

ISLAMORADA VILLAGE OF ISLANDS



SPECIAL CALL VILLAGE COUNCIL MEETING

September 11, 2013

5:30 PM

Islamorada Founders Park Community Center
87000 Overseas Hwy,
Islamorada, FL 33036

VILLAGE COUNCIL
Ken Philipson, Mayor
Ted Blackburn, Vice Mayor
Mike Forster, Councilman
Deb Gillis, Councilwoman
Dave Purdo, Councilman

Edward Koconis, AICP, Village Manager
Ariana S. Lawson, Village Clerk
Nina Boniske, Village Attorney

Our Mission: λ to Protect the Resident's Right to Quiet Enjoyment of Life
λ to Plan for Enhancing Our "Village" Character
λ to Preserve Our Community: Its People, Natural Resources, and Pride
λ to Provide Basic Services to Support Our Quality of Life



**ISLAMORADA, VILLAGE OF ISLANDS
SPECIAL CALL VILLAGE COUNCIL MEETING
FIRST PUBLIC BUDGET HEARING
FISCAL YEAR 2013-2014**

**Islamorada Founders Park Community Center
87000 Overseas Highway
Islamorada, Florida 33036**

**Wednesday, September 11, 2013
At 5:30 PM**

- I. CALL TO ORDER / ROLL CALL**
- II. PLEDGE OF ALLEGIANCE**
- III. PUBLIC COMMENT**
- IV. CONSENT AGENDA**

A. Minutes:

TAB 1

July 23, 2013 Village Council Workshop (Budget)

July 23, 2013 Special Call Village Council Meeting (Budget)

July 25, 2013 Village Council Workshop (Budget)

August 8, 2013 Village Council Workshop (Budget)

V. RESOLUTIONS

- A. Resolution Adopting a Tentative Millage Rate for Fiscal Year 2013-2014**

TAB 2

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING RESOLUTION NO. 13-07-40; ADOPTING A TENTATIVE MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2013 THROUGH SEPTEMBER 30, 2014, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, PROVIDING FOR ADOPTION OF THE TENTATIVE BUDGET OF THE VILLAGE FOR THE FISCAL YEAR COMMENCING ON OCTOBER 1, 2013, AND ENDING ON SEPTEMBER 30, 2014; 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

VI. MAYOR / COUNCIL COMMUNICATIONS

VII. VILLAGE ATTORNEY / VILLAGE MANAGER COMMUNICATIONS

VIII. ADJOURNMENT

A limited number of agendas will be available for the public at the time of the meeting. The agenda and backup documentation may be viewed and printed from the Village website at www.islamorada.fl.us as early as the Monday prior to the meeting.

These meetings are open to the public. In accordance with the Americans with Disabilities Act of 1990, all persons who are disabled and who need special accommodations to participate in this meeting because of that disability should contact the Administrative Center and Public Safety Headquarters at 664-6412 at least 48 hours before the scheduled meeting.

Anyone wishing to appeal any decision made by the Islamorada Village Council with respect to any matter considered at such meeting or hearing will need a record of the proceedings and, for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

All video, computer or technical devices that will be used at Council meetings must be given to the Village Clerk 48 hours prior to the meeting.

Anyone giving out documents during public comment shall provide a minimum of 15 copies to the Village Clerk prior to the start of the meeting.

Two or more committee members from various Village Committees may be present at this meeting.

TAB 1



**ISLAMORADA, VILLAGE OF ISLANDS
SPECIAL CALL VILLAGE COUNCIL MEETING**

**Founders Park Community Center
87000 Overseas Hwy
Islamorada, FL 33036**

July 23, 2013

Immediately following the 3:00 PM Village Council Budget Workshop

I. CALL TO ORDER\ROLL CALL

Mayor Philipson called the meeting to order at 6:18 pm. The following Council members were present on roll call: Mayor Ken Philipson, Vice Mayor Ted Blackburn, Councilman Mike Forster, Councilwoman Deb Gillis, and Councilman Dave Purdo. Also in attendance were: Village Manager Ed Koconis, Village Attorney Nina Boniske, Village Clerk Ariana Lawson, Monroe County Sheriff's Office (MCSO) Captain Corey Bryan, Fire Chief Terry Abel, Chief Building Official Gerry Albertson, Public Works and Parks & Recreation Director John Sutter, and all other appropriate personnel.

II. PLEDGE OF ALLEGIANCE

Vice Mayor Ted Blackburn led the Pledge of Allegiance.

III. PUBLIC COMMENT

Mayor Ken Philipson opened public comment; there was none.

IV. AGENDA: Request for Deletions / Emergency Additions

There were no deletions or emergency additions to the Agenda.

V. RESOLUTIONS

- A. Proposed Resolution for Millage Rate and Date, Time and Place
of First (Tentative) and Second (Final) FY 2013-2014 Budget Hearings**

TAB 5

Village Attorney Nina Boniske read the title of the resolution. Finance Director Maria Aguilar presented the staff report. Councilwoman Deb Gillis made a motion to approve the resolution as presented. Councilman Vice Mayor Ted Blackburn seconded the motion. The motion passed 5-0.

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July 23, 2013*

VI. MOTIONS

No additional motions were made.

VII. MAYOR / COUNCIL COMMUNICATIONS

There were no Mayor/Council Communications.

VIII. VILLAGE ATTORNEY / VILLAGE MANAGER COMMUNICATIONS

There were no Village Attorney or Village Manager Communications.

IX. ADJOURNMENT

Councilman Dave Purdo offered a motion to adjourn. Councilman Mike Forster seconded the motion. Council voted all in favor. The meeting adjourned at 6:22 pm.

Ariana S. Lawson
Village Clerk

Approved by the Village Council this 11th day of September, 2013.



**ISLAMORADA, VILLAGE OF ISLANDS
VILLAGE COUNCIL WORKSHOP**

**Founders Park Community Center
87000 Overseas Hwy
Islamorada, FL 33036**

**July 23, 2013
at 3:00 PM**

I. CALL TO ORDER / ROLL CALL

Mayor Philipson called the meeting to order at 3:00 pm. The following Council members were present on roll call: Mayor Ken Philipson, Vice Mayor Ted Blackburn, Councilman Mike Forster, Councilwoman Deb Gillis, and Councilman Dave Purdo. Also in attendance were: Village Manager Ed Koconis, Village Attorney Nina Boniske, Village Clerk Ariana Lawson, Monroe County Sheriff's Office (MCSO) Captain Corey Bryan, Fire Chief Terry Abel, Chief Building Official Gerry Albertson, Public Works and Parks & Recreation Director John Sutter, and all other appropriate personnel.

II. PLEDGE OF ALLEGIANCE

Mayor Ken Philipson led the Pledge of Allegiance.

III. PUBLIC COMMENT

Mayor Ken Philipson opened public comment; there was none.

IV. ITEMS FOR DISCUSSION

A. Preliminary 2013 Property Value and Millage Rate Information

TAB 1

Finance Director Maria Aguilar provided an overview of the agenda layout and opened discussion of Tab 1. Ms. Aguilar noted that each of the municipalities agreed in 2012 to begin utilizing Florida Department of Revenue's E-TRIM website for the electronic submission of Truth-in-Millage (TRIM) documentation. Ms. Aguilar discussed the various Department of Revenue forms included in Tab 1 and explained that a rollback rate of 2.4488 based on the Village's current year taxable value would produce the same revenue as that from the previous year. Ms. Aguilar discussed recent changes to Florida law regarding maximum millage amounts municipal governing boards could levy and advised Council that a 3-2 vote would be required should Council wish to adopt the same 2.5329 millage rate as in the prior year; the maximum millage rate Council could levy with a 4-1 vote would be 3.0595; and that a higher still rate could be adopted with a unanimous vote.

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Village Council Workshop
July 23, 2013*

Finance Director Maria Aguilar opened discussion of Tab 2. Ms. Aguilar reminded Council of their approval earlier in the year of an amendment to the budget to use Fund Balance to cover expenses encumbered in the prior year but not dispersed until FY 2012-2013, and to include budget adjustments to reflect revenues received from insurance proceeds to cover expenditures not previously budgeted for. Ms. Aguilar projected each of the departments coming in under or just slightly over budget at the end of the current fiscal year, with the possible exception of the Parks and Recreation Department whose activity has increased over past several years, thereby increasing Parks and Recreation expenditures. She noted that increasing expenditures have been offset by increased revenue from Parks and Recreation program and use fees. Ms. Aguilar projected the addition to fund balance in Fiscal Year 2012-2013 in the amount of \$358,000 with an unassigned fund balance of \$3.7 million, or approximately 40.5 percent of projected actual expenditures for Fiscal Year 2012-2013.

Councilman Mike Forster inquired into the definition of “Physical Environment Total” on page 9 of Tab 2. Ms. Aguilar explained that “Physical Environment Total” is a classification used in the Comprehensive Annual Financial Report (CAFR) to describe the Building, Planning and Public Works departments, the total budgets for which are anticipated to come in at approximately \$52,608 under budget.

Councilwoman Deb Gillis inquired regarding the TDC Maintenance Agreement costs referenced on page 1 of Tab 2. Ms. Aguilar stated that the Village invoices the County under the grant on a quarterly basis and that timing of the final quarterly reimbursement does not always allow for inclusion in the same fiscal year’s budget schedule. Councilwoman Gillis also inquired regarding collection of \$0 of the \$250 budgeted for Skate Park entrances fees at Founders Park. Public Works and Parks & Recreation Director John Sutter commented on the declining popularity of Skate Park activities and the continued maintenance costs for the Skate Park. Mr. Sutter noted that the Village no longer has to pay for additional insurance for the Skate Park.

Mayor Ken Philipson questioned why Traffic Fines/Forfeitures revenue is less than was originally anticipated. Mayor Philipson commended the Fire/EMS Department for increased revenue from Fire Inspection Fees over what was originally projected; the Parks and Recreation Department for increased revenue beyond original projects for Recreational Camps, Park Entrance Fees, and private lessons/instruction; the IT/Communications Department for savings throughout the year in telephone expenditures; and overall aggressive budget management by each of the Village Departments. Questioned why interest earnings down. Low interest rates and breaking down interest earnings into separate categories. Ms. Aguilar stated that this is a reflection of low interest rates throughout the year, as well as the split this year of earned interest into separate line item accounts whereas interest had previously been reported as a single line item.

Vice Mayor Blackburn noted the drop in Local Half Cent Sales Tax revenue and questioned whether this is anticipated to be a continuing trend. Ms. Aguilar stated State revenue sharing estimates are provided by the State of Florida and that the State’s estimates may have been overly optimistic for the year.

Councilwoman Gillis suggested fire inspections be conducted in a more timely and routine fashion. Chief Abel noted Councilwoman Gillis’ request and advised Council that the Fire/EMS Department does employ a full-time Fire Inspector who routinely coordinates fire inspections of commercial facilities. Council discussion ensued regarding implementation of a program whereby businesses are notified annually of inspection fees and schedules.

Ms. Aguilar reminded Council to discuss the stormwater fund so that any potential increases in the non ad-valorem assessment amount could be properly advertised. She also reminded Council that a Special Call Meeting would be held immediately following the Village Council Workshop to allow for the adoption of a millage rate and to set initial and final budget hearing dates and times.

C. Projected FY 2012-2013 General Fund Budget and 5-year Comparison

TAB 3

Finance Director Maria Aguilar opened discussion of Tab 3. Ms. Aguilar noted that the use of fund balance reflected in the amount of \$775,000 in the proposed FY 2013-2014 budget would increase or decrease based on any changes to the proposed 2.5329 millage rate and suggested department budgets. Ms. Aguilar noted that departmental budgets were developed based on past history, one-on-one discussions with Council members, and direction given at previous Village Council Meetings; and that revenue source projections were conservatively estimated based on past history and the State's revenue share projections. Based on taxable value with 2.5329 millage rate and after net of discounts the amount of ad-valorem taxes would be approximately \$6.2 million.

Councilman Mike Forster requested Vacation Rental Permit Fees and Vacation Rental Expenses be listed as separate line items and Councilwoman Gillis inquired regarding the Windley Key Surcharge. Ms. Aguilar stated that she would provide additional vacation rental data and Windley Key Surcharge information at the Village Council Budget Workshop on July 25, 2013.

Vice Mayor Ted Blackburn opined on the logic and validity of reducing the fund balance to provide for needed capital expenses. Councilwoman Deb Gillis noted that the Florida League of Cities reports twenty (20) percent as the standard fund balance guideline, and noted recommendations of some that municipalities in coastal and storm-prone areas increase their fund balances to at least twenty-five (25) percent. Council discussion ensued.

Ms. Aguilar noted that the life, health and dental insurance rates for Village staff will increase in FY 2013-2014 by about 9.2 percent. Council agreed to retain the current insurance carrier rather than seek proposals for other coverage at this time.

Ms. Aguilar opened discussion of the Village Council budget. Councilman Dave Purdo stated the desire to have a plaque installed on the Pacific Lighthouse at Founders Park to commemorate important local citizens Irving Eyster, George Hummel, and Johnny Morris. Vice Mayor Blackburn suggested the cost of a plaque may be more appropriate to include in the Parks & Recreation Department's budget. Public Works and Parks & Recreation Director John Sutter noted that the cost of a plaque would be approximately \$1,500 – \$2,000. Mr. Sutter suggested coordination of the plaque development with the Historic Preservation Commission. Council directed staff to coordinate the plaque fabrication and installation accordingly. Councilwoman Gillis inquired regarding the You Got Bags Program. Village Manager Ed Koconis explained the program in relation to the Village's Environmental Sustainability Plan.

On the subject of staff wage increases, Mayor Ken Philipson suggested budgeting for \$3,000 bonuses in Village Council's budget rather than allocating funds in each departmental budget for across the board 3.0 percent salary increases. Vice Mayor Blackburn suggested giving 2.5 percent across the board salary increases and increasing the existing 4.0 percent employee pensions by 0.5 percent to 4.5 percent. Councilman Purdo spoke in favor of 3.0 percent salary increases. Council discussion ensued. Councilman Forster requested a staff opinion on splitting any potential salary increase with a concurrent pension increase. Ms. Aguilar advised Council that the Village currently contributes 4.0 percent of employees' full-time wages, except for Fire/Rescue personnel for whom the Village contributes 19.06 percent. Ms. Aguilar voiced concern over any split in the proposed wage increase, noting that a number of employees currently borrow against their pension to make ends meet and that departing employees frequently cash out their pension despite large penalties. She cited a State of Florida Attorney General

opinion regarding bonuses which states that the awarding of bonuses after the fact for work performed constitutes a violation of Section 215.425, Florida Statutes. Village Attorney Nina Boniske stated that should Council wish to award bonuses in lieu of wage increases, the Village may have to adopt an ordinance to do so and may need to effect a policy with guidelines for awarding bonuses. Mayor Philipson stated development of such an ordinance may be brought back to Council for future consideration. Councilman Forster reminded Council of the 10% cut to Village staff salaries several years ago and the stagnant wages since, noting that Monroe County and the City of Key West have included staff salary increases in their budgets. Councilwoman Gillis spoke in favor of a 3.0% across the board salary increase, as well as the \$3,000 budgeted for a holiday staff party.

Ms. Aguilar opened discussion of the Village Attorney's budget for FY 2013-2014. Maria Aguilar explained that the Village Attorney budget was developed using recommendations of the current legal firm, Weiss Serota, as well as research done by Councilwoman Gillis, taking into account anticipated training needs, outsourced specialized legal services and risk management.

Council reviewed the proposed Village Manager's budget for FY 2013-2014. Councilman Forster noted the increased budget for Travel and expressed the expectation that this is the result of increased Village Manager attendance at Florida League of Cities meetings.

Council reviewed the proposed Village Clerk's budget for FY 2013-2014. Mayor Philipson inquired about costs budgeted for CityView software and training. Village Clerk Ariana Lawson clarified the inclusion of funds for OnBase software and maintenance in the Village Clerk's budget for electronic records management and the inclusion of funds for CityView software and training in the Building and Planning Services Department budgets, with a small portion also borne by the Finance Department budgets.

Council reviewed the proposed Finance/Administration budget for FY 2013-2014. Finance Director Maria Aguilar discussed the anticipated replacement of the current NEMRC financial software and the hiring of an additional staff member to assist with wastewater accounting and central purchasing. Councilman Purdo commended Ms. Aguilar's efforts as Finance Director and requested the software be upgradable. Ms. Aguilar stated that the department has no plans to convert existing data from NEMRC into the new software system, but rather to retain the existing data on file and start anew with regard to accounting and reporting in the new system.

Council reviewed the IT/Communications budget for FY 2013-2014. Village Manager Ed Koconis confirmed that additional fees and technical personnel that may be needed for the CityView upgrade are not reflected in the FY 2013-2014 budget. IT/Communications Director Stu Bautz stated that Fire Rescue personnel access to CityView would be addressed in a subsequent phase of the software upgrade. Mayor Philipson referenced the CityView Steering Committee Update recently provided, suggesting Council direct staff to move forward with "Option 2". Village Manager Ed Koconis advised Council that the CityView options will be formally presented to Council for review at the August 8, 2013 Regular Village Council Meeting.

Council reviewed the Fire/Rescue budget for FY 2013-2014. Councilman Forster suggested increasing the budget to 3/3/3. Chief Abel noted that the current staffing level is 2/3/2 and that the proposed budget would bring staffing to 3/2/3. He stated that adding an additional third person would increase the budget by about \$180,000. Council discussion ensued regarding impacts to overtime and health care coverage. Councilman Purdo spoke in favor of the staff increase. Mayor Philipson inquired into the possibility of leaving the Assistant Chief position vacant to cover the cost of an increase to 3/3/3. Council directed staff to bring back information regarding salaries, call numbers, and staffing comparisons with other municipalities for future Council consideration of the possibility of eliminating the Assistant Chief position or allowing the three (3) existing Captains to alternately hold the position. Councilman Purdo inquired into the Village's need for a new fire truck. Chief Abel described the current state of

the Fire Rescue fleet and detailed how staff would develop specifications and solicit quotes for a new vehicle, and sell the current fire truck via GovDeals.com. Council consensus was to finance the purchase of a new vehicle over five (5) years.

Council reviewed the proposed Local Law Enforcement budget for FY 2013-2014. Maria Aguilar advised Council that the proposed budget was developed by the MCSO and that increases from the Fiscal Year 2012-2013 budget are attributable to raises and pension increases. Councilman Purdo spoke against hiring an additional MCSO Deputy solely for the purpose of patrolling the White Marlin Beach area. Captain Corey Bryan stated that the Village currently deploys one (1) on-water deputy daily. Councilwoman Gillis and Vice Mayor Blackburn spoke in favor of hiring an additional on-water deputy to patrol Village-wide. Vice Mayor Blackburn then spoke in favor of increased patrol and enforcement on the water. Captain Bryan relayed the danger of losing the new hire in the event of another recession. He also mentioned the need for an additional vehicle to accommodate the new hire, as well as the potential future need for an additional vessel should either of the two (2) existing vessels fall into disrepair. Council consensus was to hire one (1) new deputy for Village-wide marine patrol.

Council reviewed the proposed Building Services and Code Enforcement budget for FY 2013-2014. Gerry Albertson noted the need to hire an additional inspector/code enforcement officer, but not until FY 2014-2015. Village Manager Ed Koconis noted that the Human Resources Manager is currently working on a staffing survey and Village employee compensation plan to be completed in FY 2013-2014. Mayor Philipson suggested reserving funds now for anticipated reconciliation of employee compensation scales. Council directed staff to add funds to the proposed FY 2013-2014 budget for a new inspector/code enforcement officer.

Council reviewed the proposed Planning and Development Services budget for FY 2013-2014, with no questions.

Councilman Forster reported on a recent Monroe County canal restoration subcommittee meeting and requested the Village allocate funds in the FY 2013-2014 budget for canal restoration. Environmental Planner Susan Sprunt discussed Monroe County's canal restoration project and stated that the City of Marathon was committing \$50,000 – \$100,000 for canal restoration as a show of good faith for inclusion in the County's monitoring portion of the project. Councilman Forster requested the Village commit up to \$100,000 likewise, and apply to the Environmental Protection Agency for reimbursement of any funds expended. Council directed staff to present a resolution for Council consideration at the August 8, 2013 Regular Village Council Meeting, committing up to \$100,000 for canal restoration in the Village.

Council reviewed the proposed Public Works budget for FY 2013-2014. Vice Mayor Blackburn suggested, with support from Councilman Forster and Mayor Philipson, installing parking meters at Anne's Beach. Council requested staff revisit the subject with Council as a future discussion item. Vice Mayor Blackburn expressed desire for the treatment of all Village rights-of-way and public properties as extension of Islamorada Founders Park. Councilman Purdo inquired whether staff would be requesting additional funds from the Florida Department of Transportation (FDOT) to maintain new landscaping along U.S. Highway 1. Public Works and Parks & Recreation Director John Sutter summarized recent informal discussions with the FDOT.

Finance Director Maria Aguilar noted that the proposed FY 2013-2014 budget reflects more capital purchases in the General Fund budget rather than the Capital Projects fund to allow for a transfer of \$1.2 million to the wastewater fund for loan repayment reserve. .

Finance Director Maria Aguilar explained that the maximum amount the Village could assess for stormwater is \$62.00 per Equivalent Stormwater Unit (ESU). Vice Mayor Ted Blackburn suggested establishing a specific stormwater fund source for stormwater management and improvements. Councilwoman Gillis stated that previous determinations by the Village failed to take into account existing drainage measures at properties adjacent to U.S. Highway 1. Ms. Aguilar advised Council that the Village had conducted a study to determine the appropriate commercial and residential property rates. Council discussion ensued. Council agreed, with the exception of Councilman Purdo, that it would be appropriate to increase the stormwater assessment rate from \$8.00 to \$16.00 per ESU.

V. COUNCIL DISCUSSION

VI. ADJOURNMENT

Councilman Dave Purdo offered a motion to adjourn. Councilman Mike Forster seconded the motion. Council voted all in favor. The meeting adjourned at 6:10 pm.

Ariana S. Lawson
Village Clerk

Approved by the Village Council this 11th day of September, 2013.



**ISLAMORADA, VILLAGE OF ISLANDS
VILLAGE COUNCIL
BUDGET WORKSHOP**

**Founders Park Community Center
87000 Overseas Hwy
Islamorada, FL 33036
July 25, 2013
3:00 PM**

I. CALL TO ORDER\ROLL CALL

Mayor Philipson called the meeting to order at 3:04 pm. The following Council members were present on roll call: Mayor Ken Philipson, Vice Mayor Ted Blackburn, Councilman Mike Forster, Councilwoman Deb Gillis, and Councilman Dave Purdo. Also in attendance were Village Manager Ed Koconis, Village Attorney James White, Village Clerk Ariana Lawson, Monroe County Sheriff's Office Captain Corey Bryan, Fire Chief Terry Abel, Public Works and Parks & Recreation Director John Sutter and all other appropriate personnel.

II. PLEDGE OF ALLEGIANCE

Councilwoman Deb Gillis led the Pledge of Allegiance.

III. PUBLIC COMMENT

Mayor Philipson opened public comment; there was none.

IV. ITEMS FOR DISCUSSION

A. Proposed FY 2013-2014 General Fund Budget (continued)

TAB 3

Following up on questions from the July 23, 2013 Village Council Workshop, Finance Director Maria Aguilar provided explanations of the "Windley Key Surcharge" and "DEP Payment in Lieu of Taxes" items. Ms. Aguilar also provided clarification of the 'Fines and Forfeitures' line item and the percentages remitted to the Village resulting from law enforcement citations. MCSO Captain Corey Bryan elaborated, stating that 50.8 percent of citations written pursuant to State law are remitted to the Village, while 100 percent of citations written pursuant to Village Code are remitted to the Village, and that any citations issued by the proposed new marine patrol officer would be allocated similarly. Ms. Aguilar also stated that the Parks & Recreation Department plans to procure the lighthouse plaque requested by Councilman Purdo at the July 23, 2013 Village Council Workshop in the current fiscal year rather than budget for it in FY 13-14. With regard to Councilman Dave Purdo's inquiry regarding an increase to Council salaries, Ms. Aguilar advised Council that it would have to be approved by referendum in November 2014 for

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inclusion in the FY 14-15 budget. She also stated that the addition of costs for the holiday part resulted in a negligible difference in the fund balance, and confirmed that Wade Trim, Inc. and Weiss Serota Helfman Pastoriza Cole & Bonsike, P.A. contributed to the holiday party last year.

B. Proposed FY 2013-2014 Transportation Fund Budget

TAB 6

Finance Director Maria Aguilar explained that the Transportation Fund is comprised of Local Option Gas Taxes and other forms of revenue that are restricted for use on transportation related expenditures. Ms. Aguilar noted that the Village will begin utilizing Transportation Funds by the end of the current fiscal year to pay for paving repair and overlay costs related to the wastewater construction project. She stated that the Village expects to incur paving costs of approximately \$900,000 by the end of FY 2012-2013, \$788,000 of which would be paid for by fund balance from the Transportation Fund. She also noted that the Village had projected during the development of the FY 2012-2013 budget an addition to fund balance of approximately \$180,000, but that these funds would now be used for paving, to be supplemented by a loan currently being sought by the Village. Ms. Aguilar also noted other expenditures to be paid out of the Transportation Fund, including rights-of-way maintenance and Village personnel-related costs.

C. Proposed FY 2013-2014 Capital Project Fund Budget

TAB 7

Finance Director Maria Aguilar detailed anticipated Capital Project Fund expenditures for FY 2013-2014, and explained the Village's plan to use of \$1.2 million of Discretionary Sales Tax to create a rate stabilization fund for debt service payment in the initial 1-2 years of wastewater operations. Ms. Aguilar discussed the transfer of approximately \$350,000 from the Capital Project Fund to the Marina, stating that more detail would be provided at the August 8, 2013 Village Council Workshop. Ms. Aguilar projected the use of approximately \$600,000 of Capital Project Fund balance by the end of FY 2013-2014, after which time the Village can begin building up fund balance again. She also explained Capital Project Fund costs for building structure insurance costs at Green Turtle Hammock Preserve and facility maintenance at the Key Tree Cactus Nature Preserve.

Councilman Mike Forster suggested General Fund balance in excess of 20.0 percent could be carried over each year into the Capital Projects Fund for capital outlay costs such as vehicle replacement. Council directed staff to develop a General Fund Balance Policy.

D. Proposed FY 2013-2014 Solid Waste Fund Budget

TAB 8

Finance Director Maria Aguilar explained that the Solid Waste Fund budget was developed based on the Village's current contract for solid waste services pending existing contract pending completion of the competitive selection process for and execution of a new agreement with a solid waste services provider. Public Works and Parks & Recreation Director John Sutter noted the importance of maintaining an overage in the Solid Waste Fund in the event that cleanup is needed following a tropical storm or hurricane event. Vice Mayor Blackburn inquired into the status of the solid waste Request for Proposals (RFP); Mr. Sutter advised Council that the RFP will be presented to Council for their approval on August 8, 2013.

E. Proposed FY 2013-2014 Affordable Housing Fund Budget

TAB 9

Finance Director Maria Aguilar discussed the addition this year of \$200,000, and annual additions thereafter in the amount of \$20,000, to the Affordable Housing Fund from the lease of the We-Net Villas property. Ms. Aguilar also projected the addition of \$50,000 in FY 2013-2014 from impact fees. Mayor Ken Philipson noted that the Village will have expenditures in FY 2013-2014 for designated affordable housing wastewater connections. Ms. Aguilar stated that she would obtain figures from the Workforce Affordable Housing staff liaison that can be presented at the Preliminary Budget Hearing on September 18, 2013. Discussion ensued regarding the Wet-Net Villas affordable housing eligibility criteria.

F. Proposed FY 2013-2014 Debt Service Fund Budget

TAB 10

Finance Director Maria Aguilar summarized the Village's four (4) governmental debt instruments and how the Village would transfer funds from the Capital Project Fund of the discretionary sales tax to cover the debt service payments.

V. COUNCIL DISCUSSION

Mayor Ken Philipson called for public comment; there was none.

VI. ADJOURNMENT

Councilman Dave Purdo made a motion to adjourn; Vice Mayor Blackburn seconded the motion. Council voted all in favor. The meeting adjourned at 3:36 p.m.

Ariana S. Lawson
Village Clerk

Approved by the Village Council this 11th day of September, 2013.



**ISLAMORADA, VILLAGE OF ISLANDS
VILLAGE COUNCIL BUDGET WORKSHOP**

**Founders Park Community Center
87000 Overseas Hwy
Islamorada, FL 33036
August 8, 2013
3:00 PM**

I. CALL TO ORDER / ROLL CALL

Mayor Ken Philipson called the meeting to order at 3:00 p.m. The following Council members were present on roll call: Mayor Ken Philipson, Vice Mayor Ted Blackburn, Councilman Mike Forster, Councilwoman Deb Gillis, and Councilman Dave Purdo. Also in attendance were Village Manager Ed Koconis, Village Attorneys Nina Boniske and James White, Village Clerk Ariana Lawson, Fire Chief Terry Abel, Public Works and Parks & Recreation Director John Sutter, Head Dock Master Captain James Silva and all other appropriate personnel.

II. PLEDGE OF ALLEGIANCE

Councilman Mike Forster led the Pledge of Allegiance.

III. PUBLIC COMMENT

Mayor Ken Philipson opened public comment; there was none. Mayor Philipson closed public comment.

IV. ITEMS FOR DISCUSSION

A. Presentation of Proposed Fiscal Year 2013-2014 Wastewater and PYH Marina Enterprise Fund Budgets

1. PYH Marina Enterprise Fund

TAB 1

Finance Director Maria Aguilar opened discussion with an overview of the current Fiscal Year 2012-2013 projected revenue for the Plantation Yacht Harbor (PYH) Marina. Ms. Aguilar stated that PYH Marina revenues are projected to be over budget at the end of the fiscal year by approximately \$45,000 and that the fiscal year's revenue, less operating expenses, reflected an anticipated operating income for the fiscal year of nearly \$340,000. She stated that cash outlay for principal loan payments, less depreciation expenses, reflected projected net revenues over expenses of over \$190,000. Ms. Aguilar also stated that the PYH Marina's largest remaining liability will be paid off in 2019, after which point loan transfers from the Capital Projects Fund would no longer be necessary.

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August 8, 2013*

Ms. Aguilar presented the proposed Fiscal Year 2013 – 2014 budget for the PYH Marina, noting main differences from the current year’s budget including the change in the existing Dock Master position from part-time to full-time and the addition of \$50,000 for marina pavilion repairs.

Vice Mayor Ted Blackburn inquired of Public Works and Parks & Recreation Director John Sutter whether there were any anticipated long-term capital improvement ideas for the PYH Marina. Mr. Sutter indicated that the marina dock office was upgraded in the current fiscal year and that other than the pavilion restoration there were no other capital improvements anticipated in the foreseeable future. Ms. Aguilar stated that the Village can establish a capital replacement reserve fund for the marina once the large loan is paid off in 2019. Mr. Sutter introduced the new Dock Master, James Silva.

Councilman Mike Forster and Councilman Dave Purdo commended the PYH Marina staff’s efficiency and friendliness, as well as the cleanliness of the marina facilities.

Mayor Ken Philipson inquired why the projected ramp revenue amount of \$15,000 for Fiscal Year 2013-2014 is so low. Mr. Sutter stated that that is unclear and that there have been no changes in marina policies or procedures. Mayor Philipson also inquired into the ramp open and closure hours and the option to store trailers overnight. Mr. Sutter stated that the ramp is open for public use from 8:00 a.m. to 6:00 p.m., during which time it is staffed for safety maintenance. He confirmed that overnight trailer storage is only allowed for marina customers who have tenders.

Vice Mayor Blackburn discussed the possibility of prepaying the balance of the smaller loan and inquired whether the smaller loan can be refinanced to create a capital replacement fund. Ms. Aguilar stated that the Village was prioritizing the wastewater loan debt service first, and that once the marina began operating in the black, staff could more accurately assess the possibility of refinancing the marina loans. She stated that there are significant penalties and barriers to refinancing. Vice Mayor Blackburn requested an analysis of the refinancing possibilities.

Councilman Purdo requested staff advertise where citizens can now dispose of used motor oil since the previous location in the Village has been closed. Mr. Sutter stated that used motor oil can be disposed of at mile marker 100.3 oceanside, Madeira Road, Key Largo, and that one of the requirements of the pending Request for Proposals for solid waste services is the provision of a location for the disposal of used motor oil in the Village.

2. Wastewater Utility Enterprise Fund

TAB 2

Finance Director Maria Aguilar opened discussion of the Wastewater Utility Enterprise Fund. She explained that the projected end-of-year costs for Fiscal Year 2012-2013 costs are segregated the North Plantation Key (NPK) service area from the Remaining Service Areas (RSA) in Tab 2. She stated that the projected monthly Operations and Maintenance (O&M) service charge revenues are expected to remain close to budget. Ms. Aguilar explained that the NPK ‘Capacity Fees’ and ‘NPK Assessment Payoffs’ line items are essentially the same. She noted that O&M Contract line item is currently reflected as over budget, but that is the result of a misclassification of sludge hauling costs. She also noted the loss Total Income or Change in Net Assets loss of \$532,000. Ms. Aguilar attributed this to asset depreciation, and stated that it is standard to include but not budget for depreciation expenses. She stated that if the Village accounted for the Wastewater Utility Enterprise Fund as it would a regular Governmental Fund, the Village would actually show a slight overage of revenues over expenses, and that this demonstrates that the utility rates and the annual assessment revenue are sufficient to cover the operations of the current wastewater treatment plant. Ms. Aguilar summarized the proposed budget changes for Fiscal Year 2013-2014, including an increase in the O&M Customer Charges to \$980,000; a transfer from the Capital Projects Fund

to cover debt service; and the inclusion of \$25,000 for wastewater legal services by Weiss Serota and for specially contracted legal services related to annual assessments.

Councilman Dave Purdo inquired whether the Village had received any Mayfield Grant funds yet. Ms. Aguilar explained that the grant funds had been included as a revenue source in the Fiscal Year 2012-2013 budget because the Village had been hopeful that the funds would be received in Fiscal Year 2012-2013, and that the grant funds are now included as a revenue source in the proposed Fiscal Year 2013-2014 budget because the Grant Agreement was not executed until July 2013.

Mayor Philipson inquired how long the Village would have to budget for Repair and Maintenance Sludge Hauling costs. Wastewater Program Manager Greg Tindle advised him that the Village would no longer pay for sludge hauling under the O&M Agreement with Reynolds Water Islamorada after the North Plantation Key Wastewater Treatment Plant is decommissioned, but that the Village would then be billed for sludge hauling by the Key Largo Wastewater Treatment District.

Ms. Aguilar presented the Projected Budget versus Actual for the Remaining Service Areas. She noted the anticipated receipt of \$3.8 million in prepayment revenue before the year's end and projected adding approximately \$4 million to the restricted net assets line item, \$3.8 million of which would be restricted for the future rate stabilization fund. Ms. Aguilar noted the \$19.5 million in projected revenue from the Mayfield Grant for costs incurred after the July 16, 2013 grant agreement execution date, as well as approximately \$1.3 million each from the annual RSA1 and RSA2 assessments. Projected expenses in FY 2013-2014 include monthly capacity payments to the Key Largo Wastewater Treatment District, and \$38 million payable to Reynolds Water Islamorada for Design-Build-Operate construction costs. Ms. Aguilar also detailed the addition of 1.0 EDU for staff accountant activities to be carried out by several staff members per the recommendations of the Attachment A: Village of Islamorada Wastewater Staffing Study.

Councilman Purdo questioned why the Mayfield Grant funds are reflected as \$18.5M in Fiscal Year 2012-2013 and as \$19.5M in Fiscal Year 2013-2014. Ms. Aguilar explained that bond issuance costs did not end up being as high as the Florida Department of Environmental Protection originally anticipated in Fiscal Year 2012-2013, thereby increasing the amount of grant funds available to the Village in Fiscal Year 2013-2014. Vice Mayor Blackburn expressed concern over not being able to receive reimbursement under the Mayfield Grant for costs incurred prior to execution of the award. Ms. Aguilar advised Council that Finance staff intend to submit all appropriate costs to FDEP for grant reimbursement prior to incurring additional loan debt through the pending additional wastewater line of credit, which would only be used after the Mayfield Grant funds are exhausted to pay for costs that may be reimbursed in the future should the U.S. Army Corps of Engineers allocate additional grant funding for the wastewater project. Vice Mayor Blackburn suggested utilizing the Mayfield Grant to pay off the KLWTD capacity costs in advance, thereby exhausting the grant funds more quickly. Ms. Aguilar stated the staff is evaluating this as an option but must first determine whether this would leave the Village with sufficient cash flow to cover monthly wastewater expenses.

Mayor Philipson requested additional information regarding the \$30,000 allocated for Canal Testing in FY 2013-2014. Wastewater Program Manager Greg Tindle explained that the proposed cost was included pursuant to recommendations by the Water Quality Improvement Citizens' Advisory Committee to compare and monitor water quality in the Village's canals and the potential effects of the wastewater project on canal water quality. Mr. Tindle stated that the Committee is evaluating the scope of work for the project and considering service provider options, and that the Committee intends to provide additional details to Council prior to passage of the final budget for FY 2013-2014.

With regard to the \$3 million allocated for Owner's Representative services, Mayor Philipson referenced an offer he had received from Mr. Frank Dodd volunteering his engineering services. Mayor Philipson inquired whether Mr. Dodd's voluntary services might be used to reduce any of the Owner's Representative costs. Wade Trim Vice President Tom Brzezinski explained that the Owner's Representative costs are directly related to the progress of the DBO construction activities and stated that he would contact Mr. Dodd.

Councilman Dave Purdo inquired who the Outside Legal Services for which \$129,000 was allocated would be. Ms. Aguilar stated that these services would be provided by Weiss Serota Pastoriza Helfman & Bonsike, P. L. (Weiss Serota), for wastewater legal issues; and Nabors, Giblin & Nickerson for the annual assessments. Ms. Aguilar reminded Council of their previous contemplations during recent Village Council Workshops to discuss the Village Attorney as to whether Weiss Serota might be retained just for wastewater issues. Councilman Purdo also inquired about the \$38 million for DBO construction by Reynolds Water Islamorada, and the \$3, 269,000 for Owner's Representative services.

V. COUNCIL DISCUSSION

Wastewater Program Manager Greg Tindle introduced Randy Oliver, Government Services Group, Inc. Mr. Oliver provided a summary to Council of the "Village of Islamorada Staffing Study" dated August 2013 (Attachment A to Tab 2). Council discussion ensued.

Mayor Ken Philipson inquired whether Nabors, Giblin & Nickerson were to conduct the bond validation for the Phase II Assessment. Village Attorney Nina Boniske stated that bond validation may not be necessary for the Phase II Assessment since the Village is utilizing the exact same methodology. Ms. Boniske stated that she would check on this and report back to the Mayor.

VI. ADJOURNMENT

Councilman Dave Purdo offered a motion to adjourn. Councilman Mike Forster seconded the motion. Council voted all in favor. The meeting adjourned at 4:02 p.m.

Ariana S. Lawson
Village Clerk

Approved by the Village Council this 11th day of September, 2013.

TAB 2

RESOLUTION NO

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING RESOLUTION NO. 13-07-40; ADOPTING A TENTATIVE MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2013 THROUGH SEPTEMBER 30, 2014, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 200.065, Florida Statutes, in Resolution No. 13-07-40 adopted on July 23, 2013, the Village Council of Islamorada, Village of Islands, Florida (the "Village") determined a proposed millage rate; and

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

WHEREAS, the Village Council has held a public hearing to consider any adjustment of its proposed millage levy and to consider an operating budget for the period of October 1, 2013 to September 30, 2014 (the "Fiscal Year 2013-2014"), in accordance with the provisions of Section 200.065, Florida Statutes.

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

Section 1. That the Fiscal Year 2013-2014 proposed millage rate on all taxable assessed property value as provided by Resolution No. 13-07-40 is hereby recomputed and tentatively established at 2.5329 mills, which is \$ 2.5329 dollars for each thousand dollars of taxable assessed property value (for the tax year commencing from and after January 1, 2013); and that the tentative millage rate of 2.5329 is .0841 mills or 3.43% above the rolled-back rate of 2.4488 mills.

Section 2. Effective Date. This Resolution shall be effective immediately upon its adoption.

Section 3. Amendment. All other provisions of Resolution No. 13-07-40 not otherwise amended by this Resolution remain in full force and effect.

PASSED AND ADOPTED this 11th day of September, 2013 at _____ PM.

Motion to adopt by _____, second by _____.

FINAL VOTE AT ADOPTION

Mayor Ken Philipson	_____
Vice Mayor Ted Blackburn	_____
Councilman Mike Forster	_____
Councilwoman Deb Gillis	_____
Councilman Dave Purdo	_____

KEN PHILIPSON, MAYOR

ATTEST:

VILLAGE CLERK

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

VILLAGE ATTORNEY
Weiss, Serota, Helfman, Pastoriza,
Cole & Boniske, P.L.

TAB 3

RESOLUTION NO.

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, PROVIDING FOR ADOPTION OF THE TENTATIVE BUDGET OF THE VILLAGE FOR THE FISCAL YEAR COMMENCING ON OCTOBER 1, 2013, AND ENDING ON SEPTEMBER 30, 2014; AUTHORIZING EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; PROVIDING FOR BUDGETARY CONTROL; PROVIDING FOR PERSONNEL AUTHORIZATION; PROVIDING FOR GIFTS AND GRANTS; PROVIDING FOR AMENDMENTS; PROVIDING FOR ENCUMBRANCES; PROVIDING FOR ISSUANCE OF CHECKS; PROVIDING FOR POST AUDIT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

Section 1. Budget Approved and Adopted. The tentative budget of the Village for the fiscal year beginning on October 1, 2013, and ending September 30, 2014 (the "Budget") was considered at a public hearing and is hereby approved and adopted. A copy of the Tentative Budget of the Village is attached as Exhibit "A" and incorporated by this reference.

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

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

Section 4. Personnel Authorization. The Budget enumerates all authorized budgeted positions for appointment by the Village Council or Village Manager. The Village Manager may add or delete positions provided that any additions shall not increase the Village's total budgeted funds for fiscal year 2013-2014.

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 2013-2014. The Village Manager shall prepare a Resolution amending the Budget to reflect such department, category or line item reallocation for presentation to the Village Council within thirty (30) days of the date of the reallocation.

Section 7. Encumbrances. All outstanding encumbrances at September 30, 2013 shall lapse at that time; and any lapsed capital outlay encumbrances shall be reappropriated into the fiscal year budget starting on October 1, 2013.

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

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

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

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

PASSED AND ADOPTED this 11th day of September, 2013 at _____ P.M.

Motion to adopt by _____, second by _____.

FINAL VOTE AT ADOPTION

Mayor Ken Philipson _____

Vice Mayor Ted Blackburn _____

Councilman Mike Forster _____

Councilwoman Deb Gillis _____

Councilman Dave Purdo _____

KEN PHILIPSON, MAYOR

ATTEST:

VILLAGE CLERK

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

VILLAGE ATTORNEY
Weiss, Serota, Helfman, Pastoriza,
Cole & Boniske, P.L.



Islamorada Village of Islands

Plantation Key Windley Key Upper Matecumbe Key Lower Matecumbe Key

*Proposed
Operating Budget and
Capital Improvement Plan
Fiscal Year
October 1, 2013 ~ September 30, 2014*

BUDGET SUMMARY
ISLAMORADA, VILLAGE OF ISLANDS
FISCAL YEAR 2013-2014

THE PROPOSED OPERATING BUDGET EXPENDITURES OF ISLAMORADA, VILLAGE OF ISLANDS, ARE 27% LESS THAN LAST YEAR'S TOTAL.

NOTE: Operating budget expenditures exclude expenditures of bond proceeds for capital outlay.

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUND</u>	<u>DEBT SERVICE FUND</u>	<u>ENTERPRISE FUNDS</u>	<u>TOTALS</u>
Millage Rates Per \$1,000	2.5329	0.000	0.000	0.000	0.000	2.5329
Fund Balances/Reserves/Net Assets, October 1, 2013	\$ 3,897,600	\$ 1,087,120	\$ 1,704,960	\$ -	\$ 30,571,900	\$ 37,261,580
REVENUES						
Ad valorem taxes (net of discounts)	6,195,480	-	-	-	-	6,195,480
Other Taxes	791,190	-	-	-	-	791,190
Licenses and permits	879,000	-	-	-	7,000	886,000
Intergovernmental	1,324,600	568,810	1,868,730	-	-	3,762,140
Impact Fees	-	50,000	180,000	-	-	230,000
Fines and Forfeitures	31,500	-	-	-	-	31,500
Grants	-	-	-	-	19,500,000	19,500,000
Charges for Services	485,500	-	-	-	2,338,350	2,823,850
Non-ad Valorem Assessments	-	1,537,570	-	-	3,243,120	4,780,690
Interest and Miscellaneous	56,000	6,000	2,000	-	20,400	84,400
TOTAL REVENUES	9,763,270	2,162,380	2,050,730	-	25,108,870	39,085,250
OTHER FINANCING SOURCES						
Transfers In	-	374,320	-	822,650	1,011,040	2,208,010
Lease Proceeds	-	20,000	-	-	-	20,000
Loan Proceeds	-	6,000,000	-	-	-	6,000,000
TOTAL OTHER FINANCING SOURCES	-	6,394,320	-	822,650	1,011,040	8,228,010
TOTAL REVENUES, BALANCES AND OTHER SOURCES	\$ 13,660,870	\$ 9,643,820	\$ 3,755,690	\$ 822,650	\$ 56,691,810	\$ 84,574,840
EXPENDITURES/EXPENSES						
General Government	\$ 2,693,450	\$ -	\$ 1,800	\$ -	\$ -	\$ 2,695,250
Public Safety	5,154,590	-	86,970	-	-	5,241,560
Physical Environment	1,477,800	5,090,220	-	-	1,867,010	8,435,031
Parks and Recreation	1,237,740	-	96,200	-	1,012,120	2,346,060
Debt Service	-	524,000	-	822,650	273,840	1,620,490
TOTAL EXPENDITURES/EXPENSES	10,563,580	5,614,220	184,970	822,650	3,152,970	20,338,390
OTHER FINANCING USES						
Transfers Out	-	-	2,208,010	-	-	2,208,010
Fund Balances/Reserves/Net Assets, September 30, 2014	3,097,290	4,029,600	1,362,710	-	53,538,840	62,028,440
TOTAL EXPENDITURES, BALANCES AND OTHER USES	\$ 13,660,870	\$ 9,643,820	\$ 3,755,690	\$ 822,650	\$ 56,691,810	\$ 84,574,840

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

GENERAL FUND

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

GENERAL FUND

FY 2012-2013 (Projected)

FUND BALANCE:

	<u>10/1/2012 Balance</u>	<u>FY2012-2013 Activity</u>	<u>9/30/2013 Balance</u>
	<i>(Audited)</i>	<i>(Projected)</i>	<i>(Projected)</i>
Nonspendable	123,900	(23,900)	100,000
Restricted	32,190	(1,500)	30,690
Committed	219,950	(119,950)	100,000
Assigned	28,000	(28,000)	-
Unassigned	3,134,940	531,970	3,666,910
TOTAL	<u>3,538,980</u>	<u>358,620</u>	<u>3,897,600</u>

Unassigned Fund Balance as % of FY 12-13 Projected Expenditures

33.68%

39.40%

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Proposed Budget

GENERAL FUND
Proposed

REVENUES

Taxes

<i>Estimated Taxable Value</i>	<i>2,547,919,506</i>	
<i>Millage Rate (Same Rate as Prior Year)</i>	<i>2.5329</i>	
Ad valorem taxes (net of discounts)		6,195,480
Communication Services Tax		447,190
Solid Waste Franchise Fees		344,000
		<u>6,986,670</u>

Licenses and permits

Building Permit Fees	700,000
Contractor Registration Fees	9,500
Other Permit & Inspection Fees	9,500
Landscape Mitigation Fees	5,000
Vacation Rental Permit Fees	140,000
Const. Debris Trans. Fee	15,000
	<u>879,000</u>

Intergovernmental

State Rev Share-Sales Tax	259,850
Mobile Home License Tax	1,500
Alcoholic Beverage Licence Tax	10,000
Local Gov Half-Cent Sales Tax	996,350
FF Supplemental Compensation	2,900
Windley Key Surcharge - DEP	2,000
DEP Payment in Lieu of Taxes	2,000
TDC Maintenance Agreement	20,000
MonroeCty Boater Imprv Grant	20,000
Share of MonroeCty Bus Tax	10,000
	<u>1,324,600</u>

Fines and Forfeitures

Violations of Local Ordinances	15,000
Traffic Enforcement Fines	15,000
Local Training/Fines&Forf	1,500
	<u>31,500</u>

Charges for Services

Emergency Services Fees	140,000
Enclosure Inspection Fees	1,500
Fire Inspection Fees	8,000
Development Permit App Fees	40,000
IFP-Special Events	9,000
Recreation Camps	20,000
IFP-Park Entrance Fee	70,000
IFP-Pool Entrance Fee	20,000
IFP-Pool Rental	40,000
IFP-Memberships Village	15,000
IFP-Memberships Monroe Co	5,000
Swimming Lessons/Teams	30,000
Diving Lessons/Teams	6,000

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Proposed Budget

GENERAL FUND
Proposed

Tennis Instruction	60,000
Water Aerobics	4,000
IFP Comm Ctr Rec Programs	5,000
IFP Facilities Rentals	10,000
WEX Fuel Credit Revenue	2,000
	485,500
 <i>Interest & Miscellaneous</i>	
Interest income	20,000
Miscellaneous Income	25,000
Special Event/Fire Watch	6,000
BPAS Applications	5,000
	56,000
TOTAL REVENUES	9,763,270
 EXPENDITURES	
<u>General Government</u>	
Village Council	
Personnel	
Council Compensation	60,000
FICA & Medicare	4,590
	64,590
Operating	
Professional Services	140,600
Contractual Services	5,500
Legislation & Educational Travel	18,000
Telephone	2,050
Public Relations	4,500
Dues & Subscriptions	900
Operating Supplies & Expenses	6,000
	177,550
Total Village Council	242,140
 Village Attorney	
Personnel	
Full Time Wages	160,000
Auto Allowance	6,000
FICA & Medicare	12,700
Pension Benefits	6,400
Insurance Benefits	11,970
	197,070
Operating	
Professional Services	5,000
Printing & Binding	500
Travel & Lodging	6,400
Telephone	1,430
Postage & Freight	2,000
Public Relations	500

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Proposed Budget

GENERAL FUND
Proposed

Dues & Subscriptions	4,000
Training	3,000
Office Supplies	3,000
General Legal Services	100,000
Litigation - Legal Services	270,000
	<hr/>
	395,830
Total Village Attorney	<hr/> 592,900 <hr/>
Village Manager	
Personnel	
Full Time Wages	167,640
Auto Allowance	6,140
FICA & Medicare	13,300
Pension Benefits	18,250
Insurance Benefits	12,350
	<hr/>
	217,680
Operating	
Professional Services	2,500
Printing & Binding	500
Travel & Lodging	8,900
Telephone	1,450
Postage & Freight	500
Public Relations	500
Dues & Subscriptions	2,250
Training	2,500
Office Supplies	1,800
	<hr/>
	20,900
Total Village Manager	<hr/> 238,580 <hr/>
Village Clerk	
Personnel	
Full Time Wages	90,530
Overtime Wages	1,000
FICA & Medicare	7,000
Pension Benefits	3,620
Insurance Benefits	12,860
	<hr/>
	115,010
Operating	
Professional Services	9,000
Travel & Lodging	2,000
Advertising	1,000
Telephone	850
Postage & Freight	1,800
Rental Equipment	28,000
Maintenance Contracts	67,000

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Proposed Budget

GENERAL FUND
Proposed

Dues & Subscriptions	500
Training	2,000
Office Supplies	2,000
	<u>114,150</u>
Total Village Clerk	<u>229,160</u>
 Finance and Administration	
Personnel	
Full Time Wages	184,680
Overtime Wages	4,000
FICA & Medicare	14,440
Pension Benefits	7,390
Insurance Benefits	24,640
	<u>235,150</u>
 Operating	
Workers Compensation Insurance	110,000
Financial Services	50,000
Contractual Services	35,000
Travel & Lodging	3,000
Advertising	1,500
Telephone	900
Postage & Freight	1,500
Electricity	35,000
Water & Wastewater	2,500
Equipment Rental	1,200
General Insurance	300,000
Employee Testing	1,000
Dues & Subscriptions	1,100
Training	2,000
Office Supplies	3,000
Operating Supplies & Expenses	1,000
	<u>548,700</u>
 Capital Outlay	 75,000
Total Finance and Administration	<u>858,850</u>
 IT and Communications	
Personnel	
Full Time Wages	190,330
FICA & Medicare	14,560
Pension Benefits	7,620
Insurance Benefits	22,140
	<u>234,650</u>
 Operating	
Professional Services	27,120
Contractual Services	33,700
Travel & Lodging	3,000
Telephone	86,050

ISLAMORADA, VILLAGE OF ISLANDS
 FY 2013-2014 Proposed Budget

GENERAL FUND
Proposed

Postage & Freight	500
Gas & Oil	500
Vehicle R&M	500
Equipment R&M	8,000
Maintenance Contracts	23,000
Dues & Subscriptions	2,000
Training	1,800
Office Supplies	10,000
Operating Supplies	17,000
	213,170

Capital Outlay	84,000
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Total IT and Communications	531,820
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<i>Total General Government</i>	<i>2,693,450</i>
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Public Safety

Fire Rescue

Personnel	
Full Time Wages	1,610,690
Holiday Wages	41,510
Part Time Wages	105,000
Volunteer Stipends	45,000
Overtime Wages	76,770
FICA & Medicare	143,750
Pension Benefits	322,460
Insurance Benefits	206,110
	2,551,290

Operating

Professional Services	64,700
Travel & Lodging	20,000
Advertising	1,700
Telephone	25,000
Postage & Freight	3,980
Electricity	26,000
Water & Wastewater	8,000
Gas & Oil	43,000
Rent Equipment	2,330
General Insurance	5,000
Building R&M	8,000
Vehicle R&M	50,000
Equipment R&M	12,500
Maintenance Contracts	21,000
Employee Testing	16,300
Dues & Subscriptions	5,900
Training	33,000

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Proposed Budget

GENERAL FUND
Proposed

Office Supplies	5,000
Operating Supplies	105,000
Uniforms	10,000
	466,410
Capital Outlay	242,000
Total Fire Rescue	3,259,700
 Local Law Enforcement (MCSO)	
Personnel	
Full Time Wages	39,210
FICA & Medicare	3,000
Pension Benefits	1,570
Insurance Benefits	7,310
	51,090
 Operating	
Professional Services	1,715,200
Telephone	3,200
Postage & Freight	600
Gas & Oil	90,000
Equipment Rental	300
Equipment R&M	4,000
Office Supplies	3,500
Operating Supplies	3,500
Uniforms	500
	1,820,800
Capital Outlay	23,000
Total Local Law Enforcement (MCSO)	1,894,890
<i>Total Public Safety</i>	<i>5,154,590</i>

Physical Environment

Building Services and Code Enforcement

Personnel	
Full Time Wages	403,150
Part Time Wages	13,930
Overtime Wages	3,000
FICA & Medicare	32,140
Pension Benefits	16,130
Insurance Benefits	58,730
	527,080
 Operating	
Professional Services	43,450
Printing & Binding	1,000
Travel & Lodging	3,500
Telephone	5,000
Postage & Freight	1,500
Gas & Oil	6,000

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Proposed Budget

GENERAL FUND
Proposed

Vehicle R&M	3,600
Equipment R&M	500
Dues & Subscriptions	3,200
Training	3,600
Office Supplies	6,600
Uniforms	1,000
	<hr/> 78,950
Capital Outlay	34,000
Total Building Services and Code Enforcement	<hr/> 640,030 <hr/>
Planning Development Services	
Personnel	
Full Time Wages	291,320
Overtime Wages	1,000
FICA & Medicare	22,370
Pension Benefits	11,660
Insurance Benefits	44,020
	<hr/> 370,370
Operating	
Professional Services	13,450
Architect & Engineers	24,000
Printing & Binding	500
Travel & Lodging	7,300
Advertising	8,000
Postage & Freight	2,000
Gas & Oil	1,300
Vehicle R&M	800
Equipment R&M	2,400
Dues & Subscriptions	3,700
Training	4,400
Office Supplies	7,400
	<hr/> 75,250
Capital Outlay	24,000
Total Planning Development Services	<hr/> 469,620 <hr/>
Public Works	
Personnel	
Full Time Wages	140,490
Overtime Wages	7,500
FICA & Medicare	11,330
Pension Benefits	5,620
Insurance Benefits	25,600
	<hr/> 190,540
Operating	
Travel & Lodging	800
Advertising	500
Telephone	3,040

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Proposed Budget

GENERAL FUND
Proposed

Postage & Freight	600
Electricity	4,000
Water & Wastewater	36,710
Gas & Oil	18,500
Equipment Rental	1,800
Building R&M	12,000
Vehicle R&M	5,000
Equipment R&M	9,500
Grounds R&M	29,050
Maintenance Contracts	4,000
Buoy Maintenance Program	20,000
Dues & Subscriptions	360
Training	1,000
Office Supplies	1,000
Operating Supplies & Expenses	28,750
Uniforms	1,000
	<hr/>
	177,610

Total Public Works

368,150

Total Physical Environment

1,477,800

Parks and Recreation

Personnel

Full Time Wages	400,580
Part Time Wages	80,000
Overtime Wages	25,000
FICA & Medicare	38,680
Pension Benefits	16,030
Insurance Benefits	73,850
	<hr/>
	634,140

Operating

Contractual Services	142,000
Printing & Binding	500
Travel & Lodging	700
Advertising	1,500
Telephone	5,360
Postage & Freight	400
Electricity	87,500
Water & Wastewater	109,470
Gas & Oil	4,000
Equipment Rental	1,900
Bldg R&M	8,000
Vehicle R&M	1,500
Equipment R&M	25,500
Grounds R&M	18,000
Maintenance Contracts	17,400
Bank Fees	2,870
Special Events	4,500
Dues & Subscriptions	1,500

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Proposed Budget

GENERAL FUND
Proposed

Training	500	
Office Supplies	2,500	
Operating Supplies	70,000	
Recreation Camp Operating Supplies	1,000	
Uniforms	2,000	
	508,600	
Capital Outlay	95,000	
Total Parks & Recreation	1,237,740	
TOTAL EXPENDITURES	10,563,580	
REVENUES OVER (UNDER) EXPENDITURES / FUND BALANCE INCREASE (DECREASE)	(800,310)	

FUND BALANCE:

	<i>FY 2013-2014</i>		
	<i>10/1/2013 Balance</i>	<i>Activity</i>	<i>9/30/2014 Balance</i>
	<i>(Projected)</i>	<i>(Projected)</i>	<i>(Projected)</i>
Nonspendable	100,000	-	100,000
Restricted	30,690	-	30,690
Committed	100,000	-	100,000
Assigned	-	-	-
Unassigned	3,666,910	(800,310)	2,866,600
TOTAL	3,897,600	(800,310)	3,097,290

Unassigned as % of FY 13-14 Proposed Expenditures

27.14%

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Proposed Budget

GENERAL FUND

REVENUES

Taxes

<i>Estimated Taxable Value</i>	<i>2,547,919,506</i>
<i>Millage Rate (Rolled-back Rate)</i>	<i>2.4488</i>
Ad valorem taxes (net of discounts)	5,989,770
Communication Services Tax	447,190
Solid Waste Franchise Fees	344,000
	<u>6,780,960</u>

<i>Licenses and permits</i>	879,000
<i>Intergovernmental</i>	1,324,600
<i>Fines and Forfeitures</i>	31,500
<i>Charges for Services</i>	485,500
<i>Interest & Miscellaneous</i>	56,000

TOTAL REVENUES 9,557,560

EXPENDITURES

General Government

Village Council	242,140
Village Attorney	592,900
Village Manager	238,580
Village Clerk	229,160
Finance and Administration	858,850
IT and Communications	531,820

Total General Government 2,693,450

Public Safety

Fire Rescue	3,259,700
Local Law Enforcement (MCSO)	1,894,890

Total Public Safety 5,154,590

Physical Environment

Building Services and Code Enforcement	640,030
Planning Development Services	469,620
Public Works	368,150

Total Physical Environment 1,477,800

Parks and Recreation 1,237,740

TOTAL EXPENDITURES 10,563,580

**REVENUES OVER (UNDER) EXPENDITURES /
 FUND BALANCE INCREASE (DECREASE)** (1,006,020)

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Proposed Budget

GENERAL FUND

FUND BALANCE:

	<i>FY 2013-2014</i>		
	<i>10/1/2013 Balance</i>	<i>Activity</i>	<i>9/30/2014 Balance</i>
	<i>(Projected)</i>	<i>(Projected)</i>	<i>(Projected)</i>
Nonspendable	100,000	-	100,000
Restricted	30,690	-	30,690
Committed	100,000	-	100,000
Assigned	-	-	-
Unassigned	3,666,910	(1,006,020)	2,660,890
TOTAL	3,897,600	(1,006,020)	2,891,580

Unassigned as % of FY 13-14 Proposed Expenditures

25.19%

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

VILLAGE COUNCIL

Council Compensation		Account # 001-0100-511.11.10
Justification / Detail		Proposed Budget
Monthly compensation (\$12,000 x 5)		60,000
<i>Subtotal</i>		<i>60,000</i>
FICA & Medicare		Account # 001-0100-511.21.10
Justification / Detail		Proposed Budget
Social Security Administration 7.65% of all wages		4,590
<i>Subtotal</i>		<i>4,590</i>
Professional Services		Account # 001-0100-511.31.10
Justification / Detail		Proposed Budget
State Lobbyist		78,000
Federal Lobbyist		62,600
<i>Subtotal</i>		<i>140,600</i>
Contractual Services		Account # 001-0100-511.34.10
Justification / Detail		Proposed Budget
Cable Broadcasting / Video Support - Tech support for Village meeting broadcast		500
Web Streaming Services for Live Council / LPA Meetings (Earth Channel)		5,000
<i>Subtotal</i>		<i>5,500</i>
Legislation & Educational Travel		Account # 001-0100-511.40.10
Justification / Detail		Proposed Budget
Travel to Tallahassee and Washington, DC for legislative meetings; FLC Conferences; training		18,000
<i>Subtotal</i>		<i>18,000</i>
Telephone		Account # 001-0100-511.41.20
Justification / Detail		Proposed Budget
2 phone lines and 1 DSL line for web streaming		2,050
<i>Subtotal</i>		<i>2,050</i>
Public Relations		Account # 001-0100-511.48.10
Justification / Detail		Proposed Budget
Miscellaneous plaques, certificates and other citizen appreciation items		1,500
"Got Your Bags" Program		3,000
<i>Subtotal</i>		<i>4,500</i>
Dues & Subscriptions		Account # 001-0100-511.49.40
Justification / Detail		Proposed Budget
Florida League of Cities		900
<i>Subtotal</i>		<i>900</i>
Operating Supplies & Expenses		Account # 001-0100-511.52.10
Justification / Detail		Proposed Budget
Misc. Purchases		3,000
Employee Appreciation		3,000
<i>Subtotal</i>		<i>6,000</i>

Total Village Council

242,140

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

VILLAGE ATTORNEY

Full Time Wages				Account # 001-0200-512.12.10
<i>Position</i>	<i>FTEs</i>	<i>Current Salary</i>	<i>New FY 13-14</i>	<i>Proposed Budget</i>
Village Attorney		0.00	140,000.00	
General Fund	0.80	0.00	112,000.00	112,000
Wastewater Fund	0.20	0.00	28,000.00	
Legal Assistant		0.00	60,000.00	
General Fund	0.80	0.00	48,000.00	48,000
Wastewater Fund	0.20	0.00	12,000.00	
Subtotal	1.60 FTEs			160,000

Auto Allowance		Account # 001-0200-512.15.53
<i>Justification / Detail</i>		<i>Proposed Budget</i>
Monthly auto allowance for Village Attorney (est. \$500 / month)		6,000
Subtotal		6,000

FICA & Medicare		Account # 001-0200-512.21.10
<i>Justification / Detail</i>		<i>Proposed Budget</i>
Social Security Administration	7.65% of wages and auto allowance	12,700
Subtotal		12,700

Pension Benefits		Account # 001-0200-512.22.10
<i>Justification / Detail</i>		<i>Proposed Budget</i>
401a Employer Contribution	4.00% of full-time wages	6,400
Subtotal		6,400

Insurance Benefits		Account # 001-0200-512.23.10
<i>Justification / Detail</i>		<i>Proposed Budget</i>
Life Insurance	\$2.80 / \$1,000 of full time wages	450
Health, Dental, Vision Insurance	\$7,200 / FTE	11,520
Subtotal		11,970

Professional Services		Account # 001-0200-512.31.10
<i>Justification / Detail</i>		<i>Proposed Budget</i>
Computerized Research & Law Library		5,000
Subtotal		5,000

Printing & Binding		Account # 001-0200-512.34.20
<i>Justification / Detail</i>		<i>Proposed Budget</i>
		500
Subtotal		500

Travel & Lodging		Account # 001-0200-512.40.10
<i>Justification / Detail</i>		<i>Proposed Budget</i>
		6,400
Subtotal		6,400

Telephone		Account # 001-0200-512.41.20
<i>Justification / Detail</i>		<i>Proposed Budget</i>
One cellular phone; replacement & repairs; teleconference calls		1,430
Subtotal		1,430

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

VILLAGE ATTORNEY

Postage & Freight		Account # 001-0200-512.41.30
<i>Justification / Detail</i>	<i>Proposed Budget</i>	
Misc. correspondence & mailings	2,000	
<i>Subtotal</i>	<i>2,000</i>	

Public Relations		Account # 001-0200-512.48.10
<i>Justification / Detail</i>	<i>Proposed Budget</i>	
Community Events, Bar Association and Chamber of Commerce Meetings	500	
<i>Subtotal</i>	<i>500</i>	

Dues & Subscriptions		Account # 001-0200-512.49.40
<i>Justification / Detail</i>	<i>Proposed Budget</i>	
Bar License, Certification, Bar Committee Subsection, IMLA, FMAA & others memberships	4,000	
<i>Subtotal</i>	<i>4,000</i>	

Training		Account # 001-0200-512.49.45
<i>Justification / Detail</i>	<i>Proposed Budget</i>	
Continuing Legal Education (CLE), IMLA, FMAA, Florida Bar Annual Seminars	3,000	
<i>Subtotal</i>	<i>3,000</i>	

Office Supplies		Account # 001-0200-512.51.10
<i>Justification / Detail</i>	<i>Proposed Budget</i>	
	3,000	
<i>Subtotal</i>	<i>3,000</i>	

General Legal Services		Account # 001-0200-514.31.20
<i>Justification / Detail</i>	<i>Proposed Budget</i>	
Outside legal consultation	100,000	
<i>Subtotal</i>	<i>100,000</i>	

Litigation - Legal Services		Account # 001-0200-514.31.25
<i>Justification / Detail</i>	<i>Proposed Budget</i>	
Completion of pending/current litigation assuming no settlement (does not include future litigation)	270,000	
<i>Subtotal</i>	<i>270,000</i>	

Total Village Attorney **592,900**

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

VILLAGE MANAGER

Full Time Wages				Account # 001-0300-512.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Village Manager		140,000.00	144,200.00	
General Fund	0.80	112,000.00	115,360.00	115,360
Wastewater Fund	0.20	28,000.00	28,840.00	
Administrative Assistant		59,709.26	61,500.54	
General Fund	0.85	50,752.87	52,275.46	52,280
Wastewater Fund	0.15	8,956.39	9,225.08	
<i>Subtotal</i>	<i>1.65 FTEs</i>			<i>167,640</i>

Auto Allowance		Account # 001-0300-512.15.53
Justification / Detail		Proposed Budget
Village Manager's monthly auto allowance (4 months @ \$495 + 8 months @ 520)		6,140
<i>Subtotal</i>		<i>6,140</i>

FICA & Medicare		Account # 001-0300-512.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	13,300
<i>Subtotal</i>		<i>13,300</i>

Pension Benefits		Account # 001-0300-512.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	6,710
457 Employer Contribution	10.00% of full-time wages (Manager only)	11,540
<i>Subtotal</i>		<i>18,250</i>

Insurance Benefits		Account # 001-0300-512.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages	470
Health, Dental, Vision Insurance	\$7,200 / FTE	11,880
<i>Subtotal</i>		<i>12,350</i>

Professional Services		Account # 001-0300-512.31.10
Justification / Detail		Proposed Budget
Misc. Consultants		2,500
<i>Subtotal</i>		<i>2,500</i>

Printing & Binding		Account # 001-0300-512.34.20
Justification / Detail		Proposed Budget
Village forms, brochures, business cards		500
<i>Subtotal</i>		<i>500</i>

Travel & Lodging		Account # 001-0300-512.40.10
Justification / Detail		Proposed Budget
Village Manager trips to Tallahassee; Lodging, food & transportation expenses for training		8,900
<i>Subtotal</i>		<i>8,900</i>

Telephone		Account # 001-0300-512.41.20
Justification / Detail		Proposed Budget
1 cellular for Village Manager; replacement & repairs; teleconference calls		1,450
<i>Subtotal</i>		<i>1,450</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

VILLAGE MANAGER

Postage & Freight		Account # 001-0300-512.41.30
Justification / Detail	Proposed Budget	
Misc. correspondence & mailings	500	
<i>Subtotal</i>		<i>500</i>

Public Relations		Account # 001-0300-512.48.10
Justification / Detail	Proposed Budget	
Community promotional materials & appreciation items	500	
<i>Subtotal</i>		<i>500</i>

Dues & Subscriptions		Account # 001-0300-512.49.40
Justification / Detail	Proposed Budget	
General professional fees, dues & licenses, subscriptions & books	500	
International City Managers Association (ICMA)	1,300	
Florida City and County Managers Association (FCCMA)	450	
<i>Subtotal</i>		<i>2,250</i>

Training		Account # 001-0300-512.49.45
Justification / Detail	Proposed Budget	
Manager & Assistant - projects costs of seminar registration fees	2,500	
<i>Subtotal</i>		<i>2,500</i>

Office Supplies		Account # 001-0300-512.51.10
Justification / Detail	Proposed Budget	
	1,800	
<i>Subtotal</i>		<i>1,800</i>

Total Village Manager **238,580**

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

VILLAGE CLERK

Full Time Wages				Account # 001-0400-512.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Village Clerk		62,500.00	64,375.00	
General Fund	0.75	46,875.00	48,281.25	48,280
Wastewater Fund	0.25	15,625.00	16,093.75	
Administrative & Accounting Assistant	1.00	41,017.60	42,248.13	42,250
<i>Subtotal</i>	<i>1.75 FTEs</i>			<i>90,530</i>

Overtime Wages		Account # 001-0400-512.14.10
Justification / Detail		Proposed Budget
Overtime for Administrative & Accounting Assistant		1,000
<i>Subtotal</i>		<i>1,000</i>

FICA & Medicare		Account # 001-0400-512.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	7,000
<i>Subtotal</i>		<i>7,000</i>

Pension Benefits		Account # 001-0400-512.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	3,620
<i>Subtotal</i>		<i>3,620</i>

Insurance Benefits		Account # 001-0400-512.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages	260
Health, Dental, Vision Insurance	\$7,200 / FTE	12,600
<i>Subtotal</i>		<i>12,860</i>

Professional Services		Account # 001-0400-512.31.10
Justification / Detail		Proposed Budget
Codification of Village ordinances / updates		6,000
Weblink to Municode for Village's Code of Ordinances		600
Document Shredding		2,000
Global Relay - Public Records Requests PST Extraction		400
<i>Subtotal</i>		<i>9,000</i>

Travel & Lodging		Account # 001-0400-512.40.10
Justification / Detail		Proposed Budget
FACC & Other Conferences		2,000
<i>Subtotal</i>		<i>2,000</i>

Advertising		Account # 001-0400-512.41.10
Justification / Detail		Proposed Budget
Required Advertisements for Ordinances, Resolutions, Public Hearings & Meetings		1,000
<i>Subtotal</i>		<i>1,000</i>

Telephone		Account # 001-0400-512.41.20
Justification / Detail		Proposed Budget
One cell phone for Village Clerk		850
<i>Subtotal</i>		<i>850</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

VILLAGE CLERK

Postage & Freight		Account # 001-0400-512.41.30
Justification / Detail	Proposed Budget	
	1,800	
<i>Subtotal</i>		<i>1,800</i>

Rental Equipment		Account # 001-0400-512.44.10
Justification / Detail	Proposed Budget	
2nd & 3rd Floor copier lease	28,000	
<i>Subtotal</i>		<i>28,000</i>

Maintenance Contracts		Account # 001-0400-512-46.60
Justification / Detail	Proposed Budget	
2nd & 3rd floor copier maintenance contract	7,000	
MTS Digital document management system ASM fees	22,000	
MTS web portal licensing & training	18,000	
MTS web portal licensing & training	20,000	
<i>Subtotal</i>		<i>67,000</i>

Dues & Subscriptions		Account # 001-0400-512.49.40
Justification / Detail	Proposed Budget	
Dues - FACC, Monroe County Clerks Assoc, IIMC	500	
<i>Subtotal</i>		<i>500</i>

Training		Account # 001-0400-512.49.45
Justification / Detail	Proposed Budget	
Registration fees - FACC & Other training / conferences	2,000	
<i>Subtotal</i>		<i>2,000</i>

Office Supplies		Account # 001-0400-512.51.10
Justification / Detail	Proposed Budget	
	2,000	
<i>Subtotal</i>		<i>2,000</i>

Total Village Clerk **229,160**

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

FINANCE AND ADMINISTRATION

Full Time Wages				Account # 001-1800-519.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Finance Director		95,000.00	97,850.00	
General Fund	0.60	57,000.00	58,710.00	58,710
Wastewater Fund	0.40	38,000.00	39,140.00	
Senior Accountant		54,475.20	56,109.46	
General Fund	0.75	40,856.40	42,082.09	42,090
Wastewater Fund	0.25	13,618.80	14,027.36	
Human Resources Manager	1.00	47,798.40	49,232.35	49,240
Cashier/Accts Payable Clerk	1.00	33,627.36	34,636.18	34,640
<i>Subtotal</i>	<i>3.35 FTEs</i>			<i>184,680</i>

Overtime Wages		Account # 001-1800-519.14.10
Justification / Detail		Proposed Budget
Audit, Budget and Year End Processing		4,000
<i>Subtotal</i>		<i>4,000</i>

FICA & Medicare		Account # 001-1800-519.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	14,440
<i>Subtotal</i>		<i>14,440</i>

Pension Benefits		Account # 001-1800-519.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	7,390
<i>Subtotal</i>		<i>7,390</i>

Insurance Benefits		Account # 001-1800-519.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages	520
Health, Dental, Vision Insurance	\$7,200 / FTE	24,120
<i>Subtotal</i>		<i>24,640</i>

Workers Compensation Insurance		Account # 001-1800-519.24.10
Justification / Detail		Proposed Budget
Florida Municipal Insurance Trust		110,000
<i>Subtotal</i>		<i>110,000</i>

Financial Services		Account # 001-1800-519.32.10
Justification / Detail		Proposed Budget
Audit Services		50,000
<i>Subtotal</i>		<i>50,000</i>

Contractual Services		Account # 001-1800-519.34.10
Justification / Detail		Proposed Budget
Cleaning Services - Village Hall		25,000
NEMRC - remote nightly back-up fees & license		2,000
E-Civis License		5,000
City View License		3,000
<i>Subtotal</i>		<i>35,000</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

FINANCE AND ADMINISTRATION

Travel & Lodging		Account # 001-1800-519.40.10
Justification / Detail	Proposed Budget	
Seminars and Workshops	3,000	
<i>Subtotal</i>		<i>3,000</i>

Advertising		Account # 001-1800-519.41.10
Justification / Detail	Proposed Budget	
Budget hearing, non-ad valorem assessment and employment advertisements	1,500	
<i>Subtotal</i>		<i>1,500</i>

Telephone		Account # 001-1800-519.41.20
Justification / Detail	Proposed Budget	
1 cellular for Finance Director	900	
<i>Subtotal</i>		<i>900</i>

Postage & Freight		Account # 001-1800-519.41.30
Justification / Detail	Proposed Budget	
Postage meter and overnight shipping	1,500	
<i>Subtotal</i>		<i>1,500</i>

Electricity		Account # 001-1800-519.43.10
Justification / Detail	Proposed Budget	
FKEC - Admin & Public Safety HQ Bldg & storage building	35,000	
<i>Subtotal</i>		<i>35,000</i>

Water & Wastewater		Account # 001-1800-519.43.20
Justification / Detail	Proposed Budget	
FKAA - Admin & Public Safety HQ Bldg	2,500	
<i>Subtotal</i>		<i>2,500</i>

Equipment Rental		Account # 001-1800-519.44.10
Justification / Detail	Proposed Budget	
Pitney Bowes - postage meter rental	1,200	
<i>Subtotal</i>		<i>1,200</i>

General Insurance		Account # 001-1800-519.45.10
Justification / Detail	Proposed Budget	
Florida Municipal Insurance Trust		
	General Liability	
	Automobile Liability	
	Property	
	Flood	
	Skate Park Liability	
	Finance Director Bond Coverage	
	Windstorm	
	Flood Insurance	
<i>Subtotal</i>		<i>300,000</i>

Employee Testing		Account # 001-1800-519.49.30
Justification / Detail	Proposed Budget	
Drug Free Workplace (pre-employment drug screens) and background checks	1,000	
<i>Subtotal</i>		<i>1,000</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

FINANCE AND ADMINISTRATION

Dues & Subscriptions		Account # 001-1800-519.49.40
Justification / Detail	Proposed Budget	
GFOA and FGFOA	300	
GFOA CAFR Award Program	550	
Other	250	
<i>Subtotal</i>	<i>1,100</i>	

Training		Account # 001-1800-519.49.45
Justification / Detail	Proposed Budget	
HR, Risk Management, Grants, FGFOA Conferences	2,000	
<i>Subtotal</i>	<i>2,000</i>	

Office Supplies		Account # 001-1800-519.51.10
Justification / Detail	Proposed Budget	
	3,000	
<i>Subtotal</i>	<i>3,000</i>	

Operating Supplies & Expenses		Account # 001-1800-519.51.30
Justification / Detail	Proposed Budget	
Vehicle registrations; miscellaneous	1,000	
<i>Subtotal</i>	<i>1,000</i>	

Capital Outlay		Account # 001-1800-519.64.30
Justification / Detail (Cost \$1,000 + and uselife life 1 year +)	Proposed Budget	
New Fund Management Software & related Hardware	75,000	
<i>Subtotal</i>	<i>75,000</i>	

Total Finance & Administration **858,850**

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

IT AND COMMUNICATIONS

Full Time Wages				Account # 001-1900-519.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Director	1.00	88,363.08	91,013.97	91,020
IT Program Manager	1.00	60,008.00	61,808.24	61,810
IT and Communications Asst	1.00	36,400.00	37,492.00	37,500
Subtotal	3.00 FTEs			190,330

FICA & Medicare		Account # 001-1900-519.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	14,560
Subtotal		14,560

Pension Benefits		Account # 001-1900-519.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	7,620
Subtotal		7,620

Insurance Benefits		Account # 001-1900-519.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages	540
Health, Dental, Vision Insurance	\$7,200 / FTE	21,600
Subtotal		22,140

Professional Services		Account # 001-1900-519.31.10
Justification / Detail		Proposed Budget
Existing Web Site hosting fees & services		
Remote updates/server maintenance		27,120
Network Security and remote monitoring services		
Subtotal		27,120

Contractual Services		Account # 001-1900-519.34.10
Justification / Detail		Proposed Budget
AT&T BCM 400 VH Warranty - for Nortel PBX BCM400 Village Center digital phone system		
Annual Server Warranties - 8 Village Hall & 2 Fire Rescue Servers and 2 PowerVaults		33,700
Apptix Remote Exchange Hosting - For disaster prevention and recovery for 90 + users per year, including BES, Email Anti-Spam, and		
Global Relay Email Archiving - For secured archiving of all Village email for 90 + users / per year up to a nine year retention period		
Subtotal		33,700

Travel & Lodging		Account # 001-1900-519.40.10
Justification / Detail		Proposed Budget
Off-Site Training		3,000
Subtotal		3,000

Telephone		Account # 001-1900-519.41.20
Justification / Detail		Proposed Budget
AT&T Mobility and Hotspots for IT Director and Staff		
Cellular repairs and maintenance		
Internet connection for Village Hall and FS #21; Lease on AT&T router		86,050
Analog phone lines, long distance service and 1 DSL for WiFi - Village Hall & FS #21		
AT&T Monthly Fees - Village Hall & FS #21, MCSO, Pub Wks, Marina, Council Chambers		
Subtotal		86,050

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

IT AND COMMUNICATIONS

Postage & Freight		Account # 001-1900-519.41.30
Justification / Detail	Proposed Budget	
	500	
<i>Subtotal</i>		<i>500</i>
Gas & Oil		Account # 001-1900-519.43.40
Justification / Detail	Proposed Budget	
	500	
<i>Subtotal</i>		<i>500</i>
Vehicle R&M		Account # 001-1900-519.46.20
Justification / Detail	Proposed Budget	
	500	
<i>Subtotal</i>		<i>500</i>
Equipment R&M		Account # 001-1900-519.46.30
Justification / Detail	Proposed Budget	
Emergency repairs to Village server farm, network and audio visual equipment	8,000	
<i>Subtotal</i>		<i>8,000</i>
Maintenance Contracts		Account # 001-1900-519.46.60
Justification / Detail	Proposed Budget	
Network & A/V equipment and server warranties	23,000	
<i>Subtotal</i>		<i>23,000</i>
Dues & Subscriptions		Account # 001-1900-519.49.40
Justification / Detail	Proposed Budget	
Director membership - IT MS Net Tech Server	2,000	
<i>Subtotal</i>		<i>2,000</i>
Training		Account # 001-1900-519.49.45
Justification / Detail	Proposed Budget	
Off-Site Training	1,800	
<i>Subtotal</i>		<i>1,800</i>
Office Supplies		Account # 001-1900-519.51.10
Justification / Detail	Proposed Budget	
	10,000	
<i>Subtotal</i>		<i>10,000</i>
Operating Supplies		Account # 001-1900-519.52.10
Justification / Detail	Proposed Budget	
	17,000	
<i>Subtotal</i>		<i>17,000</i>
Capital Outlay		Account # 001-1900-519.64.30
Justification / Detail (Cost \$1,000 + and use life 1 year +)	Proposed Budget	
Dell Computer Leasing Program; Servers & Network	84,000	
Software & Hardware Workstations, Videos and Servers		
<i>Subtotal</i>		<i>84,000</i>

Total IT and Communications **531,820**

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

FIRE RESCUE

Full Time Wages				Account # 001-4100-522.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Annual wages shown for each position include base pay and incentives				
Fire Chief	1.00	94,408.44	97,240.69	97,250
Assistant Chief	1.00	82,992.52	85,482.30	85,490
Administrative Assistant	1.00	45,739.20	47,111.38	47,120
Fire Inspector/Training Officer	1.00	75,495.68	77,760.55	77,760
Firefighter / Paramedic 1 - Capt	1.00	68,115.84	70,159.32	70,160
Firefighter / Paramedic 2 - Capt	1.00	63,323.52	65,223.23	65,230
Firefighter / Paramedic 3 - Capt	1.00	61,526.40	63,372.19	63,380
Firefighter / Paramedic	1.00	55,086.72	56,739.32	56,740
Firefighter / Paramedic	1.00	52,515.84	54,091.32	54,100
Firefighter / Paramedic	1.00	52,166.40	53,731.39	53,740
Firefighter / Paramedic	1.00	51,642.24	53,191.51	53,200
Firefighter / Paramedic	1.00	51,492.48	53,037.25	53,040
Firefighter / Paramedic	1.00	45,676.80	47,047.10	47,050
Firefighter / Paramedic	1.00	45,052.80	46,404.38	46,410
Firefighter / Paramedic	1.00	45,052.80	46,404.38	46,410
Firefighter / Paramedic	1.00	45,052.80	46,404.38	46,410
Firefighter / Paramedic	1.00	45,052.80	46,404.38	46,410
Firefighter / Paramedic	1.00	42,906.24	44,193.43	44,200
Firefighter / Paramedic	1.00	42,681.60	43,962.05	43,970
Firefighter / Paramedic	1.00	41,733.12	42,985.11	42,990
Firefighter / Paramedic	1.00	40,884.48	42,111.01	42,120
Firefighter / Paramedic	1.00	40,884.48	42,111.01	42,120
Firefighter / EMT	1.00	48,996.48	50,466.37	50,470
Firefighter / EMT	1.00	46,001.28	47,381.32	47,390
Firefighter / EMT	1.00	43,804.80	45,118.94	45,120
Firefighter / EMT	1.00	37,839.36	38,974.54	38,980
Firefighter / Paramedic (new)	3.00			122,670
5% increase for 2 FF/EMTs to FF/Paramedic Status; Average Annual Wage = \$46,255 x 5% = \$2,312.75 x 2 = \$4,625.50				4,630
9th Shift Pay - straight time portion: One 24-hour 9th shift per 28 day period (13 per year); 20 hours straight time and 4 hours overtime. Average hourly wage = \$20.10; \$20.10 x 20 hrs x 13 weeks x 21 firefighters= \$109,746				109,750
9th Shift Pay - straight time portion: One 24-hour 9th shift per 28 day period (13 per year); 20 hours straight time and 4 hours overtime. Average hourly wage = \$16.38; \$16.38 x 20 hrs x 13 weeks x 3 new firefighters= \$12,776.40				12,780
Subtotal 28.00 FTEs				1,610,690

Holiday Wages			Account # 001-4100-522.12.12
	Justification / Detail		Proposed Budget
Firefighter / Paramedics	17	11 holidays @ 8 hrs; avg hourly rate (\$20.55) = \$30,742.80	30,750
Firefighter / EMTs	4	11 holidays @ 8 hrs; avg hourly rate (\$18.25) = \$6,424.00	6,430
Firefighter / Paramedics (new)	3	11 holidays @ 8 hrs; avg hourly rate (\$16.38) = \$4,324.32	4,330
Subtotal			41,510

Part Time Wages			Account # 001-4100-522.13.20
	Justification / Detail		Proposed Budget
On-call personnel	5,000	hours @ \$18.00 / hours. Needed to cover special events, peak work	90,000
Firewatch for special events	500	hours @ \$30.00 / hour -- most costs recovered through fees to users	15,000
Subtotal			105,000

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

FIRE RESCUE

Volunteer Stipends		Account # 001-4100-522.13.25
	Justification / Detail	Proposed Budget
	Volunteer Stipends	45,000
<i>Subtotal</i>		<i>45,000</i>

Overtime Wages		Account # 001-4100-522.14.10
	Justification / Detail	Proposed Budget
	9th Shift Pay - overtime portion: One 24-hour 9th shift per 28 day period (13 per year); 20 hours straight time and 4 hours overtime. Average hourly wage @ time and a half = \$30.15; \$30.15 x 4 hrs x 13 weeks x 21 firefighters= \$32,923.80	32,930
	9th Shift Pay - overtime portion: One 24-hour 9th shift per 28 day period (13 per year); 20 hours straight time and 4 hours overtime. Average hourly wage @ time and a half = \$24.57; \$24.57 x 4 hrs x 13 weeks x 3 new firefighters= \$3,832.92	3,840
	Overtime to cover sick leave, training, meetings	40,000
<i>Subtotal</i>		<i>76,770</i>

FICA & Medicare		Account # 001-4100-522.21.10
	Justification / Detail	Proposed Budget
	Social Security Administration 7.65% of all wages	143,750
<i>Subtotal</i>		<i>143,750</i>

Pension Benefits		Account # 001-4100-522.22.10
	Justification / Detail	Proposed Budget
	401a Employer Contribution 4.00% of full-time wages - Administrative Assistant	1,890
	Florida Retirement System 19.06% of FT Firefighter regular, overtime, holiday and incentive wages (rate	320,570
<i>Subtotal</i>		<i>322,460</i>

Insurance Benefits		Account # 001-4100-522.23.10
	Justification / Detail	Proposed Budget
	Life Insurance \$2.80 / \$1,000 of full time wages	4,510
	Health, Dental, Vision Insurance \$7,200 / FTE	201,600
<i>Subtotal</i>		<i>206,110</i>

Professional Services		Account # 001-4100-522.31.10
	Justification / Detail	Proposed Budget
	EMS Medical Director - existing contract to provide emergency medical control - 5% increase per contract	40,000
	EMS Billing Agent and Collection Agency	21,000
	Weather Station service for EOC	1,200
	Annual inspections of fire sprinkler and alarm systems, backflow prevention devices and kitchen hoods	2,500
<i>Subtotal</i>		<i>64,700</i>

Travel & Lodging		Account # 001-4100-522.40.10
	Justification / Detail	Proposed Budget
	State Fire College, Natl Fire Staff & Command, FDIC Training Conf, Hurricane Conferences, and All-Hazards Training	20,000
<i>Subtotal</i>		<i>20,000</i>

Advertising		Account # 001-4100-522.41.10
	Justification / Detail	Proposed Budget
	Public Information and Hurricane Public Preparedness	1,700
<i>Subtotal</i>		<i>1,700</i>

Telephone		Account # 001-4100-522.41.20
	Justification / Detail	Proposed Budget
	9 cellular phones for Fire/EMS personnel and phone services at fire stations	25,000
<i>Subtotal</i>		<i>25,000</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

FIRE RESCUE

Postage & Freight		Account # 001-4100-522.41.30
Justification / Detail	Proposed Budget	
Daily office correspondence, Fed Ex charges	1,600	
Certified mail for fire lane notifications	2,380	
<i>Subtotal</i>	<i>3,980</i>	
Electricity		Account # 001-4100-522.43.10
Justification / Detail	Proposed Budget	
Electrical services station operations	26,000	
<i>Subtotal</i>	<i>26,000</i>	
Water & Wastewater		Account # 001-4100-522.43.20
Justification / Detail	Proposed Budget	
Water at fire stations and hydrant maintenance fees	4,500	
Hydrant maintenance fees	3,500	
<i>Subtotal</i>	<i>8,000</i>	
Gas & Oil		Account # 001-4100-522.43.40
Justification / Detail	Proposed Budget	
Diesel & Gas	43,000	
<i>Subtotal</i>	<i>43,000</i>	
Rent Equipment		Account # 001-4100-522.44.10
Justification / Detail	Proposed Budget	
Copier Lease	1,860	
Comcast Digital Adaptors	470	
<i>Subtotal</i>	<i>2,330</i>	
General Insurance		Account # 001-4100-522.45.10
Justification / Detail	Proposed Budget	
Accident & Sickness Supplemental - Death and dismemberment insurance as defined by FS 112.19	5,000	
<i>Subtotal</i>	<i>5,000</i>	
Building R&M		Account # 001-4100-522.46.10
Justification / Detail	Proposed Budget	
Fire Stations	8,000	
<i>Subtotal</i>	<i>8,000</i>	
Vehicle R&M		Account # 001-4100-522.46.20
Justification / Detail	Proposed Budget	
	50,000	
<i>Subtotal</i>	<i>50,000</i>	
Equipment R&M		Account # 001-4100-522.46.30
Justification / Detail	Proposed Budget	
PM's on small engines, hose testing, hydraulic tool maint. schedule, stretcher, air tank and extinguisher maint.	12,500	
<i>Subtotal</i>	<i>12,500</i>	
Maintenance Contracts		Account # 001-4100-522.46.60
Justification / Detail	Proposed Budget	
Cardiac Monitor / Defibrillators (3); generators; pest control; aerobic system; plotter	21,000	
<i>Subtotal</i>	<i>21,000</i>	

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

FIRE RESCUE

Employee Testing		Account # 001-4100-522.49.30
Justification / Detail	Proposed Budget	
New & existing employee & volunteer physicals NFPA 1582, Chapter 7, 7.1.2 and department safety policies, CDC, OSHA & national standards and regulations; Annual drivers license checks	16,300	
<i>Subtotal</i>		<i>16,300</i>
Dues & Subscriptions		Account # 001-4100-522.49.40
Justification / Detail	Proposed Budget	
Dues - International Fire Chiefs Assoc, Florida Fire Chiefs Assoc., NFPA, Florida Emergency Preparedness Assoc., Fire Marshal's Assoc., Arson Investigators, Safety Officer Assoc., etc.	2,030	
Subscriptions - Fire Rescue trade publications, NFPA Fire Safety Codes & Standards update	1,170	
Books - Fire Safety Codes, Education and Training	2,700	
<i>Subtotal</i>		<i>5,900</i>
Training		Account # 001-4100-522.49.45
Justification / Detail	Proposed Budget	
FFMIA Conference Hawk's Cay, Florida State fire College, FDIC, Hurricane Conferences, Natl Fire Staff & Command, USAR, ICS 300 & 400, EMS continuing education, All-Hazards training	33,000	
<i>Subtotal</i>		<i>33,000</i>
Office Supplies		Account # 001-4100-522.51.10
Justification / Detail	Proposed Budget	
	5,000	
<i>Subtotal</i>		<i>5,000</i>
Operating Supplies		Account # 001-4100-522.52.10
Justification / Detail	Proposed Budget	
EMS equipment & medical supplies, software licenses, small tools	85,000	
Bunker Gear	20,000	
<i>Subtotal</i>		<i>105,000</i>
Uniforms		Account # 001-4100-522.52.50
Justification / Detail	Proposed Budget	
Fire/EMS personal equipment & station uniforms; Requirements per FS 633.801 - Florida Firefighters Occupational Safety and Health Act, Chapter 69A-62 Firefighter Employment Standards	10,000	
<i>Subtotal</i>		<i>10,000</i>
Capital Outlay		Account # 001-4100-522.64.30
Justification / Detail (Cost \$1,000 + and use life 1 year +)	Proposed Budget	
Life packs; Air packs; Fire Hose	50,000	
Mosquito Control Property Improvements	12,000	
Lease Purchase - Replace 1998 Engine 21 (\$475,000 with \$100,000 down and financed over 5 years)	180,000	
<i>Subtotal</i>		<i>242,000</i>

Total Fire Rescue **3,259,700**

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

LOCAL LAW ENFORCMENT

Full Time Wages				Account # 001-1500-521-12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Administrative Assistant	1.00	38,064.00	39,205.92	39,210
<i>Subtotal</i>				<i>39,210</i>
FICA & Medicare				Account # 001-1500-521.21.10
Justification / Detail			Proposed Budget	
Social Security Administration	7.65%	of all wages		3,000
<i>Subtotal</i>				<i>3,000</i>
Pension Benefits				Account # 001-1500-521.22.10
Justification / Detail			Proposed Budget	
401a Employer Contribution	4.00%	of full-time wages		1,570
<i>Subtotal</i>				<i>1,570</i>
Insurance Benefits				Account # 001-1500-521.23.10
Justification / Detail			Proposed Budget	
Life Insurance	\$2.80	/ \$1,000 of full time wages		110
Health, Dental, Vision Insurance	\$7,200	/ FTE		7,200
<i>Subtotal</i>				<i>7,310</i>
Professional Services				Account # 001-1500-521.31.10
Justification / Detail			Proposed Budget	
MCSO Sheriff's Contract		FY 13-14 Proposed Service Contract (12 months @ \$142,930/month)		1,715,200
<i>Subtotal</i>				<i>1,715,200</i>
Telephone				Account # 001-1500-521.41.20
Justification / Detail			Proposed Budget	
3 cellular telephones @ \$800 / year				2,400
Comcast computer and internet services				800
<i>Subtotal</i>				<i>3,200</i>
Postage & Freight				Account # 001-1500-521.41.30
Justification / Detail			Proposed Budget	
				600
<i>Subtotal</i>				<i>600</i>
Gas & Oil				Account # 001-1500-521.43.40
Justification / Detail			Proposed Budget	
For patrol boats and vehicles				90,000
<i>Subtotal</i>				<i>90,000</i>
Equipment Rental				Account # 001-1500-521.44.10
Justification / Detail			Proposed Budget	
Port-a-lets for Special Events				300
<i>Subtotal</i>				<i>300</i>
Equipment R&M				Account # 001-1500-521.46.30
Justification / Detail			Proposed Budget	
2 Patrol Boats and other equipment				4,000
<i>Subtotal</i>				<i>4,000</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

LOCAL LAW ENFORCEMENT

Office Supplies		Account # 001-1500-521.51.10
Justification / Detail	Proposed Budget	
	3,500	
<i>Subtotal</i>	<i>3,500</i>	

Operating Supplies		Account # 001-1500-521.52.10
Justification / Detail	Proposed Budget	
Flares, flashlights, radio chargers & spare parts, tasers, taser cartridges & batteries, replacement spikes, traffic cones, flashing lights &	3,500	
<i>Subtotal</i>	<i>3,500</i>	

Uniforms		Account # 001-1500-521.15.50
Justification / Detail	Proposed Budget	
Uniform patches, sewing, other accessories	500	
<i>Subtotal</i>	<i>500</i>	

Capital Outlay		Account # 001-1500-522.64.30
Justification / Detail (Cost \$1,000 + and uselife life 1 year +)	Proposed Budget	
22' Bay Boat	23,000	
<i>Subtotal</i>	<i>23,000</i>	

Total Local Law Enforcement **1,894,890**

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

BUILDING SERVICES AND CODE ENFORCEMENT

Full Time Wages				Account # 001-0500-515.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Chief Building Official	1.00	88,773.88	91,437.10	91,440
Sr Inspector/Plans Examiner	1.00	63,003.20	64,893.30	64,900
Inspector/Plans Examiner	1.00	54,577.12	56,214.43	56,220
Building Services Coordinator	1.00	41,995.20	43,255.06	43,260
Permit Clerk	1.00	36,004.80	37,084.94	37,090
Permit Clerk	1.00	32,011.20	32,971.54	32,980
Code Compliance Officer	1.00	37,502.40	38,627.47	38,630
Code Compliance Officer	1.00	37,502.40	38,627.47	38,630
<i>Subtotal</i>	<i>8.00</i>	<i>FTEs</i>		<i>403,150</i>

Part Time Wages				Account # 001-0500-515.13.20
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Clerk for scanning	0.50	13,520.00	13,925.60	13,930
<i>Subtotal</i>	<i>0.50</i>	<i>FTEs</i>		<i>13,930</i>

Overtime Wages		Account # 001-0500-515.14.10
Justification / Detail		Proposed Budget
Non-exempt personnel to cover late meetings, site visits, hearings		3,000
<i>Subtotal</i>		<i>3,000</i>

FICA & Medicare (Employer portion)		Account # 001-0500-515.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	32,140
<i>Subtotal</i>		<i>32,140</i>

Pension Benefits		Account # 001-0500-515.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	16,130
<i>Subtotal</i>		<i>16,130</i>

Insurance Benefits		Account # 001-0500-515.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages	1,130
Health, Dental, Vision Insurance	\$7,200 / FTE	57,600
<i>Subtotal</i>		<i>58,730</i>

Professional Services		Account # 001-0500-515.31.10
Justification / Detail		Proposed Budget
Hearing Officer for Code Compliance Hearings		15,000
DBPR & DEO permit fees		10,000
CityView licenses & ASM fees		13,450
CityView ASM fees		5,000
<i>Subtotal</i>		<i>43,450</i>

Printing & Binding		Account # 001-0500-515.34.20
Justification / Detail		Proposed Budget
Copies of Plans, Citation Books, Inspector Notes, and Business Cards		1,000
<i>Subtotal</i>		<i>1,000</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

BUILDING SERVICES AND CODE ENFORCEMENT

Travel & Lodging		Account # 001-0500-515.40.10
	Justification / Detail	Proposed Budget
	Lodging, transportation expenses, mileage and meals for building department off-site training	3,500
	<i>Subtotal</i>	<i>3,500</i>
Telephone		Account # 001-0500-515.41.20
	Justification / Detail	Proposed Budget
	5 cellular phones for Bldg Official, Inspectors/Plans Examiners, Code Enforcement Officer & desk phone upgrades	5,000
	<i>Subtotal</i>	<i>5,000</i>
Postage & Freight		Account # 001-0500-515.41.30
	Justification / Detail	Proposed Budget
	Postage meter charges	
	Mass mailings & overnight shipping	1,500
	<i>Subtotal</i>	<i>1,500</i>
Gas & Oil		Account # 001-0500-515.43.40
	Justification / Detail	Proposed Budget
	Gas & oil for building department vehicles	6,000
	<i>Subtotal</i>	<i>6,000</i>
Vehicle R&M		Account # 001-0500-515.46.20
	Justification / Detail	Proposed Budget
	Repairs & Maintenance for Building/Code Vehicles	3,600
	<i>Subtotal</i>	<i>3,600</i>
Equipment R&M		Account # 001-0500-515.46.30
	Justification / Detail	Proposed Budget
	Maintenance Contract for Department Printer	500
	<i>Subtotal</i>	<i>500</i>
Dues & Subscriptions		Account # 001-0500-515.49.40
	Justification / Detail	Proposed Budget
	Professional memberships, code books, maps, and miscellaneous continuing education materials	3,200
	<i>Subtotal</i>	<i>3,200</i>
Training		Account # 001-0500-515.49.45
	Justification / Detail	Proposed Budget
	Required Seminars for professional license renewals & other staff training registration fees	3,600
	<i>Subtotal</i>	<i>3,600</i>
Office Supplies		Account # 001-0500-515.51.10
	Justification / Detail	Proposed Budget
		6,600
	<i>Subtotal</i>	<i>6,600</i>
Uniforms		Account # 001-0500-515.52.50
	Justification / Detail	Proposed Budget
	Safety footwear for building official, inspectors & code compliance officers	500
	Shirts with Islamorada logo for building personnel	500
	<i>Subtotal</i>	<i>1,000</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

BUILDING SERVICES AND CODE ENFORCEMENT

Capital Outlay		Account # 001-0500-515.64.30
Justification / Detail (Cost \$1,000 + and uselife life 1 year +)		Proposed Budget
Laptops for inspectors & code enforcement officers		10,000
CityView Upgrade		24,000
<i>Subtotal</i>		<i>34,000</i>
<i>Total Building Servicess and Code Enforcement</i>		<i>640,030</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PLANNING AND DEVELOPMENT SERVICES

Full Time Wages				Account # 001-0800-515.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Assistant Director of Planning	1.00	57,090.00	58,802.70	58,810
Senior Planner	1.00	48,990.50	50,460.22	50,460
Planner	1.00	44,482.36	45,816.83	45,820
Planner	1.00	44,370.04	45,701.14	45,710
Administrative Assistant	1.00	35,880.00	36,956.40	36,960
Environmental Planner	1.00	52,000.00	53,560.00	53,560
<i>Subtotal</i>	<i>6.00 FTEs</i>			<i>291,320</i>

Overtime Wages		Account # 001-0800-515.14.10
Justification / Detail		Proposed Budget
For Admin Asst. - evening meetings		1,000
<i>Subtotal</i>		<i>1,000</i>

FICA & Medicare		Account # 001-0800-515.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	22,370
<i>Subtotal</i>		<i>22,370</i>

Pension Benefits		Account # 001-0800-515.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	11,660
<i>Subtotal</i>		<i>11,660</i>

Insurance Benefits		Account # 001-0800-515.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages	820
Health, Dental, Vision Insurance	\$7,200 / FTE	43,200
<i>Subtotal</i>		<i>44,020</i>

Professional Services		Account # 001-0800-515.31.10
Justification / Detail		Proposed Budget
CityView Annual Software Fees and document recording		13,450
<i>Subtotal</i>		<i>13,450</i>

Architect & Engineers		Account # 001-0800-515.31.30
Justification / Detail		Proposed Budget
Traffic and environmental studies prepared (offset by development permit application fees)		24,000
<i>Subtotal</i>		<i>24,000</i>

Printing & Binding		Account # 001-0800-515.34.20
Justification / Detail		Proposed Budget
Copies of site plan/engineering plans, business cards, and maps, and miscellaneous print jobs		500
<i>Subtotal</i>		<i>500</i>

Travel & Lodging		Account # 001-0800-515.40.10
Justification / Detail		Proposed Budget
Planning Association Conferences, Environmental Permit School, Growth Management School		7,300
<i>Subtotal</i>		<i>7,300</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PLANNING AND DEVELOPMENT SERVICES

Advertising		Account # 001-0800-515.41.10
Justification / Detail	Proposed Budget	
Stringent Ad Requirements (Majority to be offset by development permit application fees)	8,000	
<i>Subtotal</i>		<i>8,000</i>
Postage & Freight		Account # 001-0800-515.41.30
Justification / Detail	Proposed Budget	
	2,000	
<i>Subtotal</i>		<i>2,000</i>
Gas & Oil		Account # 001-0800-515.43.40
Justification / Detail	Proposed Budget	
Ford Escape - Planning Vehicle & Pool Vehicle	1,300	
<i>Subtotal</i>		<i>1,300</i>
Vehicle R&M		Account # 001-0800-515.46.20
Justification / Detail	Proposed Budget	
Ford Escape - Planning Vehicle & Pool Vehicle	800	
<i>Subtotal</i>		<i>800</i>
Equipment R&M		Account # 001-0800-515.46.30
Justification / Detail	Proposed Budget	
Maintenance contract for plotter	2,400	
<i>Subtotal</i>		<i>2,400</i>
Dues & Subscriptions		Account # 001-0800-515.49.40
Justification / Detail	Proposed Budget	
Dues - 5 memberships to national, state and local planning association chapters	2,100	
Subscriptions & books - Miscellaneous publications for reference and training, current publications regarding zoning and planning law	1,600	
<i>Subtotal</i>		<i>3,700</i>
Training		Account # 001-0800-515.49.45
Justification / Detail	Proposed Budget	
Planning Association Conferences, Environmental Permit School, Growth Management School	4,400	
<i>Subtotal</i>		<i>4,400</i>
Office Supplies		Account # 001-0800-515.51.10
Justification / Detail	Proposed Budget	
	7,400	
<i>Subtotal</i>		<i>7,400</i>
Capital Outlay		Account # 001-0800-515.64.30
Justification / Detail (Cost \$1,000 + and uselife life 1 year +)	Proposed Budget	
CityView Upgrade	24,000	
<i>Subtotal</i>		<i>24,000</i>

Total Planning and Development Services **469,620**

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PUBLIC WORKS

Full Time Wages				Account # 001-1200-541-12-10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Public Works Director		99,959.86	102,958.66	
Public Works	0.35	34,985.95	36,035.53	36,040
Parks & Recreation	0.45	44,981.94	46,331.40	
Solid Waste	0.05	4,997.99	5,147.93	
Stormwater	0.05	4,997.99	5,147.93	
Marina	0.10	9,995.99	10,295.87	
Asst. Public Works Director		59,918.04	61,715.58	
Transportation	0.50	29,959.02	30,857.79	
Public Works	0.15	8,987.71	9,257.34	9,260
Parks & Recreation	0.15	8,987.71	9,257.34	
Solid Waste	0.10	5,991.80	6,171.56	
Stormwater	0.10	5,991.80	6,171.56	
Crew Chief, Grounds Maintenance	1.00	35,006.40	36,056.59	36,060
Grounds Maintenance Worker	1.00	27,237.60	28,054.73	28,060
Building Maintenance Worker	1.00	30,160.00	31,064.80	31,070
<i>Subtotal</i>	<i>3.50 FTEs</i>			<i>140,490</i>

Overtime Wages		Account # 001-1200-541-14.10
Justification / Detail		Proposed Budget
For special projects; holidays and event support; emergency response		7,500
<i>Subtotal</i>		<i>7,500</i>

FICA & Medicare		Account # 001-1200-541.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	11,330
<i>Subtotal</i>		<i>11,330</i>

Pension Benefits		Account # 001-1200-541.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	5,620
<i>Subtotal</i>		<i>5,620</i>

Insurance Benefits		Account # 001-1200-541.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages	400
Health, Dental, Vision Insurance	\$7,200 / FTE	25,200
<i>Subtotal</i>		<i>25,600</i>

Travel & Lodging		Account # 001-1200-541-40.10
Justification / Detail		Proposed Budget
To attend training for arborist, maintenance of traffic		800
<i>Subtotal</i>		<i>800</i>

Advertising		Account # 001-1200-541-41.10
Justification / Detail		Proposed Budget
Legal Notices; RFP advertisements		500
<i>Subtotal</i>		<i>500</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PUBLIC WORKS

Telephone		Account # 001-1200-541-41.20
	Justification / Detail	Proposed Budget
1 cellular for Director	0.35 x \$800 / year	280
1 cellular for Asst. PW Director	0.15 x \$800 / year	120
2 cellualars for PW staff		2,340
Replacement costs		300
<i>Subtotal</i>		<i>3,040</i>

Postage & Freight		Account # 001-1200-541-41.30
	Justification / Detail	Proposed Budget
		600
<i>Subtotal</i>		<i>600</i>

Electricity		Account # 001-1200-541-43.10
	Justification / Detail	Proposed Budget
Lighting in parks, neighborhoods; security lighting; Anne's Beach; Maintenance Buidling; Hurricane Monument; Library Beach		4,000
<i>Subtotal</i>		<i>4,000</i>

Water & Wastewater		Account # 001-1200-541-43.20
	Justification / Detail	Proposed Budget
Park Complex	37,040.00	
Public Works	10% 3,704.00	3,710
Parks & Recreation	90% 33,336.00	
Maintenance Building; Hurricane Monument; Anne's Beach; Library Beach Park; Plantation Tropical Preserve		33,000
<i>Subtotal</i>		<i>36,710</i>

Gas & Oil		Account # 001-1200-541-43.40
	Justification / Detail	Proposed Budget
Gas & oil for Public Works vehicles & equipment		18,500
<i>Subtotal</i>		<i>18,500</i>

Equipment Rental		Account # 001-1200-541-44.10
	Justification / Detail	Proposed Budget
Bobcat, lift, trencher		1,800
<i>Subtotal</i>		<i>1,800</i>

Building R&M		Account # 001-1200-541-46.10
	Justification / Detail	Proposed Budget
Interior/exterior repairs; elevator, sprinkler system and fire alarm maintenance; carpet and floor cleaning in Admin Center		12,000
<i>Subtotal</i>		<i>12,000</i>

Vehicle R&M		Account # 001-1200-541-46.20
	Justification / Detail	Proposed Budget
Labor and materials for vehicle repairs, batteries, miscellaneous parts, safety equipment, tires		5,000
<i>Subtotal</i>		<i>5,000</i>

Equipment R&M		Account # 001-1200-541-46.30
	Justification / Detail	Proposed Budget
Small equipment and mower repairs; replacement parts; blade sharpening and replacement; Admin Center fire extinguisher		9,500
<i>Subtotal</i>		<i>9,500</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PUBLIC WORKS

Grounds R&M		Account # 001-1200-541-46.40
Justification / Detail	Proposed Budget	
Maintenance of beach and playground landing areas	2,500	
Right-of-way and edge of pavement maintenance	6,500	
Repairs & replacement of facility fencing	1,800	
Pesticides and herbicides for parks, conservation lands & ROW use	5,000	
Professional removal of debris from one canal culvert	7,000	
Replacement materials for Village owned properties	3,000	
Admin Center parking lot maintenance	250	
Ssolar lighting maintenance (entry signs)	1,000	
Solar Lighting (Admin Center)	2,000	
Subtotal		29,050
Maintenance Contracts		Account # 001-1200-541-46.60
Justification / Detail	Proposed Budget	
Aerobic System Maintenance - DOH compliance maintenance and pump out of Library Beach, Anne's Beach, PWD Operations Building	4,000	
Subtotal		4,000
Buoy Maintenance Program		Account # 001-1200-541-46.70
Justification / Detail	Proposed Budget	
Labor and materials to replace waterway markers (grant from Monroe County)	20,000	
Subtotal		20,000
Dues & Subscriptions		Account # 001-1200-541-49.40
Justification / Detail	Proposed Budget	
Membership, ISA Florida Chapter	160	
Employee Reference Manuals	200	
Subtotal		360
Training		Account # 001-1200-541-49.45
Justification / Detail	Proposed Budget	
Staff maintenance of traffic, herbicide and arborist courses with exams	1,000	
Subtotal		1,000
Office Supplies		Account # 001-1200-541-51.10
Justification / Detail	Proposed Budget	
	1,000	
Subtotal		1,000
Operating Supplies		Account # 001-1200-541-52.10
Justification / Detail	Proposed Budget	
Materials for notices, signage materials for Parks, Planning activities and projects	850	
Safety and protective gear for employees, gloves, goggles, chaps, Gatorade	1,200	
Janitorial Supplies, Doggie Bags & Garbage Bags	10,000	
Thermoplastic traffic markings and traffic paint	7,000	
Replacement of street signs, bike path signs, roadway signs	4,000	
Safety equipment for roadway use	2,000	
American Flags at public facilities	1,000	
Manual and hand tools (rakes, shovels, picks, hammers, chainsaws)	2,700	
Subtotal		28,750

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PUBLIC WORKS

Uniforms		Account # 001-1200-541.52.50
Justification / Detail		Proposed Budget
Pants, shirts, safety boots		1,000

Subtotal

1,000

Total Public Works

368,150

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PARKS AND RECREATION

Full Time Wages				Account # 001-6010-572.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Public Works Director		99,959.86	102,958.66	
Parks & Recreation	0.45	44,981.94	46,331.40	46,340
Public Works	0.35	34,985.95	36,035.53	
Solid Waste	0.05	4,997.99	5,147.93	
Stormwater	0.05	4,997.99	5,147.93	
Marina	0.10	9,995.99	10,295.87	
Asst. Public Works Director		59,918.04	61,715.58	
Transportation	0.50	29,959.02	30,857.79	
Public Works	0.15	8,987.71	9,257.34	
Parks & Recreation	0.15	8,987.71	9,257.34	9,260
Solid Waste	0.10	5,991.80	6,171.56	
Stormwater	0.10	5,991.80	6,171.56	
Parks Program Manager	1.00	52,490.10	54,064.80	54,070
Recreation Coordinator	1.00	38,376.00	39,527.28	39,530
Admin Assistant	1.00	34,507.20	35,542.42	35,550
Head Lifeguard/ Pool Operator	1.00	33,280.00	34,278.40	34,280
Lifeguard	1.00	26,852.80	27,658.38	27,660
Lifeguard	1.00	26,852.80	27,658.38	27,660
Crew Chief, IFP Grounds Maintenance	1.00	45,344.00	46,704.32	46,710
Facility Maintenance Worker	1.00	32,676.80	33,657.10	33,660
Grounds Maintenance Worker	1.00	29,494.40	30,379.23	30,380
Maintenance Worker		30,035.20	30,936.26	
Parks & Recreation	0.50	15,017.60	15,468.13	15,470
Marina	0.50	15,017.60	15,468.13	
Subtotal	10.10 FTEs			400,580

Part Time Wages			Account # 001-6010-572.13.20
Justification / Detail			Proposed Budget
Village Sponsored Events, After School Programs, Spring, Summer, Winter Programs, Weekend & Holidays			
6 - Seasonal Camp Counselors	3.00		65,000
4 - Part-time Facility Attendants	2.00	<i>Average Hourly Rate = \$9.80</i>	
7 - Part-time Lifeguards	3.50		
Security at Anne's Beach	0.50		15,000
Subtotal	9.00 FTEs		80,000

Overtime Wages		Account # 001-6010-572.14.10
Justification / Detail		Proposed Budget
Staff coverage fo holidays, special events; pre- & post- storm staffing		25,000
Subtotal		25,000

FICA & Medicare		Account # 001-6010-572.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	38,680
Subtotal		38,680

Pension Benefits		Account # 001-6010-572.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	16,030
Subtotal		16,030

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PARKS AND RECREATION

Insurance Benefits		Account # 001-6010-572.23.10
	Justification / Detail	Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages	1,130
Health, Dental, Vision Insurance	\$7,200 / FTE	72,720
<i>Subtotal</i>		<i>73,850</i>

Contractual Services		Account # 001-6010-572-34.10
	Justification / Detail (Revenue from program fees exceed costs)	Proposed Budget
Swim Program/Team		42,000
Diving Program		9,000
Tennis Program		80,000
Aqua Fit		6,000
Enhanced Fitness		5,000
<i>Subtotal</i>		<i>142,000</i>

Printing & Binding		Account # 001-6010-572-34.20
	Justification / Detail	Proposed Budget
Waiver, Liability & Membership Forms, Event Flyers, Program Brochures		500
<i>Subtotal</i>		<i>500</i>

Travel & Lodging		Account # 001-6010-572-40.10
	Justification / Detail	Proposed Budget
To attend training and seminars		700
<i>Subtotal</i>		<i>700</i>

Advertising		Account # 001-6010-572-41.10
	Justification / Detail	Proposed Budget
Promotional media advertisements for programs and special events		1,500
<i>Subtotal</i>		<i>1,500</i>

Telephone		Account # 001-6010-572-41.20
	Justification / Detail	Proposed Budget
1 cellular for Parks & Rec Director	0.45 x \$800 / year	360
1 cellular for Asst. Public Works Dir	0.15 x \$800 / year	120
2 cellulars for Parks & Rec staff		1,300
Replacement costs		100
Pool Building phone line		3,480
<i>Subtotal</i>		<i>5,360</i>

Postage & Freight		Account # 001-6010-572-41.30
	Justification / Detail	Proposed Budget
Postage, Membership, Flyers, repair of equipment		400
<i>Subtotal</i>		<i>400</i>

Electricity		Account # 001-6010-572.43.10
	Justification / Detail	Proposed Budget
Park Complex and Community Center		87,500
<i>Subtotal</i>		<i>87,500</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PARKS AND RECREATION

Water & Wastewater		Account # 001-6010-572-43.20
Justification / Detail		Proposed Budget
Park Complex	37,040.00	
Public Works	10% 3,704.00	
Parks & Recreation	90% 33,336.00	33,340
Marina Bathrooms	4,800.00	
Parks & Recreation	10% 480.00	
Marina	90% 4,320.00	4,320
Irrigation Line		64,130
Community Center and other areas		7,680
<i>Subtotal</i>		<i>109,470</i>

Gas & Oil		Account # 001-6010-572-43.40
Justification / Detail		Proposed Budget
Fuel, motor oil and fluids for vehicles and equipment		4,000
<i>Subtotal</i>		<i>4,000</i>

Equipment Rental		Account # 001-6010-572-44.10
Justification / Detail		Proposed Budget
Bobcat, lift		700
Conex storage units for recreation and amphitheater equipment		1,200
<i>Subtotal</i>		<i>1,900</i>

Bldg R&M		Account # 001-6010-572-46.10
Justification / Detail		Proposed Budget
Park Facility Buildings		8,000
<i>Subtotal</i>		<i>8,000</i>

Vehicle R&M		Account # 001-6010-572-46.20
Justification / Detail		Proposed Budget
Labor and materials for vehicle repairs, batteries, miscellaneous parts, safety equipment, tires		1,500
<i>Subtotal</i>		<i>1,500</i>

Equipment R&M		Account # 001-6010-572-46.30
Justification / Detail		Proposed Budget
Repair of pool, aquatic systems, lawn and playground equipment		25,500
<i>Subtotal</i>		<i>25,500</i>

Grounds R&M		Account # 001-6010-572-46.40
Justification / Detail		Proposed Budget
Gravel , fence repairs, herbicides, pesticides, pruning, weeding		18,000
<i>Subtotal</i>		<i>18,000</i>

Maintenance Contracts		Account # 001-6010-572-46.60
Justification / Detail		Proposed Budget
Collection System; Lift Stations; Fire Extinguishers		17,400
<i>Subtotal</i>		<i>17,400</i>

Bank Fees		Account # 001-6010-572-49.10
Justification / Detail		Proposed Budget
Credit card service charges		2,870
<i>Subtotal</i>		<i>2,870</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PARKS AND RECREATION

Special Events		Account # 001-6010-572-49.15
Justification / Detail	Proposed Budget	
Food, beverages, materials, entertainment for IVOI sponsored holiday events	4,500	
<i>Subtotal</i>		<i>4,500</i>

Dues & Subscriptions		Account # 001-6010-572.49.40
Justification / Detail	Proposed Budget	
Dues, Subscriptions, Memberships, Books, Information, Education, Pool & Aquatics Related Materials	1,500	
<i>Subtotal</i>		<i>1,500</i>

Training		Account # 001-6010-572-49.45
Justification / Detail	Proposed Budget	
Conferences, Training, Workshops, Lifeguard seminars	500	
<i>Subtotal</i>		<i>500</i>

Office Supplies		Account # 001-6010-572-51.10
Justification / Detail	Proposed Budget	
	2,500	
<i>Subtotal</i>		<i>2,500</i>

Operating Supplies		Account # 001-6010-572-52.10
Justification / Detail	Proposed Budget	
Miscellaneous supplies and materials, pool chemicals, retail items for resale, cleaning supplies	70,000	
<i>Subtotal</i>		<i>70,000</i>

Recreation Camp Operating Supplies		Account # 001-6010-572-52.20
Justification / Detail	Proposed Budget	
Arts & Crafts, Game Equipment	1,000	
<i>Subtotal</i>		<i>1,000</i>

Uniforms		Account # 001-6010-572-52.50
Justification / Detail	Proposed Budget	
Shirts, pants, safety boots	2,000	
<i>Subtotal</i>		<i>2,000</i>

Capital Outlay		Account # 001-6010-572.64.30
Justification / Detail (Cost \$1,000 + and use life 1 year +)	Proposed Budget	
Playground Equipment Replacement	22,000	
Resurface 5 Tennis Courts	45,000	
Replace 6 Pool Heat Pumps	28,000	
<i>Subtotal</i>		<i>95,000</i>

Total Parks and Recreation

1,237,740

**SPECIAL REVENUE,
CAPITAL PROJECT
AND
GOVERNMENTAL DEBT SERVICE
FUNDS**

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

AFFORDABLE HOUSING FUND

Proposed

REVENUES

Interest	1,500
Impact Fees	50,000
Lease Income (Gorman/Wet Net)	20,000

TOTAL REVENUES	<u>71,500</u>
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EXPENDITURES

Sewer Connection Subsidies	90,000
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TOTAL EXPENDITURES	<u>90,000</u>
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REVENUES OVER (UNDER) EXPENDITURES

(18,500)

FUND BALANCE INCREASE (DECREASE)

FUND BALANCES:

	<u>10/1/2013</u> <i>Balance</i> <i>(Projected)</i>	<u>FY 2013-2014</u> <i>Activity</i> <i>(Projected)</i>	<u>9/30/2014</u> <i>Balance</i> <i>(Projected)</i>
Committed - from Impact Fees	274,800	(18,500)	256,300
Committed - from Lease Income	200,000	-	200,000
Total	<u>474,800</u>	<u>(18,500)</u>	<u>456,300</u>

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

SOLID WASTE FUND

Proposed

REVENUES

Non-ad Valorem Assessments	1,537,570
Interest	2,500
TOTAL REVENUES	<u><u>1,540,070</u></u>

EXPENDITURES

<u>Personnel</u>	
Full-time Wages	11,330
FICA & Medicare	870
Pension Benefits	460
Insurance Benefits	1,120
	<u>13,780</u>

Operating

Residential Solid Waste Fees	1,494,100
Consultant & Misc Costs	8,000
	<u>1,502,100</u>

TOTAL EXPENDITURES **1,515,880**

REVENUES OVER (UNDER) EXPENDITURES **24,190**
FUND BALANCE INCREASE (DECREASE)

FUND BALANCES:

	<u>10/1/2013</u> <i>Balance</i> <u>(Projected)</u>	<u>FY 2013-2014</u> <i>Activity</i> <u>(Projected)</u>	<u>9/30/2014</u> <i>Balance</i> <u>(Projected)</u>
Committed	94,090	24,190	118,280
Total	<u><u>94,090</u></u>	<u><u>24,190</u></u>	<u><u>118,280</u></u>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget
FY 2013-2014

SOLID WASTE FUND

Full Time Wages				Account # 105-1200-534.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Public Works Director		99,959.86	102,958.66	
Public Works	0.35	34,985.95	36,035.53	
Parks & Recreation	0.45	44,981.94	46,331.40	
Solid Waste	0.05	4,997.99	5,147.93	5,150
Stormwater	0.05	4,997.99	5,147.93	
Marina	0.10	9,995.99	10,295.87	
Asst. Public Works Director		59,918.04	61,715.58	
Transportation	0.50	29,959.02	30,857.79	
Public Works	0.15	8,987.71	9,257.34	
Parks & Recreation	0.15	8,987.71	9,257.34	
Solid Waste	0.10	5,991.80	6,171.56	6,180
Stormwater	0.10	5,991.80	6,171.56	
<i>Subtotal</i>	<i>0.15 FTEs</i>			<i>11,330</i>

FICA & Medicare		Account # 105-1200-534.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	870
<i>Subtotal</i>		<i>870</i>

General Pension		Account # 105-1200-534.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	460
<i>Subtotal</i>		<i>460</i>

Employee Insurance Benefits		Account # 105-1200-534.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$ 2.80 / \$1,000 of full time wages	40
Health, Dental, Vision Insurance	\$ 7,200 / FTE	1,080
<i>Subtotal</i>		<i>1,120</i>

Residential Solid Waste		Account # 105-1200-534.33.43
Justification / Detail		Proposed Budget
Per current Advanced Disposal Contract, annual per unit fee w/1.48% CPI increase = \$349.32		
Garbage, Recycling, Yard Waste	4,197units * \$349.32	1,466,100
Special Waste Pick Ups		28,000
<i>Subtotal</i>		<i>1,494,100</i>

Consultant & Misc SW Costs		Account # 105-1200-534.33.44
Justification / Detail		Proposed Budget
Consultant fees for assessment roll and Annual Rate Resolution preparation; legal fees; tax collector fees; postage and mailing costs		8,000
<i>Subtotal</i>		<i>8,000</i>

Total Solid Waste Fund 1,515,880

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

TRANSPORTATION FUND

FY 2012-2013 (Projected)

	<u>FY 2012-2013</u> <i>Actual</i> <i>(Projected)</i>	<u>FY 2012-2013</u> <i>Budget</i> <i>(Amended)</i>	<i>(Under) Over</i> <i>Budget</i> <i>(Projected)</i>
REVENUES			
1st Local Option Fuel Tax	294,500	294,500	-
2nd Local Option Fuel Tax	101,310	119,350	(18,040)
FDOT Maintenance Contract	53,900	54,000	(100)
State Rev Sharing - Municipal Fuel	68,180	77,310	(9,130)
Monroe County - Supp Fuel Tax	22,240	20,000	2,240
Interest Earnings	1,360	5,000	(3,640)
Transfer from Capital Project Fund	328,380	-	328,380
TOTAL REVENUES	<u>869,870</u>	<u>570,160</u>	<u>299,710</u>
EXPENDITURES			
<u>Personnel</u>			
Full Time Wages	205,670	198,250	7,420
Overtime Wages	20,420	13,000	7,420
FICA & Medicare	16,830	16,170	660
Pension Benefits	8,200	7,930	270
Insurance Benefits	42,180	43,800	(1,620)
Unemployment Compensation	10,780	-	10,780
	<u>304,080</u>	<u>279,150</u>	<u>24,930</u>
<u>Operating</u>			
Telephone	-	1,440	(1,440)
Electricity	44,710	32,580	12,130
Gas & Oil	10,390	12,000	(1,610)
Vehicle R&M	1,590	7,000	(5,410)
Equipment R&M	6,840	10,000	(3,160)
Other R&M	3,350	3,000	350
Operating Supplies	5,590	15,000	(9,410)
Uniforms	1,000	2,700	(1,700)
	<u>73,470</u>	<u>83,720</u>	<u>(10,250)</u>
<u>Capital Outlay</u>			
WW Paving Repair & Overlay	907,540	-	907,540
Traffic Signal Replacement	25,340	33,800	(8,460)
Capital Purchases	20,020	21,000	(980)
	<u>952,900</u>	<u>54,800</u>	<u>898,100</u>
TOTAL EXPENDITURES	<u>1,330,450</u>	<u>417,670</u>	<u>912,780</u>
REVENUES OVER (UNDER) EXPENDITURES	<i>(460,580)</i>	<i>152,490</i>	
FUND BALANCE INCREASE (DECREASE)			

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

TRANSPORTATION FUND

FY 2012-2013 (Projected)

FUND BALANCE:

	<u>10/1/2012</u> <i>Balance</i> <i>(Audited)</i>	<u>FY2012-2013</u> <i>Activity</i> <i>(Projected)</i>	<u>9/30/2013</u> <i>Balance</i> <i>(Projected)</i>
Rest - Transportation-related Expenditures	633,780	(115,550)	518,230
Rest - Capital Improvement Element Projects	316,230	(316,230)	-
Assigned Fund Balance	28,800	(28,800)	-
Total	<u>978,810</u>	<u>(460,580)</u>	<u>518,230</u>

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Budget

TRANSPORTATION FUND

Proposed

REVENUES

1st Local Option Fuel Tax	294,500
2nd Local Option Fuel Tax	114,850
FDOT Maintenance Contract	55,350
State Rev Sharing - Municipal Fuel	81,870
Monroe County - Supp Fuel Tax	22,240
Interest Earnings	2,000
Loan/Bond Proceeds	6,000,000
Transfer from Capital Project Fund	374,320
TOTAL REVENUES	<u><u>6,945,130</u></u>

EXPENDITURES

<u>Personnel</u>	
Full Time Wages	247,990
Overtime Wages	15,000
FICA & Medicare	20,120
Pension Benefits	9,920
Insurance Benefits	54,700
	<u>347,730</u>
 <u>Operating</u>	
Telephone	1,440
Electricity	45,000
Gas & Oil	12,000
Vehicle R&M	3,000
Equipment R&M	8,000
Other R&M	3,000
Operating Supplies	10,000
Uniforms	1,500
	<u>83,940</u>
 <u>Capital Outlay</u>	
WW Paving Repair & Overlay	3,052,670
 <u>Debt Service</u>	
Loan/Bond Issuance Costs	20,000
Debt Service Principal & Interest	504,000
	<u>524,000</u>
TOTAL EXPENDITURES	<u><u>4,008,340</u></u>

REVENUES OVER (UNDER) EXPENDITURES	2,936,790
FUND BALANCE INCREASE (DECREASE)	

ISLAMORADA, VILLAGE OF ISLANDS
 FY 2013-2014 Budget

TRANSPORTATION FUND
Proposed

FUND BALANCE:

	<u>10/1/2013</u> <i>Balance</i> <i>(Projected)</i>	<u>FY 2013-2014</u> <i>Activity</i> <i>(Projected)</i>	<u>9/30/2014</u> <i>Balance</i> <i>(Projected)</i>
Restricted for Transportation-related Expenditures	518,230	9,460	527,690
Restricted for Capital Improvement Element Projects	-	-	-
Restricted for Street Asphalt Overlay Project	-	2,927,330	2,927,330
	<u>518,230</u>	<u>2,936,790</u>	<u>3,455,020</u>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget
FY 2013-2014

TRANSPORTATION FUND

Full Time Wages				Account # 103-1200-541.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Asst. Public Works Director		59,918.04	61,715.58	
Transportation	0.50	29,959.02	30,857.79	30,860
Public Works	0.15	8,987.71	9,257.34	
Parks & Recreation	0.15	8,987.71	9,257.34	
Solid Waste	0.10	5,991.80	6,171.56	
Stormwater	0.10	5,991.80	6,171.56	
Roadway Maint. Crew Chief	1.00	35,006.40	36,056.59	36,060
Roadway Maintenance Worker	1.00	30,160.00	31,064.80	31,070
Roadway Maintenance Worker	1.00	29,120.00	29,993.60	30,000
Roadway Maintenance Worker	1.00	29,120.00	29,993.60	30,000
Roadway Maintenance Worker	1.00	29,120.00	29,993.60	30,000
Roadway Maintenance Worker	1.00	29,120.00	29,993.60	30,000
Roadway Maintenance Worker	1.00	29,120.00	29,993.60	30,000
<i>Subtotal</i>	<i>7.50</i>	<i>FTEs</i>		<i>247,990</i>

Overtime Wages		Account # 103-1200-541.14.10
Justification / Detail		Proposed Budget
		15,000
<i>Subtotal</i>		<i>15,000</i>

FICA & Medicare		Account # 103-1200-541.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	20,120
<i>Subtotal</i>		<i>20,120</i>

Pension Benefits		Account # 103-1200-541.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	9,920
<i>Subtotal</i>		<i>9,920</i>

Insurance Benefits		Account # 103-1200-541.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages	700
Health, Dental, Vision Insurance	\$7,200 / FTE	54,000
<i>Subtotal</i>		<i>54,700</i>

Telephone		Account # 103-1200-541-41.20
Justification / Detail		Proposed Budget
1 Cellular phone for Crew Chief		720
1 Cellular phone for Roadway Maintenance Workers		720
<i>Subtotal</i>		<i>1,440</i>

Electricity		Account # 103-1200-541.43.10
Justification / Detail		Proposed Budget
Utility costs for Signal lighting per traffic signal maintenance agreement with FDOT		2,000
Street lighting along US 1 and Old Highway		43,000
<i>Subtotal</i>		<i>45,000</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget
FY 2013-2014

TRANSPORTATION FUND

Gas & Oil		Account # 103-1200-541.43.40
Justification / Detail	Proposed Budget	
Fuel and oils for equipment	12,000	
<i>Subtotal</i>	<i>12,000</i>	

Vehicle R&M		Account # 103-1200-541.46.20
Justification / Detail	Proposed Budget	
	3,000	
<i>Subtotal</i>	<i>3,000</i>	

Equipment R&M		Account # 103-1200-541.46.30
Justification / Detail	Proposed Budget	
Repair & maintain mowers, equipment & utility vehicles; blade sharpening & replacement, tires, filters	8,000	
<i>Subtotal</i>	<i>8,000</i>	

Other R&M		Account # 103-1200-541.46.50
Justification / Detail	Proposed Budget	
Traffic signal and flashing beacon maintenance	3,000	
<i>Subtotal</i>	<i>3,000</i>	

Operating Supplies		Account # 103-1200-541.52.10
Justification / Detail	Proposed Budget	
Trash bags, janitorial supplies, herbicide thermoplastic striping materials, safety equipment, small tools	10,000	
<i>Subtotal</i>	<i>10,000</i>	

Uniforms		Account # 103-1200-541.15.50
Justification / Detail	Proposed Budget	
Pants, shirts and safety boots	1,500	
<i>Subtotal</i>	<i>1,500</i>	

Debt Service Costs		Account # 103-1200-541.xx.xx
Justification / Detail	Proposed Budget	
Bond Issuance Costs	20,000	
Principal & Interest	504,000	
<i>Subtotal</i>	<i>524,000</i>	

Capital Outlay		Account # 103-1200-541.64.30
Justification / Detail (Cost \$1,000 + and use life 1 year +)	Proposed Budget	
WW Paving Repair & Overlay	3,052,670	
<i>Subtotal</i>	<i>3,052,670</i>	

Transportation Fund Total **4,008,340**

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Budget

CAPITAL PROJECT FUND
FY 2012-2013 (Projected)

	<i>FY 2012-2013 Actual (Projected)</i>	<i>FY 2012-2013 Budget (Amended)</i>	<i>(Under) Over Budget (Projected)</i>
REVENUES			
Impact Fees			
Transportation	44,480	21,000	23,480
Fire Rescue	36,700	16,000	20,700
Library	1,000	4,000	(3,000)
Parks & Recreation	139,420	75,000	64,420
Interest	910	-	910
	222,510	116,000	106,510
Local Govt Infrastructure Surtax	1,759,310	1,711,630	47,680
Interest	2,120	4,000	(1,880)
TOTAL REVENUES	1,983,940	1,831,630	152,310
EXPENDITURES			
Monroe County - Library ILA	900	3,600	(2,700)
Key Tree Cactus	4,070	-	4,070
Green Turtle Hammock	10,640	-	10,640
Toll Gate Shores Stormwater	79,140	76,120	3,020
<u>Equipment Capital Outlay</u>			
Vehicle Lease Purchase Payment	33,790	34,000	(210)
Parks & Recreation			
Pool Lane Lines	8,870	8,870	-
Reel for Pool Lane Lines	5,000	5,000	-
JetMax Pool Bottom Cleaner	1,390	1,390	-
Public Works			
2013 Kawasaki Utility Vehicle	13,020	13,020	-
Dosko Stump Grinder	2,970	1,990	980
Local Law Enforcement (MCSO)			
MCSO Vehicle Amortization	79,090	86,970	(7,880)
	144,130	151,240	(7,110)
<u>Transfers Out</u>			
To Debt Service Fund	870,250	870,250	-
To Transportation Fund	328,380	-	328,380
To Wastewater - Debt	135,000	135,000	-
To Wastewater - Rate Stab. Fund	-	-	-
Transfer to Marina	337,510	337,510	-
	1,671,140	1,342,760	328,380
TOTAL EXPENDITURES	1,910,020	1,573,720	336,300
REVENUES OVER (UNDER) EXPENDITURES	73,920	257,910	
FUND BALANCE INCREASE (DECREASE,			

ISLAMORADA, VILLAGE OF ISLANDS
FY 2013-2014 Budget

CAPITAL PROJECT FUND
FY 2012-2013 (Projected)

FUND BALANCE:	<u>10/1/2012 Balance</u>	<u>FY 2012-2013</u>	<u>10/1/2013 Balance</u>
	<i>(Audited)</i>	<i>Activity</i>	<i>(Projected)</i>
		<i>(Projected)</i>	<i>(Projected)</i>
Restricted			
Key Tree Cactus (Fla Comm Trust)	191,550	(4,070)	187,480
Committed			
Capital Projects/Impact Fees	447,340	221,610	668,950
Capital Outlay/Infra Sales Tax	945,770	(97,240)	848,530
Assigned			
	46,380	(46,380)	-
Total	<u>1,631,040</u>	<u>73,920</u>	<u>1,704,960</u>

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

CAPITAL PROJECT FUND

Proposed

REVENUES

Impact Fees

Transportation	40,000
Fire Rescue	30,000
Library	2,500
Parks & Recreation	106,500
Interest	1,000
	<hr/>
	180,000

Local Govt Infrastructure Surtax	1,818,730
FRDAP Grant	50,000
Interest	2,000

TOTAL REVENUES	<u><u>2,050,730</u></u>
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EXPENDITURES

Monroe County - Library ILA	1,800
Key Tree Cactus	71,200
Green Turtle Hammock	25,000
Local Law Enforcement (MCSO) - Vehicles	86,970
	<hr/>
	184,970

Transfers Out

To Debt Service Fund	822,650
To Transportation Fund	374,320
To Wastewater Fund - Debt	100,000
To Wastewater Fund - Rate Stabilization	600,000
To Marina Fund	311,040
	<hr/>
	2,208,010

TOTAL EXPENDITURES	<u><u>2,392,980</u></u>
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REVENUES OVER (UNDER) EXPENDITURES

FUND BALANCE INCREASE (DECREASE) (342,250)

FUND BALANCE:

	<u>10/1/2013</u> <i>Balance</i> <i>(Projected)</i>	<u>FY 2013-2014</u> <i>Activity</i> <i>(Projected)</i>	<u>9/30/2014</u> <i>Balance</i> <i>(Projected)</i>
Restricted			
Key Tree Cactus (Fla Comm Trust)	187,480	(21,200)	166,280
Committed			
Capital Projects/Impact Fees	668,950	180,000	848,950
Capital Outlay/Infra Sales Tax	848,530	(501,050)	347,480
Total	<hr/> <u>1,704,960</u>	<hr/> <u>(342,250)</u>	<hr/> <u>1,362,710</u>

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

Debt Service Fund

Proposed

REVENUES

Transfer from Capital Project Fund	822,650
TOTAL REVENUES	<u><u>822,650</u></u>

EXPENDITURES

Series 2012 Refunding of Series 2007	
Principal	25,630
Interest	51,350
Public Improvement Revenue Refunding Bond, Series 2004B	
Principal	485,000
Interest	109,610
Public Improvement Revenue Bond, Series 2004A	
Principal	80,700
Interest	18,740
Public Improvement Revenue Bond, Series 2003	
Principal	42,200
Interest	9,420
TOTAL EXPENDITURES	<u><u>822,650</u></u>

REVENUES OVER (UNDER) EXPENDITURES (0)

Fund Balance

October 1, 2013 (Projected)	-
Net Change in Fund Balance - FY 2014 (Projected)	<u>-</u>
September 30, 2014 (Projected)	-

ENTERPRISE FUNDS

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

STORMWATER FUND

Proposed

REVENUES

Non-ad Valorem Assessments	<i>6,000 ESUs * \$16, net 3% discount</i>	93,120
Interest		400
TOTAL REVENUES		<u>93,520</u>

EXPENSES

Personnel		13,780
Operating		23,000
TOTAL EXPENSES		<u>36,780</u>

Revenues Over (Under) Expenses **56,740**

Depreciation Expense **(15,030)**

Total Income (Loss) / Change in Net Assets **41,710**

NET ASSETS:

	<u>10/1/2013</u> <i>Balance</i> <i>(Projected)</i>	<u>FY2013-2014</u> <i>Activity</i> <i>(Projected)</i>	<u>9/30/2014</u> <i>Balance</i> <i>(Projected)</i>
Invested in Net Assets, Net of Debt	222,000	(15,030)	206,970
Net Assets, Unrestricted	<u>(21,070)</u>	<u>56,740</u>	<u>35,670</u>
Total	<u>200,930</u>	<u>41,710</u>	<u>242,640</u>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

STORMWATER FUND

Full Time Wages				Account # 105-1200-534.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Public Works Director		99,959.86	102,958.66	
Public Works	0.35	34,985.95	36,035.53	
Parks & Recreation	0.45	44,981.94	46,331.40	
Solid Waste	0.05	4,997.99	5,147.93	
Stormwater	0.05	4,997.99	5,147.93	5,150
Marina	0.10	9,995.99	10,295.87	
Asst. Public Works Director		59,918.04	61,715.58	
Transportation	0.50	29,959.02	30,857.79	
Public Works	0.15	8,987.71	9,257.34	
Parks & Recreation	0.15	8,987.71	9,257.34	
Solid Waste	0.10	5,991.80	6,171.56	
Stormwater	0.10	5,991.80	6,171.56	6,180
<i>Subtotal</i>	<i>0.15 FTEs</i>			<i>11,330</i>

FICA & Medicare		Account # 105-1200-534.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	870
<i>Subtotal</i>		<i>870</i>

Pension Benefits		Account # 105-1200-534.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	460
<i>Subtotal</i>		<i>460</i>

Insurance Benefits		Account # 105-1200-534.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$ 2.80 / \$1,000 of full time wages	40
Health, Dental, Vision Insurance	\$ 7,200 / FTE	1,080
<i>Subtotal</i>		<i>1,120</i>

General Legal Services		Account # 470-0000-538.31.20
Justification / Detail		Proposed Budget
Legal support for assessments, procurement		1,500
<i>Subtotal</i>		<i>1,500</i>

Contractual Services		Account # 470-0000-538.34.10
Justification / Detail		Proposed Budget
Storm Drain Maintenance/Cleaning; Assessment Consultant; Monroe County Tax Collector fees		15,000
<i>Subtotal</i>		<i>15,000</i>

Advertising		Account # 470-0000-538.41.30
Justification / Detail		Proposed Budget
Assessment notices		1,500
<i>Subtotal</i>		<i>1,500</i>

Stormwater Relief		Account # 470-0000-538.46.70
Justification / Detail		Proposed Budget
Temporary drain installation		5,000
<i>Subtotal</i>		<i>5,000</i>

Total Stormwater Fund 36,780

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

PYH MARINA ENTERPRISE FUND

Proposed

REVENUES

Dock Revenue	600,000
Electric, Water, Cable Charges	68,350
Diesel Fuel Revenue	100,000
Unleaded Fuel Revenue	230,000
Ramp Revenue	15,000
Miscellaneous Revenue	20,000
Transfer from Capital Project Fund	311,040
TOTAL REVENUES	<u><u>1,344,390</u></u>

EXPENSES

Personnel	224,460
Operating	587,660
Capital Outlay	50,000
Debt Service Principal	395,460
Debt Service Interest	93,840
TOTAL EXPENSES	<u><u>1,351,420</u></u>

Revenues Over (Under) Expenses (7,030)

Depreciation Expense (200,000)

Capital Outlay 50,000

Debt Service Principal 395,460

Total Income (Loss) / Change in Net Assets 238,430

NET ASSETS:

	<u>10/1/2013</u> <i>Balance</i> <i>(Projected)</i>	<u>FY2013-2014</u> <i>Activity</i> <i>(Projected)</i>	<u>9/30/2014</u> <i>Balance</i> <i>(Projected)</i>
Invested in capital assets, net of related debt	2,233,140	245,460	2,478,600
Restricted	-	-	-
Unrestricted (deficit)	<u>37,820</u>	<u>(7,030)</u>	<u>30,790</u>
Total	2,270,960	238,430	2,509,390

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PYH MARINA ENTERPRISE FUND

Full Time Wages				Account # 401-1100-575.12.10
Position	FTEs	Current Salary	Pay increase 3%	Proposed Budget
Head Dockmaster	1.00	45,000.00	46,350.00	46,350
Dock Master	1.00	34,985.18	36,034.74	36,040
Asst. Dockmaster	1.00	30,826.85	31,751.65	31,760
Asst. Dockmaster	1.00		27,000.00	27,000
Public Works Director		99,959.86	102,958.66	
Public Works	0.35	34,985.95	36,035.53	
Parks & Recreation	0.45	44,981.94	46,331.40	
Solid Waste	0.05	4,997.99	5,147.93	
Stormwater	0.05	4,997.99	5,147.93	
Marina	0.10	9,995.99	10,295.87	10,300
Maintenance Worker		30,035.20	30,936.26	
Parks & Recreation	0.50	15,017.60	15,468.13	
Marina	0.50	15,017.60	15,468.13	15,470
Subtotal	4.60 FTEs			166,920

Overtime Wages		Account # 401-1100-575.14.10
Justification / Detail		Proposed Budget
Overtime for Special Events and Holidays		4,500
Subtotal		4,500

FICA & Medicare		Account # 401-1100-575.21.10
Justification / Detail		Proposed Budget
Social Security Administration	7.65% of all wages	12,770
Subtotal		12,770

Pension Benefits		Account # 401-1100-575.22.10
Justification / Detail		Proposed Budget
401a Employer Contribution	4.00% of full-time wages	6,680
Subtotal		6,680

Insurance Benefits		Account # 401-1100-575.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages (Life)	470
Health, Dental, Vision Insurance	\$7,200 / FTE	33,120
Subtotal		33,590

Worker's Compensation		Account # 401-1100-575-24.10
Justification / Detail		Proposed Budget
Florida Municipal Insurance Trust		5,000
Subtotal		5,000

General Legal Services		Account # 401-1100-575-31.20
Justification / Detail		Proposed Budget
		2,500
Subtotal		2,500

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PYH MARINA ENTERPRISE FUND

Contractual Services		Account # 401-1100-575-34.10
Justification / Detail	Proposed Budget	
Sea Spill Services - fuel spill cleanup	500	
Fuel Inspections	2,400	
Essentialnet - Wireless Internet	720	
Computer Tech Support	1,500	
<i>Subtotal</i>	<i>5,120</i>	

Advertising		Account # 401-1100-575-41.10
Justification / Detail	Proposed Budget	
Waterway, Cruise Guide, MarinaLife.com, Yachting, Southern Boating, Florida SF, Marlin Mag	30,000	
<i>Subtotal</i>	<i>30,000</i>	

Telephone		Account # 401-1100-575-41.20
Justification / Detail	Proposed Budget	
Telephone & Internet Services (Comcast)	3,500	
1 cellular for Head Dockmaster (AT&T Wireless)	840	
<i>Subtotal</i>	<i>4,340</i>	

Postage & Freight		Account # 401-1100-575-41.30
Justification / Detail	Proposed Budget	
Mailing of statements and receipts	200	
<i>Subtotal</i>	<i>200</i>	

Electricity		Account # 401-1100-575-43.10
Justification / Detail	Proposed Budget	
Electric for marina, laundry & restrooms - 80% cost recovery from boaters - \$62,400	78,000	
<i>Subtotal</i>	<i>78,000</i>	

Water & Wastewater		Account # 401-1100-575-43.20
Justification / Detail	Proposed Budget	
Water for marina, laundry & restrooms - 70% cost recovery from boaters - \$5,950	8,500	
<i>Subtotal</i>	<i>8,500</i>	

Rental Property		Account # 401-1100-575-44.30
Justification / Detail	Proposed Budget	
Marina Office Space	\$450 / month * 12	5,400
<i>Subtotal</i>		<i>5,400</i>

General Insurance		Account # 401-1100-575-45.10
Justification / Detail	Proposed Budget	
FMIT - MOLL, Windstorm/Storm Surge Coverage, Property and General Liability	60,000	
<i>Subtotal</i>		<i>60,000</i>

Equipment Repairs		Account # 401-1100-575-46.30
Justification / Detail	Proposed Budget	
	5,000	
<i>Subtotal</i>		<i>5,000</i>

Repairs & Maintenance Grounds		Account # 401-1100-575-46.40
Justification / Detail	Proposed Budget	
Pumpout, Plumbing/Utility Repairs, mangrove trimming, grounds maintenance	25,000	
<i>Subtotal</i>		<i>25,000</i>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

PYH MARINA ENTERPRISE FUND

Public Relations		Account # 401-1100-575-48.10
Justification / Detail	Proposed Budget	
Events with Chamber, events for Marina clients	1,000	
<i>Subtotal</i>		<i>1,000</i>
Bank Fees		Account # 401-1100-575-49.10
Justification / Detail	Proposed Budget	
Credit Card payment processing charges	26,000	
<i>Subtotal</i>		<i>26,000</i>
Office Supplies		Account # 401-1100-575-51.10
Justification / Detail	Proposed Budget	
Office Supplies Misc. Supplies	3,000	
<i>Subtotal</i>		<i>3,000</i>
Operating Supplies & Expenses		Account # 401-1100-575-52.10
Justification / Detail	Proposed Budget	
Tangible Personal Property Tax	4,500	
Non-capitalized equipment purchases	7,500	
<i>Subtotal</i>		<i>12,000</i>
Operating Supplies - Resale		Account # 401-1100-575-52.11
Justification / Detail	Proposed Budget	
Unleaded / Diesel Fuel (Resale) - 90,000 gals @ \$4/gal	360,000	
Less: Internal Fuel Sales (PW, P&R, Local Law) - 18,000 gals @ \$4/gal	(72,000)	
Fuel Cost Fluctuation	25,000	
Oil (Resale)	1,600	
Ice (Resale)	800	
<i>Subtotal</i>		<i>315,400</i>
Uniforms		Account # 401-1100-575.15.50
Justification / Detail	Proposed Budget	
	1,200	
<i>Subtotal</i>		<i>1,200</i>
Capital Outlay		Account # 401-1100-575.64.30
Justification / Detail	Proposed Budget	
Marina Pavilion Repair	50,000	
<i>Subtotal</i>		<i>50,000</i>
Debt Service		Account # 401-1100-575-xx.xx
Justification / Detail	Proposed Budget	
Principal		
2004A Bond		394,310
2012 Bond		1,150
Interest		
2004A Bond		91,530
2012 Bond		2,310
<i>Subtotal</i>		<i>489,300</i>

Total Marina Fund

1,351,420

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

WASTEWATER ENTERPRISE FUND

Proposed

NORTH PLANTATION KEY

Revenues

Monthly O&M Customer Chgs	900,000
Wastewater Permit Fees	7,000
NPK Assessment Payoffs	30,000
Non-ad Valorem Assessments	370,000
Transfer from Capital Project Fund	100,000
Total Revenues - NPK	<u>1,407,000</u>

Expenses

Personnel	62,570
Operating	1,052,630
Debt Service Principal	475,840
Debt Service Interest	180,000
Total Expenses - NPK	<u>1,771,040</u>

Revenues Over (Under) Expenses (364,040)

Depreciation Expense (700,000)

Debt Service Principal 475,840

Total Income (Loss) / Change in Net Assets (588,200)

NET ASSETS

	<u>10/1/2013</u> <i>Balance</i> <i>(Projected)</i>	<u>FY2013-2014</u> <i>Activity</i> <i>(Projected)</i>	<u>9/30/2014</u> <i>Balance</i> <i>(Projected)</i>
<i>Inv in Cap Assts, Net of Debt</i>	12,695,210	(224,160)	12,471,050
<i>Net Assets - Unrestricted</i>	<u>708,440</u>	<u>(364,040)</u>	<u>344,400</u>
	13,403,650	(588,200)	12,815,450

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

**WASTEWATER UTILITY ENTERPRISE FUND
NORTH PLANTATION KEY**

Wages				Account # 450-0000-512.12.10
Position	FTEs	Current Salary	Pay increase 3.00%	Proposed Budget
Wastewater Program Mgr		90,000.00	92,700.00	
NPK	0.25	22,500.00	23,175.00	23,180
RSA	0.75	67,500.00	69,525.00	
Senior Administrative Assistant		50,003.20	51,503.30	
NPK	0.25	12,500.80	12,875.82	12,880
RSA	0.75	37,502.40	38,627.47	
Staff Accountant		0.00	60,000.00	
NPK	0.25	0.00	15,000.00	15,000
RSA	0.75	0.00	45,000.00	
Subtotal	0.75			51,060

FICA & Medicare			Account # 450-0000-512.21.10
Justification / Detail			Proposed Budget
Social Security Administration	7.65%	of all wages	3,910
Subtotal			3,910

Pension Benefits			Account # 450-0000-512.22.10
Justification / Detail			Proposed Budget
401a Employer Contribution	4.00%	of full-time wages	2,050
Subtotal			2,050

Insurance Benefits			Account # 450-0000-512.23.10
Justification / Detail			Proposed Budget
Life Insurance	\$2.80	/ \$1,000 of full time wages (Life)	148
Health, Dental, Vision Insurance	\$7,200	/ FTE	5,400
Subtotal			5,550

Workers Compensation Insurance			Account # 450-0000-512.24.10
Justification / Detail			Proposed Budget
Florida Municipal Insurance Trust			2,000
Subtotal			2,000

Legal Services			Account # 450-0000-512.31.20
Justification / Detail			Proposed Budget
Outside legal consultation			25,000
Subtotal			25,000

Consultant & Misc WW Cost			Account # 450-0000-512.33.44
Justification / Detail			Proposed Budget
Assessment Consultant			9,250
Monroe County Property Appraiser and/or Tax Collector - Wastewater Tax Roll			2,000
Engineering Support			15,000
Subtotal			26,250

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

**WASTEWATER UTILITY ENTERPRISE FUND
NORTH PLANTATION KEY**

O&M Contract		Account # 450-0000-512.34.10
Justification / Detail	Proposed Budget	
	606,100	
<i>Subtotal</i>	<i>606,100</i>	

Billing Services		Account # 450-0000-512.34.20
Justification / Detail	Proposed Budget	
FKAA	14,500	
<i>Subtotal</i>	<i>14,500</i>	

Advertising		Account # 450-0000-512.41.10
Justification / Detail	Proposed Budget	
Legal Advertising - Assessments	800	
<i>Subtotal</i>	<i>800</i>	

Telephone		Account # 450-0000-512.41.20
Justification / Detail	Proposed Budget	
Locate Services	600	
Cellular phones for manager and engineer	1,680	
<i>Subtotal</i>	<i>2,280</i>	

Electricity		Account # 450-0000-512.43.10
Justification / Detail	Proposed Budget	
FKEC - NPK Plant and Remote Pump	75,000	
<i>Subtotal</i>	<i>75,000</i>	

General Insurance		Account # 450-0000-512.45.10
Justification / Detail	Proposed Budget	
Florida Municipal Insurance Trust	95,000	
	10,000	
<i>Subtotal</i>	<i>105,000</i>	

Customer Repair & Maintenance		Account # 450-0000-512.46.02
Justification / Detail	Proposed Budget	
Cleaning/Misc Services for Customer Issues	3,200	
<i>Subtotal</i>	<i>3,200</i>	

Repair & Maintenance		Account # 450-0000-512.46.10
Justification / Detail	Proposed Budget	
Repairs	141,500	
Sludge	50,000	
<i>Subtotal</i>	<i>191,500</i>	

Office Supplies		Account # 450-0000-512.51.10
Justification / Detail	Proposed Budget	
	1,000	
<i>Subtotal</i>	<i>1,000</i>	

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

**WASTEWATER UTILITY ENTERPRISE FUND
NORTH PLANTATION KEY**

Debt Service		Account # 450-1000-517.xx.xx
Justification / Detail		Proposed Budget
Principal		
State Revolving Fund Loan		250,000
Refunding of Series 2006 & 2009 Bonds, Series 2012		225,840
Interest		
State Revolving Fund Loan		100,000
Refunding of Series 2006 & 2009 Bonds, Series 2012		80,000
<i>Subtotal</i>		<i>655,840</i>

TOTAL NORTH PLANTATION KEY EXPENSES **1,771,040**

ISLAMORADA, VILLAGE OF ISLANDS

FY 2013-2014 Budget

WASTEWATER ENTERPRISE FUND

Proposed

REMAINING SERVICE AREA

REVENUES

Monthly O&M Customer Chgs	400,000
Mayfield Grant	19,500,000
Vac Pit Changes - Cost Recovery	25,000
RSA Assmt Payoffs	150,000
RSA-1 Annual Assmt Pmts	1,300,000
RSA-2 Annual Assmt Pmts	1,300,000
Loan/Bond Proceeds	23,702,980
Transfer from Capital Project Fund	600,000
Total Revenues - RSA	<u><u>46,977,980</u></u>

EXPENSES

Wages	300,500
FICA & Medicare	22,990
Pension Benefits	12,020
Insurance Benefits	23,530
Workers Compensation Ins	8,000
Professional Services	87,500
Legal Services	129,000
Billing & Collection Fees	4,500
General Insurance	9,000
Other General Exps	7,800
Architect/Engineers	3,269,700
Land Acquisition	540,000
KLWTD Capacity Pmt	1,213,440
DBOF Construction & Admin	38,000,000
Total Capital Outlay Expenses	<u><u>43,627,980</u></u>

Revenues Over (Under) Expenses **3,350,000**

Loan/Bond Proceeds (Liability Increase) **(23,702,980)**

Capitalized Expenses **43,627,980**

Total Income (Loss) / Change in Net Assets **23,275,000**

NET ASSETS

	<u>10/1/2013 Balance</u> <i>(Projected)</i>	<u>FY2013-2014 Activity</u> <i>(Projected)</i>	<u>9/30/2014 Balance</u> <i>(Projected)</i>
<i>Inv in Cap Assts, Net of Debt</i>	9,888,610	19,925,000	29,813,610
<i>Net Assets - Restricted</i>	4,807,750	3,350,000	8,157,750
<i>Net Assets - Unrestricted</i>	-	-	-
	<u>14,696,360</u>	<u>23,275,000</u>	<u>37,971,360</u>

ISLAMORADA, VILLAGE OF ISLANDS

Itemized Expense Budget

FY 2013-2014

**WASTEWATER UTILITY ENTERPRISE FUND
REMAINING SERVICE AREA**

Wages				Account # 451-0000-512.12.10
Position	FTEs	Current Salary	Pay increase 3.00%	Proposed Budget
Wastewater Program Mgr		90,000.00	92,700.00	
NPK	0.25	22,500.00	23,175.00	
RSA	0.75	67,500.00	69,525.00	69,530
Senior Administrative Assistant		50,003.20	51,503.30	
NPK	0.25	12,500.80	12,875.82	
RSA	0.75	37,502.40	38,627.47	38,630
Staff Accountant		0.00	60,000.00	
NPK	0.25	0.00	15,000.00	
RSA	0.75	0.00	45,000.00	45,000
Village Attorney		0.00	140,000.00	
General Fund	0.80	0.00	112,000.00	
Wastewater Fund	0.20	0.00	28,000.00	28,000
Legal Assistant		0.00	60,000.00	
General Fund	0.80	0.00	48,000.00	
Wastewater Fund	0.20	0.00	12,000.00	12,000
Village Manager		140,000.00	144,200.00	
General Fund	0.80	112,000.00	115,360.00	
Wastewater Fund	0.20	28,000.00	28,840.00	28,840
Administrative Assistant		59,709.26	61,500.54	
General Fund	0.85	50,752.87	52,275.46	
Wastewater Fund	0.15	8,956.39	9,225.08	9,230
Village Clerk / Grants & Procurement		62,500.00	64,375.00	
General Fund	0.75	46,875.00	48,281.25	
Wastewater Fund	0.25	15,625.00	16,093.75	16,100
Finance Director		95,000.00	97,850.00	
General Fund	0.60	57,000.00	58,710.00	
Wastewater Fund	0.40	38,000.00	39,140.00	39,140
Senior Accountant		54,475.20	56,109.46	
General Fund	0.75	40,856.40	42,082.09	
Wastewater Fund	0.25	13,618.80	14,027.36	14,030
Subtotal	3.90			300,500

FICA & Medicare		Account # 451-0000-512.21.10
	Justification / Detail	Proposed Budget
Social Security Administration	7.65% of all wages	22,990
Subtotal		22,990

Pension Benefits		Account # 451-0000-512.22.10
	Justification / Detail	Proposed Budget
401a Employer Contribution	4.00% of full-time wages	12,020
Subtotal		12,020

ISLAMORADA, VILLAGE OF ISLANDS
Itemized Expense Budget
FY 2013-2014

**WASTEWATER UTILITY ENTERPRISE FUND
REMAINING SERVICE AREA**

Insurance Benefits		Account # 451-0000-512.23.10
Justification / Detail		Proposed Budget
Life Insurance	\$2.80 / \$1,000 of full time wages	850
Health, Dental, Vision Insurance	\$7,200 / FTE	22,680
Subtotal		23,530

Workers Compensation Insurance		Account # 451-0000-512.24.10
Justification / Detail		Proposed Budget
Florida Municipal Insurance Trust		8,000
Subtotal		8,000

Professional Services		Account # 451-0000-535.31.10
Justification / Detail		Proposed Budget
Rate Consultant		40,000
Canal Testing		30,000
Assessment administration - 1st and 2nd Assessment		17,500
Subtotal		87,500

Legal Services		Account # 451-0000-535.31.20
Justification / Detail		Proposed Budget
Outside legal services		129,000
Subtotal		129,000

Billing Services		Account # 450-0000-512.34.20
Justification / Detail		Proposed Budget
FKAA		4,500
Subtotal		4,500

Architect/Engineers		Account # 451-0000-535.31.30
Justification / Detail		Proposed Budget
Owners Representation, Design & Construction Management Services		3,269,700
Subtotal		3,269,700

General Insurance		Account # 451-0000-512.45.10
Justification / Detail		Proposed Budget
Florida Municipal Insurance Trust	General Liability & Property	9,000
Subtotal		9,000

Other General Expenses		Account # 451-0000-535.xx.xx
Justification / Detail		Proposed Budget
Conference Call Service		3,000
Monroe County Property Appraiser and/or Tax Collector - Wastewater Tax F		4,000
Assessment Notice Advertisements		800
Subtotal		7,800

ISLAMORADA, VILLAGE OF ISLANDS
 Itemized Expense Budget
 FY 2013-2014

**WASTEWATER UTILITY ENTERPRISE FUND
 REMAINING SERVICE AREA**

DBO Design and Construction		Account # 451-0000-535.63.01
	Justification / Detail	Proposed Budget
	Includes costs for design and construction per DBO contract	38,000,000
Subtotal		38,000,000

Land Acquisition		Account # 451-0000-535.xx.xx
	Justification / Detail	Proposed Budget
		540,000
Subtotal		540,000

KLWTD Capacity Payment		Account # 451-0000-535.xx.xx
	Justification / Detail	Proposed Budget
	Principal & Interest	1,213,440
Subtotal		1,213,440

TOTAL REMAINING SERVICE AREA CAPITAL EXPENSES 43,627,980

**5-YEAR
CAPITAL IMPROVEMENT
PLAN**

ISLAMORADA, VILLAGE OF ISLANDS
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM
FY 2013-2014 through FY 2017-2018

	<u>Prior FY</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>TOTAL</u>
<u>PARKS & RECREATION</u>							
<i>Funding Sources</i>							
Key Tree Cactus Preserve Endowment	-	21,200	-	-	-	-	21,200
Florida Recreation Development Assistance Program Grant	-	50,000	-	-	-	-	50,000
Total Funding Sources	\$ -	\$ 71,200	\$ -	\$ -	\$ -	\$ -	\$ 71,200
<i>Expenditures</i>							
Key Tree Cactus Preserve: Management & Development	-	71,200	-	-	-	-	71,200
Total Expenditures	\$ -	\$ 71,200	\$ -	\$ -	\$ -	\$ -	\$ 71,200
<u>TRANSPORTATION PROJECTS</u>							
<i>Funding Sources</i>							
Local Option Gas Taxes	907,540	92,460	-	-	-	-	1,000,000
2013 Revenue Bond Proceeds	-	2,960,210	2,722,640	317,150	-	-	6,000,000
Total Funding Sources	\$ 907,540	\$ 3,052,670	\$ 2,722,640	\$ 317,150	\$ -	\$ -	\$ 7,000,000
<i>Expenditures</i>							
Village-wide Public Road Asphalt Overlay Project	907,540	3,052,670	2,722,640	317,150	-	-	7,000,000
Total Expenditures	\$ 907,540	\$ 3,052,670	\$ 2,722,640	\$ 317,150	\$ -	\$ -	\$ 7,000,000
<u>WASTEWATER PROJECTS</u>							
<i>Funding Sources</i>							
Non-Ad Valorem Assessment Revenue	2,515,000	-	-	-	-	-	2,515,000
Line of Credit Proceeds (possible ACOE grant reimbursement)	-	7,500,000	-	-	-	-	7,500,000
FDEP State Revolving Fund Loans	30,781,530	16,627,980	39,555,730	683,760	-	-	87,649,000
Mayfield State Grant Proceeds	-	19,500,000	-	-	-	-	19,500,000
Total Funding Sources	\$ 33,296,530	\$ 43,627,980	\$ 39,555,730	\$ 683,760	\$ -	\$ -	\$ 117,164,000
<i>Expenditures</i>							
Fontaine Capital Project	140,000	-	-	-	-	-	140,000
S Coconut Palm Capital Project	1,080,000	-	-	-	-	-	1,080,000
Remaining Service Area Wastewater Collection System	32,076,530	43,627,980	39,555,730	683,760	-	-	115,944,000
Total Expenditures	\$ 33,296,530	\$ 43,627,980	\$ 39,555,730	\$ 683,760	\$ -	\$ -	\$ 117,164,000

ISLAMORADA, VILLAGE OF ISLANDS
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM
 FY 2013-2014 through FY 2017-2018

	<u>Prior FY</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>TOTAL</u>
GRAND TOTALS							
<i>Funding Sources</i>							
Parks and Recreation	-	71,200	-	-	-	-	71,200
Transportation	907,540	3,052,670	2,722,640	317,150	-	-	7,000,000
Wastewater	33,296,530	43,627,980	39,555,730	683,760	-	-	117,164,000
<i>Grand Total Funding Sources</i>	\$ 34,204,070	\$ 46,751,850	\$ 42,278,370	\$ 1,000,910	\$ -	\$ -	\$ 124,235,200
<i>Expenditures</i>							
Parks and Recreation	-	71,200	-	-	-	-	71,200
Transportation	907,540	3,052,670	2,722,640	317,150	-	-	7,000,000
Wastewater	33,296,530	43,627,980	39,555,730	683,760	-	-	117,164,000
<i>Grand Total Expenditures</i>	\$ 34,204,070	\$ 46,751,850	\$ 42,278,370	\$ 1,000,910	\$ -	\$ -	\$ 124,235,200

STAFF COMPARISON

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON
FY 12-13 ADOPTED BUDGET VS FY 13-14 PROPOSED BUDGET**

Dept	Position Title	FTEs Adopted FY 12-13	FTEs Proposed FY 13-14	Inc (Dec) From FY12-13 to FY13-14
<u>GENERAL FUND</u>				
Village Manager				
	⁽¹⁾ Village Manager	0.85	0.80	
	⁽²⁾ Executive Asst to Village Mgr	0.85	0.85	
		1.70	1.65	(0.05)
Village Attorney				
	⁽⁸⁾ Village Attorney	-	0.80	
	⁽⁹⁾ Legal Assistant	-	0.80	
		-	1.60	1.60
Village Clerk				
	⁽⁷⁾ Village Clerk	1.00	0.75	
	Deputy Village Clerk	1.00	-	
	Administrative & Accounting Assistant		1.00	
		2.00	1.75	(0.25)
Building Services & Code Compliance				
	Building Services Director	1.00	1.00	
	Plans Examiners/Inspectors	2.00	2.00	
	Building Services Coordinator	1.00	1.00	
	Code Compliance Officer	1.00	2.00	
	Permit Clerk	2.00	2.00	
	Part Time - Vacation Rental Support	0.60	-	
	Part Time - Scanning		0.50	
		7.60	8.50	0.90
Planning & Development Services				
	Planning and Development Director	-	-	
	Asst. Planning and Development Director	-	1.00	
	Administrative Assistant	1.00	1.00	
	Principal Planner	1.00	1.00	
	Sr. Planner	1.00	-	
	Planner	2.00	2.00	
	Environmental Planner	1.00	1.00	
		6.00	6.00	-
Public Works				
	⁽³⁾ Parks and Rec/Pub Works Director	0.35	0.35	
	⁽⁴⁾ Asst. Public Works Director	0.15	0.15	
	Crew Chief	1.00	1.00	
	Building Maintenance Worker	1.00	1.00	
	Grounds Maintenance Worker	1.00	1.00	
		3.50	3.50	-
Local Law Enforcement (MCSO)				
	Adm Asst to the Police District Cmdr	1.00	1.00	
		1.00	1.00	-

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON
FY 12-13 ADOPTED BUDGET VS FY 13-14 PROPOSED BUDGET**

Dept	Position Title	FTEs Adopted FY 12-13	FTEs Proposed FY 13-14	Inc (Dec) From FY12-13 to FY13-14
Administration & Finance				
	⁽⁵⁾ Finance Director	0.75	0.60	
	Human Resources Manager	1.00	1.00	
	⁽⁶⁾ Senior Accountant	0.75	0.75	
	Grants/Procurement Administrator	0.75	-	
	Cashier/Accts Payable Clerk	1.00	1.00	
		4.25	3.35	(0.90)
IT Communications				
	Director of IT & Communications	1.00	1.00	
	IT Systems Engineer	1.00	1.00	
	IT & Comm Coordinators	1.00	1.00	
		3.00	3.00	-
Fire Rescue				
	Fire Chief	1.00	1.00	
	Assistant Chief	1.00	1.00	
	Admin Assistant to the Fire Chief	1.00	1.00	
	Fire Inspector/Training Officer	1.00	1.00	
	EMT	6.00	4.00	
	Paramedic	15.00	20.00	
	On Call	2.71	2.40	
		27.71	30.40	2.69
Parks & Recreation				
	⁽³⁾ Parks and Rec/Pub Works Director	0.45	0.45	
	⁽⁴⁾ Asst. Public Works Director	0.15	0.15	
	⁽⁶⁾ Marina/IFP Maintenance Worker	0.50	0.50	
	Parks Program Manager	1.00	1.00	
	Recreation Coordinator	1.00	1.00	
	Administrative Assistant	1.00	1.00	
	Head Lifeguard/Pool Operator	1.00	1.00	
	Lifeguard (<i>Full Time</i>)	2.00	2.00	
	Part Time and Seasonal Workers	2.67	8.50	
	Part Time Security Annes Beach	-	0.50	
	Crew Chief - IFP Grounds	1.00	1.00	
	IFP Facility/Grounds Maint Worker	2.00	2.00	
		12.77	19.10	6.33
	TOTAL - GENERAL FUND	69.53	79.85	10.32
<u>SPECIAL REVENUE FUNDS</u>				
Transportation Fund				
	⁽⁴⁾ Asst. Public Works Director	0.50	0.50	
	Roadway Maintenance Crew Chief	1.00	1.00	
	Roadway Maintenance Workers	5.00	6.00	
		6.50	7.50	1.00

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON
FY 12-13 ADOPTED BUDGET VS FY 13-14 PROPOSED BUDGET**

Dept	Position Title	FTEs Adopted FY 12-13	FTEs Proposed FY 13-14	Inc (Dec) From FY12-13 to FY13-14
Solid Waste Fund				
	⁽³⁾ Parks and Rec/Pub Works Director	0.05	0.05	
	⁽⁴⁾ Asst. Public Works Director	0.10	0.10	
	Procurement / Grants Administrator	-	-	
		0.15	0.15	-
	TOTAL - SPECIAL REVENUE FUNDS	6.65	7.65	1.00
<u>ENTERPRISE FUNDS</u>				
PYH Marina Fund				
	Marina Manager	1.00	-	
	Head Dockmaster	-	1.00	
	Dockmaster	1.00	1.00	
	Assistant Dockmaster	1.00	2.00	
	Part Time Assistant Dockmaster	0.60	-	
	⁽⁸⁾ Marina/IFP Maintenance Worker	0.50	0.50	
	⁽³⁾ Parks and Rec/Pub Works Director	0.10	0.10	
		4.20	4.60	0.40
Wastewater Utility Fund				
	Wastewater Utility Director	1.00	1.00	
	Administrative Assistant	1.00	1.00	
	Wastewater Engineer	1.00	-	
	Staff Accountant	-	1.00	
	⁽¹⁾ Village Manager	0.15	0.20	
	⁽²⁾ Executive Asst to Village Mgr	0.15	0.15	
	⁽⁵⁾ Finance Director	0.25	0.40	
	⁽⁶⁾ Senior Accountant	0.25	0.25	
	⁽⁷⁾ Village Clerk	-	0.25	
	Grants/Procurement Administrator	0.25	-	
	⁽⁸⁾ Village Attorney	-	0.20	
	⁽⁹⁾ Legal Assistant	-	0.20	
		4.05	4.65	0.60
Stormwater Utility Fund				
	⁽³⁾ Parks and Rec/Pub Works Director	0.05	0.05	
	⁽⁴⁾ Asst. Public Works Director	0.10	0.10	
		0.15	0.15	-
	TOTAL - ENTERPRISE FUNDS	8.40	9.40	1.00
GRAND TOTAL - ALL FUNDS		84.58	96.90	12.32
Full-Time		79.20	85.00	5.80
Part-Time		5.38	11.90	6.52
		84.58	96.90	12.32
Sheriff's Contract Personnel		16.00	16.00	-
		100.58	112.90	12.32

