*10,000*	
	Other / Misc (Monroe Cty Recording Fees)	*5,000*	*261*	*1,000*	
001-1100-524-40	Travel & Per Diem	6,000	2,015	6,000	-
001-1100-524-41	Communications	5,000	4,357	4,000	***(1,000)***
	AT&T Mobility	*2,500*	*2,250*	*1,800*	
	Momentum Telecom - Internet-based Svcs	*2,500*	*2,107*	*2,200*	
001-1100-524-42	Freight & Postage	2,500	2,274	2,500	-
001-1100-524-46	Repair & Maintenance	7,500	5,634	-	***(7,500)***
001-1100-524-48	PR/Advertising	-	-	-	-
001-1100-524-51	Office Supplies & Expenses	2,500	1,215	2,500	-
001-1100-524-52	Operating Supplies	5,000	7,316	5,000	-
001-1100-524-54	Dues & Subscriptions	31,836	29,493	30,450	***(1,386)***
	Harris (CV ASM Fees)	*7,636*	*8,351*	*9,100*	
	Memberships	*335*	*334*	*400*	
	Go Daddy - Office 365	*531*	*441*	*-*	
	Microsoft - Office 365	*-*	*263*	*450*	
	Deckard Technologies (VR App)	*23,333*	*20,000*	*20,000*	
	Other / Misc		*102*	*500*	
001-1100-524-55	Training	6,000	425	6,000	-
		86,336	***60,764***	***67,450***	***(18,886)***
		$ 272,200	***$ 250,164***	***$ 283,916***	***$ 11,716***

Public Works		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
ROADWAY MAINTENANCE					
Personnel					
001-1200-541-12	Regular Salaries & Wages	$ 873,800	$ 901,596	$ 812,161	(61,639.01)
001-1200-541-14	Overtime	21,000	28,562	18,250	(2,750.00)
001-1200-541-21	Payroll Taxes	71,400	57,146	63,526	(7,873.56)
001-1200-541-22	Retirement Plan Contributions	117,300	115,247	113,946	(3,353.81)
001-1200-541-23	Employee Insurance Benefits	165,206	222,786	278,482	113,275.61
		1,248,706	1,325,337	1,286,365	**37,659.23**
Operating					
001-1200-541-31	Professional Services	1,000	-	50,000	**49,000.00**
001-1200-541-40	Travel & Per Diem	5,000	3,782	5,000	**-**
001-1200-541-41	Communications	18,000	17,656	16,400	**(1,600.00)**
	AT&T Mobility	***7,000***	***6,477***	***6,000***	
	AT&T - MPLS & VOIP	***-***	***-***		
	Momentum Telecom (Internet-based services)	***10,000***	***10,104***	***9,400***	
	RingCentral (Office Phones)	***1,000***	***1,074***	***1,000***	
001-1200-541-42	Freight and Postage	500	153	200	**(300)**
001-1200-541-43	Utility Services	100,000	77,842	82,000	**(18,000)**
	FKAA (Water)	***25,000***	***21,094***	***22,000***	
	FKEC (Electric)	***60,000***	***56,748***	***60,000***	
	Wastewater Allocation	***15,000***	***-***	***-***	
001-1200-541-44	Rentals & Leases	10,000	8,925	9,000	**(1,000)**
001-1200-541-46	Repair & Maintenance	444,000	162,162	271,500	**(172,500)**
	Elevator Inspections & Maintenance	***3,500***	***1,575***	***3,500***	
	Vehicle R&M	***60,000***	***27,380***	***50,000***	
	Equipment R&M	***20,000***	***39,986***	***40,000***	
	Building & Facility R&M	***50,000***	***41,407***	***45,000***	
	Lower Mat Canal Restoration Culvert Proj	***20,000***	***-***	***20,000***	
	Fla Keys Aeration Canal Project R&M	***15,000***	***18,354***	***20,000***	
	Invasive Plant Removal (Stantec)	***30,000***	***17,750***	***40,000***	
	Village Hall - seal joints & repaint	***200,000***	***-***	***-***	
	Island Pride Cleaning Service	***15,500***	***14,510***	***16,000***	
	Mangrove Trimming R&M	***20,000***	***1,200***	***5,000***	
	Other / Misc.	***10,000***	***-***	***10,000***	
	Canal Air Curtain R&M			***20,000***	
	Generator Maintenance	***-***	***-***	***2,000***	
001-1200-541-48	PR / Advertising	500	898	500	**-**
001-1200-541-51	Office Supplies & Expenses	3,000	954	2,500	**(500)**
001-1200-541-52	Operating Supplies	160,000	181,135	165,000	**5,000**
	Municipal Sup (Signs)	***10,000***	***8,089***	***10,000***	
	Wright Express (Fuel)	***45,000***	***40,319***	***45,000***	
	Paper Supplies	***20,000***	***12,512***	***15,000***	
	Hardware Supplies	***30,000***	***28,903***	***30,000***	
	Parts	***18,000***	***12,564***	***15,000***	
	Uniforms	***7,000***	***3,981***	***5,000***	
	Sand & Rock	***10,000***	***8,350***	***10,000***	
	Other / Misc.	***20,000***	***66,417***	***35,000***	
001-1200-541-54	Dues & Subscriptions	1,700	2,583	17,000	**15,300**
	Go Daddy - Office 365	***1,200***	***1,074***	***0***	
	Microsoft - Office 365	***-***	***954***	***1200***	
	Memberships	***300***	***554***	***600***	
	Other / Misc.	***200***	***-***	***200***	
	Fleet Management Software			***15,000***	
001-1200-541-55	Training	3,500	1,509	3,500	**-**
001-1200-541-99	Allocation to Transportation Fund	(1,297,339)	(1,097,291)	(1,124,152)	**173,187**
		(550,139)	(639,692)	(501,552)	**48,587**
	SUBTOTAL - ROADWAY MAINTENANCE	***698,567***	***685,645***	***784,813***	***86,245.83***

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

Public Works		*FY 2024-2025 Budget*	*9/30/2025 Projected Balance*	*FY 2025-2026 PROPOSED BUDGET*	CHANGE IN BUDGET FY 24-25 VS FY 25-26
FILLS					
Personnel					
001-1201-541-12	Regular Salaries & Wages	43,100	42,620	-	**(43,100)**
001-1201-541-14	Overtime	119,000	118,428	-	**(119,000)**
001-1201-541-21	Payroll Taxes	6,037	12,212	-	**(6,037)**
001-1201-541-22	Retirement Plan Contributions	5,900	5,325	-	**(5,900)**
001-1201-541-23	Employee Insurance Benefits	4,413	3,837	-	**(4,413)**
		178,450	182,422	-	**(178,450)**
Operating					
001-1201-541-44	Rentals & Leases	-	-	-	
001-1201-541-52	Operating Supplies	2,500	-	-	**(2,500)**
		2,500	-	-	**(2,500)**
	SUBTOTAL - FILLS	***180,950***	***182,422***	***-***	**(180,950)**
	TOTAL - PUBLIC WORKS	***$ 879,517***	***$ 868,067***	***$ 784,813***	**$ (94,704)**

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

Parks & Recreation		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Personnel					
001-1300-572-12	Regular Salaries & Wages	$ 930,519	$ 785,986	$ 1,326,135	$ 395,616
001-1300-572-13	Other Salaries & Wages	184,165	139,351	57,929	(126,236)
001-1300-572-14	Overtime	40,000	35,979	40,350	350
001-1300-572-21	Payroll Taxes	88,333	72,230	108,968	20,635
001-1300-572-22	Retirement Plan Contributions	140,056	102,769	154,489	14,433
001-1300-572-23	Employee Insurance Benefits	362,463	340,459	318,736	(43,727)
		1,745,536	***1,476,774***	***2,006,607***	**261,071**
Operating					
001-1300-572-31	Professional Services	751,000	501,737	390,800	**(360,200)**
	Swimming	*63,000*	*77,502*	*75,000*	
	Synchronized Swimming	*15,000*	*18,673*	*20,000*	
	Tennis	*160,000*	*154,163*	*165,000*	
	Fitness	*25,000*	*24,948*	*26,000*	
	Diving	*11,000*	*8,137*	*10,000*	
	Freediving	*5,000*	*4,950*	*5,000*	
	Water Aerobics	*20,000*	*20,160*	*20,000*	
	Pickleball Conceptual Site Plan	-	-	-	
	RJs Design Consultants-pool resurfacing	*189,000*	-	-	
	Miller Legg - Master Plan	*176,000*	*99,787*	*50,800*	
	Leak Detection-pool	*25,000*	-	-	
	Police Detail	*10,000*	*10,730*	*11,000*	
	Site Plan Consultant-Master Plan Results	*50,000*	-	-	
	Other/Misc	*2,000*	*2,418*	*8,000*	
001-1300-572-40	Travel & Per Diem	2,390	496	4,000	**1,610**
001-1300-572-41	Communications	35,700	21,706	22,046	**(13,654)**
	AT&T Mobility - Cell Phones	*2,400*	*2,177*	*2,400*	
	AT&T - Internet-based Services	-	-	-	
	Ring Central - Office Phones	*5,300*	*2,121*	*2,040*	
	Momentum Telecom - Internet-based Services	*20,000*	*15,789*	*15,856*	
	AT&T - Public Wi-Fi	*8,000*	*1,623*	*1,750*	
	Other / Misc	-			
001-1300-572-42	Freight & Postage	200	340	400	**200**
001-1300-572-43	Utility Services	400,000	410,330	381,000	**(19,000)**
	FKAA (Water)	*190,000*	*223,445*	*225,000*	
	FKEC (Electric)	*130,000*	*130,885*	*132,000*	
	Reimbursement to School District - Utilities	*24,000*	-	*24,000*	
	Wastewater Expense Allocation	*56,000*	-	-	
001-1300-572-44	Rentals & Leases	1,000	1,492	1,500	**500**
001-1300-572-46	Repair & Maintenance	95,000	104,568	110,000	**15,000**
	Shade Structure R&M	*5,000*	*6,620*	*5,000*	
	Beach Bathroom Upgrades	-	-		
	Cleaning Services	-	*6,428*	*16,000*	
	Facility Painting	*8,000*	*5,060*	*8,000*	
	Plumbing & Electrical Repairs	*6,000*	*1,688*	*5,000*	
	Splash Pad & Pool Repairs	*5,000*	*5,962*	*6,000*	
	Turf & Landscaping Maintenance	*40,000*	*34,616*	*35,000*	
	Invasive Species Control	*7,500*	*7,200*	*7,500*	
	Equipment Maintenance	*8,500*	*25,799*	*10,000*	
	Fence Repair	-	-	*5,000*	
	Amphitheater Lighting/Marquee Repair	*7,000*	*3,420*	*4,500*	
	A/C and Refridgeration Repair		-	*5,000*	
	Other / Misc	*8,000*	*7,775*	*3,000*	
001-1300-572-48	PR / Advertising	6,500	5,691	5,500	**(1,000)**
001-1300-572-49	Other Expenses	110	450	-	**(110)**

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

Parks & Recreation		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
001-1300-572-51	Office Supplies & Expenses	7,000	10,060	8,500	**1,500**
001-1300-572-52	Operating Supplies	200,000	212,202	218,000	**18,000**
	Commercial Energy Specialists	*60,000*	*68,817*	*70,000*	
	Fuel Purchases	*5,000*	*3,986*	*4,000*	
	Hardware Supplies	*15,000*	*18,818*	*18,000*	
	Paper & Chemical Supplies	*20,000*	*25,271*	*25,000*	
	Herbicides & Fertilizers	*15,000*	*3,985*	*9,000*	
	Mulch, sod, pea rock	*15,000*	*8,490*	*10,000*	
	Printing	*-*	*3,648*	*4,000*	
	Lifeguard Supplies	*5,000*	*4,675*	*5,000*	
	Amazon Purchases	*15,000*	*11,424*	*15,000*	
	Outdoor Workout Equipment Replacements	*10,000*	*-*	*10,000*	
	Pool Area Improvements	*9,100*	*1,835*	*5,000*	
	Park Pass Supplies	*-*	*-*	*3,000*	
	Other / Misc	*30,900*	*61,253*	*40,000*	
001-1300-572-54	Dues & Subscriptions	3,500	3,420	17,200	**13,700**
	Memberships	*600*	*790*	*800*	
	FDOH Permits for Pool	*800*	*-*	*800*	
	Go Daddy - Office 365	*800*	*715*		
	Microsoft - Office 365	*-*	*525*	*900*	
	Musco Lighting Control Link	*500*	*475*	*500*	
	Smart Waiver Application	*300*	*225*	*-*	
	Rec Trac ASM Fees		*-*	*12,000*	
	Thor Guard ASM Fees	*-*	*-*	*1,500*	
	Other / Misc.	*500*	*690*	*700*	
001-1300-572-55	Training	3,000	1,950	5,000	**2,000**
001-1300-574-49	Special Events	75,000	54,695	75,000	**-**
		1,580,400	***1,329,136***	***1,238,946***	**(341,454)**
		$ 3,325,936	***$ 2,805,910***	***$ 3,245,553***	**$ (80,383)**

TAB 3

Personnel

Department	Category	24-25 Budget	25-26 Proposed	OVER (UNDER)
Village Manager(#001-0300)	Regular Salaries	$ 551,500.00	$ 599,898.17	$ 48,398.17
	Other Pay/Overtime	$ 50,500.00	$ 50,500.00	$ -
	Payroll Taxes	$ 40,000.00	$ 49,769.23	$ 9,769.23
	Retirement Plan	$ 117,300.00	$ 122,585.71	$ 5,285.71
	Insurance Premiums	$ 78,731.00	$ 98,224.42	$ 19,493.42
	Totals	**$ 838,031.00**	**$ 920,977.53**	**$ 82,946.53**
Village Clerk(#001-0400)	Regular Salaries	$ 174,800.00	$ 177,311.31	$ 2,511.31
	Other Pay/Overtime	$ 5,000.00	$ 10,800.00	$ 5,800.00
	Payroll Taxes	$ 13,800.00	$ 14,390.52	$ 590.52
	Retirement Plan	$ 24,600.00	$ 24,876.78	$ 276.78
	Insurance Premiums	$ 14,345.00	$ 34,073.32	$ 19,728.32
	Totals	**$ 232,545.00**	**$ 261,451.93**	**$ 28,906.93**
Finance (#001-0500)	Regular Salaries	$ 452,700.00	$ 325,148.07	$ (127,551.93)
	Other Pay/Overtime	$ 10,000.00	$ 5,050.00	$ (4,950.00)
	Payroll Taxes	$ 34,800.00	$ 25,260.15	$ (9,539.85)
	Retirement Plan	$ 63,100.00	$ 45,618.27	$ (17,481.73)
	Insurance Premiums	$ 108,189.00	$ 100,539.87	$ (7,649.14)
	Totals	**$ 668,789.00**	**$ 501,616.37**	**$ (167,172.63)**
Code Compliance(#001-1100)	Regular Salaries	$ 133,400.00	$ 139,722.09	$ 6,322.09
	Other Pay/Overtime	$ 7,500.00	$ 2,725.00	$ (4,775.00)
	Payroll Taxes	$ 10,800.00	$ 10,866.60	$ 66.60
	Retirement Plan	$ 19,200.00	$ 19,603.01	$ 403.01
	Insurance Premiums	$ 8,603.00	$ 43,549.07	$ 34,946.07
	Totals	**$ 179,503.00**	**$ 216,465.77**	**$ 36,962.77**
Fire Rescue(#001-0900)	Regular Salaries	$ 3,341,098.00	$ 3,861,971.71	$ 520,873.71
	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	$ 349,659.20	$ (6,040.80)
	Retirement Plan	$ 1,485,200.00	$ 1,581,977.88	$ 96,777.88
	Insurance Premiums	$ 667,681.00	$ 977,138.05	$ 309,457.05
	Totals	**$ 7,157,737.00**	**$ 7,559,667.84**	**$ 401,930.84**
IT & Communications(#001-0700)	Regular Salaries	$ 350,200.00	$ 261,736.33	$ (88,463.67)
	Other Pay/Overtime	$ 2,500.00	$ 5,000.00	$ 2,500.00
	Payroll Taxes	$ 27,000.00	$ 20,405.33	$ (6,594.67)
	Retirement Plan	$ 48,100.00	$ 36,721.61	$ (11,378.39)
	Insurance Premiums	$ 41,510.00	$ 64,290.40	$ 22,780.40
	Totals	**$ 469,310.00**	**$ 388,153.67**	**$ (81,156.33)**
Planning & Development Services(#001-0600)	Regular Salaries	$ 849,400.00	$ 670,611.93	$ (178,788.07)
	Other Pay/Overtime	$ 10,000.00	$ 5,500.00	$ (4,500.00)
	Payroll Taxes	$ 65,800.00	$ 51,722.56	$ (14,077.44)
	Retirement Plan	$ 117,200.00	$ 94,086.85	$ (23,113.15)
	Insurance Premiums	$ 208,902.00	$ 136,819.80	$ (72,082.20)
	Totals	**$ 1,251,302.00**	**$ 958,741.14**	**$ (292,560.86)**

Department	Category	24-25 Budget	25-26 Proposed	OVER (UNDER)
Local Law Enforcement(#001-0800)	Regular Salaries	$ 60,800.00	$ 62,757.20	$ 1,957.20
	Other Pay/Overtime	$ 500.00	$ 750.00	$ 250.00
	Payroll Taxes	$ 4,700.00	$ 4,858.30	$ 158.30
	Retirement Plan	$ 8,400.00	$ 8,804.84	$ 404.84
	Insurance Premiums	$ 6,458.00	$ 32,602.80	$ 26,144.80
	Totals	**$ 80,858.00**	**$ 109,773.14**	**$ 28,915.14**
Parks & Recreation(#001-1300)	Regular Salaries	$ 930,519.00	$ 1,326,135.32	$ 395,616.32
	Other Salaries Wages	$ 184,165.00	$ 57,928.51	$ (126,236.49)
	Overtime	$ 40,000.00	$ 40,350.00	$ 350.00
	Payroll Taxes	$ 88,333.00	$ 108,967.66	$ 20,634.66
	Retirement Plan	$ 140,056.00	$ 154,489.29	$ 14,433.29
	Insurance Premiums	$ 362,463.00	$ 318,736.32	$ (43,726.68)
	Totals	**$ 1,745,536.00**	**$ 2,006,607.10**	**$ 261,071.10**
Public Works(#001-1200)	Regular Salaries	$ 873,800.00	$ 812,160.99	$ (61,639.01)
	Other Pay/Overtime	$ 21,000.00	$ 18,250.00	$ (2,750.00)
	Payroll Taxes	$ 71,400.00	$ 63,526.44	$ (7,873.56)
	Retirement Plan	$ 117,300.00	$ 113,946.19	$ (3,353.81)
	Insurance Premiums	$ 165,206.00	$ 278,481.61	$ 113,275.61
	Totals	**$ 1,248,706.00**	**$ 1,286,365.23**	**$ 37,659.23**
TOTAL GENERAL FUND		**$ 13,872,317.00**	**$ 14,209,819.71**	**$ 337,502.71**
Building Fund(#107-1000)	Regular Salaries	$ 792,094.00	$ 671,486.67	$ (120,607.33)
	Other Pay/Overtime	$ 25,000.00	$ 14,625.00	$ (10,375.00)
	Payroll Taxes	$ 62,508.00	$ 52,504.37	$ (10,003.63)
	Retirement Plan	$ 111,711.00	$ 100,463.52	$ (11,247.48)
	Insurance Premiums	$ 118,665.00	$ 150,368.55	$ 31,703.55
	Workers' Compensation	$ 13,321.00	$ 15,000.00	$ 1,679.00
	Totals	**$ 1,123,299.00**	**$ 1,004,448.10**	**$ (118,850.90)**
Marina Fund(#401-1400)	Regular Salaries	$ 318,600.00	$ 329,948.28	$ 11,348.28
	Other Pay/Overtime	$ 10,000.00	$ 10,500.00	$ 500.00
	Payroll Taxes	$ 25,200.00	$ 26,044.29	$ 844.29
	Retirement Plan	$ 42,600.00	$ 46,291.74	$ 3,691.74
	Insurance Premiums	$ 38,286.00	$ 107,497.05	$ 69,211.05
	Workers' Compensation	$ 4,495.00	$ 5,000.00	$ 505.00
	Totals	**$ 439,181.00**	**$ 525,281.37**	**$ 86,100.37**
Wastewater Fund(#402-1500)	Regular Salaries	$ 556,911.00	$ 566,528.75	$ 9,617.75
	Other Pay/Overtime	$ 35,000.00	$ 79,060.00	$ 44,060.00
	Payroll Taxes	$ 45,208.00	$ 49,387.54	$ 4,179.54
	Retirement Plan	$ 80,678.00	$ 79,483.98	$ (1,194.02)
	Insurance Premiums	$ 242,137.00	$ 174,302.86	$ (67,834.14)
	Workers' Compensation	$ 9,803.00	$ 10,000.00	$ 197.00
	Totals	**$ 969,737.00**	**$ 958,763.13**	**$ (10,973.87)**

Department	Category	24-25 Budget	25-26 Proposed	OVER (UNDER)
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	$ 1,296.87	$ 150.87
	Workers' Compensation	$ 245.00	$ 500.00	$ 255.00
	Totals	**$ 19,681.00**	**$ 20,147.66**	**$ 466.66**
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	$ 1,296.87	$ 150.87
	Workers Compensation	$ 245.00	$ 350.00	$ 105.00
	Totals	**$ 19,791.00**	**$ 19,997.66**	**$ 206.66**
ALL FUNDS TOTALS		**$ 16,444,006.00**	**$ 16,738,457.62**	**$ 294,451.62**

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	**$ 3,187,624.28**

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	$ 2,391.48	$ 70,719.48	$ 1,500.00		$ 32,602.80	$ 5,524.79	$ 9,921.94	$ 120,269.01
	Environmental Resources Manager	$ 104,000.00	$ -	$ 104,000.00	$ -		$ 12,968.70	$ 7,956.00	$ 14,591.20	$ 139,515.90
	Grants & Environmental Coordinator	$ 74,418.75	$ 2,232.56	$ 76,651.31	$ 1,000.00		$ 12,968.70	$ 5,940.33	$ 10,754.18	$ 107,314.51
	Village Manager	$ 200,000.00	$ -	$ 200,000.00	$ -	$ 48,000.00	$ 12,968.70	$ 18,972.00	$ 66,480.00	$ 346,420.70
	Human Resources Director	$ 111,583.00		$ 111,583.00	$ -		$ 12,968.70	$ 8,536.10	$ 15,655.09	$ 148,742.89
	PT Arts/Culture Coordinator	$ 27,040.00		$ 27,040.00				$ 2,068.56	$ 3,793.71	$ 32,902.27
	6% CBO to VM			$ 9,904.38	$ -	$ -	$ 778.12	$ 771.46	$ 1,389.58	$ 12,843.54
	Dept Totals		**$ 4,624.04**	**$ 599,898.17**	**$ 2,500.00**	**$ 48,000.00**	**$ 98,224.42**	**$ 49,769.23**	**$ 122,585.71**	**$ 920,977.53**

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	$ 2,540.59	$ 75,128.99	$ 10,000.00	$ 800.00	$ 21,104.62	$ 6,573.57	$ 10,540.60	$ 124,147.77
	Village Clerk	$ 102,182.33	$ -	$ 102,182.33	$ -		$ 12,968.70	$ 7,816.95	$ 14,336.18	$ 137,304.15
	Dept Totals		**$ 2,540.59**	**$ 177,311.31**	**$ 10,000.00**	**$ 800.00**	**$ 34,073.32**	**$ 14,390.52**	**$ 24,876.78**	**$ 261,451.93**

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		$ 12,968.70	$ 4,493.61	$ 8,171.07	$ 84,373.38
	Sr Code Enforcement Officer	$ 69,625.92	$ 1,381.00	$ 71,006.92	$ 500.00	$ 1,600.00	$ 23,992.10	$ 5,592.68	$ 9,962.27	$ 112,653.97
	Code Enforcement Officer	$ 55,120.00	$ 1,929.20	$ 57,049.20	$ 500.00		$ 21,104.62	$ 4,402.51	$ 8,004.00	$ 91,060.34
			$ 3,310.20	**$ 186,296.12**	**$ 1,500.00**	**$ 1,600.00**	**$ 58,065.42**	**$ 14,488.80**	**$ 26,137.35**	**$ 288,087.69**
	25% Sr. Code Officer to Building Fund		$ 345.25	$ 17,751.73	$ 125.00		$ 5,998.03	$ 1,398.17	$ 2,490.57	$ 27,763.49
	25% Code Officer to Building Fund		$ 482.30	$ 14,262.30	$ 125.00		$ 5,276.16	$ 1,100.63	$ 2,001.00	$ 22,765.08
	25% Code Officer to Building Fund		$ -	$ 14,560.00	$ 125.00		$ 3,242.18	$ 1,123.40	$ 2,042.77	$ 21,093.35
	Dept Totals		**$ 2,964.95**	**$ 139,722.09**	**$ 1,125.00**	**$ 1,600.00**	**$ 43,549.07**	**$ 10,866.60**	**$ 19,603.01**	**$ 216,465.77**

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	$ 1,381.00	$ 63,962.43	$ 1,000.00	$ -	$ 23,992.10	$ 4,969.63	$ 8,973.93	$ 102,898.08
	Procurement/Capital Assests	$ 79,372.80	$ 1,381.00	$ 80,753.80	$ 1,500.00	$ -	$ 23,992.10	$ 6,292.42	$ 11,329.76	$ 123,868.07
	Finance Director	$ 118,560.00	$ 1,381.00	$ 119,941.00	$ -	$ -	$ 23,992.10	$ 9,175.49	$ 16,827.72	$ 169,936.31
	Staff Accountant	$ 88,475.55	$ -	$ 88,475.55	$ 2,000.00	$ 800.00	$ 12,968.70	$ 6,982.58	$ 12,413.12	$ 123,639.95
			$ 4,143.00	**$ 353,132.78**	**$ 4,500.00**	**$ 800.00**	**$ 108,937.10**	**$ 27,420.11**	**$ 49,544.53**	**$ 544,334.52**
	25% AP Clerk to Building Fund		$ 345.25	$ 15,990.61	$ 250.00	$ -	$ 5,998.03	$ 1,242.41	$ 2,243.48	$ 25,724.52
	10% Finance Director to WW Fund		$ 138.10	$ 11,994.10	$ -	$ -	$ 2,399.21	$ 917.55	$ 1,682.77	$ 16,993.63
	Dept Totals		**$ 3,659.65**	**$ 325,148.07**	**$ 4,250.00**	**$ 800.00**	**$ 100,539.87**	**$ 25,260.15**	**$ 45,618.27**	**$ 501,616.37**

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		$ 12,968.70	$ 5,448.76	$ 9,922.80	$ 99,565.82
	Asst Fire Chief	$ 125,008.00	$ -	$ 125,008.00		$ 1,600.00	$ 12,968.70	$ 9,685.51	$ 43,990.32	$ 193,252.53
	Fire Chief	$ 147,196.48	$ 2,042.00	$ 149,238.48		$ 1,600.00	$ 32,602.80	$ 11,539.14	$ 52,517.02	$ 247,497.44
			$ 2,042.00	**$ 344,972.05**	**$ 500.00**	**$ 1,600.00**	**$ 58,540.20**	**$ 26,673.41**	**$ 106,430.13**	**$ 540,315.79**
	Totals from Fire Rescue CBA Sheet	$ 283,814.75	$ 3,187,624.28	$ 502,043.00	$ 267,628.00	$ 918,597.85	$ 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	**$ 285,856.75**	**$ 3,576,114.96**	**$ 505,543.00**	**$ 283,378.00**	**$ 977,138.05**	**$ 349,659.20**	**$ 1,581,977.88**	**$ 7,559,667.84**	

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	$ 1,381.00	$ 84,588.82	$ 2,500.00		$ 23,992.10	$ 6,662.29	$ 11,867.81	$ 129,611.02
	Audio Visual & Social Media Specialist	$ 61,348.56	$ 2,147.20	$ 63,495.76	$ 3,000.00		$ 23,992.10	$ 5,086.93	$ 8,908.46	$ 104,483.24
	IT Director	$ 129,051.52	$ 1,518.00	$ 130,569.52			$ 21,104.62	$ 9,988.57	$ 18,318.90	$ 179,981.61
			$ 5,046.20	**$ 278,654.10**	**$ 5,500.00**		**$ 69,088.82**	**$ 21,737.79**	**$ 39,095.17**	**$ 414,075.88**
	20% Software Administrator/Training & Customer Support to Building Fund		$ 276.20	$ 16,917.76	$ 500.00	$ -	$ 4,798.42	$ 1,332.46	$ 2,373.56	$ 25,922.20
	Dept Totals		**$ 4,770.00**	**$ 261,736.33**	**$ 5,000.00**	**$ -**	**$ 64,290.40**	**$ 20,405.33**	**$ 36,721.61**	**$ 388,153.67**

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	$ -		$ 12,968.70	$ 12,634.32	$ 23,171.18	$ 213,928.70
	Pln Coord	$ 63,003.20	$ 1,381.00	$ 64,384.20	$ 1,000.00		$ 23,992.10	$ 5,001.89	$ 9,033.10	$ 103,411.29
	Sr Planner (VACANT)	$ 90,001.60	$ -	$ 90,001.60			$ 12,968.70	$ 6,885.12	$ 12,627.22	$ 122,482.65
	Planner	$ 75,004.80	$ -	$ 75,004.80	$ -	$ 1,500.00	$ 12,968.70	$ 5,852.62	$ 10,523.17	$ 105,849.29
	Review Engineer	$ 101,430.00	$ 1,381.00	$ 102,811.00	$ -		$ 23,992.10	$ 7,865.04	$ 14,424.38	$ 149,092.52
	Plan & Zoning Tech	$ 70,062.72	$ 2,452.20	$ 72,514.92	$ 2,200.00		$ 12,968.70	$ 5,715.69	$ 10,173.84	$ 103,573.15
	Senior Enviro Plan	$ 99,252.13	$ 1,488.78	$ 100,740.91	$ -	$ 800.00	$23,992.10	$ 7,767.88	$ 14,133.95	$ 147,434.83
	Dept Totals	**$ 6,702.98**	**$ 670,611.93**	**$ 3,200.00**	**$ 2,300.00**	**$ 136,819.80**	**$ 51,722.56**	**$ 94,086.85**	**$ 958,741.14**	

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	$ 2,042.00	$ 62,757.20	$ 750.00		$ 32,602.80	$ 4,858.30	$ 8,804.84	$ 109,773.14
	Dept Totals	**$ 2,042.00**	**$ 62,757.20**	**$ 750.00**		**$ 32,602.80**	**$ 4,858.30**	**$ 8,804.84**	**$ 109,773.14**	

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	$ 800.00	$ 12,968.70	$ 5,437.62	$ 9,411.32	$ 98,897.64
	Asst Director Founders Park	$ 91,158.00	$ -	$ 91,158.00		$ 800.00	$ 12,968.70	$ 7,034.79	$ 12,789.47	$ 124,750.95
	Crew Chief Founders Park	$ 68,012.87	$ 2,380.45	$ 70,393.32	$ 4,500.00		$ 12,968.70	$ 5,729.34	$ 9,876.18	$ 103,467.55
	Director of Islamorada Founders Park	$ 108,562.00	$ 1,381.00	$ 109,943.00			$ 23,992.10	$ 8,410.64	$ 15,425.00	$ 157,770.74
	Facility Attendant - Founders Security	$ 44,720.00	$ -	$ 44,720.00	$ 2,500.00		$ 12,968.70	$ 3,612.33	$ 6,274.22	$ 70,075.25
	Founders Park Office Coordinator	$ 57,235.57	$ 2,289.42	$ 59,524.99	$ 3,000.00	$ 800.00	$ 12,968.70	$ 4,844.36	$ 8,351.36	$ 89,489.40
	Recreation Program Coordinator	$ 55,120.00	$ -	$ 55,120.00	$ 1,800.00	$ 800.00	$ 12,968.70	$ 4,415.58	$ 7,733.34	$ 82,837.62
	FT Facility & Recreation Attendant- Founders	$ 40,560.00	$ -	$ 40,560.00	$ 400.00		$ 12,968.70	$ 3,133.44	$ 5,690.57	$ 62,752.71
	FT Facility & Recreation Attendant- Founders	$ 43,570.80	$ 1,518.00	$ 45,088.80	$ 850.00		$ 21,104.62	$ 3,514.32	$ 6,325.96	$ 76,883.70
	FT Facility & Recreation Attendant- Founders	$ 46,433.57	$ 1,381.00	$ 47,814.57	$ 1,600.00		$ 23,992.10	$ 3,780.21	$ 6,708.38	$ 83,895.27
	IFP Facility/Ground Maint Worker	$ 40,144.00	$ 1,605.76	$ 41,749.76	$ 2,500.00		$ 12,968.70	$ 3,385.11	$ 5,857.49	$ 66,461.06
	IFP Facility/Ground Maint Worker	$ 40,144.00	$ 1,605.76	$ 41,749.76	$ 3,000.00		$ 12,968.70	$ 3,423.36	$ 5,857.49	$ 66,999.31
	IFP Facility/Ground Maint Worker	$ 40,144.00	$ 1,605.76	$ 41,749.76	$ 2,500.00		$ 12,968.70	$ 3,385.11	$ 5,857.49	$ 66,461.06
	IFP Facility/Ground Maint Worker	$ 50,497.57	$ 1,767.42	$ 52,264.99	$ 4,500.00		$ 23,992.10	$ 4,342.52	$ 7,332.78	$ 92,432.39
	Lifeguard 2	$ 45,760.00	$ 1,381.00	$ 47,141.00	$ 2,000.00	$ 800.00	$ 23,992.10	$ 3,820.49	$ 6,613.88	$ 84,367.47
	Lifeguard 2	$ 45,760.00	$ 1,381.00	$ 47,141.00	$ 1,000.00		$ 23,992.10	$ 3,682.79	$ 6,613.88	$ 82,429.77
	Lifeguard 2	$ 45,760.00	$ 1,381.00	$ 47,141.00	$ 1,000.00		$ 23,992.10	$ 3,682.79	$ 6,613.88	$ 82,429.77
	Marina/Founders Maintenance Worker	$ 46,409.55	$ 1,856.38	$ 48,265.93	$ 3,000.00		$ 23,992.10	$ 3,921.84	$ 6,771.71	$ 85,951.58
	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
			$ 21,533.95	**$ 1,336,511.07**	**$ 40,350.00**	**$ 59,844.03**	**$ 318,736.32**	**$ 109,907.94**	**$ 155,945.00**	**$ 2,021,294.37**
	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	**$ 21,533.95**	**$ 1,326,135.32**	**$ 40,350.00**	**$ 57,928.51**	**$ 318,736.32**	**$ 108,967.66**	**$ 154,489.29**	**$ 2,006,607.10**

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	$ 1,507.03	$ 44,564.98	$ 500.00		$ 12,968.70	$ 3,447.47	$ 6,252.47	$ 67,733.62
	Litter Removal (VACANT)	$ 40,906.32	$ -	$ 40,906.32	$ 1,200.00		$ 12,968.70	$ 3,221.13	$ 5,739.16	$ 64,035.31
	Public Works Director	$ 150,811.86	$ -	$ 150,811.86	$ -		$ 12,968.70	$ 11,537.11	$ 21,158.90	$ 196,476.58
	Roadway Maintenance Staff	$ 43,064.03	$ 1,518.00	$ 44,582.03	$ 500.00		$ 21,104.62	$ 3,448.78	$ 6,254.86	$ 75,890.28
	Litter Removal	$ 43,084.20	$ 1,249.44	$ 44,333.64	$ 1,650.00		$ 12,968.70	$ 3,517.75	$ 6,220.01	$ 68,690.10
	Crew Chief	$ 57,690.76	$ 2,042.00	$ 59,732.76	$ 3,400.00		$ 32,602.80	$ 4,829.66	$ 8,380.51	$ 108,945.72
	Roadway Maintenance Staff	$ 43,064.01	$ 1,507.24	$ 44,571.25	$ 600.00		$ 21,104.62	$ 3,455.60	$ 6,253.35	$ 75,984.82
	Roadway Maintenance Staff	$ 44,985.73	$ 1,574.50	$ 46,560.23	$ 1,000.00		$ 21,104.62	$ 3,638.36	$ 6,532.40	$ 78,835.61
	Assistant Public Works Director	$ 78,416.00	$ 2,744.30	$ 81,160.30	$ -		$ 12,968.70	$ 6,208.76	$ 11,386.79	$ 111,724.55
	Crew Chief	$ 54,935.14	$ 2,197.41	$ 57,132.55	$ 500.00		$ 12,968.70	$ 4,408.89	$ 8,015.70	$ 83,025.84
	Roadway Maintenance Staff	$ 43,057.95	$ 1,507.03	$ 44,564.98	$ -		$ 23,992.10	$ 3,409.22	$ 6,252.47	$ 78,218.77
	Public Works Coordinator	$ 80,655.12	$ -	$ 80,655.12	$ 1,000.00		$ 12,968.70	$ 6,246.62	$ 11,315.91	$ 112,186.35
	Building Maintenance Staff	$ 56,559.56	$ 1,979.58	$ 58,539.14	$ 5,000.00		$ 21,104.62	$ 4,860.74	$ 8,213.04	$ 97,717.55
	Crew Chief	$ 57,690.76	$ 2,019.18	$ 59,709.94	$ 500.00		$ 23,992.10	$ 4,606.06	$ 8,377.30	$ 97,185.40
	Fills Attendant	$ 43,007.94	$ 1,247.23	$ 44,255.17	$ 300.00		$ 12,968.70	$ 3,408.47	$ 6,209.00	$ 67,141.34
	Facility Attendant - Annes Beach	$ 40,895.40	$ -	$ 40,895.40	$ 2,600.00		$ 23,992.10	$ 3,327.40	$ 5,737.62	$ 76,552.52
			$ 21,092.94	**$ 942,975.67**	**$ 18,750.00**		**$ 292,747.18**	**$ 73,572.01**	**$ 132,299.49**	**$ 1,460,344.35**
	40% Public Works Director Total to WW Fund		$ -	$ 60,324.75	$ -	$ -	$ 5,187.48	$ 4,614.84	$ 8,463.56	$ 78,590.63
	50% Public Works Coordinator Total to WW Fund		$ -	$ 40,327.56	$ 500.00	$ -	$ 6,484.35	$ 3,123.31	$ 5,657.96	$ 56,093.18
	10% Public Works Director Total to Stormwater Fund		$ -	$ 15,081.19	$ -	$ -	$ 1,296.87	$ 1,153.71	$ 2,115.89	$ 19,647.66
	10% Public Works Director Total to Solid Waste Fund		$ -	$ 15,081.19	$ -	$ -	$ 1,296.87	$ 1,153.71	$ 2,115.89	$ 19,647.66
	Dept Totals		**$ 21,092.94**	**$ 812,160.99**	**$ 18,250.00**	**$ -**	**$ 278,481.61**	**$ 63,526.44**	**$ 113,946.19**	**$ 1,286,365.23**

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	$ 12,968.70	$ 12,857.58	$ 23,159.74	$ 217,059.03
	Deputy Building Official (VACANT)	$ 50,440.00	$ -	$ 50,440.00	$ -		$ 12,968.70	$ 3,858.66	$ 7,076.73	$ 74,344.09
	Plans Examiner/Inspector (Unfunded)		$ -					$ -	$ -	$ -
	Building Services Supervisor	$ 79,040.00	$ 2,292.16	$ 81,332.16	$ 6,000.00	$ 800.00	$ 12,968.70	$ 6,742.11	$ 11,410.90	$ 119,253.87
	Permit Clerk	$ 55,744.00	$ 2,229.76	$ 57,973.76	$ 500.00	$ 800.00	$ 12,968.70	$ 4,534.44	$ 8,133.72	$ 84,910.62
	Permit Clerk	$ 62,511.54	$ 2,187.90	$ 64,699.44	$ 500.00		$ 23,992.10	$ 4,987.76	$ 9,077.33	$ 103,256.63
	Sr Floodplain/CRS Coordinator	$ 88,004.80	$ 2,640.00	$ 90,644.80	$ -		$ 23,992.10	$ 6,934.33	$ 12,717.47	$ 134,288.69
	Permit Clerk	$ 62,336.51	$ 2,181.78	$ 64,518.29	$ 500.00		$ 21,104.62	$ 4,973.90	$ 9,051.92	$ 100,148.72
			$ 11,531.60	**$ 574,681.45**	**$ 7,500.00**	**$ 4,600.00**	**$ 120,963.62**	**$ 44,888.78**	**$ 80,627.81**	**$ 833,261.66**
	6% of CBO to VM budget		$ -	$ 9,904.38	$ -	$ -	$ 778.12	$ 771.46	$ 1,389.58	$ 13,023.54
	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		$ 276.20	$ 16,917.76	$ 500.00	$ -	$ 4,798.42	$ 1,332.46	$ 2,373.56	$ 25,922.20
	25% Sr. Code Officer		$ 345.25	$ 17,751.73	$ 125.00	$ -	$ 5,998.03	$ 1,398.17	$ 2,490.57	$ 27,763.49
	25% Code Officer		$ 482.30	$ 14,262.30	$ 125.00	$ -	$ 5,276.16	$ 1,100.63	$ 2,001.00	$ 22,765.08
	25% Code Officer		$ -	$ 14,560.00	$ 125.00	$ -	$ 3,242.18	$ 1,123.40	$ 2,042.77	$ 21,093.35
	25% AP Clerk		$ 345.25	$ 15,990.61	$ 250.00	$ -	$ 5,998.03	$ 1,242.41	$ 2,243.48	$ 25,724.52
	Building Fund Totals		**$ 14,973.50**	**$ 671,486.67**	**$ 10,025.00**	**$ 4,600.00**	**$ 150,368.55**	**$ 52,504.37**	**$ 100,463.52**	**$ 989,268.10**

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	$ 1,892.80	$ 49,212.80	$ 2,000.00		$ 12,968.70	$ 3,917.78	$ 6,904.56	$ 75,003.84
	Assistant Dockmaster	$ 54,510.06	$ 2,180.40	$ 56,690.46	$ 2,000.00		$ 32,602.80	$ 4,489.82	$ 7,953.67	$ 103,736.76
	Assistant Dockmaster	$ 51,009.42	$ 1,785.33	$ 52,794.75	$ 2,500.00		$ 12,968.70	$ 4,230.05	$ 7,407.10	$ 79,900.60
	Assistant Dockmaster	$ 57,460.61	$ 2,011.12	$ 59,471.73	$ 2,500.00		$ 12,968.70	$ 4,740.84	$ 8,343.88	$ 88,025.15
	Marina Manager	$ 85,092.80	$ 2,552.78	$ 87,645.58	$ -		$ 23,992.10	$ 6,704.89	$ 12,296.67	$ 130,639.24
			$ 10,422.43	**$ 305,815.32**	**$ 9,000.00**	**$ -**	**$ 95,501.00**	**$ 24,083.37**	**$ 42,905.89**	**$ 477,305.58**
	50% Marina/Park Facility Maintenance Worker		$ -	$ 24,132.96	$ 1,500.00		$ 11,996.05	$ 1,960.92	$ 3,385.85	$ 42,975.79
	Marina Fund Totals		**$ 10,422.43**	**$ 329,948.28**	**$ 10,500.00**	**$ -**	**$ 107,497.05**	**$ 26,044.29**	**$ 46,291.74**	**$ 520,281.37**

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	$ 2,042.00	$ 84,722.00	$ -	$ 1,060.00	$ 32,602.80	$ 6,562.32	$ 11,886.50	$ 136,833.62
	Wastewater Technician I	$ 49,920.00	$ 1,518.00	$ 51,438.00	$ 13,000.00	$ 1,500.00	$ 21,104.62	$ 5,044.26	$ 7,216.75	$ 99,303.63
	Wastewater Technician I	$ 51,891.84	$ -	$ 51,891.84	$ 14,500.00	$ 1,500.00	$ 12,968.70	$ 5,193.73	$ 7,280.43	$ 93,334.69
	Wastewater Technician II	$ 56,434.56	$ -	$ 56,434.56	$ 5,000.00	$ 1,500.00	$ 12,968.70	$ 4,814.49	$ 7,917.77	$ 88,635.52
	Wastewater Technician II	$ 60,320.00	$ 2,042.00	$ 62,362.00	$ 7,000.00	$ 1,500.00	$ 23,992.10	$ 5,420.94	$ 8,749.39	$ 109,024.43
	Wastewater Technician III	$ 65,471.52	$ 1,381.00	$ 66,852.52	$ 17,000.00	$ 1,500.00	$ 23,992.10	$ 6,529.47	$ 9,379.41	$ 125,253.49
	Wastewater Technician IV	$ 78,139.42	$ 2,042.00	$ 80,181.42	$ 12,000.00	$ 1,500.00	$ 32,602.80	$ 7,166.63	$ 11,249.45	$ 144,700.31
			$ 9,025.00	**$ 453,882.34**	**$ 68,500.00**	**$ 10,060.00**	**$ 160,231.82**	**$ 40,731.84**	**$ 63,679.69**	**$ 797,085.69**
	40% Public Works Director Total From General Fund		$ -	$ 60,324.75			$ 5,187.48	$ 4,614.84	$ 8,463.56	$ 78,590.63
	50% Public Works Coordinator Total From General Fund		$ -	$ 40,327.56	$ 500.00		$ 6,484.35	$ 3,123.31	$ 5,657.96	$ 56,093.18
	10% Finance Director Total From General Fund		$ 138.10	$ 11,994.10			$ 2,399.21	$ 917.55	$ 1,682.77	$ 16,993.63
	Wastewater Fund Totals		**$ 9,163.10**	**$ 566,528.75**	**$ 69,000.00**	**$ 10,060.00**	**$ 174,302.86**	**$ 49,387.54**	**$ 79,483.98**	**$ 948,763.13**

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	$ -	$ -	$ 1,296.87	$ 1,153.71	$ 2,115.89	$ 19,647.66
	Stormwater Fund Totals		**$ -**	**$ 15,081.19**	**$ -**	**$ -**	**$ 1,296.87**	**$ 1,153.71**	**$ 2,115.89**	**$ 19,647.66**

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	$ -	$ -	$ 1,296.87	$ 1,153.71	$ 2,115.89	$ 19,647.66
	Solid Waste Fund Totals		**$ -**	**$ 15,081.19**	**$ -**	**$ -**	**$ 1,296.87**	**$ 1,153.71**	**$ 2,115.89**	**$ 19,647.66**

TAB 4

General Revenue, Status of Pooled Cash & Village Debt

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

REVENUES		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Taxes				*(Millage = 2.65)*	
001-311-000	Ad Valorem Taxes	16,738,600	16,556,517	18,264,500	1,525,900
001-315-000	Communication Services Tax	411,503	386,143	400,000	(11,503)
		17,150,103.00	***16,942,660***	***18,664,500***	***1,514,397***
Licenses & Permits					
001-323-700	Franchise Fee - Solid Waste	876,518	942,606	950,000	73,482
001-329-000	Other Permits & Insp Fees	3,000	4,300	4,300	1,300
001-329-001	Vacation Rental Permit Fees	389,153	400,415	401,000	11,848
001-329-005	BPAS App Fees	600	900	1,000	400
001-329-006	A-Frame Sign Registration Fee	2,500	3,900	4,000	1,500
001-329-007	In Lieu of Landscape Mitigation	100,000	61,431	75,000	(25,000)
001-329-009	Foreclosure Registry Fee	900	1,200	1,000	100
		1,372,670.50	***1,414,751.24***	***1,436,300***	***63,630***
Intergovernmental					
001-334-003	FDEP Resilient Florida Grant (#22PLN68)		178,100	-	-
001-334-200	FDEP Stewardship Act Grant Proceeds	3,350,000	-	-	(3,350,000)
001-334-201	FDOH EMS Grant		31,200		-
001-335-122	Monroe County Business Tax Distribution	25,000	34,009	35,000	10,000
001-335-140	Mobile Home License Tax	1,500	1,794	2,000	500
001-335-150	Alcoholic Beverage License Tax	20,000	25,182	25,000	5,000
001-335-180	Local Government Half-Cent Sales Tax	1,844,270	1,547,902	1,756,372	(87,898)
001-335-210	FF Supplemental Compensation	10,000	11,679	10,000	-
001-335-701	FDEP Surcharge Tax - Windley Key	8,500	7,304	7,500	(1,000)
001-336-000	State Payments In Lieu Of Taxes	2,700	2,670	2,700	-
001-337-701	TDC Beach Maintenance Agreement	99,000	99,000	99,000	-
		5,360,970	***1,938,841***	***1,937,572***	***(3,423,398)***
Fines & Forfeitures					
001-354-000	Code Compliance Lien Payments	150,000	9,825	10,000	(140,000)
001-359-001	MCSO Citation Payments	45,000	45,577	45,000	-
001-359-002	MCSO Citations - Training Surcharge	3,500	4,537	4,000	500
		198,500	***59,939***	***59,000***	***(139,500)***
Charges for Services					
001-329-003	Fire Inspection Fees	14,000	7,050	10,000	(4,000)
001-329-004	Dev Permit App Fees	100,000	58,190	60,000	(40,000)
001-329-008	Cost Recovery	30,000	6,088	25,000	(5,000)
001-342-200	Special Event Fire Protection Fee	10,000	20,697	15,000	5,000
001-342-401	Emergency Services Fees	230,000	280,812	280,000	50,000
001-347-201	Park Entrance Fee	400,000	364,317	375,000	(25,000)
001-347-501	Pool Entrance Fee	45,000	32,178	35,000	(10,000)
001-347-502	Pool/Park Membership - Resident	20,000	17,799	20,000	-
001-347-503	Pool/Park Membership - Non-Resident	20,000	17,116	20,000	-
001-347-901	Recreation Camp Fee	55,000	50,795	55,000	-
001-362-001	Park Facilities Rental Fee	35,368	44,836	45,000	9,632
001-362-002	Pool Team Rental Fee	31,619	32,736	33,000	1,381
001-362-003	Swim Instruction	55,000	86,727	90,000	35,000
001-362-004	Dive Instruction	10,000	8,825	9,000	(1,000)
001-362-005	Tennis Instruction	165,000	173,003	175,000	10,000
001-362-006	Water Aerobics Instruction	20,000	22,330	24,000	4,000
001-362-007	Synchronized Swim Instruction	15,000	20,420	22,000	7,000
001-362-008	Freediving Instruction	2,000	5,500	6,000	4,000
001-362-009	Fitness Instruction	26,380	27,790	30,000	3,620
		1,284,367	***1,277,208***	***1,329,000***	***44,633***

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

REVENUES		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Interest & Miscellaneous					
001-361-000	Interest Earnings	342,059	766,981	750,000	407,941
001-366-000	Donations from Private Sources		-	-	-
001-369-000	Miscellaneous Revenue	50,000	14,356	-	(50,000)
001-369-001	IFP-Retail Sales	1,800	1,268	1,200	(600)
001-369-003	Impact Admin Fees	10,000	6,999	5,000	(5,000)
001-369-004	Opioid Settlement	6,589	6,589	-	(6,589)
001-369-901	WEX Fuel Credit Revenue	3,500	4,652	4,500	1,000
001-388-200	Insurance Proceeds		-	-	-
		413,947	***800,845***	***760,700***	***346,753***
Transfers In					
001-381-000	Transfer from Building Fund	84,000.00	84,000	84,000	-
		84,000.00	84,000	84,000	-
Total Revenues with Ad Valorem Taxes		***25,864,558***	***22,518,244***	***24,271,072***	***(1,593,486)***
Total Revenues w/o Ad Valorem Taxes		***9,125,958***	***5,961,727***	***6,006,572***	***(3,119,386)***

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**	

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 Balance		
	Principal	Interest	Total	Total	Current	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 Date	Payment				Principal Balance		
	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	Payment				Principal Balance		
Date	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***			

Islamorada, Village of Islands
FY 2025-2026 Budget
DEBT SERVICE FUND

FUND BALANCE, Beginning

10/1/2024	10/1/2025
$ -	$ -

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
200-381-002	Transfer from Transportation Fund	$ 514,000	$ 526,653	$ 535,000	$ 21,000
200-381-003	Transfer from General Fund - 2012	305,000	304,060	305,000	-
	TOTAL REVENUES	**$ 819,000**	**$ 830,713**	**$ 840,000**	**$ 21,000**
EXPENDITURES					
PLEDGE: Fuel Taxes - Trans from Transportation Fund					
200-0500-517-71	Principal - 2013 Paving Loan	$ 450,000	$ 450,000	$ 460,000	$ 10,000
200-0500-517-72	Interest - 2013 Paving Loan	64,000	76,653	75,000	11,000
		514,000	526,653	535,000	21,000
PLEDGE: Half Cent Sales Tax - Trans from General Fund					
200-0500-517-71	Principal - 2012 Refunding Loan	290,000	288,983	296,000	6,000
200-0500-517-72	Interest	15,000	15,077	9,000	(6,000)
		305,000	304,060	305,000	-
	TOTAL EXPENDITURES	**$ 819,000**	**$ 830,713**	**$ 840,000**	**$ 21,000**
	REVENUES OVER / (UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

FUND BALANCE, Ending

9/30/2025	9/30/2026
$ -	$ -

TAB 5

OTHER FUNDS

- Impact Fee Fund
- Solid Waste Fund
- Transportation Fund
- Affordable Housing
- Building Fund
- PYH Marina Fund
- Wastewater Utility Fund
- Stormwater Utility Fund

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

FUND BALANCE, Beginning		10/1/2024	10/1/2025
101-282-000	Committed - Transportation	$ 520,216	$ 598,000
101-282-001	Committed - Fire Rescue	387,737	446,400
101-282-002	Committed - Parks & Rec	1,037,846	481,900
	TOTAL	$ 1,945,799	$ 1,526,300

		FY 2024-2025 Budget	*FY 2024-2025 Projected Balance*	*FY 2025-2026 PROPOSED BUDGET*	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
101-324-110	Impact Fees - Fire Rescue (RES)	$ 40,000	$ 32,916	$ 30,000	$ (10,000)
101-324-120	Impact Fees - Fire Rescue (COM)	-	-	-	-
101-324-310	Impact Fees - Transporation (RES)	40,000	43,257	40,000	-
101-324-320	Impact Fees - Transporation (COM)	-	-	-	-
101-324-610	Impact Fees - Parks & Rec (RES)	150,000	159,743	150,000	-
101-324-620	Impact Fees - Parks & Rec (COM)	-	6,000	-	-
101-361-000	Interest Revenue	20,000	87,918	75,000	55,000
TOTAL REVENUES		**$ 250,000**	**$ 329,834**	**$ 295,000**	**$ 45,000**
EXPENDITURES					
101-9000-581-91	Transfer Out to Capital Projects Funds	779,699	749,465	840,589	60,890
	Fire (Storage Building)		*-*	*475,000*	
	Parks & Rec (Plantation Tropical Preserve)		*81,750*		
	Parks & Rec (Playground/Beach Project)		*-*	*152,229*	
	Parks & Rec (GTH Improvements)		*667,715*	*213,360*	
TOTAL EXPENDITURES		**$ 779,699**	**$ 749,465**	**$ 840,589**	**$ 60,890**
REVENUES OVER / (UNDER) EXPENDITURES		**$ (529,699)**	**$ (419,632)**	**$ (545,589)**	**$ (15,890)**

FUND BALANCE, Ending		9/30/2024	9/30/2025
101-282-000	Committed - Transportation	$ 563,473	$ 638,000
101-282-001	Committed - Fire Rescue	420,653	1,400
101-282-002	Committed - Parks & Rec	542,042	341,311
	TOTAL	$ 1,526,168	$ 980,711

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

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

		FY 2024-2025 Budget	*9/30/2025 Projected Balance*	*FY 2025-2026 PROPOSED BUDGET*	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES			Estimated # of Residential Units	$ 4,423	
			FY 25-26 Solid Waste Non-Ad Valorem Assessment	$ 510	
			Gross Revenue	$ 2,255,730	
			Less Early Payment Discounts (3%)	$ (67,700)	
			Net Revenue	$ 2,188,030	
102-325-101	Solid Waste Assessment Revenue	$ 2,099,900	$ 2,113,826	$ 2,188,030	88,130.00
102-361-000	Interest Revenue	7,349	$ 11,015	5,000	(2,349.37)
102-381-001	Transfer from General Fund	255,927	$ 288,699	**316,066**	60,139.00
	(Solid Waste Franchise Fees)				
	TOTAL REVENUES	**$ 2,363,176**	**$ 2,413,540**	**$ 2,509,096**	**$ 145,920**
EXPENDITURES					
Personnel					
102-1200-534-12	Full Time Wages	$ 15,100	$ 14,511	$ 15,081	$ (19)
102-1200-534-21	Payroll Taxes	1,200	1,163	1,154	(46)
102-1200-534-22	Retirement Plan Contributions	2,100	1,852	2,116	16
102-1200-534-23	Employee Insurance Benefits	1,146	1,217	1,297	151
102-1200-534-24	Workers Compensation Insurance	245	259	259	14
		19,791	19,002	19,907	116
Operating					
102-1200-534-31	Professional Services	6,000	6,000	6,000	-
102-1200-534-42	Freight and Postage	110	-	-	(110)
102-1200-534-43	Solid Waste (Utility) Services	2,373,526	2,407,793	2,482,435	108,909
102-1200-534-45	Insurance	500	240	254	(246)
102-1200-534-48	Legal Advertisements	500	447	500	-
		2,380,636	2,414,480	2,489,189	108,553
	TOTAL EXPENDITURES	**$ 2,400,427**	**$ 2,433,482**	**$ 2,509,096**	**$ 108,669**
REVENUES OVER / (UNDER) EXPENDITURES		**$ (37,251)**	**$ (19,942)**	**$ 0**	**$ 37,251**

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

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

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

		FY 2024-2025 Budget	*9/30/2025 Projected Balance*	*FY 2025-2026 PROPOSED BUDGET*	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
103-312-410	1st Local Option Fuel Tax	286,103	280,500	275,000	(11,103)
103-312-420	2nd Local Option Fuel Tax	198,094	167,441	199,000	906
103-331-001	FEMA Reimb - Irma	-	-	-	-
103-334-001	FDEM Reimb - Irma	-	-	-	-
103-334-002	FDOT Transit Development Grant	276,700	276,660	276,665	(35)
103-334-420	FDOT Maintenance Contract	65,000	65,644	65,000	-
103-335-120	State Revenue Sharing	501,634	402,399	506,169	4,535
103-338-000	Monroe Cty ILA-Supplemental Fuel Tax	22,000	22,236	22,000	-
103-381-001	Trans from General Fund *(Half Cent Sales Tax)*	1,685,208	1,052,391	1,114,853	(570,355)
TOTAL REVENUES		**$ 3,034,739**	**$ 2,267,271**	**$ 2,458,687**	**$ (576,052)**
EXPENDITURES					
Operating					
103-1200-541-01	Freebee Ridesharing Services	553,400	553,320	553,330	(70)
103-1200-541-02	Road Micro-sealing	250,000	-	-	(250,000)
103-1200-541-04	Roads Elevation Planning Study	420,000	151,625	250,000	(170,000)
103-1200-541-99	Public Works Roadways Allocation	1,297,339	1,097,291	1,124,152	(173,187)
		2,520,739	1,802,235	1,927,482	(593,257)
Transfers Out					
103-1200-581-01	Transfer to Debt Service Fund	514,000	526,653	535,000	21,000
TOTAL EXPENDITURES		**$ 3,034,739**	**$ 2,328,888**	**$ 2,462,482**	**$ (572,257)**
REVENUES OVER / (UNDER) EXPENDITURES		**$ -**	**$ (61,617)**	**$ (3,795)**	**$ (3,795)**

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

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

		10/1/2024	10/1/2025
FUND BALANCE, Beginning			
104-282-000	Fund Balance - Committed	$ 1,485,770	$ 1,636,000

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

		9/30/2025	9/30/2026
FUND BALANCE, Ending			
104-282-000	Fund Balance - Commited	$ 1,635,967	$ 1,757,500

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

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

		FY 2024-2025 Budget	*9/30/2025 Projected Balance*	*FY 2025-2026 PROPOSED BUDGET*	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
107-316-000	Contractor Registration Fees	$ 25,000	$ 22,094	$ 27,500	$ 2,500
107-322-000	Building Permit Fees	1,800,000	1,618,241	1,980,000	180,000
107-331-001	Watershed Mgmt. Grant	-	-	-	-
107-361-001	Interest Revenue	10,000	34,411	25,000	15,000
107-369-000	Miscellaneous Revenue	250	250	-	(250)
		$ 1,835,250	**$ 1,674,996**	**$ 2,032,500**	**$ 197,250**
EXPENDITURES					
Personnel					
107-1000-524-12	Regular Salaries & Wages	$ 792,094	$ 606,796	$ 676,087	$ (116,007)
107-1000-524-14	Overtime	25,000	12,225	10,025	(14,975)
107-1000-524-21	Payroll Taxes	62,508	46,863	52,504	(10,004)
107-1000-524-22	Retirement Plan Contributions	111,711	82,842	100,464	(11,247)
107-1000-524-23	Employee Insurance Benefits	118,665	150,549	150,369	31,704
107-1000-524-24	Workers' Compensation Insurance	13,321	14,031	11,484	(1,837)
		1,123,299	913,305	1,000,932	(122,367)
Operating					
107-1000-524-31	Professional Services	685,000	747,444	695,000	10,000
	Harris Computers	***3,000***	***4,100***	***-***	
	M T Causley	***400,000***	***473,566***	***400,000***	
	All Aspects	***250,000***	***216,625***	***260,000***	
	DBPR (Fees to State)	***30,000***	***23,557***	***30,000***	
	Watershed Management Plan (L. Lehr)	***-***	***16,800***	***-***	
	Legal	***2,000***	***6,778***	***5,000***	
	Other - Misc	***-***	***6,019***	***-***	
107-1000-524-40	Travel & Per Diem	10,000	7,352	10,000	-
107-1000-524-41	Communications	7,000	6,714	8,200	1,200
	AT&T Mobility	***4300***	***4,608***	***6,000***	
	Momentum Telecom - Internet-based Svcs	***2,700***	***2,107***	***2,200***	
107-1000-524-42	Freight & Postage	2,500	126	2,500	-

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

		Budget	Projected Balance	PROPOSED BUDGET	BUDGET FY 24-25 VS FY 25-26
107-1000-524-45	Insurance	15,000	13,668	15,054	54
107-1000-524-46	Repair & Maintenance	5,000	3,203	2,000	(3,000)
107-1000-524-48	PR / Advertising	5,000	125	2,500	(2,500)
107-1000-524-51	Office Supplies & Expenses	5,000	1,617	2,000	(3,000)
107-1000-524-52	Operating Supplies	10,000	5,465	6,500	(3,500)
107-1000-524-54	Dues & Subscriptions	77,000	72,629	101,500	24,500
	Harris (CV ASM Fees)	*46,000*	*45,072*	*46,000*	
	Go Daddy (E-mail)	*1,000*	*-*	*-*	
	Microsoft - Office 365	*-*	*1,788*	*2,000*	
	Memberships	*1,500*	*869*	*1,500*	
	Other - Misc	*500*	*-*	*-*	
	Forerunner	*28,000*	*24,900*	*52,000*	
107-1000-524-55	Training	10,000	4,875	7,500	(2,500)
		831,500	863,218	954,254	122,754
Transfer Out					
107-9000-581-01	Transfer to General Fund	84,000	84,000	84,000	-
107-9000-581-02	Transfer to Capital Projects Fund	-	-	75,000	75,000
	TOTAL EXPENDITURES	**$ 2,038,799**	**$ 1,860,523**	**$ 2,114,186**	**$ 75,387**
		$ (203,549)	**$ (185,527)**	**$ (81,686)**	**$ 121,863**

FUND BALANCE, Ending		9/30/2024	9/30/2026
107-280-000	Fund Balance - Non Spendable	$ 41,757	$ 41,757
107-281-000	Fund Balance - Restricted - Other Building Fund Activity	326,341	214,655
107-282-000	Fund Balance - Committed for Bldg. Code Enf Training	323,372	353,372
		$ 691,470	$ 609,784

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

Net Position		10/1/2024	10/1/2025
401-274-000	Net Position - Investment in Capital Assets	5,494,013	5,294,100
401-276-000	Net Position - Unrestricted	(599,004)	(238,600)
		4,895,009	***5,055,500***

CASH & CASH EQUIVALENTS, Beginning

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

		FY 2024-2025 Budget	*9/30/2025 Projected Balance*	*FY 2025-20026 PROPOSED BUDGET*	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
401-334-701	Resilient Florida Grant *($1.9 M) Breakwater Gran*	$ 1,000,000	$ -	$ -	$ (1,000,000)
401-337-702	Monroe County Boating Imp Grant	14,000	14,000	14,000	-
401-347-501	Dock Usage Fee	1,000,000	1,040,234	1,030,000	30,000
401-347-502	Diesel Fuel Sales	140,000	100,520	120,000	(20,000)
401-347-503	Dock Utilities Charges	90,000	68,258	70,000	(20,000)
401-347-504	Ramp Usage Fee	50,000	47,381	60,000	10,000
401-347-505	Unleaded Fuel Sales	400,000	337,257	400,000	-
401-347-506	Miscellaneous Revenue	11,000	9,653	10,000	(1,000)
401-361-100	Interest	12,000	47,612	40,000	28,000
TOTAL REVENUES		**$ 2,717,000**	**$ 1,664,912**	**$ 1,744,000**	**$ (973,000)**
EXPENSES					
Personnel					
401-1400-575-12	Full Time Wages	$ 318,600	$ 310,771	$ 329,948	$ 11,348
401-1400-575.14	Overtime	10,000	8,197	10,500	500
401-1400-575-21	Payroll Taxes	25,200	23,864	26,044	844
401-1400-575-22	Retirement Plan Contributions	42,600	39,680	46,292	3,692
401-1400-575-23	Employee Insurance Benefits	38,286	76,432	107,497	69,211
401-1400-575-24	Workers' Compensation	4,495	5,586	5,079	584
		439,181	464,529	525,360	86,179
Operating					
401-1400-575-31	Professional Services	5,500	4,437	30,000	24,500
	Breakwater Restoration Monitoring & Reportin	***-***	***-***	***25,000***	
	Other / Misc	***-***	***-***	***5,000***	
401-1400-575-41	Communications	16,000	14,348	15,500	(500)
	AT&T Mobility	***1,500***	***843***	***1,200***	
	Comcast - Phones	***-***	***-***		
	Comcast - Marina Wi-Fi	***3,500***	***3,647***	***4,200***	
	Ring Central - Office Phones	***1,200***	***531***	***600***	
	Momentum Telecom - Internet-based Svcs	***9,300***	***9,327***	***9,500***	
	Other / Misc	***500***	***-***	***-***	
			-		

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

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

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

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-20026 PROPOSED BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
Capital Outlay					
401-1400-575-63	Breakwater Restoration	1,903,754	53,052	-	(1,903,754)
401-1400-575-64	Capital Outlay-Machinery & Equip	50,000	-	35,000	(15,000)
	Wi-Fi Upgrade			*35,000*	
401-1400-575-67	Capital Outlay - Marina	20,000	73,000	120,000	100,000
	Shade Structure	-	-	-	
	Lighthouse Rehabilitation	-	-	*100,000*	
	Tiki Rehabilitation	*20,000*	*73,000*	*20,000*	
		1,973,754	126,052	155,000	(1,818,754)
Debt Service					
401-1400-517-71	Principal Expense	13,500	12,929	13,215	(285)
401-1400-517-72	Interest Expense	2,000	666	380	(1,620)
		15,500	13,596	13,595	(1,905)
TOTAL EXPENSES		**$ 3,336,935**	**$ 1,504,458**	**$ 1,670,405**	**$ (1,666,530)**
REVENUES OVER / (UNDER) EXPENSES		**$ (619,935)**	**$ 160,454**	**$ 73,595**	**$ (2,639,530)**

CASH & CASH EQUIVALENTS, Ending	9/30/2025	9/30/2026
Pooled Cash - Operating Account	$ 694,689	$ 768,295

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

Net Position		10/1/2024	10/1/2025
402-274-000	Net Position - Investment in Capital Assets	71,636,081	65,636,100
402-276-000	Net Position - Unrestricted	30,344,005	34,791,100
402-284-000	Net Position - Unassigned	-	
		101,980,086	***100,427,200***

CASH & CASH EQUIVALENTS, Beginning

Pooled Cash - Operating Account		$ 7,061,199	$ 5,508,284

		FY 2024-2025 Budget	*9/30/2025 Projected*	*FY 2025-2026 BUDGET*	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
402-325-101	NPK Assmt/Sys Dev Charge/Payoff Rev	$ 200,000	$ 379,624	$ 376,500	$ 176,500
402-325-104	RSA Assmt/Sys Dev Charge/Payoff Rev	650,000	2,457,819	2,450,000	1,800,000
402-325-106	Wastewater System Dev Charges	275,000	119,124	45,000	(230,000)
402-331-200	HMGP Grant 4337-348-R	495,000	-	-	(495,000)
402-331-350	US ACOE FKWQIP Grant Proceeds	2,000,000	-	-	(2,000,000)
402-334-351	Stewardship Act Grant Proceeds	-	-	4,125,000	4,125,000
402-334-706	Legislative Appropriation	-	-	150,000	150,000
402-343-501	Wastewater Service Charge	6,645,336	6,400,118	6,500,000	(145,336)
402-343-502	Cost Recovery - Infrastructure Adds	-	-	-	-
402-361-100	Interest Revenue	375,000	332,078	350,000	(25,000)
402-369-000	Miscellaneous Revenue	-	73,696	60,000	60,000
402-381-001	Transfer from Capital Projects Fund	1,000,000	1,000,000	1,000,000	-
TOTAL REVENUES		**$ 11,640,336**	**$ 10,762,458**	**$ 15,056,500**	**$ 3,416,164**
EXPENSES					
Personnel					
402-1500-535-12	Regular Salaries & Wages	$ 556,911	$ 532,982	$ 576,589	$ 19,678
402-1500-535-14	Overtime	35,000	81,411	69,000	34,000
402-1500-535-21	Payroll Taxes	45,208	45,942	49,388	4,180
402-1500-535-22	Retirement Plan Contributions	80,678	81,130	79,484	(1,194)
402-1500-535-23	Employee Insurance Benefits	242,137	244,063	174,303	(67,834)
402-1500-535-24	Workers' Compensation	9,803	10,174	10,000	197
		969,737	995,701	958,763	(10,974)
Operating					
402-1500-535-31	Professional Services	1,927,000	1,695,167	2,268,000	341,000
	KLWTD - Treatment Costs	***1,400,000***	***1,317,522***	***1,400,000***	
	Wade Trim - Engineering	***230,000***	***118,660***	***200,000***	
	Wade Trim - CFM Break Transient Analysis	***-***	***-***	***370,000***	
	FKAA - Billing Services	***165,000***	***141,361***	***150,000***	
	Canal Restoration Monitoring	***75,000***	***93,750***	***75,000***	
	Accenture - Assessment Consultant	***27,000***	***13,000***	***27,000***	
	Raftelis - Rate Consultant	***5,000***	***810***	***35,000***	
	Marcum Audit Costs	***-***	***-***	***-***	
	SCADA - Star Controls	***-***	***6,500***	***6,500***	
	Misc / Other	***25,000***	***3,564***	***4,500***	
402-1500-535-40	Travel & Per Diem	7,000	225	5,000	

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

		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
402-1500-535-41	Communications	11,000	12,211	21,667	10,667
	AT&T Mobility	*4,000*	*3,025*	*6,500*	
	AT&T Internet	*3,500*	*6,163*	*3,067*	
	Comcast	*-*	*-*	*9,000*	
	Locates (Sunshine State)	*1,000*	*1,263*	*1,300*	
	Verizon	*2,500*	*1,760*	*1,800*	
	SCADA Comms (F J Nugent)		*-*		
402-1500-535-42	Freight & Postage	384	775	3,000	2,616
402-1500-535-43	Utilities	180,000	174,721	180,000	-
	FKAA - Water	*20,000*	*29,511*	*30,000*	
	FKEC - Electric	*160,000*	*145,210*	*150,000*	
402-1500-535-44	Rentals & Leases	85,000	74,001	80,000	(5,000)
402-1500-535-45	Insurance	285,000	361,197	391,498	106,498
	Flood Insurance	*70,000*	*70,328*	*75,000*	
	Property & General Liability (PRM)	*150,000*	*202,019*	*221,000*	
	Pollution Liability	*20,000*	*23,180*	*25,498*	
	KLWTD Reimbursement	*45,000*	*65,670*	*70,000*	
402-1500-535-46	Repair & Maintenance	645,000	569,125	595,000	(50,000)
	F J Nugent	*20,000*	*-*	*-*	
	KB Vacuum (Emergency Repairs)	*65,000*	*120,368*	*120,000*	
	Page Excavating	*150,000*	*161,750*	*165,000*	
	Donerite Pumps (Emergency Repairs)	*50,000*	*30,081*	*50,000*	
	Vehicle R&M	*15,000*	*30,292*	*30,000*	
	Generator Maintenance (A1 Powerworks)	*20,000*	*26,784*	*30,000*	
	Overflow Tank Epoxy Coating	*125,000*	*-*	*-*	
	Other / Misc	*200,000*	*199,850*	*200,000*	
402-1500-535-48	PR / Advertising	2,000	1,914	6,000	4,000
402-1500-535-51	Office Supplies & Expenses	4,000	303	2,000	(2,000)
402-1500-535-52	Operating Supplies	500,000	437,768	510,000	10,000
	E-One	*140,000*	*87,969*	*100,000*	
	Ferguson Waterworks	*45,000*	*83,115*	*85,000*	
	KB Vacuum	*35,000*	*-*	*20,000*	
	Wright Express (Fuel)	*30,000*	*28,053*	*30,000*	
	Sunshine Gasoline	*15,000*	*11,720*	*15,000*	
	PSI Technologies		*4,281*	*5,000*	
	Keys Supply	*9,000*	*3,759*	*5,000*	
	Dixie Aluminum / Forest Tek	*30,000*	*14,454*	*20,000*	
	Napa Auto Parts	*5,000*	*3,179*	*5,000*	
	Aqseptance Group (was Airvac)	*45,000*	*42,165*	*75,000*	
	Dana Safety Supply	*5,000*	*-*	*-*	
	Home Depot	*5,000*	*4,836*	*5,000*	
	Fortiline Waterworks	*40,000*	*25,165*	*30,000*	
	Grainger	*20,000*	*7,250*	*10,000*	
	CED Islamorada	*6,000*	*2,540*	*5,000*	
	Wascon	*-*	*17,330*	*-*	
	Other / Misc	*70,000*	*101,952*	*100,000*	

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

		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
402-1500-535-54	Dues & Subscriptions	20,000	18,254	20,000	-
	Microsoft - Office 365			1,200	
	Other			18,800	
402-1500-535-55	Training	10,000	7,736	10,000	-
		3,676,384	3,353,396	4,092,165	
Capital Outlay					
402-1500-535-62	SCADA *(Star Controls)*	150,000	9,150	150,000	-
402-1500-535-63	Infrastructure	915,000	992,455	1,040,000	125,000
	Overflow Tank Coating	120,000	-		
	Page Excavating - Lateral & Infra Adds/Vacuum Pits	795,000	992,455	1,000,000	
	Exhaust Fans MPK Station	-	-	40,000	
402-1500-535-64	Machinery & Equipment	65,000	184,538	60,000	(5,000)
	Security Cameras	50,000	-	-	
	Badge Entrance	15,000	-	-	
	Fork Lift	-	-	34,000	
	Light Towers - 2	-	-	26,000	
	Pipe Inspection Camera	-	-	-	
402-1500-535-69	Canal Restoration Monitoring	75,000	-	-	(75,000)
402-1500-535-70	Low Pressure Force Main Extension - Lorelei	200,000	88,000	-	(200,000)
402-1500-535-65	NPK Pump Station Projects	2,000,000	31,034	4,125,000	2,125,000
402-1500-535-66	Capital Outlay - Generator Storage Bldg.	300,000	711,129	61,000	(239,000)
402-1500-535-67	Portable Gens & Floodproofing (HMGP)	800,000	610,469	-	(800,000)
		4,505,000	2,626,775	5,436,000	931,000
Debt Service					
402-1500-517-71	Debt Service Principal	4,002,500	4,104,000	4,213,100	210,600
402-1500-517-72	Debt Service Interest	1,335,500	1,235,501	1,131,600	(203,900)
		5,338,000	5,339,501	5,344,700	6,700
TOTAL EXPENSES		**$ 14,489,121**	**$ 12,315,373**	**$ 15,831,628**	**$ 1,342,507**
REVENUES OVER / (UNDER) EXPENSES		**$ (2,848,785)**	**$ (1,552,915)**	**$ (775,128)**	**$ 4,758,671**

CASH & CASH EQUIVALENTS, Ending	9/30/2024	9/30/2025
Pooled Cash - Operating Account	$ 5,508,284	$ 4,733,156

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

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

CASH & CASH EQUIVALENTS, Beginning

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

		FY 2024-2025 Budget	*9/30/2025 Projected*	*FY 2025-2026 BUDGET*	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
			Estimated total of ESUs	*6,500*	
			Assessment per ESU	*$ 32.00*	
			Gross Revenue	*$ 208,000*	
			Less3% Early Payment Discount	*(6,300)*	
			Net Revenue	*$ 201,700*	
403-325-200	Stormwater Assessment	$ 203,300	$ 200,971	$ 201,700	
403-361-100	Interest Revenue	9,826	30,971	15,000	
	TOTAL REVENUES	**$ 213,126**	**$ 231,942**	**$ 216,700**	**$ 3,574**
EXPENSES					
Personnel					
403-1600-538-12	Full Time Wages	$ 15,081	$ 14,511	$ 15,081	$ 0
403-1600-538-21	Payroll Taxes	1,154	1,162	1,154	(0)
403-1600-538-22	Retirement Plan Contributions	2,055	1,852	2,116	61
403-1600-538-23	Employee Insurance Benefits	1,146	1,217	1,297	151
403-1600-538-24	Workers Compensation	245	259	260	15
		19,681	19,001	19,908	**227**
Operating					
403-1600-538-31	Professional Services	257,000	46,988	167,000	**(90,000)**
	Assessment Consultant (Accenture)	***7,000***	***3,353***	***7,000***	
	Stormwater Management Plan Update	***250,000***	***43,635***	***160,000***	
403-1600-538-43	Utilities	1,000	838	1,000	-
403-1600-538-45	Insurance	500	270	500	-
403-1600-538-46	Repairs & Maintenance	25,000	4,421	20,000	**(5,000)**
403-1600-538-48	PR / Advertising	1,000	596	1,000	-
403-1600-538-52	Operating Supplies	5,000	89	5,000	-
		289,500	53,202	194,500	**(95,000)**
	TOTAL EXPENSES	**$ 309,181**	**$ 72,203**	**$ 214,408**	**$ (94,773)**
	REVENUES OVER / (UNDER) EXPENSES	**$ (96,055)**	**$ 159,739**	**$ 2,292**	**$ (91,199)**

CASH & CASH EQUIVALENTS, Ending

		9/30/2024	9/30/2025
	Pooled Cash - Operating Account	$ 773,310	$ 775,692

TAB 6

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	$ 3,773,088

		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**
300-312-600	Local Govt Discretionary Sales Surtax	344,280	355,668	331,256
	10% Limit for General Purposes			
300-399-000	Use of Fund Balance	937,487	86,999	38,744
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***

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

		Budget	Projected Balance	PROPOSED BUDGET
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**	**144,000**
	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			*16,000*
	P&R Management Software			*16,000*
300-312-600	Local Govt Discretionary Sales Surtax	-	-	295,130
	90% of total for Capital / Infrastructure Purposes			
300-331-002	FEMA HMGP Grant	375,000	-	-
300-334-706	Legislative Funding	150,000	-	510,000
300-381-101	Transfer from Impact Fee Fund (Fire)	-	-	475,000
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**
300-0900-522-64	**Fire Boat**			**360,000**
300-312-600	Local Govt Discretionary Sales Surtax	-	-	557,800
	90% of total for Capital / Infrastructure Purposes			
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**

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

		Budget	Projected Balance	PROPOSED BUDGET
300-337-701	TDC Bricks & Mortar Grant	558,500	-	933,800
300-381-000	Transfer from General Fund	-	-	-
300-399-000	Use of Fund Balance	-	-	2,623,971
300-324-610	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
300-334-706	Legislative Funding	-	-	200,000
300-1200-541-64	**Capital Outlay - Public Works**	**-**	**-**	**280,000**
	Safe Streets for All			***80,000***
	LMK Overseas Heritage Trail			***200,000***
300-381-000	Transfer from General Fund	1,796,002	207,735	250,000
	Landscape Mitigation Funds			*250,000*
300-399-000	Use of Fund Balance			25,000
300-0300-512-71	**Capital Outlay - Land Acquisition**	**1,000,000**	**-**	**25,000**
300-1200-541-66	**Landscaping Projects**	**150,000**	**174,726**	**250,000**
300-381-101	Transfer from Impact Fee Fund			213,360
300-1200-541-67	**Green Turtle Hammock Improvements**	**869,699**	**667,715**	**213,360**

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

		Budget	*Projected Balance*	*PROPOSED BUDGET*
300-334-701	FDEP - Rec Trails Pgm Grant (GTH)	200,000	-	
300-381-000	Transfer from General Fund		82,000	
300-381-101	Transfer from Impact Fee Fund		81,750	
300-0800-521-64	**Capital Outlay - Local Law Enf**	**-**	**191,746**	
300-0600-515-64	**Capital Outlay - Planning**	**25,781**	**22,976**	
300-0900-522-63	**Critical Power** ***(FS #19, 20 & 21)***	**235,256**	**60,449**	
300-1300-572-69	**Library Beach Playground Project**	**481,984**	**481,984**	
300-1300-572-67	**Solar Lighting Replacement**	**193,510**	**193,511**	
300-1200-541-62	**Key Tree Cactus Preserve Improvements**	**14,069**	**-**	
300-1300-572-68	**146 Sunshine (PTP Entrance)**	**15,876**	**81,750**	
	REVENUES		3,741,610	14,402,925
	EXPENDITURES		5,806,861	18,032,840
	REVENUES OVER / (UNDER) EXPENDITURES		(2,065,251)	(3,629,915)
	(Use of) / Addition To Fund Balance			
	Ending Fund Balance		3,773,088	143,173

RESOLUTION NO. 25-

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING RESOLUTION NO. 25-07-58; ADOPTING A TENTATIVE MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to Section 200.065, Florida Statutes, the Village Council of Islamorada, Village of Islands, Florida (the "Village"), determined a proposed millage rate for Fiscal Year 2025-2026, as set forth in Resolution No. 25-07-58 adopted on July 22, 2025; and

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

WHEREAS, the Village Council held a public hearing on September 4, 2025 to consider any adjustment of its proposed millage levy and to consider an operating budget for the Fiscal Year 2025-2026, beginning October 1, 2025 through September 30, 2026 ("FY 25-26"), in accordance with the provisions of Section 200.065, Florida Statutes.

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

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

Section 2. Adopting a Tentative Millage Rate. The Village Council of Islamorada, Village of Islands, hereby resolves that the proposed millage rate on all taxable assessed property value for Fiscal Year 2025-2026 as set forth in Resolution No. 25-07-58 is hereby recomputed and

tentatively established at 2.65 mills, which represents $2.65 for each thousand dollars of taxable assessed property value (for the tax year commencing from and after January 1, 2025); and that the tentative millage rate of 2.65 represents a 8.65% increase or .2108 mills above the rolled-back rate, which is 2.4392.

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

PASSED AND ADOPTED this 4th day of September 2025 at _____ PM.

Motion to adopt by _____, seconded by _____.

ISLAMORADA, VILLAGE OF ISLANDS
FINAL VOTE AT ADOPTION

Mayor Sharon Mahoney _____
Vice Mayor Don Horton _____
Councilman Steve Friedman _____
Councilwoman Deb Gillis _____
Councilwoman Anna Richards _____

_____
SHARON MAHONEY, MAYOR

ATTEST:

_____
MARNE MCGRATH, VILLAGE CLERK

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

_____
JOHN J. QUICK, INTERIM VILLAGE ATTORNEY