



ISLAMORADA, VILLAGE OF ISLANDS

FY 2025-2026

ADOPTED BUDGET

SEPTEMBER 16, 2025

RESOLUTION NO. 25-09-86

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, ADOPTING THE FINAL BUDGET OF THE VILLAGE FOR THE FISCAL YEAR COMMENCING ON OCTOBER 1, 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 final budget of the Village for the fiscal year beginning on October 1, 2025 and ending September 30, 2026 (the "Budget") was considered at public hearings on September 4, 2025 and September 16, 2025 and is hereby approved and adopted. A copy of the Final Budget of the Village is attached as Exhibit "A" and incorporated by this reference.

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

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

Section 4. Personnel Authorization. The Budget enumerates all authorized budgeted positions for appointment by the Village Council or Village Manager. The Village Manager may add or delete positions provided that any additions shall not increase the Village's total budgeted funds for Fiscal Year 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 for approval a resolution amending the Budget to reflect such department, category, or line item reallocation for presentation to the Village Council each quarter of the fiscal year.

Section 7. Encumbrances. All outstanding encumbrances at September 30, 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. State law provides for annual post audits of the Village's financial accounts. The Village Manager is authorized to take all steps necessary to cause such post audit to be made by a certified public accountant or firm of such accountants in accordance with applicable law.

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

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

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PASSED AND ADOPTED this 16th day of September 2025 at 5:34 P.M.

Motion to adopt by D. Gillis, seconded by A. Richards.

ISLAMORADA, VILLAGE OF ISLANDS
FINAL VOTE AT ADOPTION

Mayor Sharon Mahoney	<u>yes</u>
Vice Mayor Don Horton	<u>Absent</u>
Councilman Steve Friedman	<u>yes</u>
Councilwoman Deb Gillis	<u>yes</u>
Councilwoman Anna Richards	<u>yes</u>


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

EXHIBIT A

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.						
	<i>GENERAL FUND</i>	<i>SPECIAL REVENUE</i>	<i>CAPITAL PROJECTS</i>	<i>DEBT SERVICE</i>	<i>ENTERPRISE FUNDS</i>	<i>TOTAL ALL FUNDS</i>
ESTIMATED REVENUES:						
Ad Valorem Taxes						
Millage Per \$1,000: 2.65	\$ 18,264,500	\$ -	\$ -	\$ -	\$ -	\$ 18,264,500
Other Taxes	393,711	-	-	-	-	393,711
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	24,180,783	5,750,864	13,532,336	-	16,017,200	59,481,183
Transfers In	84,000	1,430,811	1,165,589	840,000	1,000,000	4,520,400
Fund Balance/Reserves	14,011,960	2,306,363	5,299,388	-	6,972,980	28,590,691
TOTAL REVENUES, TRANSFERS, RESERVES & BALANCES	\$ 38,276,740	\$ 9,488,038	\$ 19,997,313	\$ 840,000	\$ 23,990,200	\$ 92,592,300
ESTIMATED EXPENDITURES:						
General Government	\$ 6,554,483	\$ 60,000	\$ 656,000	\$ -	\$ -	\$ 7,270,483
Public Safety	12,651,668	2,116,877	2,478,480	-	-	17,247,025
Transportation	790,658	1,938,338	10,044,360	-	-	12,773,356
Culture and Recreation	3,257,242	-	3,854,000	-	1,652,003	8,763,245
Physical Environment	-	2,508,988	-	-	10,700,318	13,209,306
Debt Service	-	-	-	840,000	5,358,295	6,198,295
TOTAL EXPENDITURES	23,254,051	6,624,203	17,032,840	840,000	17,710,615	65,461,709
Transfers Out	1,985,811	535,000	1,840,589	-	-	4,361,400
Fund Balance/Reserves	13,036,870	2,328,836	1,123,884	-	6,279,565	22,769,154
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 38,276,740	\$ 9,488,039	\$ 19,997,313	\$ 840,000	\$ 23,990,200	\$ 92,592,300

General Fund

Islamorada, Village of Islands

FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Millage =2.6500)

FUND BALANCE, Beginning

10/1/2025

Restricted

Non spendable (Prepays & 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 *\$ 18,658,200*

Millage Rate = 2.6500

Gross Ad Valorem Taxes 18,829,400

Less Early Payment Discount (3%) (564,900)

18,264,500

Communications Services Tax 393,711

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 \$ 24,264,772

EXPENDITURES

General Government

Village Council 361,483

Personnel 64,600

Operating 296,883

Village Attorney 702,500

Personnel -

Operating 702,500

Village Manager 1,267,830

Personnel 922,680

Operating 345,150

Village Clerk 318,394

Personnel 263,144

Operating 55,250

Finance & Administration 1,583,959

Personnel 505,815

Operating 1,078,144

Islamorada, Village of Islands

FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Millage =2.6500)

Planning & Development Services			1,110,292
	Personnel	963,092	
	Operating	147,200	
IT & Communications			923,825
	Personnel	392,225	
	Operating	531,600	
Code Compliance			286,200
	Personnel	218,750	
	Operating	67,450	
	Total General Government		6,554,483
Public Safety			
Local Law Enforcement (MCSO)			3,693,056
	Personnel	112,085	
	Operating	3,580,971	
Fire Rescue			8,958,612
	Personnel	7,581,326	
	Operating	1,377,286	
	Total Public Safety		12,651,668
Transportation			
Public Works			790,658
	Personnel	1,303,066	
	Operating	(512,408)	
	Total Transportation		790,658
Culture & Recreation			
Parks & Recreation			3,257,242
	Personnel	2,018,296	
	Operating	1,238,946	
	Total Culture & Recreation		3,257,242
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			-
To Capital Projects Fund - <i>Landscape Mitigation</i>			250,000
To Transportation Fund			1,114,853
To Solid Waste Fund - <i>Franchise Fees</i>			315,958
To Debt Service Fund (<i>for 2012 Refunding</i>)			305,000
	Total Transfers Out		1,985,811
	TOTAL EXPENDITURES		\$ 25,239,862
	REVENUES OVER / (UNDER) EXPENDITURES		\$ (975,090)

FUND BALANCE, Ending

9/30/2025

Restricted

Non spendable (Prepays & 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%
Unassigned	Expenditures	5,194,330

TOTAL \$ 13,036,870

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

REVENUES		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected	PROPOSED BUDGET	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	393,711	(17,792)
		17,150,103.00	16,942,660	18,658,211	1,508,108
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	9/30/2025	FY 2025-2026	CHANGE IN
		<i>Budget</i>	<i>Projected</i>	PROPOSED BUDGET	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	24,264,783	(1,599,775)
Total Revenues w/o Ad Valorem Taxes		9,125,958	5,961,727	6,000,283	(3,125,675)

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

Village Council		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN BUDGET
		<i>Budget</i>	<i>Projected Balance</i>	BUDGET	FY 24-25 VS FY 25-26
<u>Personnel</u>					
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	-
<u>Operating</u>					
001-0100-511-31	Professional Services	186,570	180,350	175,500	(11,070)
	<i>Gray Robinson</i>	<i>110,000</i>	<i>108,180</i>	<i>108,000</i>	
	<i>Thorn Run Partners</i>	<i>70,000</i>	<i>66,000</i>	<i>66,000</i>	
	<i>Other / Misc</i>	<i>6,570</i>	<i>6,170</i>	<i>1,500</i>	
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)
	<i>AT&T Mobility - Cell Phones</i>	<i>3,500</i>	<i>3,238</i>	<i>4,200</i>	
	<i>Zoom for Public Mtgs</i>	<i>1,500</i>	<i>-</i>	<i>-</i>	
001-0100-511-48	PR / Advertising	265,000	218,132	85,000	(180,000)
	<i>Holiday Decor(Holiday Lightscares)</i>	<i>105,200</i>	<i>105,134</i>	<i>59,000</i>	
	<i>Rotary Fireworks</i>	<i>15,000</i>	<i>19,150</i>	<i>15,000</i>	
	<i>Newspaper Advertisements</i>	<i>20,000</i>	<i>3,838</i>	<i>3,000</i>	
	<i>Charitable Donations</i>	<i>110,000</i>	<i>67,000</i>		
	<i>Settlement</i>		<i>18,772</i>		
	<i>Other / Misc</i>	<i>14,800</i>	<i>4,238</i>	<i>8,000</i>	
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)
	<i>Fia League of Cities</i>	<i>1,261</i>	<i>1,216</i>	<i>1,283</i>	
	<i>League of Mayors</i>	<i>400</i>	<i>-</i>		
	<i>Go Daddy - Office 365</i>	<i>750</i>	<i>402</i>		
	<i>Microsoft -Office 365</i>	<i>-</i>	<i>868</i>	<i>900</i>	
	<i>Other / Misc</i>	<i>400</i>	<i>-</i>	<i>-</i>	
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 BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25- 26
<u>Operating</u>					
001-0200-514-31	Professional Services	750,000	612,137	700,000	(50,000)
	<i>Weiss, Serota (Litigation; Legal)</i>	<i>750,000</i>	<i>612,137</i>	<i>750,000</i>	
	<i>Gulizio Settlement</i>		-		
001-0200-514-41	Communications	2,500	2,107	2,200	(300)
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>2,500</i>	<i>2,107</i>	<i>2,200</i>	
001-0200-514-51	Office Supplies & Expenses	2,500	146	150	(2,350)
001-0200-514-54	Dues & Subscriptions	500	246	150	(350)
	<i>Office 365</i>	<i>500</i>	<i>246</i>	<i>150</i>	
		<u>755,500</u>	<u>614,636</u>	<u>702,500</u>	<u>(53,000)</u>

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

Village Manager		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	99,927	21,196.04
		838,031	902,331	922,680	84,649.15
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	\$ 1,267,830	\$ 55,949

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

Village Clerk		2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected	BUDGET	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	35,765	21,420.40
		235,938	256,011	263,144	27,206.15
Operating					
001-0400-512-31	Professional Services	15,052	1,500	1,150	(13,902)
	<i>Municode (Code of Ord Svcs)</i>	<i>4,500</i>		-	
	<i>All Point (Doc Shred) now Shred Monkeys</i>	<i>1,500</i>	<i>700</i>	<i>800</i>	
	<i>Gobal Relay (PRRs)</i>	<i>200</i>	<i>350</i>	<i>350</i>	
	<i>CivicPlus Agenda Mgmt software</i>	<i>8,852</i>		-	
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)
	<i>AT&T Mobility - Cell Phones</i>	<i>500</i>	<i>544</i>	<i>600</i>	
	<i>Momentum Telecom - Internet-based SVCS</i>	<i>2,500</i>	<i>2,107</i>	<i>2,200</i>	
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
	<i>Professional Memberships</i>	<i>600</i>	<i>630</i>	<i>700</i>	
	<i>Go Daddy - Office 365</i>	<i>400</i>	<i>484</i>	-	
	<i>Microsoft - Office 365</i>	-	-	300	
	<i>Municode ASM Fees - Codification</i>	<i>4,500</i>	<i>4,489</i>	<i>4,700</i>	
	<i>CivicPlus - Website</i>			<i>9,500</i>	
	<i>CivicPlus Agenda Mgmt. software - Streaming</i>	<i>4,000</i>	<i>8,852</i>	<i>10,700</i>	
	<i>JustFOIA Subscription (Pub Rcds Reqs)</i>	<i>7,500</i>	<i>7,640</i>	<i>8,000</i>	
	<i>Other / Misc</i>	<i>4,607</i>	<i>300</i>	<i>500</i>	
001-0400-512-55	Training	3,200	2,481	2,500	(700)
		58,359	42,629	55,250	(3,109)
		\$ 294,297	\$ 298,641	\$ 318,394	\$ 24,097

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

Finance & Administration	2024-2025	FY 2024-2025	FY 2023-2024	9/30/2025	FY 2025-2026	CHANGE IN
	Budget	Actuals	Actuals	Projected	BUDGET	BUDGET FY 24-25
		<i>as of 05/31/25</i>	<i>June-Sept 2024</i>			<i>VS FY 25-26</i>
Personnel						
001-0500-513-12 Regular Salaries & Wages	\$ 452,700	\$ 277,854	\$ 147,099	\$ 424,953	\$ 325,148	\$ (127,552)
001-0500-513-14 Overtime	10,000	3,005	1,591	4,596	4,250	(5,750)
001-0500-513-21 Payroll Taxes	34,800	20,676	10,946	31,622	25,260	(9,540)
001-0500-513-22 Retirement Plan Contributions	63,100	38,888	20,588	59,476	45,618	(17,482)
001-0500-513-23 Employee Insurance Benefits	108,189	104,096	55,110	159,206	105,539	(2,650)
	668,789	444,519	235,334	679,852	505,815	(162,974)
Operating						
001-0500-513-24 Workers' Compensation	137,088	98,252	36,682	134,933	131,399	(5,689)
001-0500-513-31 Professional Services	50,000	26,786	1,710	28,496	170,910	120,910
<i>Integrity (Arbitrage)</i>	<i>2,500</i>		-	-		
<i>Foster & Foster (OPEB Valuation)</i>	<i>5,000</i>		-	-	<i>5,000</i>	
<i>Ben Fow (Risk Mgmt.)</i>	<i>36,000</i>	<i>24,000</i>	-	<i>24,000</i>	<i>36,000</i>	
<i>Tyler Technologies (Configuration & Training)</i>	<i>4,000</i>		-	-		
<i>DP&O (Emergency Mgmt. Prep)</i>			-	-		
<i>Nabors Giblin (Assmt Issues)</i>			-	-		
<i>Keys Armored Service</i>		<i>2,786</i>	<i>796</i>	<i>3,582</i>	<i>5,000</i>	
<i>Consulting - Bishop, Rosasco & Co</i>				-	<i>111,000</i>	
<i>Consulting - Finance support</i>				-	<i>10,000</i>	
<i>Consulting- Tetra Tech FROC</i>			<i>914</i>	<i>914</i>		
<i>Tyler - Laserfiche Interface Support</i>				-	<i>1,410</i>	
<i>Other / Misc</i>	<i>2,500</i>		-	-	<i>2,500</i>	
001-0500-513-32 Accounting & Auditing	65,000	39,200	16,400	55,600	57,300	(7,700)
001-0500-513-40 Travel & Per Diem	10,000	3,007	1,931	4,938	10,000	-
001-0500-513-41 Communications	3,500	1,722	929	2,651	2,800	(700)
<i>AT&T Mobility - Cell Phones</i>	<i>1,000</i>	<i>317</i>	<i>227</i>	<i>544</i>	<i>600</i>	
<i>Momentum Telecom - Internet-based Services</i>	<i>2,500</i>	<i>1,405</i>	<i>702</i>	<i>2,107</i>	<i>2,200</i>	
001-0500-513-42 Freight & Postage	1,700	1,017	851	1,868	1,900	200
001-0500-513-43 Utility Services	55,000	23,997	14,664	38,662	39,600	(15,400)
<i>FKA (Water)</i>	<i>10,000</i>	<i>2,631</i>	<i>2,264</i>	<i>4,894</i>	<i>5,100</i>	
<i>FKEC (Electric)</i>	<i>45,000</i>	<i>21,367</i>	<i>12,401</i>	<i>33,767</i>	<i>34,500</i>	
001-0500-513-44 Rentals & Leases	6,000	2,820	1,085	3,905	3,950	(2,050)
<i>FP Mailing (Postage Mach)</i>	<i>2,500</i>	<i>60</i>	<i>185</i>	<i>245</i>	<i>250</i>	
<i>Tav Mini Storage (Storage Units)</i>	<i>3,500</i>	<i>2,760</i>	<i>900</i>	<i>3,660</i>	<i>3,700</i>	
001-0500-513-45 Insurance	625,000	424,944	189,381	614,325	615,000	(10,000)
<i>PRM (G/L, Auto, Property)</i>	<i>614,000</i>	<i>420,077</i>	<i>187,472</i>	<i>607,548</i>	<i>600,000</i>	
<i>Wright Nat'l (Flood)</i>	<i>11,000</i>	<i>4,867</i>	<i>1,909</i>	<i>6,776</i>	<i>15,000</i>	
001-0500-513-46 Repair & Maintenance			489	489	-	-
001-0500-513-48 PR / Advertising	1,000	447	1,625	2,072	2,100	1,100
001-0500-513-49 Other Expenses	12,000	3,109	739	3,848	4,000	(8,000)
001-0500-513-51 Office Supplies & Expenses	7,500	3,771	5,943	9,714	7,500	-
001-0500-513-52 Operating Expenses	-			-	-	-
001-0500-513-54 Dues & Subscriptions	42,000	36,689	1,156	37,845	27,185	(14,815)
<i>Tyler - Incode 10 ASM Fees</i>	<i>29,000</i>	<i>22,962</i>		<i>22,962</i>	<i>19,000</i>	
<i>Tyler Disaster Recovery</i>	<i>4,200</i>	<i>4,376</i>		<i>4,376</i>	<i>3,800</i>	
<i>Executime</i>	<i>6,200</i>	<i>7,021</i>		<i>7,021</i>	-	
<i>Go Daddy - Office 365</i>	<i>500</i>	<i>426</i>	<i>586</i>	<i>1,011</i>	-	
<i>Microsoft - Office 365</i>		<i>380</i>		<i>380</i>	<i>1,100</i>	
<i>FGFOA</i>	<i>200</i>		<i>385</i>	<i>385</i>	<i>385</i>	
<i>GFOA</i>	<i>525</i>	<i>320</i>	<i>150</i>	<i>470</i>	<i>500</i>	
<i>SFGFOA</i>	<i>75</i>			-	<i>100</i>	
<i>Postage Machine</i>	<i>1,300</i>	<i>1,200</i>	<i>330</i>	<i>1,530</i>	<i>1,600</i>	
<i>Other / Misc</i>	-	<i>4</i>	<i>(294)</i>	<i>(290)</i>	<i>700</i>	
001-0500-513-55 Training	4,500	2,575	325	2,900	4,500	-
	1,020,288	668,336	273,910	942,246	1,078,144	57,856
	\$ 1,689,077	\$ 1,112,854	\$ 509,244	\$ 1,622,098	\$ 1,583,959	\$ (105,118)

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

Planning & Development Services		2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected	BUDGET	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	141,170	(67,731.60)
		1,251,302	852,124	963,092	(288,210)
Operating					
001-0600-515-31	Professional Services	275,000	133,419	54,500	(220,500)
	<i>Comprehensive Plan Update</i>	225,000	60,500	52,000	
	<i>RES Florida Feasibility Study</i>	16,000	47,205	-	
	<i>McFarland Johnson (Site Plan Rvws)</i>	6,500	4,891	-	
	<i>Liquid Web (CityView Portal Host)</i>	2,500	2,321	-	
	<i>Rebecca Jetton (Planning Support Svcs)</i>	12,500	9,750	-	
	<i>GIS Svcs (Highland Mapping/Avineon)</i>	5,000	5,000	-	
	<i>CPH Consulting (Site Plan Rvws)</i>	5,000	-	-	
	<i>Other / Misc</i>	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)
	<i>AT&T Mobility - Cell Phones</i>	2,500	3,118	2,600	
	<i>Momentum Telecom - Internet-based Services</i>	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
	<i>Harris (CityView ASM Fees)</i>	37,000	36,618	37,000	
	<i>Professional Memberships</i>	2,000	4,460	5,000	
	<i>ESRI / ARC GIS / AutoCAD</i>	2,500	5,345	3,000	
	<i>Microsoft - Office 365</i>	-	613	900	
	<i>Go Daddy - Office 365</i>	1,500	1,274	-	
	<i>Misc</i>	-	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	\$ 1,110,292	\$ (518,010)

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

IT & Communications		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	68,361	26,851.24
		469,310	477,466	392,225	(77,085.49)
Operating					
001-0700-519-31	Professional Services	120,000	115,172	222,000	102,000
	<i>UDT (Managed Svcs)</i>	25,800	23,650	30,000	
	<i>Web Hosting</i>	1,200	10	-	
	<i>NetGuard / Smarsh (Text Msg Archive)</i>	-	-	6,000	
	<i>LiquidWeb (Web Site Host)</i>	2,200	2,381	-	
	<i>Global Relay (E-mail Archive)</i>	20,000	18,127	80,000	
	<i>T&M (Contract Services)</i>	-	-	80,000	
	<i>Nutanix Xi-Leap (3 years in advance)</i>	18,200	18,190	-	
	<i>Disaster Recovery</i>	8,500	-	25,000	
	<i>GoDaddy - Office 365 Migration</i>	40,000	-	-	
	<i>Laserfiche Migration</i>	-	14,850	-	
	<i>Other / Misc</i>	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
	<i>Ring Central (V Hall phone upgrade)</i>	40,000	38,994	40,000	
	<i>AT&T Mobility</i>	6,000	5,517	6,000	
	<i>Comcast/Starlink Backup Internet</i>	2,400	2,381	2,500	
	<i>Momentum Telecom - Internet-based Svcs</i>	2,500	2,107	2,600	
	<i>Other / Misc</i>	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)
	<i>Sands/Canon (Copier)</i>	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
	<i>Professional Memberships</i>	300	-	-	
	<i>Software Subscriptions/Licenses</i>	16,000	2,490	-	
	<i>Document Management</i>	7,500	7,320	7,700	
	<i>MTS (OnBase ASM Fees)</i>	-	-	-	
	<i>VPS Token Fortinet</i>	-	-	-	
	<i>Web Hosting</i>	-	1,310	3,900	
	<i>Domain Names</i>	2,000	2,085	1,500	
	<i>GoGov</i>	3,500	3,420	-	
	<i>Zoom</i>	3,000	3,007	3,200	
	<i>NetGuard / Smarsh (Text Msg Archive)</i>	-	5,477	-	
	<i>SHI (Adobe Licenses)</i>	5,000	6,407	6,000	
	<i>SHI (Backup Software)</i>	6,000	4,510	7,500	
	<i>SHI (Firewall & VPN)</i>	12,000	17,055	25,000	
	<i>SHI (3 Years)</i>	40,000	-	48,000	
	<i>CBT Nuggets Subscription</i>	2,000	1,797	-	
	<i>Electronic Sign</i>	-	3,000	3,300	
	<i>Microsoft - Office 365</i>	-	949	600	
	<i>Cybersecurity</i>	-	-	80,000	
	<i>Offsite Storage</i>	12,000	6,529	6,500	
	<i>OpenEdge</i>	1,500	1,741	500	
	<i>Other - Misc</i>	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	\$ 923,825	\$ 86,315

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

Local Law Enforcement (MCSO)		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	34,914	28,456
		80,858	80,106	112,085	31,227
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)
	<i>AT&T Mobility (Cell Phones)</i>	<i>2,000</i>	<i>1,452</i>	<i>1,100</i>	
	<i>AT&T (VOIP & MPLS)</i>		-		
	<i>Comcast (Internet)</i>	<i>3,500</i>	<i>4,073</i>	<i>4,100</i>	
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>2,500</i>	<i>2,107</i>	<i>2,200</i>	
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)
	<i>Go Daddy - Office 365</i>	<i>500</i>	<i>389</i>	-	
	<i>Microsoft - Office 365</i>	-	<i>500</i>	<i>1,100</i>	
	<i>Rotary & Chamber</i>	<i>1,000</i>	-	-	
	<i>License Plate Monitoring</i>	<i>3,000</i>	<i>2,500</i>	<i>2,500</i>	
	<i>Other / Misc</i>	-	<i>4</i>	<i>100</i>	
001-0800-521-55	Training	-	-	-	-
		3,192,278	2,899,586	3,580,971	388,693
		\$ 3,273,136	\$ 2,979,692	\$ 3,693,056	\$ 419,920

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

Fire Rescue		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	998,796	331,115.49
		7,157,737	6,560,016	7,581,326	423,589.28
Operating					
001-0900-522-31	Professional Services	202,000	184,955	199,000	(3,000)
	<i>Prof ER Svcs (Med Dir)</i>	<i>80,000</i>	<i>60,268</i>	<i>84,000</i>	
	<i>Prof Practice Supp (EMS Billing)</i>	<i>2,500</i>	<i>709</i>	<i>1,000</i>	
	<i>LifeScan Wellness</i>	<i>25,000</i>	<i>23,766</i>	<i>25,000</i>	
	<i>Standard Operating Proc Manual</i>	<i>24,000</i>	<i>24,762</i>	<i>11,000</i>	
	<i>Emergency Management Svcs</i>	<i>67,000</i>	<i>67,000</i>	<i>70,000</i>	
	<i>Other / Misc.</i>	<i>3,500</i>	<i>8,450</i>	<i>8,000</i>	
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)
	<i>AT&T</i>	<i>6,500</i>	<i>6,499</i>	<i>2,800</i>	
	<i>AT&T Mobility - Cell Phones</i>	<i>15,000</i>	<i>13,035</i>	<i>15,000</i>	
	<i>Starlink Internet</i>	<i>-</i>	<i>1,125</i>	<i>3,000</i>	
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>30,000</i>	<i>27,562</i>	<i>28,000</i>	
	<i>Comcast</i>	<i>2,000</i>	<i>2,830</i>	<i>3,300</i>	
	<i>Ring Central</i>	<i>6,000</i>	<i>6,354</i>	<i>5,900</i>	
	<i>Verizon (Backup Router)</i>		<i>866</i>	<i>900</i>	
	<i>Other / Misc.</i>	<i>500</i>	<i>-</i>		
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
	<i>FKAA (Water)</i>	<i>10,000</i>	<i>17,016</i>	<i>18,000</i>	
	<i>FKEC (Electricity)</i>	<i>25,000</i>	<i>24,325</i>	<i>25,000</i>	
	<i>Wastewater Alloc.</i>	<i>3,000</i>	<i>-</i>	<i>-</i>	
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
	<i>Vehicle R&M</i>	<i>150,000</i>	<i>171,449</i>	<i>170,000</i>	
	<i>Fire Equipment R&M</i>	<i>45,000</i>	<i>57,988</i>	<i>45,000</i>	
	<i>Generator R&M</i>	<i>45,000</i>	<i>13,861</i>	<i>40,000</i>	
	<i>Station 19 R&M</i>			<i>19,500</i>	
	<i>FS 20 Pressure Wash and Repaint</i>		<i>-</i>	<i>52,000</i>	
	<i>Facility R&M</i>		<i>37,697</i>	<i>34,000</i>	
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	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	\$ 8,958,612	\$ 525,477

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

Code Compliance		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET FY 24-25 VS FY 25-26
<u>Personnel</u>					
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	45,833	30,869
		185,864	189,399	218,750	32,886
<u>Operating</u>					
001-1100-524-31	Professional Services	20,000	8,036	11,000	(9,000)
	<i>Billing, Cochran (Code Magistrate)</i>	<i>15,000</i>	<i>7,775</i>	<i>10,000</i>	
	<i>Other / Misc (Monroe Cty Recording Fees)</i>	<i>5,000</i>	<i>261</i>	<i>1,000</i>	
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)
	<i>AT&T Mobility</i>	<i>2,500</i>	<i>2,250</i>	<i>1,800</i>	
	<i>Momentum Telecom - Internet-based Svc:</i>	<i>2,500</i>	<i>2,107</i>	<i>2,200</i>	
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)
	<i>Harris (CV ASM Fees)</i>	<i>7,636</i>	<i>8,351</i>	<i>9,100</i>	
	<i>Memberships</i>	<i>335</i>	<i>334</i>	<i>400</i>	
	<i>Go Daddy - Office 365</i>	<i>531</i>	<i>441</i>	<i>-</i>	
	<i>Microsoft - Office 365</i>	<i>-</i>	<i>263</i>	<i>450</i>	
	<i>Deckard Technologies (VR App)</i>	<i>23,333</i>	<i>20,000</i>	<i>20,000</i>	
	<i>Other / Misc</i>		<i>102</i>	<i>500</i>	
001-1100-524-55	Training	6,000	425	6,000	-
		86,336	60,764	67,450	(18,886)
		\$ 272,200	\$ 250,164	\$ 286,200	\$ 14,000

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

Public Works		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET FY 24-25
					VS FY 25-26
ROADWAY MAINTENANCE					
<u>Personnel</u>					
001-1200-541-12	Regular Salaries & Wages	\$ 873,800	\$ 901,596	\$ 815,690	(58,110.03)
001-1200-541-14	Overtime	21,000	28,562	18,250	(2,750.00)
001-1200-541-21	Payroll Taxes	71,400	57,146	63,796	(7,603.59)
001-1200-541-22	Retirement Plan Contributions	117,300	115,247	114,441	(2,858.70)
001-1200-541-23	Employee Insurance Benefits	165,206	222,786	290,889	125,682.58
		<u>1,248,706</u>	<u>1,325,337</u>	<u>1,303,066</u>	<u>54,360.26</u>
<u>Operating</u>					
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)
	<i>AT&T Mobility</i>	<i>7,000</i>	<i>6,477</i>	<i>6,000</i>	
	<i>AT&T - MPLS & VOIP</i>	<i>-</i>	<i>-</i>	<i>-</i>	
	<i>Momentum Telecom (Internet-based services)</i>	<i>10,000</i>	<i>10,104</i>	<i>9,400</i>	
	<i>RingCentral (Office Phones)</i>	<i>1,000</i>	<i>1,074</i>	<i>1,000</i>	
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)
	<i>FCAA (Water)</i>	<i>25,000</i>	<i>21,094</i>	<i>22,000</i>	
	<i>FKEC (Electric)</i>	<i>60,000</i>	<i>56,748</i>	<i>60,000</i>	
	<i>Wastewater Allocation</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	
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)
	<i>Elevator Inspections & Maintenance</i>	<i>3,500</i>	<i>1,575</i>	<i>3,500</i>	
	<i>Vehicle R&M</i>	<i>60,000</i>	<i>27,380</i>	<i>50,000</i>	
	<i>Equipment R&M</i>	<i>20,000</i>	<i>39,986</i>	<i>40,000</i>	
	<i>Building & Facility R&M</i>	<i>50,000</i>	<i>41,407</i>	<i>45,000</i>	
	<i>Lower Mat Canal Restoration Culvert Proj</i>	<i>20,000</i>	<i>-</i>	<i>20,000</i>	
	<i>Fla Keys Aeration Canal Project R&M</i>	<i>15,000</i>	<i>18,354</i>	<i>20,000</i>	
	<i>Invasive Plant Removal (Stantec)</i>	<i>30,000</i>	<i>17,750</i>	<i>40,000</i>	
	<i>Village Hall - seal joints & repaint</i>	<i>200,000</i>	<i>-</i>	<i>-</i>	
	<i>Island Pride Cleaning Service</i>	<i>15,500</i>	<i>14,510</i>	<i>16,000</i>	
	<i>Mangrove Trimming R&M</i>	<i>20,000</i>	<i>1,200</i>	<i>5,000</i>	
	<i>Other / Misc.</i>	<i>10,000</i>	<i>-</i>	<i>10,000</i>	
	<i>Canal Air Curtain R&M</i>	<i>-</i>	<i>-</i>	<i>20,000</i>	
	<i>Generator Maintenance</i>	<i>-</i>	<i>-</i>	<i>2,000</i>	
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
	<i>Municipal Sup (Signs)</i>	<i>10,000</i>	<i>8,089</i>	<i>10,000</i>	
	<i>Wright Express (Fuel)</i>	<i>45,000</i>	<i>40,319</i>	<i>45,000</i>	
	<i>Paper Supplies</i>	<i>20,000</i>	<i>12,512</i>	<i>15,000</i>	
	<i>Hardware Supplies</i>	<i>30,000</i>	<i>28,903</i>	<i>30,000</i>	
	<i>Parts</i>	<i>18,000</i>	<i>12,564</i>	<i>15,000</i>	
	<i>Uniforms</i>	<i>7,000</i>	<i>3,981</i>	<i>5,000</i>	
	<i>Sand & Rock</i>	<i>10,000</i>	<i>8,350</i>	<i>10,000</i>	
	<i>Other / Misc.</i>	<i>20,000</i>	<i>66,417</i>	<i>35,000</i>	
001-1200-541-54	Dues & Subscriptions	1,700	2,583	17,000	15,300
	<i>Go Daddy - Office 365</i>	<i>1,200</i>	<i>1,074</i>	<i>0</i>	
	<i>Microsoft - Office 365</i>	<i>-</i>	<i>954</i>	<i>1200</i>	
	<i>Memberships</i>	<i>300</i>	<i>554</i>	<i>600</i>	
	<i>Other / Misc.</i>	<i>200</i>	<i>-</i>	<i>200</i>	
	<i>Fleet Management Software</i>	<i>-</i>	<i>-</i>	<i>15,000</i>	

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

Public Works		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET FY 24-25
					VS FY 25-26
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)	(1,135,008)	162,331
		(550,139)	(639,692)	(512,408)	37,731
SUBTOTAL - ROADWAY MAINTENANCE		698,567	685,645	790,658	92,091.19
FILLS					
<u>Personnel</u>					
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)
<u>Operating</u>					
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	\$ 790,658	\$ (88,859)

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

Parks & Recreation		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	330,425	(32,038)
		1,745,536	1,476,774	2,018,296	272,760
Operating					
001-1300-572-31	Professional Services	751,000	501,737	390,800	(360,200)
	<i>Swimming</i>	63,000	77,502	75,000	
	<i>Synchronized Swimming</i>	15,000	18,673	20,000	
	<i>Tennis</i>	160,000	154,163	165,000	
	<i>Fitness</i>	25,000	24,948	26,000	
	<i>Diving</i>	11,000	8,137	10,000	
	<i>Freediving</i>	5,000	4,950	5,000	
	<i>Water Aerobics</i>	20,000	20,160	20,000	
	<i>Pickleball Conceptual Site Plan</i>	-	-	-	
	<i>RJs Design Consultants-pool resurfacing</i>	189,000	-	-	
	<i>Miller Legg - Master Plan</i>	176,000	99,787	50,800	
	<i>Leak Detection-pool</i>	25,000	-	-	
	<i>Police Detail</i>	10,000	10,730	11,000	
	<i>Site Plan Consultant-Master Plan Results</i>	50,000	-	-	
	<i>Other/Misc</i>	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)
	<i>AT&T Mobility - Cell Phones</i>	2,400	2,177	2,400	
	<i>AT&T - Internet-based Services</i>	-	-	-	
	<i>Ring Central - Office Phones</i>	5,300	2,121	2,040	
	<i>Momentum Telecom - Internet-based Services</i>	20,000	15,789	15,856	
	<i>AT&T - Public Wi-Fi</i>	8,000	1,623	1,750	
	<i>Other / Misc</i>	-	-	-	
001-1300-572-42	Freight & Postage	200	340	400	200
001-1300-572-43	Utility Services	400,000	410,330	381,000	(19,000)
	<i>FCAA (Water)</i>	190,000	223,445	225,000	
	<i>FKEC (Electric)</i>	130,000	130,885	132,000	
	<i>Reimbursement to School District - Utilities</i>	24,000	-	24,000	
	<i>Wastewater Expense Allocation</i>	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
	<i>Shade Structure R&M</i>	5,000	6,620	5,000	
	<i>Beach Bathroom Upgrades</i>	-	-	-	
	<i>Cleaning Services</i>	-	6,428	16,000	
	<i>Facility Painting</i>	8,000	5,060	8,000	
	<i>Plumbing & Electrical Repairs</i>	6,000	1,688	5,000	
	<i>Splash Pad & Pool Repairs</i>	5,000	5,962	6,000	
	<i>Turf & Landscaping Maintenance</i>	40,000	34,616	35,000	
	<i>Invasive Species Control</i>	7,500	7,200	7,500	
	<i>Equipment Maintenance</i>	8,500	25,799	10,000	
	<i>Fence Repair</i>	-	-	5,000	
	<i>Amphitheater Lighting/Marquee Repair</i>	7,000	3,420	4,500	
	<i>A/C and Refridgeration Repair</i>	-	-	5,000	
	<i>Other / Misc</i>	8,000	7,775	3,000	
001-1300-572-48	PR / Advertising	6,500	5,691	5,500	(1,000)
001-1300-572-49	Other Expenses	110	450	-	(110)
001-1300-572-51	Office Supplies & Expenses	7,000	10,060	8,500	1,500

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

Parks & Recreation		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET FY 24-25
					VS FY 25-26
001-1300-572-52	Operating Supplies	200,000	212,202	218,000	18,000
	<i>Commercial Energy Specialists</i>	60,000	68,817	70,000	
	<i>Fuel Purchases</i>	5,000	3,986	4,000	
	<i>Hardware Supplies</i>	15,000	18,818	18,000	
	<i>Paper & Chemical Supplies</i>	20,000	25,271	25,000	
	<i>Herbicides & Fertilizers</i>	15,000	3,985	9,000	
	<i>Mulch, sod, pea rock</i>	15,000	8,490	10,000	
	<i>Printing</i>	-	3,648	4,000	
	<i>Lifeguard Supplies</i>	5,000	4,675	5,000	
	<i>Amazon Purchases</i>	15,000	11,424	15,000	
	<i>Outdoor Workout Equipment Replacements</i>	10,000	-	10,000	
	<i>Pool Area Improvements</i>	9,100	1,835	5,000	
	<i>Park Pass Supplies</i>	-	-	3,000	
	<i>Other / Misc</i>	30,900	61,253	40,000	
001-1300-572-54	Dues & Subscriptions	3,500	3,420	17,200	13,700
	<i>Memberships</i>	600	790	800	
	<i>FDOH Permits for Pool</i>	800	-	800	
	<i>Go Daddy - Office 365</i>	800	715		
	<i>Microsoft - Office 365</i>	-	525	900	
	<i>Musco Lighting Control Link</i>	500	475	500	
	<i>Smart Waiver Application</i>	300	225	-	
	<i>Rec Trac ASM Fees</i>	-	-	12,000	
	<i>Thor Guard ASM Fees</i>	-	-	1,500	
	<i>Other / Misc.</i>	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	-
		<u>1,580,400</u>	<u>1,329,136</u>	<u>1,238,946</u>	<u>(341,454)</u>
		<u>\$ 3,325,936</u>	<u>\$ 2,805,910</u>	<u>\$ 3,257,242</u>	<u>\$ (68,694)</u>

***Special Revenue
Funds***

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

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

		FY 2024-2025 <i>Budget</i>	9/30/2025 <i>Projected Balance</i>	FY 2025-2026 <i>BUDGET</i>	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	315,958	60,031.00
	<i>(Solid Waste Franchise Fees)</i>				
	TOTAL REVENUES	<u>\$ 2,363,176</u>	<u>\$ 2,413,540</u>	<u>\$ 2,508,988</u>	<u>\$ 145,812</u>
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	1,303	157
102-1200-534-24	Workers Compensation Insurance	245	259	185	(60)
		<u>19,791</u>	<u>19,002</u>	<u>19,838</u>	<u>47</u>
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	215	(285)
102-1200-534-48	Legal Advertisements	500	447	500	-
		<u>2,380,636</u>	<u>2,414,480</u>	<u>2,489,150</u>	<u>108,514</u>
	TOTAL EXPENDITURES	<u>\$ 2,400,427</u>	<u>\$ 2,433,482</u>	<u>\$ 2,508,988</u>	<u>\$ 108,561</u>
REVENUES OVER / (UNDER) EXPENDITURES		\$ (37,251)	\$ (19,942)	\$ 0	\$ 37,251

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

Islamorada, Village of Islands

FY 2025-2026 Budget

TRANSPORTATION FUND

FUND BALANCE, Beginning

103-281-001 Fund Balance - Restricted

10/1/2024
\$ 40,511

10/1/2025
-

	FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
	<i>Budget</i>	<i>Projected Balance</i>	<i>BUDGET</i>	<i>BUDGET FY 24-25 VS FY 25-26</i>
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 <i>(Half Cent Sales Tax)</i>	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	1,135,008	(162,331)
	<u>2,520,739</u>	<u>1,802,235</u>	<u>1,938,338</u>	<u>(582,401)</u>
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	\$ 2,473,338	\$ (561,401)
REVENUES OVER / (UNDER) EXPENDITURES	\$ -	\$ (61,617)	\$ (14,651)	\$ (14,651)

FUND BALANCE, Ending

103-281-001 Fund Balance - Restricted

9/30/2025

-

9/30/2026

-

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

FUND BALANCE, Beginning

104-282-000 Fund Balance - Committed

10/1/2024
\$ 1,485,770

10/1/2025
\$ 1,636,000

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 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 <i>1st Time Homebuyers DPA Loans</i>	30,000	50,000	60,000	30,000
	TOTAL EXPENDITURES	\$ 40,000	\$ 50,000	\$ 60,000	\$ 20,000
	REVENUES OVER / (UNDER) EXPENDITURES	\$ 180,000	\$ 150,197	\$ 121,500	\$ 58,500

FUND BALANCE, Ending

104-282-000 Fund Balance - Committed

9/30/2025
\$ 1,635,967

9/30/2026
\$ 1,757,500

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

FUND BALANCE, Beginning

		<u>10/1/2024</u>	<u>10/1/2025</u>
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
		<u>\$ 876,997</u>	<u>\$ 691,470</u>

		<u>FY 2024-2025</u>	<u>9/30/2025</u>	<u>FY 2025-2026</u>	<u>CHANGE IN</u>
		<u>Budget</u>	<u>Projected Balance</u>	<u>BUDGET</u>	<u>BUDGET FY 24-25</u>
					<u>VS FY 25-26</u>
<u>REVENUES</u>					
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)
		<u>\$ 1,835,250</u>	<u>\$ 1,674,996</u>	<u>\$ 2,032,500</u>	<u>\$ 197,250</u>

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	156,309	37,644
107-1000-524-24	Workers' Compensation Insurance	13,321	14,031	9,288	(4,033)
		<u>1,123,299</u>	<u>913,305</u>	<u>1,004,677</u>	<u>(118,622)</u>

Operating

107-1000-524-31	Professional Services	685,000	747,444	695,000	10,000
	<i>Harris Computers</i>	<i>3,000</i>	<i>4,100</i>	<i>-</i>	
	<i>M T Causley</i>	<i>400,000</i>	<i>473,566</i>	<i>400,000</i>	
	<i>All Aspects</i>	<i>250,000</i>	<i>216,625</i>	<i>260,000</i>	
	<i>DBPR (Fees to State)</i>	<i>30,000</i>	<i>23,557</i>	<i>30,000</i>	
	<i>Watershed Management Plan (L. Lehr)</i>	<i>-</i>	<i>16,800</i>	<i>-</i>	
	<i>Legal</i>	<i>2,000</i>	<i>6,778</i>	<i>5,000</i>	
	<i>Other - Misc</i>	<i>-</i>	<i>6,019</i>	<i>-</i>	
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
	<i>AT&T Mobility</i>	<i>4300</i>	<i>4,608</i>	<i>6,000</i>	
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>2,700</i>	<i>2,107</i>	<i>2,200</i>	
107-1000-524-42	Freight & Postage	2,500	126	2,500	-
107-1000-524-45	Insurance	15,000	14,000	14,000	(1,000)
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)

Islamorada, Village of Islands

FY 2025-2026 Budget

BUILDING FUND

		<i>Budget</i>	<i>Projected Balance</i>	BUDGET	BUDGET FY 24-25 VS FY 25-26
107-1000-524-54	Dues & Subscriptions	77,000	72,629	101,500	24,500
	<i>Harris (CV ASM Fees)</i>	<i>46,000</i>	<i>45,072</i>	<i>46,000</i>	
	<i>Go Daddy (E-mail)</i>	<i>1,000</i>	<i>-</i>	<i>-</i>	
	<i>Microsoft - Office 365</i>	<i>-</i>	<i>1,788</i>	<i>2,000</i>	
	<i>Memberships</i>	<i>1,500</i>	<i>869</i>	<i>1,500</i>	
	<i>Other - Misc</i>	<i>500</i>	<i>-</i>	<i>-</i>	
	<i>Forerunner</i>	<i>28,000</i>	<i>24,900</i>	<i>52,000</i>	
107-1000-524-55	Training	10,000	4,875	7,500	(2,500)
		831,500	863,550	953,200	121,700
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	\$ 1,860,855	\$ 2,116,877	\$ 78,078
		\$ (203,549)	\$ (185,859)	\$ (84,377)	\$ 119,172

FUND BALANCE, Ending

		<u>9/30/2024</u>	<u>9/30/2026</u>
107-280-000	Fund Balance - Non Spendable	\$ 41,757	\$ 41,757
107-281-000	Fund Balance - Restricted - Other Building Fund Activity	326,009	211,964
107-282-000	Fund Balance - Committed for Bldg. Code Enf Training	323,372	353,372
		<u>\$ 691,138</u>	<u>\$ 607,093</u>

***Capital Project
Funds***

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

FUND BALANCE, Beginning

		<u>10/1/2024</u>	<u>10/1/2025</u>
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	<u><u>\$ 1,945,799</u></u>	<u><u>\$ 1,526,300</u></u>

		FY 2024-2025	FY 2024-2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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 - Transportation (RES)	40,000	43,257	40,000	-
101-324-320	Impact Fees - Transportation (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	<u><u>\$ 250,000</u></u>	<u><u>\$ 329,834</u></u>	<u><u>\$ 295,000</u></u>	<u><u>\$ 45,000</u></u>
EXPENDITURES					
101-9000-581-91	Transfer Out to Capital Projects Funds	779,699	749,465	840,589	60,890
	<i>Fire (Storage Building)</i>		-	475,000	
	<i>Parks & Rec (Plantation Tropical Preserve)</i>		81,750		
	<i>Parks & Rec (Playground/Beach Project)</i>		-	152,229	
	<i>Parks & Rec (GTH Improvements)</i>		667,715	213,360	
	TOTAL EXPENDITURES	<u><u>\$ 779,699</u></u>	<u><u>\$ 749,465</u></u>	<u><u>\$ 840,589</u></u>	<u><u>\$ 60,890</u></u>
	REVENUES OVER / (UNDER) EXPENDITURES	<u><u>\$ (529,699)</u></u>	<u><u>\$ (419,632)</u></u>	<u><u>\$ (545,589)</u></u>	<u><u>\$ (15,890)</u></u>

FUND BALANCE, Ending

		<u>9/30/2024</u>	<u>9/30/2025</u>
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	<u><u>\$ 1,526,168</u></u>	<u><u>\$ 980,711</u></u>

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

FUND BALANCE, Beginning

			<u>10/1/2024</u>	<u>10/1/2025</u>
300-282-001	Fund Bal - Restricted (<i>Disc Sales Surtax</i>)		\$ 5,838,339	\$ 3,773,088
		FY 2024-2025	9/30/2025	FY 2025-2026
		Budget	Projected Balance	BUDGET
300-312-600	Local Govt Discretionary Sales Surtax <i>90% of total for Capital / Infrastructure Purposes</i>	2,090,521	321,265	2,253,350
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 (<i>Vehicle Amort</i>)	145,000	144,169	150,000
300-0900-522-64	Capital Outlay - Fire Rescue	1,034,675	300,937	1,048,350
	<i>Wire Security Rooms</i>			7,200
	<i>Engine 19 Replacement</i>			360,000
	<i>Ford F-250</i>			90,000
	<i>Ford F-550</i>			122,500
	<i>Rescue Remount of 2004 Chassis</i>			322,000
	<i>Fuel Trailer</i>			30,000
	<i>2025 Kawasaki Mule</i>			18,000
	<i>Boat Lift</i>			25,000
	<i>Dragger LP Gas Fire Extinguisher</i>			14,650
	<i>800 MHZ APX 8000 Radios</i>			59,000
300-1200-541-64	Capital Outlay - Public Works	-	-	275,000
	<i>Village Hall Public Restroom and Painting</i>			275,000
300-9000-581-93	Transfer to Wastewater Ent (402) Fund	1,000,000	91,546	1,000,000

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

		FY 2024-2025	9/30/2025	FY 2025-2026
		<i>Budget</i>	<i>Projected Balance</i>	BUDGET
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
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

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

		FY 2024-2025	9/30/2025	FY 2025-2026
		<i>Budget</i>	<i>Projected Balance</i>	BUDGET
300-312-600	Local Govt Discretionary Sales Surtax	-	-	557,800
	<i>90% of total for Capital / Infrastructure Purposes</i>			
300-334-704	Stewardship Act Grant	4,611,700	2,182,060	7,326,000
300-334-706	Legislative Funding	-	-	500,000
300-399-000	Use of Fund Balance	-	-	942,200
300-0300-512-68	Canal Project - #147 (Back-Filling)	2,100,000	1,873,305	-
300-0300-512-69	Canal Project #132 (Injection Well)	615,000	293,781	183,000
300-1200-538-64	Lower Matecumbe Culvert Project	1,896,700	14,974	9,000,000
300-0300-512-63	Canal Restoration Project - #145	-	-	68,000
300-0300-512-72	Canal Restoration Project - #148	-	-	75,000
300-337-701	TDC Bricks & Mortar Grant	558,500	-	933,800
300-381-000	Transfer from General Fund	-	-	-
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
	<i>Safe Streets for All</i>			80,000
	<i>LMK Overseas Heritage Trail</i>			200,000
300-381-000	Transfer from General Fund	1,796,002	207,735	250,000
	<i>Landscape Mitigation Funds</i>			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

		<i>FY 2024-2025</i>	<i>9/30/2025</i>	<i>FY 2025-2026</i>
		<i>Budget</i>	<i>Projected Balance</i>	<i>BUDGET</i>
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)
		<i>(Use of) / Addition To Fund Balance</i>		
		Ending Fund Balance	3,773,088	143,173

***Governmental
Debt Service
Fund***

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

FUND BALANCE, Beginning

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

		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN BUDGET
		<i>Budget</i>	<i>Projected Balance</i>	<i>BUDGET</i>	<i>FY 24-25 VS FY 25-26</i>
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
\$ - \$ -

Enterprise Funds

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)	(236,200)
		<u>4,895,009</u>	<u>5,057,900</u>

CASH & CASH EQUIVALENTS, Beginning

<i>Pooled Cash - Operating Account</i>	\$ 534,235	\$ 697,200
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		FY 2024-2025 <i>Budget</i>	9/30/2025 <i>Projected Balance</i>	FY 2025-20026 <i>BUDGET</i>	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		<u>\$ 2,717,000</u>	<u>\$ 1,664,912</u>	<u>\$ 1,744,000</u>	<u>\$ (973,000)</u>

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	111,111	72,825
401-1400-575-24	Workers' Compensation	4,495	5,586	4,857	362
		<u>439,181</u>	<u>464,529</u>	<u>528,753</u>	<u>89,572</u>

Operating

401-1400-575-31	Professional Services	5,500	4,437	30,000	24,500
	<i>Breakwater Restoration Monitoring & Reportin</i>	-	-	25,000	
	<i>Other / Misc</i>	-	-	5,000	
401-1400-575-41	Communications	16,000	14,348	15,500	(500)
	<i>AT&T Mobility</i>	1,500	843	1,200	
	<i>Comcast - Phones</i>	-	-		
	<i>Comcast - Marina Wi-Fi</i>	3,500	3,647	4,200	
	<i>Ring Central - Office Phones</i>	1,200	531	600	
	<i>Momentum Telecom - Internet-based Svcs</i>	9,300	9,327	9,500	
	<i>Other / Misc</i>	500	-	-	

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

		FY 2024-2025	9/30/2025	FY 2025-20026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET FY 24-25
					VS FY 25-26
401-1400-575-43	Utilities	144,000	143,537	149,000	5,000
	<i>FKAA</i>	20,000	25,921	25,000	
	<i>FKEC</i>	120,000	117,616	120,000	
	<i>Wastewater Base Facility Charge</i>	4,000	-	4,000	
401-1400-575-44	Rentals & Leases	1,000	-	-	
401-1400-575-45	Insurance	142,000	139,466	141,000	(1,000)
	<i>Fuel storage tank liability & MOLL</i>	22,000	25,625	26,000	
	<i>General Liability & Property (PRM)</i>	120,000	112,244	115,000	
	<i>Comtois Settlement</i>	-	1,598	-	
			-		
401-1400-575-46	Repair & Maintenance	88,500	67,579	92,000	3,500
	<i>KCS Technical Solutions (Wi-Fi Maint)</i>	3,000	2,820	3,000	
	<i>Mangrove & Tree Trimming</i>	12,000	8,045	13,000	
	<i>Fuel Tank Inspections (Leigh Svc & Rpr)</i>	12,000	10,775	13,500	
	<i>Buoy Program</i>	30,000	33,693	35,000	
	<i>Iguana Removal</i>	4,000	3,600	4,000	
	<i>Pedestal Repairs (Eaton/Wire Nuts)</i>	3,000	2,103	3,000	
	<i>Plumbing</i>	2,500	1,440	3,500	
	<i>Electrical</i>	2,500	-	2,500	
	<i>A/C Repair</i>	1,500	-	1,500	
	<i>Other / Misc</i>	10,000	4,354	5,000	
	<i>Facility R & M</i>	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
	<i>Scribble ASM Fees</i>	2,000	-	2,000	
	<i>Go Daddy</i>	500	183	-	
	<i>Microsoft - Office 365</i>	-	413	450	
	<i>Other / Misc</i>	500	721	800	
		908,500	897,859	968,250	59,750

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

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-20026 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)
	<i>Wi-Fi Upgrade</i>			<i>35,000</i>	
401-1400-575-67	Capital Outlay - Marina	20,000	73,000	120,000	100,000
	<i>Shade Structure</i>	-	-	-	
	<i>Lighthouse Rehabilitation</i>	-	-	<i>100,000</i>	
	<i>Tiki Rehabilitation</i>	<i>20,000</i>	<i>73,000</i>	<i>20,000</i>	
		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	\$ 1,502,036	\$ 1,665,598	\$ (1,671,337)
REVENUES OVER / (UNDER) EXPENSES		\$ (619,935)	\$ 162,876	\$ 78,402	\$ (2,644,337)
CASH & CASH EQUIVALENTS, Ending			<u>9/30/2025</u>	<u>9/30/2026</u>	
<i>Pooled Cash - Operating Account</i>			\$ 697,111	\$ 775,602	

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	34,785,200
402-284-000	Net Position - Unassigned	-	-
		<u><u>101,980,086</u></u>	<u><u>100,421,300</u></u>

CASH & CASH EQUIVALENTS, Beginning

Pooled Cash - Operating Account

\$ 7,061,199 \$ 5,502,380

		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	<u><u>\$ 11,640,336</u></u>	<u><u>\$ 10,762,458</u></u>	<u><u>\$ 15,056,500</u></u>	<u><u>\$ 3,416,164</u></u>
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	181,767	(60,370)
402-1500-535-24	Workers' Compensation	9,803	10,174	8,866	(937)
		<u>969,737</u>	<u>995,701</u>	<u>965,093</u>	<u>(4,644)</u>
Operating					
402-1500-535-31	Professional Services	1,927,000	1,695,167	2,268,000	341,000
	<i>KLWTD - Treatment Costs</i>	<i>1,400,000</i>	<i>1,317,522</i>	<i>1,400,000</i>	
	<i>Wade Trim - Engineering</i>	<i>230,000</i>	<i>118,660</i>	<i>200,000</i>	
	<i>Wade Trim - CFM Break Transient Analysis</i>	<i>-</i>	<i>-</i>	<i>370,000</i>	
	<i>FKAA - Billing Services</i>	<i>165,000</i>	<i>141,361</i>	<i>150,000</i>	
	<i>Canal Restoration Monitoring</i>	<i>75,000</i>	<i>93,750</i>	<i>75,000</i>	
	<i>Accenture - Assessment Consultant</i>	<i>27,000</i>	<i>13,000</i>	<i>27,000</i>	
	<i>Raftelis - Rate Consultant</i>	<i>5,000</i>	<i>810</i>	<i>35,000</i>	
	<i>Marcum Audit Costs</i>	<i>-</i>	<i>-</i>	<i>-</i>	
	<i>SCADA - Star Controls</i>	<i>-</i>	<i>6,500</i>	<i>6,500</i>	
	<i>Misc / Other</i>	<i>25,000</i>	<i>3,564</i>	<i>4,500</i>	
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
	<i>AT&T Mobility</i>	4,000	3,025	6,500	
	<i>AT&T Internet</i>	3,500	6,163	3,067	
	<i>Comcast</i>	-	-	9,000	
	<i>Locates (Sunshine State)</i>	1,000	1,263	1,300	
	<i>Verizon</i>	2,500	1,760	1,800	
	<i>SCADA Comms (F J Nugent)</i>		-		
402-1500-535-42	Freight & Postage	384	775	3,000	2,616
402-1500-535-43	Utilities	180,000	174,721	180,000	-
	<i>FCAA - Water</i>	20,000	29,511	30,000	
	<i>FKEC - Electric</i>	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	367,101	384,498	99,498
	<i>Flood Insurance</i>	70,000	70,328	82,000	
	<i>Property & General Liability (PRM)</i>	150,000	207,923	207,000	
	<i>Pollution Liability</i>	20,000	23,180	25,498	
	<i>KLWTD Reimbursement</i>	45,000	65,670	70,000	
402-1500-535-46	Repair & Maintenance	645,000	569,125	595,000	(50,000)
	<i>F J Nugent</i>	20,000	-	-	
	<i>KB Vacuum (Emergency Repairs)</i>	65,000	120,368	120,000	
	<i>Page Excavating</i>	150,000	161,750	165,000	
	<i>Donerite Pumps (Emergency Repairs)</i>	50,000	30,081	50,000	
	<i>Vehicle R&M</i>	15,000	30,292	30,000	
	<i>Generator Maintenance (A1 Powerworks)</i>	20,000	26,784	30,000	
	<i>Overflow Tank Epoxy Coating</i>	125,000	-	-	
	<i>Other / Misc</i>	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
	<i>E-One</i>	140,000	87,969	100,000	
	<i>Ferguson Waterworks</i>	45,000	83,115	85,000	
	<i>KB Vacuum</i>	35,000	-	20,000	
	<i>Wright Express (Fuel)</i>	30,000	28,053	30,000	
	<i>Sunshine Gasoline</i>	15,000	11,720	15,000	
	<i>PSI Technologies</i>		4,281	5,000	
	<i>Keys Supply</i>	9,000	3,759	5,000	
	<i>Dixie Aluminum / Forest Tek</i>	30,000	14,454	20,000	
	<i>Napa Auto Parts</i>	5,000	3,179	5,000	
	<i>Aqseptance Group (was Airvac)</i>	45,000	42,165	75,000	
	<i>Dana Safety Supply</i>	5,000	-	-	
	<i>Home Depot</i>	5,000	4,836	5,000	
	<i>Fortiline Waterworks</i>	40,000	25,165	30,000	
	<i>Grainger</i>	20,000	7,250	10,000	
	<i>CED Islamorada</i>	6,000	2,540	5,000	
	<i>Wascon</i>	-	17,330	-	
	<i>Other / Misc</i>	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	-
		<u>3,676,384</u>	<u>3,359,300</u>	<u>4,085,165</u>	
Capital Outlay					
402-1500-535-62	SCADA (<i>Star Controls</i>)	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	-		
	Pave 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)
		<u>4,505,000</u>	<u>2,626,775</u>	<u>5,436,000</u>	<u>931,000</u>
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)
		<u>5,338,000</u>	<u>5,339,501</u>	<u>5,344,700</u>	<u>6,700</u>
TOTAL EXPENSES		<u>\$ 14,489,121</u>	<u>\$ 12,321,277</u>	<u>\$ 15,830,958</u>	<u>\$ 1,341,837</u>
REVENUES OVER / (UNDER) EXPENSES		\$ (2,848,785)	\$ (1,558,819)	\$ (774,458)	\$ 4,758,001

CASH & CASH EQUIVALENTS, Ending

Pooled Cash - Operating Account

9/30/2024 9/30/2025
\$ 5,502,380 \$ 4,727,922

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

Net Position

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

CASH & CASH EQUIVALENTS, Beginning

<i>Pooled Cash - Operating Account</i>	\$	613,571	\$	773,400
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		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
	<i>Estimated total of ESUs</i>			6,500	
	<i>Assessment per ESU</i>			\$ 32.00	
	<i>Gross Revenue</i>			\$ 208,000	
	<i>Less 3% Early Payment Discount</i>			(6,300)	
	<i>Net Revenue</i>			\$ 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	1,303	157
403-1600-538-24	Workers Compensation	245	259	186	(59)
		19,681	19,001	19,840	159
Operating					
403-1600-538-31	Professional Services	257,000	46,988	167,000	(90,000)
	<i>Assessment Consultant (Accenture)</i>	7,000	3,353	7,000	
	<i>Stormwater Management Plan Update</i>	250,000	43,635	160,000	
403-1600-538-43	Utilities	1,000	838	1,000	-
403-1600-538-45	Insurance	500	270	220	(280)
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	194,220	(95,280)
	TOTAL EXPENSES	\$ 309,181	\$ 72,203	\$ 214,060	\$ (95,121)
	REVENUES OVER / (UNDER) EXPENSES	\$ (96,055)	\$ 159,739	\$ 2,640	\$ (91,547)

CASH & CASH EQUIVALENTS, Ending

	9/30/2024	9/30/2025
<i>Pooled Cash - Operating Account</i>	\$ 773,310	\$ 776,040

Personnel

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2024-25 ADOPTED BUDGET VS FY 25-26 BUDGET**

Dept	Position Title	FTEs FY 24-25	FTEs FY 25-26	Inc (Dec)
<u>GENERAL FUND - General Government</u>				
Village Manager				
	Village Manager	1.00	1.00	-
	Assistant to VM/Public Relations	1.00	-	(1.00)
	Environmental Resources Mgr	1.00	1.00	-
	Human Resources Director	1.00	1.00	-
	Human Resources Assistant	1.00	1.00	-
	Grants & Environmental Coordinator (from Planning)	-	1.00	1.00
	P/T Arts & Culture Coordinator (from Parks & Rec	-	0.50	0.50
		5.00	5.50	0.50
Village Clerk				
	Village Clerk	1.00	1.00	-
	Deputy Village Clerk	1.00	1.00	-
		2.00	2.00	-
Finance & Administration				
	Finance Director	0.90	0.90	-
	Staff Accountant	2.00	2.00	-
	Procurement & Capital Assets Administrator	1.00	1.00	-
	Accounts Payable Clerk / Cashier	0.75	0.75	-
		4.65	4.65	-
Planning & Development Services				
	Planning Director	1.00	1.00	-
	Engineer	1.00	1.00	-
	Sr. Environmental Planner	1.00	1.00	-
	Senior Planner	1.00	1.00	-
	Planner	2.00	1.00	(1.00)
	Planning Coordinator	1.00	1.00	-
	Planning & Zoning Technician	1.00	1.00	-
	Resiliency & Sustainability Coordinator (moved to VM)	1.00	-	(1.00)
		9.00	7.00	(2.00)
IT & Communications				
	IT Director (promotion from System Engineer)	-	1.00	1.00
	Network Engineer	1.00	-	(1.00)
	Systems Engineer	1.00	-	(1.00)
	Software Admin/Tng&Customer Support	0.80	0.80	-
	AV Technician	1.00	1.00	-
		3.80	2.80	(1.00)
Code Enforcement				
	Sr. Code Compliance Officer	0.75	0.75	-
	Code Compliance Officer	1.50	1.50	-
		2.25	2.25	-

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2024-25 ADOPTED BUDGET VS FY 25-26 BUDGET**

Dept	Position Title	FTEs FY 24-25	FTEs FY 25-26	Inc (Dec)
<u>GENERAL FUND - Public Safety</u>				
Local Law Enforcement (MCSO)				
	Administrative Assistant	1.00	1.00	-
		1.00	1.00	-
Fire Rescue				
	Fire Chief	1.00	1.00	-
	Assistant Fire Chief	1.00	1.00	-
	Division Chief of Training	1.00	-	(1.00)
	Administrative Assistant	1.00	1.00	-
	Fire Inspector	0.65	0.65	-
	Logistics Officer	1.00	1.00	-
	Firefighter / Paramedic / Captain	3.00	3.00	-
	Firefighter / Paramedic / Lieutenant	6.00	6.00	-
	Firefighter / Paramedic	19.00	19.00	-
	Firefighter / EMT	8.00	8.00	-
	On Call	2.50	2.50	-
		44.15	43.15	(1.00)

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2024-25 ADOPTED BUDGET VS FY 25-26 BUDGET**

Dept	Position Title	FTEs FY 24-25	FTEs FY 25-26	Inc (Dec)
<u>GENERAL FUND - Transportation</u>				
Public Works				
	Public Works Director	0.40	0.40	-
	Assistant Public Works Director	1.00	1.00	-
	Public Works Coordinator	0.50	0.50	-
	Crew Chief - Road Division	3.00	3.00	-
	Building Maintenance Worker	1.00	1.00	-
	Road Maintenance Staff	6.00	6.00	-
	Anne's Beach Facility Attendant	1.00	1.00	-
	Litter Removal	2.00	1.00	(1.00)
	Fills Facility Attendant	1.00	1.00	-
		15.90	14.90	(1.00)
<u>GENERAL FUND - Culture & Recreation</u>				
Parks & Recreation				
	Founders Park Director	1.00	1.00	-
	Founders Park and Program Manager	1.00	-	(1.00)
	Asst Director of Founders Park (promotion from Prog Mgr)	-	1.00	1.00
	Office Coordinator	1.00	1.00	-
	Recreation Program Coordinator	1.00	1.00	-
	Crew Chief - Park Facility & Grounds	1.00	1.00	-
	Facility & Grounds Maintenance Worker	4.00	4.00	-
	Aquatic Center Supervisor (promoted from Head Lifeguard)	-	1.00	1.00
	Head Lifeguard/Pool Operator	1.00	-	(1.00)
	Sr. Lifeguard	1.00	1.00	-
	Lifeguard	2.00	2.00	-
	Facility Attendant (Security)	1.00	1.00	-
	Facility & Recreation Attendant	3.00	3.00	-
	Marina and Park Maintenance Worker	0.50	0.50	-
	P/T Arts & Culture Coordinator (moved to VM)	0.50	-	(0.50)
	P/T Lifeguard	3.50	3.50	-
	P/T Facility Attendant	3.00	3.00	-
	Seasonal Staff	4.00	4.00	-
		28.50	28.00	(0.50)
TOTAL - GENERAL FUND		116.25	111.25	(5.00)

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2024-25 ADOPTED BUDGET VS FY 25-26 BUDGET**

Dept	Position Title	FTEs FY 24-25	FTEs FY 25-26	Inc (Dec)
Solid Waste Fund				
	Public Works Director	0.10	0.10	-
		0.10	0.10	-
Building Fund				
	Chief Building Official	1.00	1.00	-
	Deputy Building Official	1.00	1.00	-
	Sr. Inspector	1.00	1.00	-
	Inspector	1.00	1.00	-
	Building Services Coordinator	1.00	1.00	-
	Sr. Floodplain / CRS Coordinator	1.00	1.00	-
	Permit Clerk	3.00	3.00	-
	Sr. Code Compliance Officer	0.25	0.25	-
	Code Compliance Officer	0.50	0.50	-
	Software Admin/Tng&Customer Support	0.20	0.20	-
	Accounts Payable Clerk / Cashier	0.25	0.25	-
	Fire Inspector	0.35	0.35	-
		10.55	10.55	-
PYH Marina Fund				
	Marina Manager	-	1.00	1.00
	Dockmaster	1.00	1.00	-
	Assistant Dockmaster	4.00	3.00	(1.00)
	Marina/IFP Maintenance Worker	0.50	0.50	-
		5.50	5.50	-
Wastewater Utility Fund				
	Public Works Director	0.40	0.40	-
	Public Works Coordinator	0.50	0.50	-
	Wastewater Operations Supervisor	1.00	1.00	-
	Wastewater Technicians	5.00	5.00	-
	Finance Director	0.10	0.10	-
		7.00	7.00	-
Stormwater Utility Fund				
	Public Works Director	0.10	0.10	-
		0.10	0.10	-
GRAND TOTAL - ALL FUNDS				
		139.50	134.50	(5.00)
	Full-Time	126.50	121.50	(5.00)
	Part-Time	13.00	13.00	-
		139.50	134.50	(5.00)
	Sheriff's Contract Personnel	18.00	18.00	-
		157.50	152.50	(5.00)

EXHIBIT A

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.						
	<i>GENERAL FUND</i>	<i>SPECIAL REVENUE</i>	<i>CAPITAL PROJECTS</i>	<i>DEBT SERVICE</i>	<i>ENTERPRISE FUNDS</i>	<i>TOTAL ALL FUNDS</i>
ESTIMATED REVENUES:						
Ad Valorem Taxes						
Millage Per \$1,000: 2.65	\$ 18,264,500	\$ -	\$ -	\$ -	\$ -	\$ 18,264,500
Other Taxes	393,711	-	-	-	-	393,711
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	24,180,783	5,750,864	13,532,336	-	16,017,200	59,481,183
Transfers In	84,000	1,430,811	1,165,589	840,000	1,000,000	4,520,400
Fund Balance/Reserves	14,011,960	2,306,363	5,299,388	-	6,972,980	28,590,691
TOTAL REVENUES, TRANSFERS, RESERVES & BALANCES	\$ 38,276,740	\$ 9,488,038	\$ 19,997,313	\$ 840,000	\$ 23,990,200	\$ 92,592,300
ESTIMATED EXPENDITURES:						
General Government	\$ 6,554,483	\$ 60,000	\$ 656,000	\$ -	\$ -	\$ 7,270,483
Public Safety	12,651,668	2,116,877	2,478,480	-	-	17,247,025
Transportation	790,658	1,938,338	10,044,360	-	-	12,773,356
Culture and Recreation	3,257,242	-	3,854,000	-	1,652,003	8,763,245
Physical Environment	-	2,508,988	-	-	10,700,318	13,209,306
Debt Service	-	-	-	840,000	5,358,295	6,198,295
TOTAL EXPENDITURES	23,254,051	6,624,203	17,032,840	840,000	17,710,615	65,461,709
Transfers Out	1,985,811	535,000	1,840,589	-	-	4,361,400
Fund Balance/Reserves	13,036,870	2,328,836	1,123,884	-	6,279,565	22,769,154
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 38,276,740	\$ 9,488,039	\$ 19,997,313	\$ 840,000	\$ 23,990,200	\$ 92,592,300

General Fund

Islamorada, Village of Islands

FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Millage =2.6500)

FUND BALANCE, Beginning

10/1/2025

Restricted

Non spendable (Prepays & 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 *\$ 18,658,200*

Millage Rate = 2.6500

Gross Ad Valorem Taxes 18,829,400

Less Early Payment Discount (3%) (564,900)

18,264,500

Communications Services Tax 393,711

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 \$ 24,264,772

EXPENDITURES

General Government

Village Council 361,483

Personnel 64,600

Operating 296,883

Village Attorney 702,500

Personnel -

Operating 702,500

Village Manager 1,267,830

Personnel 922,680

Operating 345,150

Village Clerk 318,394

Personnel 263,144

Operating 55,250

Finance & Administration 1,583,959

Personnel 505,815

Operating 1,078,144

Islamorada, Village of Islands

FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Millage =2.6500)

Planning & Development Services			1,110,292
	Personnel	963,092	
	Operating	147,200	
IT & Communications			923,825
	Personnel	392,225	
	Operating	531,600	
Code Compliance			286,200
	Personnel	218,750	
	Operating	67,450	
	Total General Government		6,554,483
Public Safety			
Local Law Enforcement (MCSO)			3,693,056
	Personnel	112,085	
	Operating	3,580,971	
Fire Rescue			8,958,612
	Personnel	7,581,326	
	Operating	1,377,286	
	Total Public Safety		12,651,668
Transportation			
Public Works			790,658
	Personnel	1,303,066	
	Operating	(512,408)	
	Total Transportation		790,658
Culture & Recreation			
Parks & Recreation			3,257,242
	Personnel	2,018,296	
	Operating	1,238,946	
	Total Culture & Recreation		3,257,242
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			-
To Capital Projects Fund - <i>Landscape Mitigation</i>			250,000
To Transportation Fund			1,114,853
To Solid Waste Fund - <i>Franchise Fees</i>			315,958
To Debt Service Fund (<i>for 2012 Refunding</i>)			305,000
	Total Transfers Out		1,985,811
	TOTAL EXPENDITURES		\$ 25,239,862
	REVENUES OVER / (UNDER) EXPENDITURES		\$ (975,090)

FUND BALANCE, Ending

9/30/2025

Restricted

Non spendable (Prepays & 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%
Unassigned	Expenditures	5,194,330

TOTAL \$ 13,036,870

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

REVENUES		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected	PROPOSED BUDGET	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	393,711	(17,792)
		17,150,103.00	16,942,660	18,658,211	1,508,108
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	9/30/2025	FY 2025-2026	CHANGE IN
		<i>Budget</i>	<i>Projected</i>	PROPOSED BUDGET	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	24,264,783	(1,599,775)
Total Revenues w/o Ad Valorem Taxes		9,125,958	5,961,727	6,000,283	(3,125,675)

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

Village Council		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN BUDGET
		<i>Budget</i>	<i>Projected Balance</i>	BUDGET	FY 24-25 VS FY 25-26
<u>Personnel</u>					
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	-
<u>Operating</u>					
001-0100-511-31	Professional Services	186,570	180,350	175,500	(11,070)
	<i>Gray Robinson</i>	<i>110,000</i>	<i>108,180</i>	<i>108,000</i>	
	<i>Thorn Run Partners</i>	<i>70,000</i>	<i>66,000</i>	<i>66,000</i>	
	<i>Other / Misc</i>	<i>6,570</i>	<i>6,170</i>	<i>1,500</i>	
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)
	<i>AT&T Mobility - Cell Phones</i>	<i>3,500</i>	<i>3,238</i>	<i>4,200</i>	
	<i>Zoom for Public Mtgs</i>	<i>1,500</i>	<i>-</i>	<i>-</i>	
001-0100-511-48	PR / Advertising	265,000	218,132	85,000	(180,000)
	<i>Holiday Decor(Holiday Lightscares)</i>	<i>105,200</i>	<i>105,134</i>	<i>59,000</i>	
	<i>Rotary Fireworks</i>	<i>15,000</i>	<i>19,150</i>	<i>15,000</i>	
	<i>Newspaper Advertisements</i>	<i>20,000</i>	<i>3,838</i>	<i>3,000</i>	
	<i>Charitable Donations</i>	<i>110,000</i>	<i>67,000</i>		
	<i>Settlement</i>		<i>18,772</i>		
	<i>Other / Misc</i>	<i>14,800</i>	<i>4,238</i>	<i>8,000</i>	
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)
	<i>Fia League of Cities</i>	<i>1,261</i>	<i>1,216</i>	<i>1,283</i>	
	<i>League of Mayors</i>	<i>400</i>	<i>-</i>		
	<i>Go Daddy - Office 365</i>	<i>750</i>	<i>402</i>		
	<i>Microsoft -Office 365</i>	<i>-</i>	<i>868</i>	<i>900</i>	
	<i>Other / Misc</i>	<i>400</i>	<i>-</i>	<i>-</i>	
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	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET
					FY 24-25 VS FY 25-26
<u>Operating</u>					
001-0200-514-31	Professional Services	750,000	612,137	700,000	(50,000)
	<i>Weiss, Serota (Litigation; Legal)</i>	<i>750,000</i>	<i>612,137</i>	<i>750,000</i>	
	<i>Gulizio Settlement</i>		-		
001-0200-514-41	Communications	2,500	2,107	2,200	(300)
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>2,500</i>	<i>2,107</i>	<i>2,200</i>	
001-0200-514-51	Office Supplies & Expenses	2,500	146	150	(2,350)
001-0200-514-54	Dues & Subscriptions	500	246	150	(350)
	<i>Office 365</i>	<i>500</i>	<i>246</i>	<i>150</i>	
		755,500	614,636	702,500	(53,000)

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

Village Manager		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	99,927	21,196.04
		838,031	902,331	922,680	84,649.15
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	\$ 1,267,830	\$ 55,949

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

Village Clerk		2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected	BUDGET	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	35,765	21,420.40
		235,938	256,011	263,144	27,206.15
Operating					
001-0400-512-31	Professional Services	15,052	1,500	1,150	(13,902)
	<i>Municode (Code of Ord Svcs)</i>	<i>4,500</i>		-	
	<i>All Point (Doc Shred) now Shred Monkeys</i>	<i>1,500</i>	<i>700</i>	<i>800</i>	
	<i>Gobal Relay (PRRs)</i>	<i>200</i>	<i>350</i>	<i>350</i>	
	<i>CivicPlus Agenda Mgmt software</i>	<i>8,852</i>		-	
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)
	<i>AT&T Mobility - Cell Phones</i>	<i>500</i>	<i>544</i>	<i>600</i>	
	<i>Momentum Telecom - Internet-based SVCS</i>	<i>2,500</i>	<i>2,107</i>	<i>2,200</i>	
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
	<i>Professional Memberships</i>	<i>600</i>	<i>630</i>	<i>700</i>	
	<i>Go Daddy - Office 365</i>	<i>400</i>	<i>484</i>	-	
	<i>Microsoft - Office 365</i>	-	-	300	
	<i>Municode ASM Fees - Codification</i>	<i>4,500</i>	<i>4,489</i>	<i>4,700</i>	
	<i>CivicPlus - Website</i>			9,500	
	<i>CivicPlus Agenda Mgmt. software - Streaming</i>	<i>4,000</i>	<i>8,852</i>	<i>10,700</i>	
	<i>JustFOIA Subscription (Pub Rcds Reqs)</i>	<i>7,500</i>	<i>7,640</i>	<i>8,000</i>	
	<i>Other / Misc</i>	<i>4,607</i>	<i>300</i>	<i>500</i>	
001-0400-512-55	Training	3,200	2,481	2,500	(700)
		58,359	42,629	55,250	(3,109)
		\$ 294,297	\$ 298,641	\$ 318,394	\$ 24,097

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

Finance & Administration	2024-2025	FY 2024-2025	FY 2023-2024	9/30/2025	FY 2025-2026	CHANGE IN
	Budget	Actuals	Actuals	Projected	BUDGET	BUDGET FY 24-25
		<i>as of 05/31/25</i>	<i>June-Sept 2024</i>			<i>VS FY 25-26</i>
Personnel						
001-0500-513-12 Regular Salaries & Wages	\$ 452,700	\$ 277,854	\$ 147,099	\$ 424,953	\$ 325,148	\$ (127,552)
001-0500-513-14 Overtime	10,000	3,005	1,591	4,596	4,250	(5,750)
001-0500-513-21 Payroll Taxes	34,800	20,676	10,946	31,622	25,260	(9,540)
001-0500-513-22 Retirement Plan Contributions	63,100	38,888	20,588	59,476	45,618	(17,482)
001-0500-513-23 Employee Insurance Benefits	108,189	104,096	55,110	159,206	105,539	(2,650)
	668,789	444,519	235,334	679,852	505,815	(162,974)
Operating						
001-0500-513-24 Workers' Compensation	137,088	98,252	36,682	134,933	131,399	(5,689)
001-0500-513-31 Professional Services	50,000	26,786	1,710	28,496	170,910	120,910
<i>Integrity (Arbitrage)</i>	2,500		-	-		
<i>Foster & Foster (OPEB Valuation)</i>	5,000		-	-	5,000	
<i>Ben Fow (Risk Mgmt.)</i>	36,000	24,000	-	24,000	36,000	
<i>Tyler Technologies (Configuration & Training)</i>	4,000		-	-		
<i>DP&O (Emergency Mgmt. Prep)</i>			-	-		
<i>Nabors Giblin (Assmt Issues)</i>			-	-		
<i>Keys Armored Service</i>		2,786	796	3,582	5,000	
<i>Consulting - Bishop, Rosasco & Co</i>				-	111,000	
<i>Consulting - Finance support</i>				-	10,000	
<i>Consulting- Tetra Tech FROC</i>			914	914		
<i>Tyler - Laserfiche Interface Support</i>				-	1,410	
<i>Other / Misc</i>	2,500		-	-	2,500	
001-0500-513-32 Accounting & Auditing	65,000	39,200	16,400	55,600	57,300	(7,700)
001-0500-513-40 Travel & Per Diem	10,000	3,007	1,931	4,938	10,000	-
001-0500-513-41 Communications	3,500	1,722	929	2,651	2,800	(700)
<i>AT&T Mobility - Cell Phones</i>	1,000	317	227	544	600	
<i>Momentum Telecom - Internet-based Services</i>	2,500	1,405	702	2,107	2,200	
001-0500-513-42 Freight & Postage	1,700	1,017	851	1,868	1,900	200
001-0500-513-43 Utility Services	55,000	23,997	14,664	38,662	39,600	(15,400)
<i>FKA (Water)</i>	10,000	2,631	2,264	4,894	5,100	
<i>FKEC (Electric)</i>	45,000	21,367	12,401	33,767	34,500	
001-0500-513-44 Rentals & Leases	6,000	2,820	1,085	3,905	3,950	(2,050)
<i>FP Mailing (Postage Mach)</i>	2,500	60	185	245	250	
<i>Tav Mini Storage (Storage Units)</i>	3,500	2,760	900	3,660	3,700	
001-0500-513-45 Insurance	625,000	424,944	189,381	614,325	615,000	(10,000)
<i>PRM (G/L, Auto, Property)</i>	614,000	420,077	187,472	607,548	600,000	
<i>Wright Nat'l (Flood)</i>	11,000	4,867	1,909	6,776	15,000	
001-0500-513-46 Repair & Maintenance			489	489	-	-
001-0500-513-48 PR / Advertising	1,000	447	1,625	2,072	2,100	1,100
001-0500-513-49 Other Expenses	12,000	3,109	739	3,848	4,000	(8,000)
001-0500-513-51 Office Supplies & Expenses	7,500	3,771	5,943	9,714	7,500	-
001-0500-513-52 Operating Expenses	-			-	-	-
001-0500-513-54 Dues & Subscriptions	42,000	36,689	1,156	37,845	27,185	(14,815)
<i>Tyler - Incode 10 ASM Fees</i>	29,000	22,962		22,962	19,000	
<i>Tyler Disaster Recovery</i>	4,200	4,376		4,376	3,800	
<i>Executime</i>	6,200	7,021		7,021	-	
<i>Go Daddy - Office 365</i>	500	426	586	1,011	-	
<i>Microsoft - Office 365</i>		380		380	1,100	
<i>FGFOA</i>	200		385	385	385	
<i>GFOA</i>	525	320	150	470	500	
<i>SFGFOA</i>	75			-	100	
<i>Postage Machine</i>	1,300	1,200	330	1,530	1,600	
<i>Other / Misc</i>	-	4	(294)	(290)	700	
001-0500-513-55 Training	4,500	2,575	325	2,900	4,500	-
	1,020,288	668,336	273,910	942,246	1,078,144	57,856
	\$ 1,689,077	\$ 1,112,854	\$ 509,244	\$ 1,622,098	\$ 1,583,959	\$ (105,118)

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

Planning & Development Services		2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected	BUDGET	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	141,170	(67,731.60)
		1,251,302	852,124	963,092	(288,210)
Operating					
001-0600-515-31	Professional Services	275,000	133,419	54,500	(220,500)
	<i>Comprehensive Plan Update</i>	225,000	60,500	52,000	
	<i>RES Florida Feasibility Study</i>	16,000	47,205	-	
	<i>McFarland Johnson (Site Plan Rvws)</i>	6,500	4,891	-	
	<i>Liquid Web (CityView Portal Host)</i>	2,500	2,321	-	
	<i>Rebecca Jetton (Planning Support Svcs)</i>	12,500	9,750	-	
	<i>GIS Svcs (Highland Mapping/Avineon)</i>	5,000	5,000	-	
	<i>CPH Consulting (Site Plan Rvws)</i>	5,000	-	-	
	<i>Other / Misc</i>	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)
	<i>AT&T Mobility - Cell Phones</i>	2,500	3,118	2,600	
	<i>Momentum Telecom - Internet-based Services</i>	2,500	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
	<i>Harris (CityView ASM Fees)</i>	37,000	36,618	37,000	
	<i>Professional Memberships</i>	2,000	4,460	5,000	
	<i>ESRI / ARC GIS / AutoCAD</i>	2,500	5,345	3,000	
	<i>Microsoft - Office 365</i>	-	613	900	
	<i>Go Daddy - Office 365</i>	1,500	1,274	-	
	<i>Misc</i>	-	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	\$ 1,110,292	\$ (518,010)

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

IT & Communications		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	68,361	26,851.24
		469,310	477,466	392,225	(77,085.49)
Operating					
001-0700-519-31	Professional Services	120,000	115,172	222,000	102,000
	<i>UDT (Managed Svcs)</i>	25,800	23,650	30,000	
	<i>Web Hosting</i>	1,200	10	-	
	<i>NetGuard / Smarsh (Text Msg Archive)</i>	-	-	6,000	
	<i>LiquidWeb (Web Site Host)</i>	2,200	2,381	-	
	<i>Global Relay (E-mail Archive)</i>	20,000	18,127	80,000	
	<i>T&M (Contract Services)</i>	-	-	80,000	
	<i>Nutanix Xi-Leap (3 years in advance)</i>	18,200	18,190	-	
	<i>Disaster Recovery</i>	8,500	-	25,000	
	<i>GoDaddy - Office 365 Migration</i>	40,000	-	-	
	<i>Laserfiche Migration</i>	-	14,850	-	
	<i>Other / Misc</i>	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
	<i>Ring Central (V Hall phone upgrade)</i>	40,000	38,994	40,000	
	<i>AT&T Mobility</i>	6,000	5,517	6,000	
	<i>Comcast/Starlink Backup Internet</i>	2,400	2,381	2,500	
	<i>Momentum Telecom - Internet-based Svcs</i>	2,500	2,107	2,600	
	<i>Other / Misc</i>	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)
	<i>Sands/Canon (Copier)</i>	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
	<i>Professional Memberships</i>	300	-	-	
	<i>Software Subscriptions/Licenses</i>	16,000	2,490	-	
	<i>Document Management</i>	7,500	7,320	7,700	
	<i>MTS (OnBase ASM Fees)</i>	-	-	-	
	<i>VPS Token Fortinet</i>	-	-	-	
	<i>Web Hosting</i>	-	1,310	3,900	
	<i>Domain Names</i>	2,000	2,085	1,500	
	<i>GoGov</i>	3,500	3,420	-	
	<i>Zoom</i>	3,000	3,007	3,200	
	<i>NetGuard / Smarsh (Text Msg Archive)</i>	-	5,477	-	
	<i>SHI (Adobe Licenses)</i>	5,000	6,407	6,000	
	<i>SHI (Backup Software)</i>	6,000	4,510	7,500	
	<i>SHI (Firewall & VPN)</i>	12,000	17,055	25,000	
	<i>SHI (3 Years)</i>	40,000	-	48,000	
	<i>CBT Nuggets Subscription</i>	2,000	1,797	-	
	<i>Electronic Sign</i>	-	3,000	3,300	
	<i>Microsoft - Office 365</i>	-	949	600	
	<i>Cybersecurity</i>	-	-	80,000	
	<i>Offsite Storage</i>	12,000	6,529	6,500	
	<i>OpenEdge</i>	1,500	1,741	500	
	<i>Other - Misc</i>	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	\$ 923,825	\$ 86,315

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

Local Law Enforcement (MCSO)		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	34,914	28,456
		80,858	80,106	112,085	31,227
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)
	<i>AT&T Mobility (Cell Phones)</i>	<i>2,000</i>	<i>1,452</i>	<i>1,100</i>	
	<i>AT&T (VOIP & MPLS)</i>		-		
	<i>Comcast (Internet)</i>	<i>3,500</i>	<i>4,073</i>	<i>4,100</i>	
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>2,500</i>	<i>2,107</i>	<i>2,200</i>	
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)
	<i>Go Daddy - Office 365</i>	<i>500</i>	<i>389</i>	-	
	<i>Microsoft - Office 365</i>	-	<i>500</i>	<i>1,100</i>	
	<i>Rotary & Chamber</i>	<i>1,000</i>	-	-	
	<i>License Plate Monitoring</i>	<i>3,000</i>	<i>2,500</i>	<i>2,500</i>	
	<i>Other / Misc</i>	-	<i>4</i>	<i>100</i>	
001-0800-521-55	Training	-	-	-	-
		3,192,278	2,899,586	3,580,971	388,693
		\$ 3,273,136	\$ 2,979,692	\$ 3,693,056	\$ 419,920

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

Fire Rescue		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	998,796	331,115.49
		7,157,737	6,560,016	7,581,326	423,589.28
Operating					
001-0900-522-31	Professional Services	202,000	184,955	199,000	(3,000)
	<i>Prof ER Svcs (Med Dir)</i>	<i>80,000</i>	<i>60,268</i>	<i>84,000</i>	
	<i>Prof Practice Supp (EMS Billing)</i>	<i>2,500</i>	<i>709</i>	<i>1,000</i>	
	<i>LifeScan Wellness</i>	<i>25,000</i>	<i>23,766</i>	<i>25,000</i>	
	<i>Standard Operating Proc Manual</i>	<i>24,000</i>	<i>24,762</i>	<i>11,000</i>	
	<i>Emergency Management Svcs</i>	<i>67,000</i>	<i>67,000</i>	<i>70,000</i>	
	<i>Other / Misc.</i>	<i>3,500</i>	<i>8,450</i>	<i>8,000</i>	
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)
	<i>AT&T</i>	<i>6,500</i>	<i>6,499</i>	<i>2,800</i>	
	<i>AT&T Mobility - Cell Phones</i>	<i>15,000</i>	<i>13,035</i>	<i>15,000</i>	
	<i>Starlink Internet</i>	<i>-</i>	<i>1,125</i>	<i>3,000</i>	
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>30,000</i>	<i>27,562</i>	<i>28,000</i>	
	<i>Comcast</i>	<i>2,000</i>	<i>2,830</i>	<i>3,300</i>	
	<i>Ring Central</i>	<i>6,000</i>	<i>6,354</i>	<i>5,900</i>	
	<i>Verizon (Backup Router)</i>		<i>866</i>	<i>900</i>	
	<i>Other / Misc.</i>	<i>500</i>	<i>-</i>		
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
	<i>FKAA (Water)</i>	<i>10,000</i>	<i>17,016</i>	<i>18,000</i>	
	<i>FKEC (Electricity)</i>	<i>25,000</i>	<i>24,325</i>	<i>25,000</i>	
	<i>Wastewater Alloc.</i>	<i>3,000</i>	<i>-</i>	<i>-</i>	
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
	<i>Vehicle R&M</i>	<i>150,000</i>	<i>171,449</i>	<i>170,000</i>	
	<i>Fire Equipment R&M</i>	<i>45,000</i>	<i>57,988</i>	<i>45,000</i>	
	<i>Generator R&M</i>	<i>45,000</i>	<i>13,861</i>	<i>40,000</i>	
	<i>Station 19 R&M</i>			<i>19,500</i>	
	<i>FS 20 Pressure Wash and Repaint</i>		<i>-</i>	<i>52,000</i>	
	<i>Facility R&M</i>		<i>37,697</i>	<i>34,000</i>	
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	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	\$ 8,958,612	\$ 525,477

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

Code Compliance		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET FY 24-25 VS FY 25-26
<u>Personnel</u>					
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	45,833	30,869
		185,864	189,399	218,750	32,886
<u>Operating</u>					
001-1100-524-31	Professional Services	20,000	8,036	11,000	(9,000)
	<i>Billing, Cochran (Code Magistrate)</i>	<i>15,000</i>	<i>7,775</i>	<i>10,000</i>	
	<i>Other / Misc (Monroe Cty Recording Fees)</i>	<i>5,000</i>	<i>261</i>	<i>1,000</i>	
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)
	<i>AT&T Mobility</i>	<i>2,500</i>	<i>2,250</i>	<i>1,800</i>	
	<i>Momentum Telecom - Internet-based Svc:</i>	<i>2,500</i>	<i>2,107</i>	<i>2,200</i>	
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)
	<i>Harris (CV ASM Fees)</i>	<i>7,636</i>	<i>8,351</i>	<i>9,100</i>	
	<i>Memberships</i>	<i>335</i>	<i>334</i>	<i>400</i>	
	<i>Go Daddy - Office 365</i>	<i>531</i>	<i>441</i>	<i>-</i>	
	<i>Microsoft - Office 365</i>	<i>-</i>	<i>263</i>	<i>450</i>	
	<i>Deckard Technologies (VR App)</i>	<i>23,333</i>	<i>20,000</i>	<i>20,000</i>	
	<i>Other / Misc</i>		<i>102</i>	<i>500</i>	
001-1100-524-55	Training	6,000	425	6,000	-
		86,336	60,764	67,450	(18,886)
		\$ 272,200	\$ 250,164	\$ 286,200	\$ 14,000

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

Public Works		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET FY 24-25
					VS FY 25-26
ROADWAY MAINTENANCE					
Personnel					
001-1200-541-12	Regular Salaries & Wages	\$ 873,800	\$ 901,596	\$ 815,690	(58,110.03)
001-1200-541-14	Overtime	21,000	28,562	18,250	(2,750.00)
001-1200-541-21	Payroll Taxes	71,400	57,146	63,796	(7,603.59)
001-1200-541-22	Retirement Plan Contributions	117,300	115,247	114,441	(2,858.70)
001-1200-541-23	Employee Insurance Benefits	165,206	222,786	290,889	125,682.58
		<u>1,248,706</u>	<u>1,325,337</u>	<u>1,303,066</u>	<u>54,360.26</u>
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)
	<i>AT&T Mobility</i>	<i>7,000</i>	<i>6,477</i>	<i>6,000</i>	
	<i>AT&T - MPLS & VOIP</i>	<i>-</i>	<i>-</i>	<i>-</i>	
	<i>Momentum Telecom (Internet-based services)</i>	<i>10,000</i>	<i>10,104</i>	<i>9,400</i>	
	<i>RingCentral (Office Phones)</i>	<i>1,000</i>	<i>1,074</i>	<i>1,000</i>	
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)
	<i>FCAA (Water)</i>	<i>25,000</i>	<i>21,094</i>	<i>22,000</i>	
	<i>FKEC (Electric)</i>	<i>60,000</i>	<i>56,748</i>	<i>60,000</i>	
	<i>Wastewater Allocation</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	
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)
	<i>Elevator Inspections & Maintenance</i>	<i>3,500</i>	<i>1,575</i>	<i>3,500</i>	
	<i>Vehicle R&M</i>	<i>60,000</i>	<i>27,380</i>	<i>50,000</i>	
	<i>Equipment R&M</i>	<i>20,000</i>	<i>39,986</i>	<i>40,000</i>	
	<i>Building & Facility R&M</i>	<i>50,000</i>	<i>41,407</i>	<i>45,000</i>	
	<i>Lower Mat Canal Restoration Culvert Proj</i>	<i>20,000</i>	<i>-</i>	<i>20,000</i>	
	<i>Fla Keys Aeration Canal Project R&M</i>	<i>15,000</i>	<i>18,354</i>	<i>20,000</i>	
	<i>Invasive Plant Removal (Stantec)</i>	<i>30,000</i>	<i>17,750</i>	<i>40,000</i>	
	<i>Village Hall - seal joints & repaint</i>	<i>200,000</i>	<i>-</i>	<i>-</i>	
	<i>Island Pride Cleaning Service</i>	<i>15,500</i>	<i>14,510</i>	<i>16,000</i>	
	<i>Mangrove Trimming R&M</i>	<i>20,000</i>	<i>1,200</i>	<i>5,000</i>	
	<i>Other / Misc.</i>	<i>10,000</i>	<i>-</i>	<i>10,000</i>	
	<i>Canal Air Curtain R&M</i>	<i>-</i>	<i>-</i>	<i>20,000</i>	
	<i>Generator Maintenance</i>	<i>-</i>	<i>-</i>	<i>2,000</i>	
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
	<i>Municipal Sup (Signs)</i>	<i>10,000</i>	<i>8,089</i>	<i>10,000</i>	
	<i>Wright Express (Fuel)</i>	<i>45,000</i>	<i>40,319</i>	<i>45,000</i>	
	<i>Paper Supplies</i>	<i>20,000</i>	<i>12,512</i>	<i>15,000</i>	
	<i>Hardware Supplies</i>	<i>30,000</i>	<i>28,903</i>	<i>30,000</i>	
	<i>Parts</i>	<i>18,000</i>	<i>12,564</i>	<i>15,000</i>	
	<i>Uniforms</i>	<i>7,000</i>	<i>3,981</i>	<i>5,000</i>	
	<i>Sand & Rock</i>	<i>10,000</i>	<i>8,350</i>	<i>10,000</i>	
	<i>Other / Misc.</i>	<i>20,000</i>	<i>66,417</i>	<i>35,000</i>	
001-1200-541-54	Dues & Subscriptions	1,700	2,583	17,000	15,300
	<i>Go Daddy - Office 365</i>	<i>1,200</i>	<i>1,074</i>	<i>0</i>	
	<i>Microsoft - Office 365</i>	<i>-</i>	<i>954</i>	<i>1200</i>	
	<i>Memberships</i>	<i>300</i>	<i>554</i>	<i>600</i>	
	<i>Other / Misc.</i>	<i>200</i>	<i>-</i>	<i>200</i>	
	<i>Fleet Management Software</i>	<i>-</i>	<i>-</i>	<i>15,000</i>	

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

Public Works		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET FY 24-25
					VS FY 25-26
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)	(1,135,008)	162,331
		(550,139)	(639,692)	(512,408)	37,731
SUBTOTAL - ROADWAY MAINTENANCE		698,567	685,645	790,658	92,091.19
FILLS					
<u>Personnel</u>					
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)
<u>Operating</u>					
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	\$ 790,658	\$ (88,859)

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

Parks & Recreation		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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	330,425	(32,038)
		1,745,536	1,476,774	2,018,296	272,760
Operating					
001-1300-572-31	Professional Services	751,000	501,737	390,800	(360,200)
	<i>Swimming</i>	63,000	77,502	75,000	
	<i>Synchronized Swimming</i>	15,000	18,673	20,000	
	<i>Tennis</i>	160,000	154,163	165,000	
	<i>Fitness</i>	25,000	24,948	26,000	
	<i>Diving</i>	11,000	8,137	10,000	
	<i>Freediving</i>	5,000	4,950	5,000	
	<i>Water Aerobics</i>	20,000	20,160	20,000	
	<i>Pickleball Conceptual Site Plan</i>	-	-	-	
	<i>RJs Design Consultants-pool resurfacing</i>	189,000	-	-	
	<i>Miller Legg - Master Plan</i>	176,000	99,787	50,800	
	<i>Leak Detection-pool</i>	25,000	-	-	
	<i>Police Detail</i>	10,000	10,730	11,000	
	<i>Site Plan Consultant-Master Plan Results</i>	50,000	-	-	
	<i>Other/Misc</i>	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)
	<i>AT&T Mobility - Cell Phones</i>	2,400	2,177	2,400	
	<i>AT&T - Internet-based Services</i>	-	-	-	
	<i>Ring Central - Office Phones</i>	5,300	2,121	2,040	
	<i>Momentum Telecom - Internet-based Services</i>	20,000	15,789	15,856	
	<i>AT&T - Public Wi-Fi</i>	8,000	1,623	1,750	
	<i>Other / Misc</i>	-	-	-	
001-1300-572-42	Freight & Postage	200	340	400	200
001-1300-572-43	Utility Services	400,000	410,330	381,000	(19,000)
	<i>FCAA (Water)</i>	190,000	223,445	225,000	
	<i>FKEC (Electric)</i>	130,000	130,885	132,000	
	<i>Reimbursement to School District - Utilities</i>	24,000	-	24,000	
	<i>Wastewater Expense Allocation</i>	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
	<i>Shade Structure R&M</i>	5,000	6,620	5,000	
	<i>Beach Bathroom Upgrades</i>	-	-	-	
	<i>Cleaning Services</i>	-	6,428	16,000	
	<i>Facility Painting</i>	8,000	5,060	8,000	
	<i>Plumbing & Electrical Repairs</i>	6,000	1,688	5,000	
	<i>Splash Pad & Pool Repairs</i>	5,000	5,962	6,000	
	<i>Turf & Landscaping Maintenance</i>	40,000	34,616	35,000	
	<i>Invasive Species Control</i>	7,500	7,200	7,500	
	<i>Equipment Maintenance</i>	8,500	25,799	10,000	
	<i>Fence Repair</i>	-	-	5,000	
	<i>Amphitheater Lighting/Marquee Repair</i>	7,000	3,420	4,500	
	<i>A/C and Refridgeration Repair</i>	-	-	5,000	
	<i>Other / Misc</i>	8,000	7,775	3,000	
001-1300-572-48	PR / Advertising	6,500	5,691	5,500	(1,000)
001-1300-572-49	Other Expenses	110	450	-	(110)
001-1300-572-51	Office Supplies & Expenses	7,000	10,060	8,500	1,500

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

Parks & Recreation		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET FY 24-25
					VS FY 25-26
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	-
		<u>1,580,400</u>	<u>1,329,136</u>	<u>1,238,946</u>	<u>(341,454)</u>
		<u>\$ 3,325,936</u>	<u>\$ 2,805,910</u>	<u>\$ 3,257,242</u>	<u>\$ (68,694)</u>

***Special Revenue
Funds***

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

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

		<u>FY 2024-2025</u>	<u>9/30/2025</u>	<u>FY 2025-2026</u>	<u>CHANGE IN</u>
		<u>Budget</u>	<u>Projected Balance</u>	<u>BUDGET</u>	<u>BUDGET FY 24-25</u>
					<u>VS FY 25-26</u>
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	315,958	60,031.00
	(Solid Waste Franchise Fees)				
	TOTAL REVENUES	\$ 2,363,176	\$ 2,413,540	\$ 2,508,988	\$ 145,812
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	1,303	157
102-1200-534-24	Workers Compensation Insurance	245	259	185	(60)
		19,791	19,002	19,838	47
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	215	(285)
102-1200-534-48	Legal Advertisements	500	447	500	-
		2,380,636	2,414,480	2,489,150	108,514
	TOTAL EXPENDITURES	\$ 2,400,427	\$ 2,433,482	\$ 2,508,988	\$ 108,561
REVENUES OVER / (UNDER) EXPENDITURES					
		\$ (37,251)	\$ (19,942)	\$ 0	\$ 37,251

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

Islamorada, Village of Islands

FY 2025-2026 Budget

TRANSPORTATION FUND

FUND BALANCE, Beginning

103-281-001 Fund Balance - Restricted

10/1/2024
\$ 40,511

10/1/2025
-

	FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN
	<i>Budget</i>	<i>Projected Balance</i>	<i>BUDGET</i>	<i>BUDGET FY 24-25 VS FY 25-26</i>
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 <i>(Half Cent Sales Tax)</i>	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	1,135,008	(162,331)
	<u>2,520,739</u>	<u>1,802,235</u>	<u>1,938,338</u>	<u>(582,401)</u>
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	\$ 2,473,338	\$ (561,401)
REVENUES OVER / (UNDER) EXPENDITURES	\$ -	\$ (61,617)	\$ (14,651)	\$ (14,651)

FUND BALANCE, Ending

103-281-001 Fund Balance - Restricted

9/30/2025

-

9/30/2026

-

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

FUND BALANCE, Beginning

104-282-000 Fund Balance - Committed

10/1/2024
\$ 1,485,770

10/1/2025
\$ 1,636,000

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-2026 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 <i>1st Time Homebuyers DPA Loans</i>	30,000	50,000	60,000	30,000
TOTAL EXPENDITURES		\$ 40,000	\$ 50,000	\$ 60,000	\$ 20,000
REVENUES OVER / (UNDER) EXPENDITURES		\$ 180,000	\$ 150,197	\$ 121,500	\$ 58,500

FUND BALANCE, Ending

104-282-000 Fund Balance - Committed

9/30/2025
\$ 1,635,967

9/30/2026
\$ 1,757,500

Islamorada, Village of Islands

FY 2025-2026 Budget

BUILDING FUND

FUND BALANCE, Beginning

		<u>10/1/2024</u>	<u>10/1/2025</u>
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
		<u>\$ 876,997</u>	<u>\$ 691,470</u>

		<u>FY 2024-2025</u>	<u>9/30/2025</u>	<u>FY 2025-2026</u>	<u>CHANGE IN</u>
		<u>Budget</u>	<u>Projected Balance</u>	<u>BUDGET</u>	<u>BUDGET FY 24-25</u>
					<u>VS FY 25-26</u>
<u>REVENUES</u>					
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)
		<u>\$ 1,835,250</u>	<u>\$ 1,674,996</u>	<u>\$ 2,032,500</u>	<u>\$ 197,250</u>

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	156,309	37,644
107-1000-524-24	Workers' Compensation Insurance	13,321	14,031	9,288	(4,033)
		<u>1,123,299</u>	<u>913,305</u>	<u>1,004,677</u>	<u>(118,622)</u>

Operating

107-1000-524-31	Professional Services	685,000	747,444	695,000	10,000
	<i>Harris Computers</i>	<i>3,000</i>	<i>4,100</i>	<i>-</i>	
	<i>M T Causley</i>	<i>400,000</i>	<i>473,566</i>	<i>400,000</i>	
	<i>All Aspects</i>	<i>250,000</i>	<i>216,625</i>	<i>260,000</i>	
	<i>DBPR (Fees to State)</i>	<i>30,000</i>	<i>23,557</i>	<i>30,000</i>	
	<i>Watershed Management Plan (L. Lehr)</i>	<i>-</i>	<i>16,800</i>	<i>-</i>	
	<i>Legal</i>	<i>2,000</i>	<i>6,778</i>	<i>5,000</i>	
	<i>Other - Misc</i>	<i>-</i>	<i>6,019</i>	<i>-</i>	
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
	<i>AT&T Mobility</i>	<i>4300</i>	<i>4,608</i>	<i>6,000</i>	
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>2,700</i>	<i>2,107</i>	<i>2,200</i>	
107-1000-524-42	Freight & Postage	2,500	126	2,500	-
107-1000-524-45	Insurance	15,000	14,000	14,000	(1,000)
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)

Islamorada, Village of Islands

FY 2025-2026 Budget

BUILDING FUND

		<i>Budget</i>	<i>Projected Balance</i>	BUDGET	BUDGET FY 24-25 VS FY 25-26
107-1000-524-54	Dues & Subscriptions	77,000	72,629	101,500	24,500
	<i>Harris (CV ASM Fees)</i>	<i>46,000</i>	<i>45,072</i>	<i>46,000</i>	
	<i>Go Daddy (E-mail)</i>	<i>1,000</i>	<i>-</i>	<i>-</i>	
	<i>Microsoft - Office 365</i>	<i>-</i>	<i>1,788</i>	<i>2,000</i>	
	<i>Memberships</i>	<i>1,500</i>	<i>869</i>	<i>1,500</i>	
	<i>Other - Misc</i>	<i>500</i>	<i>-</i>	<i>-</i>	
	<i>Forerunner</i>	<i>28,000</i>	<i>24,900</i>	<i>52,000</i>	
107-1000-524-55	Training	10,000	4,875	7,500	(2,500)
		831,500	863,550	953,200	121,700
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	\$ 1,860,855	\$ 2,116,877	\$ 78,078
		\$ (203,549)	\$ (185,859)	\$ (84,377)	\$ 119,172

FUND BALANCE, Ending

		<u>9/30/2024</u>	<u>9/30/2026</u>
107-280-000	Fund Balance - Non Spendable	\$ 41,757	\$ 41,757
107-281-000	Fund Balance - Restricted - Other Building Fund Activity	326,009	211,964
107-282-000	Fund Balance - Committed for Bldg. Code Enf Training	323,372	353,372
		<u>\$ 691,138</u>	<u>\$ 607,093</u>

***Capital Project
Funds***

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

FUND BALANCE, Beginning

		<u>10/1/2024</u>	<u>10/1/2025</u>
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	<u><u>\$ 1,945,799</u></u>	<u><u>\$ 1,526,300</u></u>

		FY 2024-2025	FY 2024-2025	FY 2025-2026	CHANGE IN
		Budget	Projected Balance	BUDGET	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 - Transportation (RES)	40,000	43,257	40,000	-
101-324-320	Impact Fees - Transportation (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	<u><u>\$ 250,000</u></u>	<u><u>\$ 329,834</u></u>	<u><u>\$ 295,000</u></u>	<u><u>\$ 45,000</u></u>
EXPENDITURES					
101-9000-581-91	Transfer Out to Capital Projects Funds	779,699	749,465	840,589	60,890
	<i>Fire (Storage Building)</i>		-	475,000	
	<i>Parks & Rec (Plantation Tropical Preserve)</i>		81,750		
	<i>Parks & Rec (Playground/Beach Project)</i>		-	152,229	
	<i>Parks & Rec (GTH Improvements)</i>		667,715	213,360	
	TOTAL EXPENDITURES	<u><u>\$ 779,699</u></u>	<u><u>\$ 749,465</u></u>	<u><u>\$ 840,589</u></u>	<u><u>\$ 60,890</u></u>
	REVENUES OVER / (UNDER) EXPENDITURES	<u><u>\$ (529,699)</u></u>	<u><u>\$ (419,632)</u></u>	<u><u>\$ (545,589)</u></u>	<u><u>\$ (15,890)</u></u>

FUND BALANCE, Ending

		<u>9/30/2024</u>	<u>9/30/2025</u>
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	<u><u>\$ 1,526,168</u></u>	<u><u>\$ 980,711</u></u>

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

FUND BALANCE, Beginning

			<u>10/1/2024</u>	<u>10/1/2025</u>
300-282-001	Fund Bal - Restricted (<i>Disc Sales Surtax</i>)		\$ 5,838,339	\$ 3,773,088
		FY 2024-2025	9/30/2025	FY 2025-2026
		Budget	Projected Balance	BUDGET
300-312-600	Local Govt Discretionary Sales Surtax <i>90% of total for Capital / Infrastructure Purposes</i>	2,090,521	321,265	2,253,350
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 (<i>Vehicle Amort</i>)	145,000	144,169	150,000
300-0900-522-64	Capital Outlay - Fire Rescue	1,034,675	300,937	1,048,350
	<i>Wire Security Rooms</i>			7,200
	<i>Engine 19 Replacement</i>			360,000
	<i>Ford F-250</i>			90,000
	<i>Ford F-550</i>			122,500
	<i>Rescue Remount of 2004 Chassis</i>			322,000
	<i>Fuel Trailer</i>			30,000
	<i>2025 Kawasaki Mule</i>			18,000
	<i>Boat Lift</i>			25,000
	<i>Dragger LP Gas Fire Extinguisher</i>			14,650
	<i>800 MHZ APX 8000 Radios</i>			59,000
300-1200-541-64	Capital Outlay - Public Works	-	-	275,000
	<i>Village Hall Public Restroom and Painting</i>			275,000
300-9000-581-93	Transfer to Wastewater Ent (402) Fund	1,000,000	91,546	1,000,000

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

		FY 2024-2025	9/30/2025	FY 2025-2026
		Budget	Projected Balance	BUDGET
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
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

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

		FY 2024-2025	9/30/2025	FY 2025-2026
		<i>Budget</i>	<i>Projected Balance</i>	BUDGET
300-312-600	Local Govt Discretionary Sales Surtax	-	-	557,800
	<i>90% of total for Capital / Infrastructure Purposes</i>			
300-334-704	Stewardship Act Grant	4,611,700	2,182,060	7,326,000
300-334-706	Legislative Funding	-	-	500,000
300-399-000	Use of Fund Balance	-	-	942,200
300-0300-512-68	Canal Project - #147 (Back-Filling)	2,100,000	1,873,305	-
300-0300-512-69	Canal Project #132 (Injection Well)	615,000	293,781	183,000
300-1200-538-64	Lower Matecumbe Culvert Project	1,896,700	14,974	9,000,000
300-0300-512-63	Canal Restoration Project - #145	-	-	68,000
300-0300-512-72	Canal Restoration Project - #148	-	-	75,000
300-337-701	TDC Bricks & Mortar Grant	558,500	-	933,800
300-381-000	Transfer from General Fund	-	-	-
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
	<i>Safe Streets for All</i>			80,000
	<i>LMK Overseas Heritage Trail</i>			200,000
300-381-000	Transfer from General Fund	1,796,002	207,735	250,000
	<i>Landscape Mitigation Funds</i>			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

		<i>FY 2024-2025</i>	<i>9/30/2025</i>	<i>FY 2025-2026</i>
		<i>Budget</i>	<i>Projected Balance</i>	<i>BUDGET</i>
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)
		<i>(Use of) / Addition To Fund Balance</i>		
		Ending Fund Balance	3,773,088	143,173

***Governmental
Debt Service
Fund***

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

FUND BALANCE, Beginning

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

		FY 2024-2025	9/30/2025	FY 2025-2026	CHANGE IN BUDGET
		<i>Budget</i>	<i>Projected Balance</i>	<i>BUDGET</i>	<i>FY 24-25 VS FY 25-26</i>
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
\$ - \$ -

Enterprise Funds

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)	(236,200)
		<u>4,895,009</u>	<u>5,057,900</u>

CASH & CASH EQUIVALENTS, Beginning

<i>Pooled Cash - Operating Account</i>	\$ 534,235	\$ 697,200
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		FY 2024-2025	9/30/2025	FY 2025-20026	CHANGE IN
		<i>Budget</i>	<i>Projected Balance</i>	<i>BUDGET</i>	<i>BUDGET FY 24-25</i>
					<i>VS FY 25-26</i>
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		<u>\$ 2,717,000</u>	<u>\$ 1,664,912</u>	<u>\$ 1,744,000</u>	<u>\$ (973,000)</u>

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	111,111	72,825
401-1400-575-24	Workers' Compensation	4,495	5,586	4,857	362
		<u>439,181</u>	<u>464,529</u>	<u>528,753</u>	<u>89,572</u>

Operating

401-1400-575-31	Professional Services	5,500	4,437	30,000	24,500
	<i>Breakwater Restoration Monitoring & Reportin</i>	-	-	25,000	
	<i>Other / Misc</i>	-	-	5,000	
401-1400-575-41	Communications	16,000	14,348	15,500	(500)
	<i>AT&T Mobility</i>	1,500	843	1,200	
	<i>Comcast - Phones</i>	-	-		
	<i>Comcast - Marina Wi-Fi</i>	3,500	3,647	4,200	
	<i>Ring Central - Office Phones</i>	1,200	531	600	
	<i>Momentum Telecom - Internet-based Svcs</i>	9,300	9,327	9,500	
	<i>Other / Misc</i>	500	-	-	

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

		FY 2024-2025	9/30/2025	FY 2025-20026	CHANGE IN
		Budget	Projected Balance	BUDGET	BUDGET FY 24-25
					VS FY 25-26
401-1400-575-43	Utilities	144,000	143,537	149,000	5,000
	<i>FCAA</i>	20,000	25,921	25,000	
	<i>FKEC</i>	120,000	117,616	120,000	
	<i>Wastewater Base Facility Charge</i>	4,000	-	4,000	
401-1400-575-44	Rentals & Leases	1,000	-	-	
401-1400-575-45	Insurance	142,000	139,466	141,000	(1,000)
	<i>Fuel storage tank liability & MOLL</i>	22,000	25,625	26,000	
	<i>General Liability & Property (PRM)</i>	120,000	112,244	115,000	
	<i>Comtois Settlement</i>	-	1,598	-	
			-		
401-1400-575-46	Repair & Maintenance	88,500	67,579	92,000	3,500
	<i>KCS Technical Solutions (Wi-Fi Maint)</i>	3,000	2,820	3,000	
	<i>Mangrove & Tree Trimming</i>	12,000	8,045	13,000	
	<i>Fuel Tank Inspections (Leigh Svc & Rpr)</i>	12,000	10,775	13,500	
	<i>Buoy Program</i>	30,000	33,693	35,000	
	<i>Iguana Removal</i>	4,000	3,600	4,000	
	<i>Pedestal Repairs (Eaton/Wire Nuts)</i>	3,000	2,103	3,000	
	<i>Plumbing</i>	2,500	1,440	3,500	
	<i>Electrical</i>	2,500	-	2,500	
	<i>A/C Repair</i>	1,500	-	1,500	
	<i>Other / Misc</i>	10,000	4,354	5,000	
	<i>Facility R & M</i>	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
	<i>Scribble ASM Fees</i>	2,000	-	2,000	
	<i>Go Daddy</i>	500	183	-	
	<i>Microsoft - Office 365</i>	-	413	450	
	<i>Other / Misc</i>	500	721	800	
		908,500	897,859	968,250	59,750

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

		FY 2024-2025 Budget	9/30/2025 Projected Balance	FY 2025-20026 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 <i>Wi-Fi Upgrade</i>	50,000	-	35,000 <i>35,000</i>	(15,000)
401-1400-575-67	Capital Outlay - Marina	20,000	73,000	120,000	100,000
	<i>Shade Structure</i>	-	-	-	
	<i>Lighthouse Rehabilitation</i>	-	-	100,000	
	<i>Tiki Rehabilitation</i>	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	\$ 1,502,036	\$ 1,665,598	\$ (1,671,337)
REVENUES OVER / (UNDER) EXPENSES		\$ (619,935)	\$ 162,876	\$ 78,402	\$ (2,644,337)
CASH & CASH EQUIVALENTS, Ending			<u>9/30/2025</u>	<u>9/30/2026</u>	
<i>Pooled Cash - Operating Account</i>			\$ 697,111	\$ 775,602	

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	34,785,200
402-284-000	Net Position - Unassigned	-	-
		<u><u>101,980,086</u></u>	<u><u>100,421,300</u></u>

CASH & CASH EQUIVALENTS, Beginning

Pooled Cash - Operating Account

\$ 7,061,199 \$ 5,502,380

		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	<u><u>\$ 11,640,336</u></u>	<u><u>\$ 10,762,458</u></u>	<u><u>\$ 15,056,500</u></u>	<u><u>\$ 3,416,164</u></u>
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	181,767	(60,370)
402-1500-535-24	Workers' Compensation	9,803	10,174	8,866	(937)
		<u>969,737</u>	<u>995,701</u>	<u>965,093</u>	<u>(4,644)</u>
Operating					
402-1500-535-31	Professional Services	1,927,000	1,695,167	2,268,000	341,000
	<i>KLWTD - Treatment Costs</i>	<i>1,400,000</i>	<i>1,317,522</i>	<i>1,400,000</i>	
	<i>Wade Trim - Engineering</i>	<i>230,000</i>	<i>118,660</i>	<i>200,000</i>	
	<i>Wade Trim - CFM Break Transient Analysis</i>	<i>-</i>	<i>-</i>	<i>370,000</i>	
	<i>FKAA - Billing Services</i>	<i>165,000</i>	<i>141,361</i>	<i>150,000</i>	
	<i>Canal Restoration Monitoring</i>	<i>75,000</i>	<i>93,750</i>	<i>75,000</i>	
	<i>Accenture - Assessment Consultant</i>	<i>27,000</i>	<i>13,000</i>	<i>27,000</i>	
	<i>Raftelis - Rate Consultant</i>	<i>5,000</i>	<i>810</i>	<i>35,000</i>	
	<i>Marcum Audit Costs</i>	<i>-</i>	<i>-</i>	<i>-</i>	
	<i>SCADA - Star Controls</i>	<i>-</i>	<i>6,500</i>	<i>6,500</i>	
	<i>Misc / Other</i>	<i>25,000</i>	<i>3,564</i>	<i>4,500</i>	
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
	<i>AT&T Mobility</i>	4,000	3,025	6,500	
	<i>AT&T Internet</i>	3,500	6,163	3,067	
	<i>Comcast</i>	-	-	9,000	
	<i>Locates (Sunshine State)</i>	1,000	1,263	1,300	
	<i>Verizon</i>	2,500	1,760	1,800	
	<i>SCADA Comms (F J Nugent)</i>		-		
402-1500-535-42	Freight & Postage	384	775	3,000	2,616
402-1500-535-43	Utilities	180,000	174,721	180,000	-
	<i>FCAA - Water</i>	20,000	29,511	30,000	
	<i>FKEC - Electric</i>	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	367,101	384,498	99,498
	<i>Flood Insurance</i>	70,000	70,328	82,000	
	<i>Property & General Liability (PRM)</i>	150,000	207,923	207,000	
	<i>Pollution Liability</i>	20,000	23,180	25,498	
	<i>KLWTD Reimbursement</i>	45,000	65,670	70,000	
402-1500-535-46	Repair & Maintenance	645,000	569,125	595,000	(50,000)
	<i>F J Nugent</i>	20,000	-	-	
	<i>KB Vacuum (Emergency Repairs)</i>	65,000	120,368	120,000	
	<i>Page Excavating</i>	150,000	161,750	165,000	
	<i>Donerite Pumps (Emergency Repairs)</i>	50,000	30,081	50,000	
	<i>Vehicle R&M</i>	15,000	30,292	30,000	
	<i>Generator Maintenance (A1 Powerworks)</i>	20,000	26,784	30,000	
	<i>Overflow Tank Epoxy Coating</i>	125,000	-	-	
	<i>Other / Misc</i>	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
	<i>E-One</i>	140,000	87,969	100,000	
	<i>Ferguson Waterworks</i>	45,000	83,115	85,000	
	<i>KB Vacuum</i>	35,000	-	20,000	
	<i>Wright Express (Fuel)</i>	30,000	28,053	30,000	
	<i>Sunshine Gasoline</i>	15,000	11,720	15,000	
	<i>PSI Technologies</i>		4,281	5,000	
	<i>Keys Supply</i>	9,000	3,759	5,000	
	<i>Dixie Aluminum / Forest Tek</i>	30,000	14,454	20,000	
	<i>Napa Auto Parts</i>	5,000	3,179	5,000	
	<i>Aqseptance Group (was Airvac)</i>	45,000	42,165	75,000	
	<i>Dana Safety Supply</i>	5,000	-	-	
	<i>Home Depot</i>	5,000	4,836	5,000	
	<i>Fortiline Waterworks</i>	40,000	25,165	30,000	
	<i>Grainger</i>	20,000	7,250	10,000	
	<i>CED Islamorada</i>	6,000	2,540	5,000	
	<i>Wascon</i>	-	17,330	-	
	<i>Other / Misc</i>	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	3,359,300	4,085,165	
Capital Outlay					
402-1500-535-62	SCADA (<i>Star Controls</i>)	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	-		
	Pave 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	\$ 12,321,277	\$ 15,830,958	\$ 1,341,837
REVENUES OVER / (UNDER) EXPENSES		\$ (2,848,785)	\$ (1,558,819)	\$ (774,458)	\$ 4,758,001

CASH & CASH EQUIVALENTS, Ending

Pooled Cash - Operating Account

9/30/2024 9/30/2025
\$ 5,502,380 \$ 4,727,922

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

Net Position

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

CASH & CASH EQUIVALENTS, Beginning

<i>Pooled Cash - Operating Account</i>	\$	613,571	\$	773,400
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		FY 2024-2025 Budget	9/30/2025 Projected	FY 2025-2026 BUDGET	CHANGE IN BUDGET FY 24-25 VS FY 25-26
REVENUES					
	<i>Estimated total of ESUs</i>			6,500	
	<i>Assessment per ESU</i>			\$ 32.00	
	<i>Gross Revenue</i>			\$ 208,000	
	<i>Less 3% Early Payment Discount</i>			(6,300)	
	<i>Net Revenue</i>			\$ 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	<u>\$ 213,126</u>	<u>\$ 231,942</u>	<u>\$ 216,700</u>	<u>\$ 3,574</u>
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	1,303	157
403-1600-538-24	Workers Compensation	245	259	186	(59)
		<u>19,681</u>	<u>19,001</u>	<u>19,840</u>	<u>159</u>
Operating					
403-1600-538-31	Professional Services	257,000	46,988	167,000	(90,000)
	<i>Assessment Consultant (Accenture)</i>	7,000	3,353	7,000	
	<i>Stormwater Management Plan Update</i>	250,000	43,635	160,000	
403-1600-538-43	Utilities	1,000	838	1,000	-
403-1600-538-45	Insurance	500	270	220	(280)
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	-
		<u>289,500</u>	<u>53,202</u>	<u>194,220</u>	<u>(95,280)</u>
	TOTAL EXPENSES	<u>\$ 309,181</u>	<u>\$ 72,203</u>	<u>\$ 214,060</u>	<u>\$ (95,121)</u>
	REVENUES OVER / (UNDER) EXPENSES	\$ (96,055)	\$ 159,739	\$ 2,640	\$ (91,547)

CASH & CASH EQUIVALENTS, Ending

	9/30/2024	9/30/2025
<i>Pooled Cash - Operating Account</i>	\$ 773,310	\$ 776,040

Personnel

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2024-25 ADOPTED BUDGET VS FY 25-26 BUDGET**

Dept	Position Title	FTEs FY 24-25	FTEs FY 25-26	Inc (Dec)
<u>GENERAL FUND - General Government</u>				
Village Manager				
	Village Manager	1.00	1.00	-
	Assistant to VM/Public Relations	1.00	-	(1.00)
	Environmental Resources Mgr	1.00	1.00	-
	Human Resources Director	1.00	1.00	-
	Human Resources Assistant	1.00	1.00	-
	Grants & Environmental Coordinator (from Planning)	-	1.00	1.00
	P/T Arts & Culture Coordinator (from Parks & Rec	-	0.50	0.50
		5.00	5.50	0.50
Village Clerk				
	Village Clerk	1.00	1.00	-
	Deputy Village Clerk	1.00	1.00	-
		2.00	2.00	-
Finance & Administration				
	Finance Director	0.90	0.90	-
	Staff Accountant	2.00	2.00	-
	Procurement & Capital Assets Administrator	1.00	1.00	-
	Accounts Payable Clerk / Cashier	0.75	0.75	-
		4.65	4.65	-
Planning & Development Services				
	Planning Director	1.00	1.00	-
	Engineer	1.00	1.00	-
	Sr. Environmental Planner	1.00	1.00	-
	Senior Planner	1.00	1.00	-
	Planner	2.00	1.00	(1.00)
	Planning Coordinator	1.00	1.00	-
	Planning & Zoning Technician	1.00	1.00	-
	Resiliency & Sustainability Coordinator (moved to VM)	1.00	-	(1.00)
		9.00	7.00	(2.00)
IT & Communications				
	IT Director (promotion from System Engineer)	-	1.00	1.00
	Network Engineer	1.00	-	(1.00)
	Systems Engineer	1.00	-	(1.00)
	Software Admin/Tng&Customer Support	0.80	0.80	-
	AV Technician	1.00	1.00	-
		3.80	2.80	(1.00)
Code Enforcement				
	Sr. Code Compliance Officer	0.75	0.75	-
	Code Compliance Officer	1.50	1.50	-
		2.25	2.25	-

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2024-25 ADOPTED BUDGET VS FY 25-26 BUDGET**

Dept	Position Title	FTEs FY 24-25	FTEs FY 25-26	Inc (Dec)
<u>GENERAL FUND - Public Safety</u>				
Local Law Enforcement (MCSO)				
	Administrative Assistant	1.00	1.00	-
		1.00	1.00	-
Fire Rescue				
	Fire Chief	1.00	1.00	-
	Assistant Fire Chief	1.00	1.00	-
	Division Chief of Training	1.00	-	(1.00)
	Administrative Assistant	1.00	1.00	-
	Fire Inspector	0.65	0.65	-
	Logistics Officer	1.00	1.00	-
	Firefighter / Paramedic / Captain	3.00	3.00	-
	Firefighter / Paramedic / Lieutenant	6.00	6.00	-
	Firefighter / Paramedic	19.00	19.00	-
	Firefighter / EMT	8.00	8.00	-
	On Call	2.50	2.50	-
		44.15	43.15	(1.00)

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2024-25 ADOPTED BUDGET VS FY 25-26 BUDGET**

Dept	Position Title	FTEs FY 24-25	FTEs FY 25-26	Inc (Dec)
<u>GENERAL FUND - Transportation</u>				
Public Works				
	Public Works Director	0.40	0.40	-
	Assistant Public Works Director	1.00	1.00	-
	Public Works Coordinator	0.50	0.50	-
	Crew Chief - Road Division	3.00	3.00	-
	Building Maintenance Worker	1.00	1.00	-
	Road Maintenance Staff	6.00	6.00	-
	Anne's Beach Facility Attendant	1.00	1.00	-
	Litter Removal	2.00	1.00	(1.00)
	Fills Facility Attendant	1.00	1.00	-
		15.90	14.90	(1.00)
<u>GENERAL FUND - Culture & Recreation</u>				
Parks & Recreation				
	Founders Park Director	1.00	1.00	-
	Founders Park and Program Manager	1.00	-	(1.00)
	Asst Director of Founders Park (promotion from Prog Mgr)	-	1.00	1.00
	Office Coordinator	1.00	1.00	-
	Recreation Program Coordinator	1.00	1.00	-
	Crew Chief - Park Facility & Grounds	1.00	1.00	-
	Facility & Grounds Maintenance Worker	4.00	4.00	-
	Aquatic Center Supervisor (promoted from Head Lifeguard)	-	1.00	1.00
	Head Lifeguard/Pool Operator	1.00	-	(1.00)
	Sr. Lifeguard	1.00	1.00	-
	Lifeguard	2.00	2.00	-
	Facility Attendant (Security)	1.00	1.00	-
	Facility & Recreation Attendant	3.00	3.00	-
	Marina and Park Maintenance Worker	0.50	0.50	-
	P/T Arts & Culture Coordinator (moved to VM)	0.50	-	(0.50)
	P/T Lifeguard	3.50	3.50	-
	P/T Facility Attendant	3.00	3.00	-
	Seasonal Staff	4.00	4.00	-
		28.50	28.00	(0.50)
TOTAL - GENERAL FUND		116.25	111.25	(5.00)

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2024-25 ADOPTED BUDGET VS FY 25-26 BUDGET**

Dept	Position Title	FTEs FY 24-25	FTEs FY 25-26	Inc (Dec)
Solid Waste Fund				
	Public Works Director	0.10	0.10	-
		0.10	0.10	-
Building Fund				
	Chief Building Official	1.00	1.00	-
	Deputy Building Official	1.00	1.00	-
	Sr. Inspector	1.00	1.00	-
	Inspector	1.00	1.00	-
	Building Services Coordinator	1.00	1.00	-
	Sr. Floodplain / CRS Coordinator	1.00	1.00	-
	Permit Clerk	3.00	3.00	-
	Sr. Code Compliance Officer	0.25	0.25	-
	Code Compliance Officer	0.50	0.50	-
	Software Admin/Tng&Customer Support	0.20	0.20	-
	Accounts Payable Clerk / Cashier	0.25	0.25	-
	Fire Inspector	0.35	0.35	-
		10.55	10.55	-
PYH Marina Fund				
	Marina Manager	-	1.00	1.00
	Dockmaster	1.00	1.00	-
	Assistant Dockmaster	4.00	3.00	(1.00)
	Marina/IFP Maintenance Worker	0.50	0.50	-
		5.50	5.50	-
Wastewater Utility Fund				
	Public Works Director	0.40	0.40	-
	Public Works Coordinator	0.50	0.50	-
	Wastewater Operations Supervisor	1.00	1.00	-
	Wastewater Technicians	5.00	5.00	-
	Finance Director	0.10	0.10	-
		7.00	7.00	-
Stormwater Utility Fund				
	Public Works Director	0.10	0.10	-
		0.10	0.10	-
GRAND TOTAL - ALL FUNDS				
		139.50	134.50	(5.00)
	Full-Time	126.50	121.50	(5.00)
	Part-Time	13.00	13.00	-
		139.50	134.50	(5.00)
	Sheriff's Contract Personnel	18.00	18.00	-
		157.50	152.50	(5.00)