

RESOLUTION NO. 23-12-139

**A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA,
VILLAGE OF ISLANDS, FLORIDA, AMENDING THE VILLAGE'S
ADOPTED BUDGET FOR FISCAL YEAR 2022-2023; AND
PROVIDING AN EFFECTIVE DATE**

WHEREAS, in accordance with Section 200.065, Florida Statutes and Section 6 of the Village Charter, the Village Council of Islamorada, Village of Islands (the "Village") adopted a Budget for Fiscal Year 2022-2023 by adoption of Resolution No. 22-09-103 on September 19, 2022; and

WHEREAS, in accordance with Section 166.241 Florida Statutes, the Village Council may, within sixty (60) days following the end of a fiscal year, amend the budget for that year; and

WHEREAS, pursuant to Section 6 of Resolution No. 22-09-102, the Village Manager is authorized to propose a resolution to amend the budget to reallocate department, category or line item budget allocations.

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

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

Section 2. **Budget Amendment.** In accordance with Section (6)(3) of the Village Charter and Section 6 of Resolution No. 22-09-102, the Village Council hereby approves the amendment to the Budget adopted as Exhibit 'A' of Resolution No. 22-09-102 for Fiscal Year 2022-2023 as shown on Exhibit 'A' attached hereto and retroactive to September 30, 2023.

Section 3. **Effective Date.** This Resolution shall become effective immediately upon its adoption and shall be reflected in the FY 2022-2023 budget as of September 30, 2023.

Motion by Mark Gregg, second by Elizabeth Jolin to approve the resolution.

FINAL VOTE AT ADOPTION

VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA:

Mayor Joseph B. Pinder III	<u>Yes</u>
Vice Mayor Sharon Mahoney	<u>Yes</u>
Councilwoman Elizabeth Jolin	<u>Yes</u>
Councilman Mark Gregg	<u>Yes</u>
Councilman Henry Rosenthal	<u>Yes</u>

PASSED AND ADOPTED THIS 12th DAY OF DECEMBER, 2023.

DocuSigned by:

Joseph B. Pinder III

F0EB9A60BD794EF...

JOSEPH B. PINDER III, MAYOR

ATTEST:

DocuSigned by:

Marne K. McGrath

008BA9A9B2704D5...

MARNE MCGRATH, VILLAGE CLERK

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

DocuSigned by:

John J. Quick

302BFAA7FDD417...

JOHN J. QUICK, VILLAGE ATTORNEY



Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
Fund Balance - Beginning, 10/1/2022								
001-280-000	Fund Bal - Nonspendable	172,300.00	90,300.00	-	262,600.00	262,599.53		
001-281-001	Fund Bal - Restricted - MCSO Training	71,400.00	(1,000.00)	-	70,400.00	70,393.95		
001-282-002	Fund Bal - Committed - Landscape Mitigation	771,100.00	(12,500.00)	-	758,600.00	758,674.57		
001-283-000	Fund Bal - Assigned - Hurricane Response	-	7,174,600.00	-	7,174,600.00	7,174,560.18		
001-284-000	Fund Bal - Unassigned	11,157,300.00	(7,918,600.00)	-	3,238,700.00	3,238,189.65		
		12,172,100.00	(667,200.00)	-	11,504,900.00	11,504,417.88		
Revenues								
<u>Taxes</u>								
001-311-000	Ad Valorem Taxes	14,641,300.00	-	100,000.00	14,741,300.00	14,746,622.86	5,322.86	100.04%
001-315-000	Communication Services Tax	230,000.00	30,000.00	178,000.00	438,000.00	438,170.40	170.40	100.04%
		14,871,300.00	30,000.00	278,000.00	15,179,300.00	15,184,793.26	5,493.26	100.04%
<u>Licenses & Permits</u>								
001-323-700	Franchise Fee - Solid Waste	799,700.00	-	33,000.00	832,700.00	832,766.79	66.79	100.01%
001-329-000	Other Permits, Fees & Special Assmts	2,500.00	-	(1,400.00)	1,100.00	1,150.00	50.00	104.55%
001-329-001	Vacation Rental Permit Fee	360,000.00	-	58,000.00	418,000.00	418,898.75	898.75	100.22%
001-329-005	BPAS Application Fee	5,000.00	-	(500.00)	4,500.00	4,608.00	108.00	102.40%
001-329-007	In Lieu of Landscape Mitigation Fee	100,000.00	-	39,000.00	139,000.00	139,331.45	331.45	100.24%
001-329-009	Foreclosure Registration Fee	4,000.00	-	(3,300.00)	700.00	700.00	-	100.00%
		1,271,200.00	-	124,800.00	1,396,000.00	1,397,454.99	1,454.99	100.10%
<u>Intergovernmental</u>								
001-331-001	FEMA Reimb - Irma	-	75,000.00	(100.00)	74,900.00	74,935.18	35.18	100.05%
001-331-002	FEMA SAFER Grant (Fire Rescue)	450,000.00	-	(40,500.00)	409,500.00	409,724.57	224.57	100.05%
001-331-100	EPA Grant #MX 00D66617	-	-	62,000.00	62,000.00	62,148.45	148.45	100.24%
001-334-001	FDEM Reimb - Irma	-	4,200.00	(100.00)	4,100.00	4,163.07	63.07	101.54%
001-334-003	FDEP Resilient Florida Grant (#22PLN68)	178,100.00	-	(178,100.00)	-	-	-	
001-334-200	FDEP Stewardship Act Grant Proceeds	-	338,000.00	(500.00)	337,500.00	337,715.00	215.00	100.06%
001-335-122	Monroe County Business Tax Distribution	25,000.00	-	(4,500.00)	20,500.00	20,507.91	7.91	100.04%
001-335-140	Mobile Home License Tax	1,500.00	-	(600.00)	900.00	990.37	90.37	110.04%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v	
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget		ACTUALS VARIANCE	Actual as % of Budget
							Favorable / (Unfavorable)	Benchmark = 100%
001-335-150	Alcoholic Beverage License Tax	24,000.00	-	(5,000.00)	19,000.00	19,161.58	161.58	100.85%
001-335-180	Local Government Half-Cent Sales Tax Program	1,520,000.00	-	217,000.00	1,737,000.00	1,737,712.39	712.39	100.04%
001-335-190	Coronavirus State Fiscal Recovery Fund Proceeds	-	4,600.00	(100.00)	4,500.00	4,585.37	85.37	101.90%
001-335-210	Firefighter Supplemental Compensation	10,000.00	-	-	10,000.00	10,513.28	513.28	105.13%
001-335-701	FDEP Surcharge Tax - Windley Key	7,000.00	-	-	7,000.00	8,693.58	1,693.58	124.19%
001-336-000	State Payments In Lieu Of Taxes	2,500.00	200.00	(100.00)	2,600.00	2,670.31	70.31	102.70%
001-337-701	TDC Beach Maintenance Agreement	62,000.00	-	-	62,000.00	99,000.00	37,000.00	159.68%
		2,280,100.00	422,000.00	49,400.00	2,751,500.00	2,792,521.06	41,021.06	101.49%
Fines & Forfeitures								
001-354-000	Code Compliance Lien Payments	175,000.00	-	(69,100.00)	105,900.00	105,995.00	95.00	100.09%
001-359-001	MCSO Citation Payments	50,000.00	-	(15,400.00)	34,600.00	34,676.83	76.83	100.22%
001-359-002	MCSO Citations - Training Surcharge	5,000.00	-	(1,900.00)	3,100.00	3,133.79	33.79	101.09%
		230,000.00	-	(86,400.00)	143,600.00	143,805.62	205.62	100.14%
Charges for Services								
001-329-003	Fire Inspection Fee	10,000.00	-	-	10,000.00	12,025.00	2,025.00	120.25%
001-329-004	Developmental Permit Application Fee	100,000.00	-	(14,000.00)	86,000.00	86,122.00	122.00	100.14%
001-329-008	Cost Recovery Revenue	30,000.00	-		30,000.00	-	(30,000.00)	0.00%
001-342-200	Special Event Fire Protection Fee	15,000.00	-	(6,600.00)	8,400.00	8,415.00	15.00	100.18%
001-342-401	Emergency Management Service Fee	200,000.00	-	32,000.00	232,000.00	232,235.85	235.85	100.10%
001-347-201	Park Entrance Fee	300,000.00	-	68,000.00	368,000.00	368,564.57	564.57	100.15%
001-347-501	Pool Entrance Fee	30,000.00	-	14,000.00	44,000.00	44,998.22	998.22	102.27%
001-347-502	Pool/Park Membership - Resident	15,000.00	-	4,000.00	19,000.00	19,280.72	280.72	101.48%
001-347-503	Pool/Park Membership - Non-Resident	15,000.00	-	5,000.00	20,000.00	20,579.34	579.34	102.90%
001-347-901	Recreation Camp Fee	40,000.00	-	19,000.00	59,000.00	59,405.00	405.00	100.69%
001-362-001	Park Facilities Rental Fee	15,000.00	6,000.00	3,000.00	24,000.00	24,071.10	71.10	100.30%
001-362-002	Pool Team Rental Fee	30,000.00	-	(1,300.00)	28,700.00	28,761.79	61.79	100.22%
001-362-003	Swim Instruction	50,000.00	-	25,000.00	75,000.00	75,991.00	991.00	101.32%
001-362-004	Dive Instruction	10,000.00	-	2,000.00	12,000.00	12,450.00	450.00	103.75%
001-362-005	Tennis Instruction	180,000.00	-	2,000.00	182,000.00	182,340.00	340.00	100.19%
001-362-006	Water Aerobics Instruction	15,000.00	1,500.00	7,000.00	23,500.00	24,059.00	559.00	102.38%
001-362-007	Synchronized Swim Instruction	10,000.00	-	1,500.00	11,500.00	11,545.00	45.00	100.39%

Islamorada, Village of Islands
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		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100%
001-362-008	Freediving Instruction	5,000.00	-	6,000.00	11,000.00	11,447.00	447.00	104.06%
001-362-009	Fitness Instruction	25,000.00	-	(1,800.00)	23,200.00	23,290.00	90.00	100.39%
		1,095,000.00	7,500.00	164,800.00	1,267,300.00	1,245,580.59	(21,719.41)	98.29%
<u>Interest & Miscellaneous</u>								
001-361-000	Interest Revenue	30,000.00	90,300.00	145,000.00	265,300.00	265,977.52	677.52	100.26%
001-366-000	Donations from Private Sources	-	1,300.00	(100.00)	1,200.00	1,209.94	9.94	100.83%
001-369-000	Miscellaneous Revenue	50,000.00	-	(12,900.00)	37,100.00	37,193.74	93.74	100.25%
001-369-001	Retail Sales	2,000.00	3,500.00	-	5,500.00	5,528.30	28.30	100.51%
001-369-002	General Asphalt Maint Agreement	-	21,700.00	10,000.00	31,700.00	32,000.04	300.04	100.95%
001-369-003	Impact Admin Fees	-	6,800.00	3,500.00	10,300.00	10,344.73	44.73	100.43%
001-369-901	WEX Fuel Credit	2,000.00	-	1,500.00	3,500.00	3,568.05	68.05	101.94%
001-388-200	Insurance Proceeds	-	2,000.00	(700.00)	1,300.00	1,821.73	521.73	140.13%
		84,000.00	125,600.00	146,300.00	355,900.00	357,644.05	1,744.05	100.49%
<u>Transfers In</u>								
001-381-000	Transfers In	84,000.00	-	-	84,000.00	84,000.00	-	100.00%
Total Revenues		19,915,600.00	585,100.00	676,900.00	21,177,600.00	21,205,799.57	28,199.57	100.13%
<u>Expenditures</u>								
<u>Village Council</u>								
001-0100-511-11	Village Council Salaries	120,000.00	(60,000.00)	-	60,000.00	59,912.29	87.71	99.85%
001-0100-511-21	Payroll Taxes	9,200.00	-	(1,500.00)	7,700.00	4,590.00	3,110.00	59.61%
001-0100-511-31	Professional Services	179,000.00	11,700.00	-	190,700.00	186,055.29	4,644.71	97.56%
	Thorn Run Partners (Federal Lobbyists)	66,000.00	-	-	66,000.00	66,000.00		
	Gray Robinson (State Lobbyists)	108,000.00	-	-	108,000.00	108,180.00		
	Kuehne Davis Law (Webb Sunshine Law Matter)	-	11,700.00	-	11,700.00	11,675.29		
	Other / Misc	5,000.00	-	-	5,000.00	200.00		
001-0100-511-40	Travel & Per Diem	15,000.00	-	-	15,000.00	14,935.54	64.46	99.57%
001-0100-511-41	Communications	5,000.00	-	-	5,000.00	4,959.52	40.48	99.19%

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		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100%
001-0100-511-48	PR / Advertising	214,500.00	125,000.00	-	339,500.00	319,523.36	19,976.64	94.12%
	Holiday Decorations (Holiday Lightscares)	105,000.00	-	-	105,000.00	105,134.00		
	Attention Media / Social Media	72,000.00	-	-	72,000.00	72,521.00		
	Islamorada Social web services	2,500.00	-	-	2,500.00	836.16		
	Agenda & Other Display Ads	10,000.00	-	-	10,000.00	26,395.25		
	Rotary Fireworks	15,000.00	-	-	15,000.00	15,000.00		
	Charitable Contributions Program	-	125,000.00	-	125,000.00	86,500.00		
	Other / Misc	10,000.00	-	-	10,000.00	13,136.95		
001-0100-511-51	Office Supplies & Expenses	5,000.00	-	500.00	5,500.00	5,184.12	315.88	94.26%
001-0100-511-54	Dues & Subscriptions	2,400.00	-	-	2,400.00	1,085.27	1,314.73	45.22%
001-0100-511-55	Training	5,000.00	-	1,000.00	6,000.00	5,961.30	38.70	99.36%
		555,100.00	76,700.00	-	631,800.00	602,206.69	29,593.31	95.32%
<u>Village Attorney</u>								
001-0200-514-12	Regular Salaries & Wages	48,000.00	-	-	48,000.00	43,341.80	4,658.20	90.30%
001-0200-514-21	Payroll Taxes	3,700.00	-	-	3,700.00	526.15	3,173.85	14.22%
001-0200-514-22	Retirement Contributions	19,000.00	-	-	19,000.00	17,288.57	1,711.43	90.99%
001-0200-514-23	Employee Insurance Premiums	900.00	-	-	900.00	47.40	852.60	5.27%
			-					
001-0200-514-31	Professional Services	572,500.00	-	177,500.00	750,000.00	744,756.52	5,243.48	99.30%
	Johnson, Anselmo (Litigation)	25,000.00	-	(25,000.00)	-	-		
	Weiss, Serota (Litigation; Legal)	520,000.00	-	230,000.00	750,000.00	744,756.52		
	Court Reporting	2,500.00	-	(2,500.00)	-	-		
	Other / Misc	25,000.00	-	(25,000.00)	-	-		
001-0200-514-40	Travel & Per Diem	-	1,400.00	-	1,400.00	1,383.92	16.08	98.85%
001-0200-514-41	Communications	4,000.00	-	(100.00)	3,900.00	2,309.48	1,590.52	59.22%
001-0200-514-51	Office Supplies & Expenses	1,000.00	500.00	100.00	1,600.00	1,508.11	91.89	94.26%
001-0200-514-54	Dues & Subscriptions	2,500.00	(1,900.00)	-	600.00	179.88	420.12	29.98%
		651,600.00	-	177,500.00	829,100.00	811,341.83	17,758.17	97.86%

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		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100%
Village Manager								
001-0300-512-12	Regular Salaries & Wages	491,300.00	-	-	491,300.00	463,179.72	28,120.28	94.28%
001-0300-512-14	Overtime	-	1,000.00	-	1,000.00	802.16	197.84	80.22%
001-0300-512-21	Payroll Taxes	31,400.00	-	5,000.00	36,400.00	35,516.31	883.69	97.57%
001-0300-512-22	Retirement Contributions	93,900.00	-	(5,000.00)	88,900.00	85,969.36	2,930.64	96.70%
001-0300-512-23	Employee Insurance Premiums	61,600.00	-	32,000.00	93,600.00	93,362.14	237.86	99.75%
001-0300-512-31	Professional Services	565,600.00	(1,000.00)	(191,000.00)	373,600.00	361,245.94	12,354.06	96.69%
	WSP (Canal Consulting & Monitoring)	300,000.00	-	(150,000.00)	150,000.00	150,567.82		
	Derelict Vessel Removal Pgm (Poseidon)	-	-	20,000.00	20,000.00	20,000.00		
	Vulnerability Assessment (grant-funded)	178,100.00	-	(50,000.00)	128,100.00	124,640.00		
	MHN (Employee Assistance Pgm)	2,500.00	-	-	2,500.00	1,671.84		
	Strategic Planning	75,000.00	-	(75,000.00)	-	-		
	Property Surveys & Appraisals	-	-	18,000.00	18,000.00	17,275.00		
	Monroe County - Interim Manager	-	-	46,000.00	46,000.00	45,099.64		
	Other / Misc	10,000.00	(1,000.00)	-	9,000.00	1,991.64		
001-0300-512-40	Travel & Per Diem	6,000.00	2,000.00	2,000.00	10,000.00	9,911.55	88.45	99.12%
001-0300-512-41	Communications	6,000.00	-	-	6,000.00	5,494.59	505.41	91.58%
001-0300-512-42	Freight & Postage	500.00	-	-	500.00	156.22	343.78	31.24%
001-0300-512-46	Repair & Maintenance	5,000.00	-	-	5,000.00	55.99	4,944.01	1.12%
001-0300-512-48	PR / Advertising	5,000.00	-	2,500.00	7,500.00	7,052.17	447.83	94.03%
001-0300-512-49	Other Expenses	10,000.00	(2,000.00)	7,500.00	15,500.00	15,207.92	292.08	98.12%
001-0300-512-51	Office Supplies & Expenses	5,000.00	-	-	5,000.00	4,795.53	204.47	95.91%
001-0300-512-52	Operating Supplies	500.00	-	1,600.00	2,100.00	2,048.02	51.98	97.52%
001-0300-512-54	Dues & Subscriptions	6,500.00	25,000.00	1,000.00	32,500.00	32,113.06	386.94	98.81%
001-0300-512-55	Training	5,000.00	-	-	5,000.00	3,565.99	1,434.01	71.32%
		1,293,300.00	25,000.00	(144,400.00)	1,173,900.00	1,120,476.67	53,423.33	95.45%

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<u>Village Clerk</u>							Favorable / (Unfavorable)	Benchmark = 100%
001-0400-512-12	Regular Salaries & Wages	155,600.00	-	2,100.00	157,700.00	157,601.62	98.38	99.94%
001-0400-512-14	Overtime	5,000.00	4,500.00	1,200.00	10,700.00	10,681.46	18.54	99.83%
001-0400-512-21	Payroll Taxes	12,300.00	-	500.00	12,800.00	12,660.82	139.18	98.91%
001-0400-512-22	Retirement Contributions	19,600.00	-	1,300.00	20,900.00	20,806.65	93.35	99.55%
001-0400-512-23	Employee Insurance Premiums	19,300.00	-	42,000.00	61,300.00	61,129.84	170.16	99.72%
001-0400-512-31	Professional Services	13,500.00	4,500.00	(16,000.00)	2,000.00	1,848.85	151.15	92.44%
	Municode (Code of Ord Svcs)	5,000.00	-	(5,000.00)	-	-		
	Shred Monkeys (document shredding)	1,000.00	-	500.00	1,500.00	1,364.85		
	ADA Document Remediation Svcs	2,500.00	-	(2,500.00)	-	-		
	Monsido Web Accessibility Compliance	4,000.00	2,000.00	(6,000.00)	-	-		
	Other / Misc	1,000.00	2,500.00	(3,000.00)	500.00	484.00		
001-0400-512-40	Travel & Per Diem	2,000.00	-	2,000.00	4,000.00	3,836.53	163.47	95.91%
001-0400-512-41	Communications	5,000.00	-	-	5,000.00	2,807.54	2,192.46	56.15%
001-0400-512-42	Freight & Postage	1,000.00	-	-	1,000.00	178.85	821.15	17.89%
001-0400-512-48	PR / Advertising	-	1,000.00	-	1,000.00	417.20	582.80	41.72%
001-0400-512-51	Office Supplies & Expenses	5,000.00	-	500.00	5,500.00	5,120.32	379.68	93.10%
001-0400-512-52	Operating Supplies	-	500.00	-	500.00	249.98	250.02	50.00%
001-0400-512-54	Dues & Subscriptions	9,500.00	(1,500.00)	16,000.00	24,000.00	23,244.10	755.90	96.85%
001-0400-512-55	Training	2,000.00	-	-	2,000.00	1,642.00	358.00	82.10%
		249,800.00	9,000.00	49,600.00	308,400.00	302,225.76	6,174.24	98.00%
<u>Finance</u>								
001-0500-513-12	Regular Salaries & Wages	387,800.00	-	25,000.00	412,800.00	412,555.62	244.38	99.94%
001-0500-513-14	Overtime	5,000.00	-	3,500.00	8,500.00	8,440.78	59.22	99.30%
001-0500-513-21	Payroll Taxes	30,100.00	-	2,100.00	32,200.00	32,161.09	38.91	99.88%
001-0500-513-22	Retirement Contributions	47,900.00	-	4,100.00	52,000.00	51,993.05	6.95	99.99%
001-0500-513-23	Employee Insurance Premiums	40,300.00	-	28,000.00	68,300.00	67,618.51	681.49	99.00%
001-0500-513-24	Workers' Compensation	110,000.00	-	(10,000.00)	100,000.00	99,823.73	176.27	99.82%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100%
001-0500-513-31	Professional Services	46,000.00	-	-	46,000.00	42,464.97	3,535.03	92.32%
	<i>Foster & Foster (OPEB Valuation)</i>	<i>5,000.00</i>	-	-	<i>5,000.00</i>	<i>2,575.00</i>	<i>2,425.00</i>	<i>51.50%</i>
	<i>Ben Few (Risk Mgmt Svcs)</i>	<i>36,000.00</i>	-	-	<i>36,000.00</i>	<i>36,000.00</i>		
	<i>Other / Misc</i>	<i>5,000.00</i>	-	-	<i>5,000.00</i>	<i>3,889.97</i>		
001-0500-513-32	Accounting & Auditing Services	65,000.00	-	-	65,000.00	55,000.00	10,000.00	84.62%
001-0500-513-40	Travel & Per Diem	5,000.00	-	1,000.00	6,000.00	5,568.80	431.20	92.81%
001-0500-513-41	Communications	5,000.00	-	-	5,000.00	2,807.54	2,192.46	56.15%
001-0500-513-42	Freight & Postage	1,500.00	-	-	1,500.00	1,341.10	158.90	89.41%
001-0500-513-43	Utilities	45,000.00	-	-	45,000.00	44,489.89	510.11	98.87%
001-0500-513-44	Rentals & Leases	4,500.00	-	-	4,500.00	3,225.00	1,275.00	71.67%
001-0500-513-45	Insurance	325,000.00	-	71,000.00	396,000.00	395,684.64	315.36	99.92%
001-0500-513-48	PR / Advertising	2,500.00	-	-	2,500.00	804.60	1,695.40	32.18%
001-0500-513-49	Other Expenses	10,000.00	-	-	10,000.00	5,745.27	4,254.73	57.45%
001-0500-513-51	Office Supplies & Expenses	15,000.00	-	-	15,000.00	5,933.90	9,066.10	39.56%
001-0500-513-54	Dues & Subscriptions	40,700.00	-	-	40,700.00	22,893.38	17,806.62	56.25%
001-0500-513-55	Training	4,000.00	-	-	4,000.00	2,059.52	1,940.48	51.49%
		1,190,300.00	-	124,700.00	1,315,000.00	1,260,611.39	54,388.61	95.86%
<u>Planning</u>								
001-0600-515-12	Regular Salaries & Wages	636,800.00	(500.00)	(110,000.00)	526,300.00	521,646.86	4,653.14	99.12%
001-0600-515-14	Overtime	5,000.00	500.00	1,000.00	6,500.00	6,048.53	451.47	93.05%
001-0600-515-21	Payroll Taxes	49,100.00	-	(5,000.00)	44,100.00	38,466.94	5,633.06	87.23%
001-0600-515-22	Retirement Contributions	76,000.00	-	(5,000.00)	71,000.00	62,294.98	8,705.02	87.74%
001-0600-515-23	Employee Insurance Premiums	67,800.00	-	52,000.00	119,800.00	119,633.50	166.50	99.86%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100%
001-0600-515-31	Professional Services	82,400.00	40,000.00	-	122,400.00	93,022.15	29,377.85	76.00%
	RES Florida (Eng/Stormwater Rvws)	15,000.00	-	-	15,000.00	24,588.74		
	McFarland Johnson (Site Plan Rvw)	15,000.00	-	-	15,000.00	7,570.10		
	Liquid Web (CV Portal Host)	2,400.00	-	-	2,400.00	2,000.10		
	The Corradino Group (Planning Support Svcs)	20,000.00	-	-	20,000.00	-		
	Rebecca Jetton (Planning Support Svcs)	10,000.00	-	-	10,000.00	12,680.31		
	Highland Mapping (GIS)	10,000.00	-	-	10,000.00	-		
	CPH Consulting (Site Plan Rvws)	-	-	-	-	3,752.77		
	Cyriacks (Land Use & Habitat Mapping)	-	40,000.00	-	40,000.00	39,963.64		
	Other / Misc (Recoding Fees)	10,000.00	-	-	10,000.00	2,466.49		
001-0600-515-40	Travel & Per Diem	5,000.00	-	-	5,000.00	2,189.81	2,810.19	43.80%
001-0600-515-41	Communications	6,000.00	-	-	6,000.00	4,567.14	1,432.86	76.12%
001-0600-515-42	Freight & Postage	5,000.00	1,000.00	1,300.00	7,300.00	7,215.98	84.02	98.85%
001-0600-515-46	Repair & Maintenance	6,500.00	-	-	6,500.00	1,006.79	5,493.21	15.49%
001-0600-515-48	PR / Advertising	8,000.00	-	8,900.00	16,900.00	16,811.60	88.40	99.48%
001-0600-515-51	Office Supplies & Expenses	10,000.00	-	-	10,000.00	6,980.66	3,019.34	69.81%
001-0600-515-52	Operating Supplies	4,000.00	-	-	4,000.00	3,741.45	258.55	93.54%
001-0600-515-54	Dues & Subscriptions	40,000.00	-	-	40,000.00	39,955.40	44.60	99.89%
001-0600-515-55	Training	6,000.00	(1,000.00)	-	5,000.00	300.00	4,700.00	6.00%
		1,007,600.00	40,000.00	(56,800.00)	990,800.00	923,881.79	66,918.21	93.25%
IT & Communications								
001-0700-519-12	Regular Salaries & Wages	276,500.00	-	-	276,500.00	266,853.29	9,646.71	96.51%
001-0700-519-13	Overtime	-	-	100.00	100.00	37.50		
001-0700-519-21	Payroll Taxes	21,200.00	-	-	21,200.00	20,148.99	1,051.01	95.04%
001-0700-519-22	Retirement Contributions	33,700.00	-	-	33,700.00	33,146.90	553.10	98.36%
001-0700-519-23	Employee Insurance Premiums	42,900.00	-	29,000.00	71,900.00	71,781.53	118.47	99.84%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100%
001-0700-519-31	Professional Services	71,500.00	23,000.00	-	94,500.00	83,356.97	11,143.03	88.21%
	UDT (Managed Svcs)	35,000.00	-	-	35,000.00	34,268.00		
	UDT (Azure Storage)	5,500.00	-	-	5,500.00	-		
	Revize (Website)	3,000.00	-	-	3,000.00	2,700.00		
	Liquid Web (Web Site Host)	3,000.00	-	-	3,000.00	2,060.00		
	Global Relay (Email Archive)	20,000.00	-	-	20,000.00	17,123.76		
	SHI - Xi Leap Cloud Svcs	-	23,000.00	-	23,000.00	22,977.00		
	Other / Misc	5,000.00	-	-	5,000.00	4,228.21		
001-0700-519-40	Travel & Per Diem	2,000.00	4,400.00	1,500.00	7,900.00	7,517.32	382.68	95.16%
001-0700-519-41	Communications	50,000.00	(10,600.00)	8,000.00	47,400.00	47,235.82	164.18	99.65%
001-0700-519-44	Rentals & Leases	15,000.00	-	-	15,000.00	11,531.05	3,468.95	76.87%
001-0700-519-46	Repair & Maintenance	10,000.00	2,000.00	-	12,000.00	11,736.38	263.62	97.80%
001-0700-519-51	Office Supplies	-	5,000.00	-	5,000.00	2,225.13	2,774.87	44.50%
001-0700-519-52	Operating Supplies	15,000.00	1,000.00	12,000.00	28,000.00	27,044.56	955.44	96.59%
001-0700-519-54	Dues & Subscriptions	52,000.00	8,700.00	11,000.00	71,700.00	70,835.85	864.15	98.79%
001-0700-519-55	Training	3,000.00	2,000.00	1,000.00	6,000.00	5,526.83	473.17	92.11%
		592,800.00	35,500.00	62,600.00	690,900.00	658,978.12	31,859.38	95.38%
<u>Local Law Enforcement (MCSO)</u>								
001-0800-521-12	Regular Salaries & Wages	54,100.00	-		54,100.00	48,052.43	6,047.57	88.82%
001-0800-521-14	Overtime	500.00	-		500.00	263.04	236.96	52.61%
001-0800-521-21	Payroll Taxes	4,200.00	-		4,200.00	3,136.20	1,063.80	74.67%
001-0800-521-22	Retirement Contributions	6,700.00	-		6,700.00	5,970.16	729.84	89.11%
001-0800-521-23	Employee Insurance Premiums	9,600.00	5,000.00	11,000.00	25,600.00	25,207.46	392.54	98.47%
001-0800-521-31	Professional Services (MCSO Contract)	2,650,200.00	-	(380,000.00)	2,270,200.00	2,265,721.94	4,478.06	99.80%
001-0800-521-40	Travel & Per Diem	500.00	1,500.00	1,000.00	3,000.00	2,870.58	129.42	95.69%
001-0800-521-41	Communications	8,000.00	-	-	8,000.00	6,620.96	1,379.04	82.76%
001-0800-521-42	Freight & Postage	-	500.00	-	500.00	89.69	410.31	17.94%
001-0800-521-46	Repair & Maintenance	20,000.00	(9,000.00)	-	11,000.00	2,281.01	8,718.99	20.74%
001-0800-521-51	Office Supplies & Expenses	2,500.00	-	-	2,500.00	1,792.31	707.69	71.69%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v	
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget		ACTUALS VARIANCE	Actual as % of Budget
							Favorable / (Unfavorable)	Benchmark = 100%
001-0800-521-52	Operating Supplies	100,000.00	-	-	100,000.00	95,226.02	4,773.98	95.23%
001-0800-521-54	Dues & Subscriptions	500.00	500.00	-	1,000.00	618.52	381.48	61.85%
001-0800-521-55	Training	500.00	1,500.00	500.00	2,500.00	2,385.00	115.00	95.40%
		2,857,300.00	-	(367,500.00)	2,489,800.00	2,460,235.32	29,564.68	98.81%
Fire Rescue								
001-0900-522-12	Regular Salaries & Wages	2,869,300.00	-	262,000.00	3,131,300.00	3,131,104.40	195.60	99.99%
001-0900-522-13	Other Salaries & Wages	100,000.00	-	(46,000.00)	54,000.00	53,191.08	808.92	98.50%
001-0900-522-14	Overtime	500,000.00	-	8,000.00	508,000.00	507,670.70	329.30	99.94%
001-0900-522-21	Payroll Taxes	265,400.00	-	17,000.00	282,400.00	282,317.11	82.89	99.97%
001-0900-522-22	Retirement Contributions	924,500.00	-	138,000.00	1,062,500.00	1,061,897.42	602.58	99.94%
001-0900-522-23	Employee Insurance Premiums	423,300.00	-	70,000.00	493,300.00	492,725.79	574.21	99.88%
001-0900-522-31	Professional Services	95,000.00	-	-	95,000.00	82,595.17	12,404.83	86.94%
	Professional ER Svcs (Medical Dir)	60,000.00	-	-	60,000.00	60,196.56		
	Penguin Mgmt	2,500.00	-	-	2,500.00	-		
	Prof Practice Spt (EMS Billing)	5,000.00	-	-	5,000.00	1,669.61		
	Collection Information Bureau	1,000.00	-	-	1,000.00	-		
	LifeScan Wellness	20,000.00	-	-	20,000.00	19,802.00		
	J M Fair (Promotion Testing)	4,000.00	-	-	4,000.00	-		
	Other / Misc	2,500.00	-	-	2,500.00	927.00		
001-0900-522-40	Travel & Per Diem	12,000.00	-	5,000.00	17,000.00	16,732.51	267.49	98.43%
001-0900-522-41	Communications	60,000.00	-	-	60,000.00	54,799.90	5,200.10	91.33%
001-0900-522-42	Freight & Postage	1,500.00	-	-	1,500.00	396.51	1,103.49	26.43%
001-0900-522-43	Utilities	40,000.00	-	2,100.00	42,100.00	42,023.68	76.32	99.82%
001-0900-522-45	Insurance	30,000.00	-	-	30,000.00	11,123.70	18,876.30	37.08%
001-0900-522-46	Repair & Maintenance	150,000.00	(15,000.00)	53,000.00	188,000.00	187,673.58	326.42	99.83%
001-0900-522-48	PR / Advertising	2,500.00	-	-	2,500.00	-	2,500.00	0.00%
001-0900-522-49	Other Expenses	2,500.00	-	-	2,500.00	2,078.70	421.30	83.15%
001-0900-522-51	Office Supplies & Expenses	8,000.00	-	-	8,000.00	3,800.23	4,199.77	47.50%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100%
001-0900-522-52	Operating Supplies	300,000.00	(3,700.00)	-	296,300.00	270,614.01	25,685.99	91.33%
001-0900-522-54	Dues & Subscriptions	41,000.00	3,700.00	3,000.00	47,700.00	47,448.99	251.01	99.47%
001-0900-522-55	Training	15,000.00	15,000.00	-	30,000.00	25,940.00	4,060.00	86.47%
		5,840,000.00	-	512,100.00	6,352,100.00	6,274,133.48	77,966.52	98.77%
<u>Code Compliance</u>								
001-1100-524-12	Regular Salaries & Wages	122,800.00	-	1,000.00	123,800.00	122,955.04	844.96	99.32%
001-1100-524-14	Overtime	7,500.00	-	-	7,500.00	4,261.14	3,238.86	56.82%
001-1100-524-21	Payroll Taxes	10,000.00	-	-	10,000.00	9,320.72	679.28	93.21%
001-1100-524-22	Retirement Contributions	15,900.00	-	-	15,900.00	15,876.22	23.78	99.85%
001-1100-524-23	Employee Insurance Premiums	21,500.00	-	-	21,500.00	21,101.51	398.49	98.15%
001-1100-524-31	Professional Services	17,500.00	-	-	17,500.00	10,702.50	6,797.50	61.16%
	Billing, Cochran, Lyles, et. al. (Code Magistrate)	16,500.00	-	-	16,500.00	9,808.50		
	Monroe Cty Clerk of Courts (recordings)	1,000.00	-	-	1,000.00	894.00		
001-1100-524-40	Travel & Per Diem	4,000.00	-	-	4,000.00	1,148.93	2,851.07	28.72%
001-1100-524-41	Communications	7,000.00	-	-	7,000.00	4,405.48	2,594.52	62.94%
001-1100-524-42	Freight & Postage	5,000.00	-	-	5,000.00	3,062.96	1,937.04	61.26%
001-1100-524-46	Repair & Maintenance	2,500.00	2,500.00	100.00	5,100.00	5,033.91	66.09	98.70%
001-1100-524-51	Office Supplies	2,500.00	-	1,200.00	3,700.00	3,667.71	32.29	99.13%
001-1100-524-52	Operating Supplies	5,000.00	-	1,500.00	6,500.00	6,470.74	29.26	99.55%
001-1100-524-54	Dues & Subscriptions	33,000.00	(2,500.00)	(3,800.00)	26,700.00	25,345.36	1,354.64	94.93%
001-1100-524-55	Training	4,000.00	-	-	4,000.00	1,215.00	2,785.00	30.38%
		258,200.00	-	-	258,200.00	234,567.22	23,632.78	90.85%
<u>Public Works - Roadway Maintenance</u>								
001-1200-541-12	Regular Salaries & Wages	727,900.00	-	-	727,900.00	666,186.37 *	61,713.63	91.52%
001-1200-541-14	Overtime	20,000.00	-	-	20,000.00	19,539.71 *	460.29	97.70%
001-1200-541-21	Payroll Taxes	57,400.00	-	-	57,400.00	52,071.24 *	5,328.76	90.72%
001-1200-541-22	Retirement Contributions	87,900.00	-	5,500.00	93,400.00	93,319.03 *	80.97	99.91%
001-1200-541-23	Life & Health Insurance	150,500.00	-	-	150,500.00	128,144.81 *	22,355.19	85.15%
001-1200-541-40	Travel & Per Diem	3,500.00	-	-	3,500.00	1,204.66 *	2,295.34	34.42%
001-1200-541-41	Communications	22,000.00	-	-	22,000.00	18,387.54 *	3,612.46	83.58%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v		
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget		ACTUALS VARIANCE	Actual as % of Budget	
							Favorable / (Unfavorable)	Benchmark = 100%	
001-1200-541-43	Utilities	103,000.00	-	-	103,000.00	76,705.35	*	26,294.65	74.47%
001-1200-541-44	Rentals & Leases	10,000.00	-	500.00	10,500.00	10,454.60	*	45.40	99.57%
001-1200-541-46	Repair & Maintenance	340,000.00	(50,000.00)	(150,000.00)	140,000.00	134,974.43		5,025.57	96.41%
	Lower Mat Culvert Project	50,000.00	(50,000.00)	-	-	Exp to 300-1200-538-64			
	Fla Keys Aeration Canal Project R&M	15,000.00	-	(10,000.00)	5,000.00	3,864.50			
	Invasive Plant Removal (Stantec)	21,000.00	-	(11,000.00)	10,000.00	9,000.00			
	Village Hall - seal joints & repaint	200,000.00	-	(200,000.00)	-	-			
	Island Pride Cleaning Service	-	-	16,000.00	16,000.00	15,075.00			
	Other Regular R&M	54,000.00	-	55,000.00	109,000.00	107,034.93	*		
001-1200-541-51	Office Supplies	3,000.00	-	-	3,000.00	1,980.17	*	1,019.83	66.01%
001-1200-541-52	Operating Supplies	175,000.00	(100.00)	-	174,900.00	169,925.75	*	4,974.25	97.16%
001-1200-541-54	Dues & Subscriptions	1,600.00	100.00	-	1,700.00	1,603.50	*	96.50	94.32%
001-1200-541-55	Training	2,500.00	-	-	2,500.00	1,099.00	*	1,401.00	43.96%
001-1200-541-99	Allocation to Transportation Fund	(921,900.00)	-	45,000.00	(876,900.00)	(875,976.83)	*	(923.17)	99.89%
		782,400.00	(50,000.00)	(99,000.00)	633,400.00	499,619.33		133,780.67	78.88%
Public Works - Fills									
001-1201-541-12	Regular Salaries & Wages	38,300.00	-	1,000.00	39,300.00	38,703.58		596.42	98.48%
001-1201-541-14	Overtime	100,000.00	-	20,000.00	120,000.00	119,663.55		336.46	99.72%
001-1201-541-21	Payroll Taxes	19,500.00	-	-	19,500.00	12,005.42		7,494.58	61.57%
001-1201-541-22	Retirement Contributions	24,700.00	-	-	24,700.00	5,114.38		19,585.62	20.71%
001-1201-541-23	Employee Insurance Premiums	9,500.00	-	-	9,500.00	3,661.55		5,838.45	38.54%
001-1200-541-44	Rentals & Leases	7,500.00	-	-	7,500.00	2,710.00		4,790.00	36.13%
001-1200-541-52	Operating Supplies	5,000.00	-	-	5,000.00	-		5,000.00	0.00%
		204,500.00		21,000.00	225,500.00	181,858.48		43,641.53	80.65%
Parks & Recreation									
001-1300-572-12	Regular Salaries & Wages	750,900.00	-	40,000.00	790,900.00	789,565.12		1,334.88	99.83%
001-1300-572-13	Other Salaries & Wages	209,400.00	-	(40,000.00)	169,400.00	157,841.11		11,558.89	93.18%
001-1300-572-14	Overtime	40,000.00	-	5,300.00	45,300.00	45,264.55		35.45	99.92%
001-1300-572-21	Payroll Taxes	76,600.00	-	-	76,600.00	76,025.44		574.56	99.25%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
001-1300-572-22	Retirement Contributions	99,000.00	-	-	99,000.00	77,631.33	21,368.67	78.42%
001-1300-572-23	Employee Insurance Premiums	147,800.00	-	64,000.00	211,800.00	211,400.22	399.78	99.81%
001-1300-572-31	Professional Services	337,500.00	-	(21,500.00)	316,000.00	314,775.40	1,224.60	99.61%
	Swimming	40,000.00	-	30,000.00	70,000.00	69,074.40		
	Synchronized Swimming	7,500.00	-	4,000.00	11,500.00	10,098.00		
	Tennis	165,000.00	-	-	165,000.00	163,575.00		
	Fitness	27,000.00	-	(6,000.00)	21,000.00	20,952.00		
	Diving	10,000.00	-	2,000.00	12,000.00	11,565.00		
	Freediving	5,000.00	-	(5,000.00)	-	10,302.30		
	Water Aerobics	18,000.00	-	3,500.00	21,500.00	21,413.70		
	Pool Rehab Consultant	50,000.00	-	(50,000.00)	-	-		
	Other / Misc	15,000.00	-	-	15,000.00	7,795.00		
001-1300-572-40	Travel & Per Diem	1,000.00	500.00	1,000.00	2,500.00	2,138.91	361.09	85.56%
001-1300-572-41	Communications	25,000.00	1,500.00	9,000.00	35,500.00	35,306.98	193.02	99.46%
001-1300-572-42	Freight & Postage	-	500.00	-	500.00	77.13	422.87	15.43%
001-1300-572-43	Utilities	300,000.00	-	39,000.00	339,000.00	338,784.30	215.70	99.94%
001-1300-572-44	Rentals & Leases	-	1,000.00	100.00	1,100.00	1,064.40	35.60	96.76%
001-1300-572-46	Repair & Maintenance	100,000.00	-	(25,000.00)	75,000.00	68,160.42	6,839.58	90.88%
001-1300-572-48	PR / Advertising	3,000.00	2,000.00	100.00	5,100.00	5,078.40	21.60	99.58%
001-1300-572-49	Other Expenses	-	500.00	500.00	1,000.00	804.31	195.69	80.43%
001-1300-572-51	Office Supplies & Expenses	5,000.00	-	2,500.00	7,500.00	7,254.16	245.84	96.72%
001-1300-572-52	Operating Supplies	190,000.00	(6,000.00)	23,000.00	207,000.00	206,481.91	518.09	99.75%
001-1300-572-54	Dues & Subscriptions	3,000.00	-	500.00	3,500.00	3,435.12	64.88	98.15%
001-1300-572-55	Training	3,000.00	-	-	3,000.00	2,858.00	142.00	95.27%
001-1300-574-49	Special Events	40,000.00	-	-	40,000.00	38,356.29	1,643.71	95.89%
		2,331,200.00	-	98,500.00	2,429,700.00	2,382,303.50	47,396.50	98.05%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
Transfers Out							Favorable / (Unfavorable)	Benchmark = 100%
001-9000-581-01	Transfer to Transportation Fund (103)	1,015,300.00	-	(350,000.00)	665,300.00	573,699.94	91,600.06	86.23%
001-9000-581-06	Transfer to Debt Service Fund (200)	304,300.00	-	-	304,300.00	304,197.22	102.78	99.97%
001-9000-581-08	Transfer to Capital Projects Fund (300)	180,700.00	-	-	180,700.00	97,125.63	83,574.37	53.75%
	General Purchases	130,700.00	-	-	130,700.00	2,059.63		
	Landscape Mitigation	50,000.00	-	-	50,000.00	95,066.00		
Total Expenditures		1,500,300.00	-	(350,000.00)	1,150,300.00	975,022.79	175,277.21	84.76%
		19,314,400.00	136,200.00	28,300.00	19,478,900.00	18,687,462.37	791,375.13	95.94%
REVENUES OVER/(UNDER) EXPENDITURES		601,200.00	448,900.00	648,600.00	1,698,700.00	2,518,337.20		
Addition to / (Use of) Fund Balance						-		
Fund Balance - Ending, 9/30/2023 (Projected)								
001-280-000	Fund Bal - Nonspendable	172,300.00	90,300.00		262,600.00	239,843.72		
001-281-001	Fund Bal - Restricted - MCSO Training	75,400.00	(4,000.00)		68,000.00	68,272.16		
001-282-002	Fund Bal - Committed - Landscape Mitigation	821,100.00	(12,500.00)		847,600.00	802,940.02		
001-283-000	Fund Bal - Assigned - Hurricane Response	-	7,174,600.00		7,174,600.00	7,474,984.95		
001-284-000	Fund Bal - Unassigned	11,704,500.00	(6,526,000.00)		4,850,800.00	5,436,714.23		
		12,773,300.00	(218,300.00)	648,600.00	13,203,600.00	14,022,755.08		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 101 - Impact Fee Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)		
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
							Favorable / (Unfavorable)	Benchmark = 66.7%
Fund Balance - Beginning, 10/1/2022								
101-282-000	Fund Bal - Committed - Transportation Imp Fees	626,100.00	1,200.00	-	627,300.00	627,345.15		
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	453,200.00	19,600.00	-	472,800.00	472,840.06		
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	1,202,600.00	68,500.00	-	1,271,100.00	1,271,011.34		
		2,281,900.00	89,300.00	-	2,371,200.00	2,371,196.55		
Revenues								
101-324-110	Impact Fees - Fire Rescue - Residential	40,000.00	-	(1,000.00)	39,000.00	39,165.51	165.51	100.42%
101-324-120	Impact Fees - Fire Rescue - Commercial	-	8,300.00	(100.00)	8,200.00	8,218.16	18.16	100.22%
101-324-310	Impact Fees - Transportation - Residential	50,000.00	-	2,000.00	52,000.00	52,174.78	174.78	100.34%
101-324-320	Impact Fees - Transportation - Commercial	-	11,000.00	(300.00)	10,700.00	10,786.34	86.34	100.81%
101-324-610	Impact Fees - Parks & Recreation - Residential	200,000.00	-	(11,600.00)	188,400.00	188,498.44	98.44	100.05%
101-324-620	Impact Fees - Parks & Recreation - Commercial	-	39,800.00	-	39,800.00	39,806.71	6.71	100.02%
101-361-000	Interest Revenue	15,000.00	-	-	15,000.00	49,520.94	34,520.94	330.14%
Total Revenues		305,000.00	59,100.00	(11,000.00)	353,100.00	388,170.88	35,070.88	109.93%
Expenditures								
101-9000-581-91	Transfer to Cap Proj Fund	745,000.00	-	-	745,000.00	320,227.61	424,772.39	42.98%
	Fire (Storage Building)	220,000.00	-	-	220,000.00	10,750.00		
	Fire (Hydrants)	-	-	-	-	4,264.81		
	Parks & Rec (GTH Improvements)	325,000.00	-	-	325,000.00	71,822.09		
	Parks & Rec (KTCP Boardwalk)	125,000.00	-	-	125,000.00	154,676.27		
	Parks & Rec (Plantation Tropical Preserve)	75,000.00	-	-	75,000.00	78,714.44		
Total Expenditures		745,000.00	-	-	745,000.00	320,227.61	424,772.39	42.98%
REVENUES OVER/(UNDER) EXPENDITURES		(440,000.00)	59,100.00	(11,000.00)	(391,900.00)	67,943.27		
Addition to / (Use of) Fund Balance						-		
Fund Balance - Ending, 9/30/2023 (Projected)								
101-282-000	Fund Bal - Committed - Transportation Imp Fees	676,100.00	12,200.00	1,700.00	690,000.00	703,407.98		
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	273,200.00	27,900.00	(1,100.00)	300,000.00	515,083.88		
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	892,600.00	108,300.00	(11,600.00)	989,300.00	1,220,647.96		
		1,841,900.00	148,400.00	(11,000.00)	1,979,300.00	2,439,139.82		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 102 - Solid Waste Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
Fund Balance - Beginning, 10/1/2022								
102-282-000	Fund Bal - Committed	40,000.00	(16,000.00)	-	24,000.00	24,077.48		
		40,000.00	(16,000.00)	-	24,000.00	24,077.48		
Revenues								
102-325-101	Assessment Revenue	2,062,800.00	-	4,200.00	2,067,000.00	2,071,237.23	4,237.23	100.20%
102-361-000	Interest Revenue	1,500.00	5,000.00		6,500.00	2,431.65	(4,068.35)	37.41%
	Total Revenues	2,064,300.00	5,000.00	4,200.00	2,073,500.00	2,073,668.88	168.88	100.01%
Expenditures								
102-1200-534-12	Regular Salaries & Wages	13,500.00	-	-	13,500.00	13,416.98	83.02	99.39%
102-1200-534-21	Payroll Taxes	1,100.00	-	100.00	1,200.00	1,103.00	97.00	91.92%
102-1200-534-22	Retirement Contributions	1,700.00	-	100.00	1,800.00	1,734.64	65.36	96.37%
102-1200-534-23	Employee Insurance Premiums	1,000.00	-	200.00	1,200.00	1,114.39	85.61	92.87%
102-1200-534-24	Workers' Comp Insurance	500.00	-	-	500.00	225.21	274.79	45.04%
102-1200-534-31	Professional Services	10,000.00	-	-	10,000.00	6,000.00	4,000.00	60.00%
102-1200-534-42	Freight & Postage	-	-	200.00	200.00	108.63	91.37	54.32%
102-1200-534-43	Solid Waste (Utility) Services	2,034,700.00	-	3,700.00	2,038,400.00	2,037,983.36	416.64	99.98%
	Residential Services	1,982,600.00	-	(8,600.00)	1,974,000.00	1,973,678.40		
	Quarterly Hazardous Waste Events	32,100.00	-	4,500.00	36,600.00	36,537.44		
	Special Pick-ups	20,000.00	-	7,800.00	27,800.00	27,767.52		
1021200-534-45	Insurance	500.00	-	(200.00)	300.00	221.60	78.40	73.87%
102-1200-534-48	Legal Advertisements	500.00	-	100.00	600.00	536.40	63.60	89.40%
	Total Expenditures	2,063,500.00	-	4,200.00	2,067,700.00	2,062,444.21	5,255.79	99.75%
REVENUES OVER/(UNDER) EXPENDITURES		800.00	5,000.00	-	5,800.00	11,224.67		
Addition to / (Use of) Fund Balance								
Fund Balance - Ending, 9/30/2023 (Projected)								
102-282-000	Fund Bal - Committed	40,800.00	(11,000.00)	-	29,800.00	35,302.15		
		40,800.00	(11,000.00)	-	29,800.00	35,302.15		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 103 - Transportation Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
Fund Balance - Beginning, 10/1/2022								
103-281-001	Fund Bal - Restricted	-	89,600.00	-	89,600.00	89,550.75		
		-	89,600.00	-	89,600.00	89,550.75		
Revenues								
103-312-410	1st Local Option Fuel Tax	294,500.00	-	(8,500.00)	286,000.00	286,419.15	419.15	100.15%
103-312-420	2nd Local Option Fuel Tax	234,700.00	-	(16,500.00)	218,200.00	218,588.23	388.23	100.18%
103-334-420	FDOT Maintenance Contract	65,000.00	-	(15,800.00)	49,200.00	49,233.00	33.00	100.07%
103-335-120	State Revenue Sharing - Municipal Fuel	475,600.00	-	40,000.00	515,600.00	516,385.78	785.78	100.15%
103-338-000	MoCo ILA-Supplemental Gas Tax	22,200.00	-	-	22,200.00	22,236.00	36.00	100.16%
103-381-001	Transfer from General Fund (Half Cent Sales Tax)	1,015,300.00	-	(440,000.00)	575,300.00	573,699.94	(1,600.06)	99.72%
	Total Revenues	2,107,300.00	-	(440,800.00)	1,666,500.00	1,666,562.10	1,662.16	100.00%
Expenditures								
103-1200-541-01	Freebee Ridesharing Services	351,600.00	-	-	351,600.00	342,504.00	9,096.00	97.41%
103-1200-541-02	Road Micro-sealing	250,000.00	-	(250,000.00)	-	-	-	
103-1200-541-03	Pavement Conditions Assessment	60,000.00	-	(1,300.00)	58,700.00	13,358.10	45,341.90	22.76%
103-1200-541-99	Public Works Roadways Allocation	921,900.00	-	-	921,900.00	875,976.83	45,923.17	95.02%
		1,583,500.00	-	(251,300.00)	1,332,200.00	1,231,838.93	100,361.07	92.47%
103-1200-581-01	Transfer to Govtl DS Fund	523,800.00	-	500.00	524,300.00	524,273.92	26.08	100.00%
	Total Expenditures	2,107,300.00	-	(250,800.00)	1,856,500.00	1,756,112.85	100,387.15	94.59%
REVENUES OVER/(UNDER) EXPENDITURES		-	-	(190,000.00)	(190,000.00)	(89,550.75)		
Addition to / (Use of) Fund Balance						(0.00)		
Fund Balance - Ending, 9/30/2023 (Projected)								
103-281-001	Fund Bal - Restricted	-	89,600.00	(190,000.00)	(100,400.00)	0.00		
		-	89,600.00	(190,000.00)	(100,400.00)	0.00		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 104 - Affordable Housing Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
Fund Balance - Beginning, 10/1/2022								
104-282-000	Fund Bal - Committed	1,018,600.00	76,500.00	-	1,095,100.00	1,095,056.79		
		1,018,600.00	76,500.00	-	1,095,100.00	1,095,056.79		
Revenues								
104-324-410	Impact Fees - Affordable Housing - Residential	100,000.00	-	18,300.00	118,300.00	118,302.87	2.87	100.00%
104-324-420	Impact Fees - Affordable Housing - Commercial	-	5,000.00	(600.00)	4,400.00	4,465.84	65.84	101.50%
104-361-100	Interest Revenue	2,000.00	9,600.00	(100.00)	11,500.00	29,872.29	18,372.29	259.76%
104-383-001	Aff Hsng Lease Proceeds	5,000.00	-	200.00	5,200.00	5,292.93	92.93	101.79%
	Total Revenues	107,000.00	14,600.00	17,800.00	139,400.00	157,933.93	18,533.93	113.30%
Expenditures								
104-0000-554-31	Professional Services	30,000.00	-	(12,800.00)	17,200.00	17,200.00	-	100.00%
104-0000-554-83	Grants & Aid to Private Citizens	30,000.00	20,000.00	10,000.00	60,000.00	60,000.00	-	100.00%
		60,000.00	20,000.00	(2,800.00)	77,200.00	77,200.00	-	100.00%
104-0600-581-00	Transfer Out	5,000.00	-	(5,000.00)	-	-	-	
	Total Expenditures	65,000.00	20,000.00	(7,800.00)	77,200.00	77,200.00	-	100.00%
	REVENUES OVER/(UNDER) EXPENDITURES	42,000.00	(5,400.00)	25,600.00	62,200.00	80,733.93		
	<i>Addition to / (Use of) Fund Balance</i>					-		
Fund Balance - Ending, 9/30/2023 (Projected)								
104-282-000	Fund Bal - Committed	1,060,600.00	71,100.00	25,600.00	1,157,300.00	1,175,790.72		
		1,060,600.00	71,100.00	25,600.00	1,157,300.00	1,175,790.72		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund 107 - Building Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE		Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget				
							Favorable / (Unfavorable)		Benchmark = 100.0%
Fund Balance - Beginning, 10/1/2022									
107-281-000	Fund Bal - Restricted - Other Bldg Activities	261,400.00	298,000.00	-	559,400.00	559,192.21			
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf	232,000.00	1,600.00	-	233,600.00	233,562.11			
		493,400.00	299,600.00	-	793,000.00	792,754.32			
Revenues									
107-316-000	Contractor Registration Fees	20,000.00	-	-	20,000.00	21,354.00	1,354.00	106.77%	
107-322-000	Building Permit Fees	1,600,000.00	-	99,000.00	1,699,000.00	1,699,324.41	324.41	100.02%	
107-361-001	Interest Revenue	1,000.00	-		1,000.00	18,345.77	17,345.77	1834.58%	
	Total Revenues	1,621,000.00	-	99,000.00	1,720,000.00	1,739,024.18	19,024.18	101.11%	
Expenditures									
107-1000-524-12	Regular Salaries & Wages	687,400.00	-	-	687,400.00	648,932.69	38,467.31	94.40%	
107-1000-524-14	Overtime	25,000.00	-	-	25,000.00	20,216.85	4,783.15	80.87%	
107-1000-524-21	Payroll Taxes	54,500.00	-	-	54,500.00	52,635.83	1,864.17	96.58%	
107-1000-524-22	Retirement Plan Contributions	87,000.00	-	-	87,000.00	84,851.57	2,148.43	97.53%	
107-1000-524-23	Employee Insurance Benefits	87,200.00	-	-	87,200.00	84,209.71	2,990.29	96.57%	
107-1000-524-24	Workers' Compensation	15,000.00	-	-	15,000.00	11,531.37	3,468.63	76.88%	
107-1000-524-31	Professional Services	487,500.00	-	254,000.00	741,500.00	734,702.93	6,797.07	99.08%	
	Harris Computers	2,500.00	-	(2,500.00)	-	-			
	M T Causley (Inspections & Plans Rvw)	450,000.00	-	100,000.00	550,000.00	546,732.73			
	All Aspects (Inspections & Plans Rvw)	-	-	92,000.00	92,000.00	91,365.00			
	Lori Lehr (Watershed Mgmt Plan)	-	-	67,800.00	67,800.00	67,725.00			
	Weiss, Serota (legal services)	-	-	500.00	500.00	500.00			
	DBPR (Fees to State)	30,000.00	-	-	30,000.00	28,230.20			
	Misc / Other	5,000.00	-	(3,800.00)	1,200.00	150.00			
107-1000-524-40	Travel & Per Diem	5,000.00	-	-	5,000.00	3,649.62	1,350.38	72.99%	
107-1000-524-41	Communications	6,500.00	-	-	6,500.00	5,877.17	622.83	90.42%	
107-1000-524-42	Freight & Postage	1,000.00	-	800.00	1,800.00	1,701.13	98.87	94.51%	
107-1000-524-45	Insurance	15,000.00	-	-	15,000.00	12,137.36	2,862.64	80.92%	
107-1000-524-46	Repair & Maintenance	5,000.00	-	-	5,000.00	4,981.66	18.34	99.63%	
107-1000-524-48	PR / Advertising	500.00	-	3,000.00	3,500.00	3,092.00	408.00	88.34%	

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund 107 - Building Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
107-1000-524-51	Office Supplies & Other Expenses	8,000.00	-	-	8,000.00	4,185.08	3,814.92	52.31%
107-1000-524-52	Operating Supplies	10,000.00	-	-	10,000.00	5,563.64	4,436.36	55.64%
107-1000-524-54	Dues & Subscriptions	40,200.00	-	7,500.00	47,700.00	47,455.53	244.47	99.49%
107-1000-524-55	Training	5,000.00	-	-	5,000.00	2,955.87	2,044.13	59.12%
107-9000-581-01	Transfer to General Fund	84,000.00	-	-	84,000.00	84,000.00	-	100.00%
Total Expenditures		1,623,800.00	-	265,300.00	1,889,100.00	1,812,680.01	76,419.99	95.95%
REVENUES OVER/(UNDER) EXPENDITURES		(2,800.00)	-	(166,300.00)	(169,100.00)	(73,655.83)		
Addition to / (Use of) Fund Balance						-		
Fund Balance - Ending, 9/30/2023 (Projected)								
107-281-000	Fund Bal - Restricted - Other Bldg Activities	238,600.00	298,000.00	(166,300.00)	370,300.00	455,536.38		
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf	252,000.00	1,600.00	-	253,600.00	263,562.11		
		490,600.00	299,600.00	(166,300.00)	623,900.00	719,098.49		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 200 - Debt Service Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE		Actual as % of Budget Benchmark = 100.0%
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget				
							Favorable / (Unfavorable)		
Revenues									
200-381-002	Transfer from Transportation Fund	523,800.00	-	-	523,800.00	524,273.92	473.92	100.09%	
200-381-003	Transfer from General Fund	304,300.00	-	-	304,300.00	304,197.22	(102.78)	99.97%	
Total Revenues		828,100.00	-	-	828,100.00	828,471.14	371.14	100.04%	
Expenditures									
200-0500-517-71	Principal	691,800.00	-	-	691,800.00	691,503.14	296.86	99.96%	
	2013 Paving Loan	276,800.00	-	-	276,800.00	276,503.14			
	2012 Refunding of Series 2007	415,000.00	-	-	415,000.00	415,000.00			
200-0500-517-72	Interest	136,300.00	-	-	136,300.00	136,968.00	(668.00)	100.49%	
	2013 Paving Loan	108,800.00	-	-	108,800.00	109,273.92			
	2012 Refunding of Series 2007	27,500.00	-	-	27,500.00	27,694.08			
Total Expenditures		828,100.00	-	-	828,100.00	828,471.14	(371.14)	100.04%	
REVENUES OVER/(UNDER) EXPENDITURES		-	-	-	-	-			
Addition to / (Use of) Fund Balance									

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 300 - Capital Project Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
Fund Balance - Beginning, 10/1/2022								
300-282-001	Fund Bal - Restricted - Disc Sales Surtax	2,715,300.00	75,500.00	(10,000.00)	2,780,800.00	2,780,760.08		
300-283-000	Fund Bal - Assigned	3,880,500.00	-	-	3,880,500.00	3,880,500.00		
		6,595,800.00	75,500.00	(10,000.00)	6,661,300.00	6,661,260.08		
Revenues								
300-312-600	Local Govt Discretionary Sales Surtax	\$ 3,447,900.00	\$ -	\$ (44,000)	\$ 3,403,900.00	\$ 3,404,678.84	778.84	100.02%
	90% for Capital / Infrastructure Purposes	3,103,110.00	-	(40,000.00)	3,063,110.00	3,064,210.96		
	10% Limit for General Purposes	344,790.00	-	(4,000.00)	340,790.00	340,467.88		
300-334-701	FDEP - Rec Trails Pgm Grant (KTCP)	200,000.00	-	(200,000.00)	-	-	-	
300-335-705	Restore Act Grant	-	-	128,000.00	128,000.00	128,308.50	308.50	100.24%
300-337-701	TDC Bricks & Mortar Grant	615,500.00	-	(248,500.00)	367,000.00	367,481.00	481.00	100.13%
	Bathroom @ KTCP	100,000.00	-	-	100,000.00	100,000.00		
	Dog Park Improvements - Phase 1	200,000.00	-	(2,500.00)	197,500.00	197,981.00		
	Founders Park Beach Restroom Project	19,500.00	-	-	19,500.00	19,500.00		
	Library Beach Playground	246,000.00	-	(246,000.00)	-	-		
	Tennis Court Resurfacing	50,000.00	-	-	50,000.00	50,000.00		
300-361-100	Interest	10,000.00	43,000.00		53,000.00	149,004.68	96,004.68	281.14%
300-369-000	Miscellaneous Revenue	-	198,400.00	-	198,400.00	198,394.00	(6.00)	100.00%
	Lot Donation - 157 Pueblo	-	187,900.00	-	187,900.00	187,894.00		
	Fire Hydrant Costs - 101 Caloosa	-	10,500.00	-	10,500.00	10,500.00		
300-381-000	Transfer from General Fund (001)	180,700.00		(83,700.00)	97,000.00	97,125.63	125.63	100.13%
	General Fund for General Capital Purchases	130,700.00	-	(130,700.00)	-	2,059.63		
	Landscape Mitigation (from General Fund)	50,000.00	-	47,000.00	97,000.00	95,066.00		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 300 - Capital Project Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
300-381-101	Transfer from Impact Fee Fund	745,000.00	-	(426,200.00)	318,800.00	320,227.61	1,427.61	100.45%
	Fire (Storage Building)	220,000.00	-	(210,000.00)	10,000.00	10,750.00		
	Fire (Hydrants)	-	-	5,000.00	5,000.00	4,264.81		
	Parks & Rec (GTH Improvements)	325,000.00	-	(255,000.00)	70,000.00	71,822.09		
	Parks & Rec (KTCP Boardwalk)	125,000.00	-	30,000.00	155,000.00	154,676.27		
	Parks & Rec (Plantation Tropical Preserve)	75,000.00	-	3,800.00	78,800.00	78,714.44		
300-388-200	Insurance Proceeds	-	5,000.00	(500.00)	4,500.00	4,510.86	10.86	100.24%
Total Revenues		5,199,100.00	246,400.00	(874,900.00)	4,570,600.00	4,669,731.12	99,131.12	102.17%
Expenditures								
Village Manager								
300-0300-512-66	Canal Project - #115/116 (back-filling)	850,000.00	-	-	850,000.00	6,359.22	843,640.78	0.75%
300-0300-512-67	Canal Project - #114 (injection well)	250,000.00	30,000.00	5,000.00	285,000.00	284,742.07	257.93	99.91%
300-0300-512-68	Canal Project - #147 (back filling)	70,000.00	-	-	70,000.00	34,923.10	35,076.90	49.89%
Planning								
300-0600-515-64	Land Acquisition	-	188,000.00	-	188,000.00	187,894.00	106.00	99.94%
IT & Communications								
300-0700-519-64	Capital Outlay - IT & Communications	50,000.00	-	-	50,000.00	8,669.50	41,330.50	17.34%
Local Law Enforcement (MCSO)								
300-0800-521-31	Prof Svcs - Local Law Enf (Vehicle Amortization)	145,000.00	-	-	145,000.00	144,168.96	831.04	99.43%
300-0800-521-68	Capital Outlay - Local Law Enf (MCSO)	-	-	46,000.00	46,000.00	46,000.00	-	100.00%
Fire Rescue								
300-0900-522-61	Saferoom & Floodproofing (HMGP Grant)	500,000.00	-	-	500,000.00	99,476.47	400,523.53	19.90%
300-0900-522-62	Storage Building for Portable Generators	220,000.00	-	-	220,000.00	10,750.00	209,250.00	4.89%
300-0900-522-63	Critical Power (HMGP Grant)	440,000.00	-	-	440,000.00	2,850.00	437,150.00	0.65%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 300 - Capital Project Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100%
300-0900-522-64	Capital Outlay - Fire Rescue	1,460,000.00	56,000.00	79,000.00	1,516,000.00	1,151,204.35	364,795.65	75.94%
	2022 75' Sulphen Ladder Truck	1,010,000.00	-	-	1,010,000.00	1,011,386.00		
	2023 Rescue	450,000.00	-	-	450,000.00	-		
	2021 Ford Transit Van (FY 21-22)	-	56,000.00	-	56,000.00	61,260.00		
	2023 Ford F250 Super Duty Truck	-	-	79,000.00	-	78,558.35		
300-0900-522-68	New Fire Hydrants	-	15,000.00	-	15,000.00	14,764.81	235.19	98.43%
Public Works								
300-1200-538-64	Lower Mat Culvert Project	-	35,000.00	-	35,000.00	29,865.60	5,134.40	85.33%
300-1200-541-62	KTCP Boardwalk	325,000.00	-	-	325,000.00	154,676.27	170,323.73	47.59%
300-1200-541-64	Capital Outlay - Public Works	1,115,000.00	-	-	1,115,000.00	303,344.60	811,655.40	27.21%
	2022 Freightliner Dump Truck	135,000.00	-	-	135,000.00	125,865.00		
	2023 Chevy 2500 CC Pickup (2)	94,000.00	-	-	94,000.00	-		
	7' x 16' Box Trailer	16,500.00	-	-	16,500.00	18,273.00		
	BC1000 XL Chipper (replace 2003)	60,000.00	-	-	60,000.00	56,864.85		
	Bus Shelter Study	173,000.00	-	-	173,000.00	Expenses to General Fund		
	Feasibility Study - Chambers & PW Facility	500,000.00	-	-	500,000.00	-		
	LIDAR Data Project (Monroe Cty)	90,000.00	-	-	90,000.00	56,084.75		
	Polaris Mule	18,500.00	-	-	18,500.00	20,499.00		
	Scag 61 Toro Mowers (2)	28,000.00	-	-	28,000.00	25,758.00		
300-1200-541-65	Morada Way Lighting Project (from fund balance PY)	-	127,500.00	-	127,500.00	127,321.00	179.00	99.86%
300-1200-541-66	Landscaping Projects	50,000.00	-	46,000.00	96,000.00	95,066.00	934.00	99.03%
300-1200-541-67	Green Turtle Hammock Improvements	325,000.00	-	-	325,000.00	71,822.09	253,177.91	22.10%
300-1300-572-68	146 Sunshine (PTP Entrance)	75,000.00	1,000.00	3,000.00	79,000.00	78,714.44	285.56	99.64%
300-1300-572-69	Library Beach Playground Project	246,000.00	-	-	246,000.00	-	246,000.00	0.00%
Parks & Recreation								
300-1300-572-63	Dog Park Improvements	225,000.00	-	7,700.00	232,700.00	232,605.07	94.93	99.96%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 300 - Capital Project Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100%
300-1300-572-64	Capital Outlay - Parks & Recreation	93,000.00	-	-	93,000.00	82,478.90	10,521.10	88.69%
	Founders Park Beach Restroom Project	19,500.00	-	-	19,500.00	-		
	Great Lawn Irrigation System	-	-	-	-	5,747.50		
	Garden Verti-Cutter 16"	13,000.00	-	-	13,000.00	14,475.75		
	John Deer Gator / Club Car	15,500.00	-	-	15,500.00	12,929.85		
	Pool Heat Pumps	30,000.00	-	-	30,000.00	21,549.10		
	SCAG Mower	15,000.00	-	-	15,000.00	12,508.20		
	Club Car for Maintenance	-	-	-	-	15,268.50		
300-1200-541-66	Tennis Complex Improvements	84,500.00	-	15,000.00	99,500.00	98,570.00	930.00	99.07%
300-1200-541-67	Solar Lighting Replacement Project	350,000.00	-	-	350,000.00	9,587.54	340,412.46	2.74%
<u>Transfers Out</u>								
300-9000-581-93	Transfer to Wastewater Ent (402) Fund	1,000,000.00	-	(900,000.00)	100,000.00	91,517.57	8,482.43	91.52%
	Total Expenditures	7,873,500.00	452,500.00	(698,300.00)	7,548,700.00	3,367,371.56	4,181,328.44	44.61%
	REVENUES OVER/(UNDER) EXPENDITURES	(2,674,400.00)	(206,100.00)	(176,600.00)	(2,978,100.00)	1,302,359.56		
	Addition to / (Use of) Fund Balance					-		
Fund Balance - Ending, 9/30/2023 (Projected)								
300-282-001	Fund Bal - Restricted - Disc Sales Surtax	1,200,900.00	(130,600.00)	(186,600.00)	962,700.00	4,196,196.11		
300-283-000	Fund Bal - Assigned	2,720,500.00	-	-	2,720,500.00	3,767,423.53		
		3,921,400.00	(130,600.00)	(186,600.00)	3,683,200.00	7,963,619.64		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 401 - Marina Enterprise Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
Net Position								
401-274-000	Net Position - Investment in Capital Assets					3,242,330.00		
401-276-000	Net Position - Unrestricted					1,251,969.09		
						<u>4,494,299.09</u>		
CASH & CASH EQUIVALENTS, Beginning 10/1/2022								
	Pooled Cash - Operating Account	1,605,400.00				1,451,191.59		
		<u>1,605,400.00</u>				<u>1,451,191.59</u>		
Revenues								
401-337-702	Monroe County Boating Improvement Grant	10,000.00	-	-	10,000.00	10,245.95	245.95	102.46%
401-347-501	Dock Usage Fee	1,000,000.00	-	-	1,000,000.00	967,404.56	(32,595.44)	96.74%
401-347-502	Diesel Fuel Sales	175,000.00	-	-	175,000.00	114,123.83	(60,876.17)	65.21%
401-347-503	Dock Utilities Charge	75,000.00	-	-	75,000.00	91,619.55	16,619.55	122.16%
401-347-504	Ramp Usage Fee	50,000.00	-	-	50,000.00	61,871.03	11,871.03	123.74%
401-347-505	Unleaded Fuel Sales	400,000.00	-	-	400,000.00	443,935.13	43,935.13	110.98%
401-347-506	Miscellaneous Revenue	12,000.00	-	-	12,000.00	9,588.53	(2,411.47)	79.90%
401-361-100	Interest	5,000.00	5,700.00	-	10,700.00	27,266.16	16,566.16	254.82%
	Total Revenues	<u>1,727,000.00</u>	<u>5,700.00</u>	-	<u>1,732,700.00</u>	<u>1,726,054.74</u>	<u>(6,645.26)</u>	<u>99.62%</u>
Expenses								
Debt Service								
401-1400-517-71	Debt Service Principal	12,500.00	-	-	12,500.00	12,376.21	123.79	99.01%
401-1400-517-72	Debt Service Interest	1,300.00	-	-	1,300.00	1,225.59	74.41	94.28%
Personnel								
401-1400-575-12	Regular Salaries & Wages	241,500.00	-	19,000.00	260,500.00	260,161.65	338.35	99.87%
401-1400-575-14	Overtime	10,000.00	-	1,500.00	11,500.00	11,265.54	234.46	97.96%
401-1400-575-21	Payroll Taxes	19,300.00	-	1,500.00	20,800.00	20,446.54	353.46	98.30%
401-1400-575-22	Retirement Contributions	29,000.00	-	3,000.00	32,000.00	31,485.97	514.03	98.39%
401-1400-575-23	Life & Health Insurance	43,000.00	-	(14,000.00)	29,000.00	27,712.27	1,287.73	95.56%
401-1400-575-24	Workers' Compensation	3,500.00	-	1,000.00	4,500.00	4,050.88	449.12	90.02%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 401 - Marina Enterprise Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget		Actual as % of Budget	
							Benchmark = 100.0%	
						Favorable / (Unfavorable)		
Operating								
401-1400-575-31	Professional Services	5,000.00	-	(4,000.00)	1,000.00	375.00	625.00	37.50%
401-1400-575-41	Communications	7,000.00	4,000.00	5,500.00	16,500.00	16,201.41	298.59	98.19%
401-1400-575-42	Freight & Postage	-	500.00	-	500.00	5.13	494.87	1.03%
401-1400-575-43	Utilities	135,000.00	-	21,000.00	156,000.00	155,282.38	717.62	99.54%
401-1400-575-44	Rentals & Leases	-	1,000.00	-	1,000.00	920.04	79.96	92.00%
401-1400-575-45	Insurance	85,000.00	-	27,000.00	112,000.00	111,093.90	906.10	99.19%
401-1400-575-46	Repairs & Maintenance	100,000.00	(5,500.00)	(34,000.00)	60,500.00	60,493.55	6.45	99.99%
401-1400-575-48	PR / Advertising	25,000.00	-	3,300.00	28,300.00	28,207.00	93.00	99.67%
401-1400-575-49	Other Expenses	50,000.00	-	25,000.00	75,000.00	74,940.32	59.68	99.92%
401-1400-575-51	Office Supplies	10,000.00	-	(8,000.00)	2,000.00	1,191.45	808.55	59.57%
401-1400-575-52	Operating Supplies	400,000.00	-	36,000.00	436,000.00	435,684.85	315.15	99.93%
401-1400-575-54	Dues & Subscriptions	4,000.00	-	-	4,000.00	2,292.62	1,707.38	57.32%
Capital Outlay								
401-1400-575-63	Capital Outlay - Breakwater Restoration	100,000.00	-	(90,000.00)	10,000.00	9,502.50	497.50	95.03%
401-1400-575-64	Capital Outlay - Machinery & Equipment	-		25,000.00	25,000.00	24,809.06	190.94	99.24%
401-1400-575-65	Capital Outlay - Dock Decking Replacement	1,000,000.00	-	(260,000.00)	740,000.00	739,693.00	307.00	99.96%
		2,281,100.00	-	(241,200.00)	2,039,900.00	2,029,416.86	10,483.14	99.49%
REVENUES OVER/(UNDER) EXPENSES		(554,100.00)	5,700.00	241,200.00	(307,200.00)	(303,362.12)	(17,128.40)	
Addition to / (Use of) Net Position						0.00		
CASH & CASH EQUIVALENTS, Ending 9/30/2023								
Pooled Cash - Operating Account		1,051,300.00				1,147,829.47		
		1,051,300.00				1,147,829.47		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
Net Position						71,344,452.15		
402-274-000	Net Position - Investment in Capital Assets					31,526,112.98		Benchmark =
402-276-000	Net Position - Unrestricted					102,870,565.13		Favorable / (Unfavorable) 100.0%
CASH & CASH EQUIVALENTS, Beginning 10/1/2022								
Pooled Cash - Operating Account		7,636,000.00				6,774,949.98		
		7,636,000.00				6,774,949.98		
Revenues								
402-325-101	NPK Assessment Principal/Payoff	200,000.00	-	-	200,000.00	201,065.56	1,065.56	100.53%
402-325-104	RSA Assessment Principal/Payoff	1,400,000.00	-	-	1,400,000.00	1,412,287.16	12,287.16	100.88%
402-325-106	Wastewater System Development Charges	50,000.00	58,000.00	-	108,000.00	411,684.70	303,684.70	381.19%
402-331-350	ACOE FKWQIP Grant	-	1,464,500.00	-	1,464,500.00	2,000,000.00	535,500.00	136.57%
402-334-352	DEP LPA0087 Stewardship Act Grant	1,857,000.00	(1,500,000.00)	-	357,000.00	-	(357,000.00)	0.00%
402-343-501	Wastewater Service Charge	6,900,000.00	-	-	6,900,000.00	7,064,542.02	164,542.02	102.38%
402-343-502	Wastewater Infrastructure Fees	15,000.00	-	-	15,000.00	1,200.00	(13,800.00)	8.00%
402-361-100	Interest	25,000.00	-	-	25,000.00	127,845.03	102,845.03	511.38%
402-361-101	NPK Assessment Interest/Other Revenue	-	163,000.00	-	163,000.00	-	(163,000.00)	0.00%
402-361-102	RSA Assessment Interest/Other Revenue	-	1,220,000.00	-	1,220,000.00	-	(1,220,000.00)	0.00%
402-369-000	Miscellaneous Revenue	-	3,800.00	-	3,800.00	11,250.00	7,450.00	296.05%
402-381-000	Transfer from Capital Projects Fund	1,000,000.00	-	-	1,000,000.00	91,517.57	(908,482.43)	9.15%
Total Revenues		11,447,000.00	1,409,300.00	-	12,856,300.00	11,321,392.04	(1,534,907.96)	88.06%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100.0%
Expenses								
<u>Debt Service</u>								
402-1500-517-71	Debt Service Principal	4,576,700.00	-	-	4,576,700.00	3,904,256.81	672,443.19	85.31%
402-1500-517-72	Debt Service Interest	1,783,400.00	-	-	1,783,400.00	1,433,400.61	349,999.39	80.37%
<u>Personnel</u>								
402-1500-535-12	Regular Salaries & Wages	466,800.00	-	-	466,800.00	460,343.33	6,456.67	98.62%
402-1500-535-14	Overtime	35,000.00	-	-	35,000.00	30,630.29	4,369.71	87.52%
402-1500-535-21	Payroll Taxes	38,400.00	-	-	38,400.00	36,331.04	2,068.96	94.61%
402-1500-535-22	Retirement Contributions	61,100.00	-	-	61,100.00	59,092.57	2,007.43	96.71%
402-1500-535-23	Life & Health Insurance	80,700.00	-	27,000.00	107,700.00	107,564.85	135.15	99.87%
402-1500-535-24	Workers' Compensation	10,000.00	-	-	10,000.00	7,831.23	2,168.77	78.31%
<u>Operating</u>								
402-1500-535-31	Professional Services	1,837,000.00	-	120,000.00	1,957,000.00	1,870,307.60	86,692.40	95.57%
	<i>FKAA - Billing Services</i>	<i>160,000.00</i>	<i>-</i>	<i>16,000.00</i>	<i>176,000.00</i>	<i>175,563.72</i>		
	<i>GSG - Assessment Consultant</i>	<i>27,000.00</i>	<i>-</i>	<i>-</i>	<i>27,000.00</i>	<i>24,750.00</i>		
	<i>KLWTD - Treatment Costs</i>	<i>1,400,000.00</i>	<i>-</i>	<i>-</i>	<i>1,400,000.00</i>	<i>1,323,619.98</i>		
	<i>Wade Trim - Engineering</i>	<i>150,000.00</i>	<i>-</i>	<i>68,000.00</i>	<i>218,000.00</i>	<i>217,503.90</i>		
	<i>RES (Water Quality Monitoring)</i>	<i>75,000.00</i>	<i>-</i>	<i>-</i>	<i>75,000.00</i>	<i>69,512.50</i>		
	<i>Avineon (GIS/SCADA)</i>	<i>-</i>	<i>-</i>	<i>12,000.00</i>	<i>12,000.00</i>	<i>11,587.50</i>		
	<i>Marcum (Page Audit)</i>	<i>-</i>	<i>-</i>	<i>46,000.00</i>	<i>46,000.00</i>	<i>45,475.00</i>		
	<i>Raftelis (AIMS Support)</i>	<i>-</i>	<i>-</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>2,295.00</i>		
	<i>Other / Misc</i>	<i>25,000.00</i>	<i>-</i>	<i>(25,000.00)</i>	<i>-</i>	<i>-</i>		
402-1500-535-40	Travel & Per Diem	5,000.00	-	-	5,000.00	556.27	4,443.73	11.13%
402-1500-535-41	Communications	10,000.00	-	3,000.00	13,000.00	12,996.97	3.03	99.98%
402-1500-535-42	Freight & Postage	500.00	-	-	500.00	-	500.00	0.00%
402-1500-535-43	Utilities	195,000.00	-	-	195,000.00	163,071.38	31,928.62	83.63%
402-1500-535-44	Rentals & Leases	25,000.00	67,000.00	-	92,000.00	79,289.46	12,710.54	86.18%
402-1500-535-45	Insurance	230,000.00	-	60,000.00	290,000.00	289,209.84	790.16	99.73%

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
						Favorable / (Unfavorable)	Benchmark = 100.0%	
402-1500-535-46	Repairs & Maintenance	530,000.00	367,300.00	(250,000.00)	647,300.00	432,018.05	215,281.95	66.74%
	Airvac (Vac System repairs & parts)	25,000.00	43,500.00	-	68,500.00	75,944.46		
	K B Vacuum (pump repairs)	25,000.00	63,700.00	-	88,700.00	53,500.00		
	Page Excavating	25,000.00	160,000.00	-	185,000.00	68,540.00		
	DoneRite Pumps	25,000.00	52,200.00	-	77,200.00	39,596.75		
	Estate Services Unlimited (Tank Cleaning)	-	22,000.00	-	22,000.00	21,800.00		
	F J Nugent (repair parts)	-	30,000.00	-	30,000.00	18,640.80		
	Fortiline Waterworks					19,747.20		
	Florida Paving & Trucking Services					43,000.00		
	Nationwide Plumbing					28,350.00		
	Vic's Auto Tech (vehicles repairs)					12,320.41		
	Commerce Controls (wet well repair)	430,000.00	(4,100.00)	(250,000.00)	175,900.00	4,172.00		
	AAA American Restoration (sewer leak repair)					6,065.64		
	Pat's Pump & Blower, LLC					3,061.87		
	A1 Powerworx (Generator Maint)					13,551.64		
	Windy Day Plumbing					1,960.99		
	Various - Other / Misc					21,766.29		
402-1500-535-48	PR / Advertising	2,000.00	-	-	2,000.00	1,743.30	256.70	87.17%
402-1500-535-49	Other Expenses	-	600.00	-	600.00	174.87	425.13	29.15%
402-1500-535-51	Office Supplies	4,000.00	-	-	4,000.00	-	4,000.00	0.00%
402-1500-535-52	Operating Supplies	225,000.00	-	108,000.00	333,000.00	332,382.38	617.62	99.81%
402-1500-535-54	Dues & Subscriptions	4,000.00	-	-	4,000.00	3,811.90	188.10	95.30%
402-1500-535-55	Training	8,000.00	-	-	8,000.00	-	8,000.00	0.00%
<u>Capital Outlay</u>								
402-1500-535-62	SCADA (Star Controls)	500,000.00	-	-	500,000.00	218,377.00	-	43.68%
402-1500-535-63	Capital Outlay - Infrastructure	200,000.00	2,051,500.00	130,000.00	2,381,500.00	2,366,414.58	15,085.42	99.37%
	Airvac (new connections & breathers)	25,000.00	90,000.00	(40,000.00)	75,000.00	72,769.00		
	F J Nugent (E1 Grinder Pumps)	25,000.00	46,500.00	(38,000.00)	33,500.00	33,099.00		
	Page Excavating (new laterals, rings)	150,000.00	1,865,000.00	155,000.00	2,170,000.00	2,168,451.10		
	KB Vacuum	-	-	53,000.00	53,000.00	52,500.00		
	PSI Technologies (submersible pumps)	-	25,000.00	-	25,000.00	18,358.48		
	Satellite Industries (new hoses)	-	25,000.00	-	25,000.00	21,237.00		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 403 - Stormwater Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget Benchmark = 100.0%
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
Net Position								
403-274-000	Net Position - Investment in Capital Assets					1,894,193.61		
403-276-000	Net Position - Unrestricted					233,358.65		
403-284-000	Net Position - Unassigned					-		
						<u>2,127,552.26</u>		
CASH & CASH EQUIVALENTS, Beginning 10/1/2022								
	Pooled Cash - Operating Account	232,300.00				239,864.09		
		<u>232,300.00</u>				<u>239,864.09</u>		
Revenues								
403-325-200	Stormwater Assessment	199,700.00	-	-	199,700.00	196,178.47	(3,521.53)	98.24%
403-361-000	Interest Revenue	-	2,700.00	-	2,700.00	6,753.60	4,053.60	250.13%
	Total Revenues	<u>199,700.00</u>	<u>2,700.00</u>	<u>-</u>	<u>202,400.00</u>	<u>202,932.07</u>	<u>532.07</u>	<u>100.26%</u>
Expenses								
<u>Personnel</u>								
403-1600-538-12	Regular Salaries & Wages	13,500.00	-	-	13,500.00	13,460.48	39.52	99.71%
403-1600-538-21	Payroll Taxes	1,100.00	-	100.00	1,200.00	1,106.34	93.66	92.20%
403-1600-538-22	Retirement Contributions	1,700.00	-	-	1,700.00	1,674.18	25.82	98.48%
403-1600-538-23	Life & Health Insurance	1,000.00	-	200.00	1,200.00	1,114.40	85.60	92.87%
403-1600-538-24	Workers' Compensation	300.00	-	-	300.00	225.21	74.79	75.07%
<u>Operating</u>								
403-1600-538-31	Professional Services	200,000.00	-	(400.00)	199,600.00	6,500.00	193,100.00	3.26%
403-1600-538-42	Freight & Postage	-	-	100.00	100.00	61.20	38.80	61.20%
403-1600-538-43	Utilities	1,000.00	-	-	1,000.00	579.01	420.99	57.90%
403-1600-538-45	Insurance	500.00	-	-	500.00	221.59	278.41	44.32%
403-1600-538-46	Repair & Maintenance	25,000.00	-	-	25,000.00	-	25,000.00	0.00%
403-1600-538-48	PR / Advertising	1,000.00	-	-	1,000.00	536.40	463.60	53.64%
403-1600-538-52	Operating Supplies	5,000.00	-	-	5,000.00	-	5,000.00	0.00%
		<u>250,100.00</u>	<u>-</u>	<u>-</u>	<u>250,100.00</u>	<u>25,478.81</u>	<u>224,621.19</u>	<u>10.19%</u>
	REVENUES OVER/(UNDER) EXPENSES	(50,400.00)	2,700.00	-	(47,700.00)	177,453.26		
	Addition to / (Use of) Net Position					(0.00)		
CASH & CASH EQUIVALENTS, Ending 9/30/2023								
	Pooled Cash - Operating Account	181,900.00				417,317.35		
		<u>181,900.00</u>				<u>417,317.35</u>		

Islamorada, Village of Islands
FY 22-23 Budget Amendment
September 30, 2023

EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund		BUDGET				FY 22-23 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 22-23 Adopted Budget	FY 22-23 Approved Amendments	FY 22-23 Budget Amendment - Requested	Proposed FY 22-23 Amended Budget			
							Favorable / (Unfavorable)	Benchmark = 100.0%
402-1500-535-64	Capital Outlay - Machinery & Equipment	65,000.00	32,300.00	-	97,300.00	55,663.39	41,636.61	57.21%
	OpenGov (Cartegraph)	23,000.00	-	-	23,000.00	22,896.39		
	Security Camers @ Pump Stations	42,000.00	-	-	42,000.00	-		
	Overhead Crane Lifting System	-	9,800.00	-	9,800.00	10,267.00		
	Emergency Soft Starters (4)	-	22,500.00	-	22,500.00	22,500.00		
402-1500-535-65	NPK Pump Station Projects	2,000,000.00	(1,800,000.00)	-	200,000.00	52,290.29	147,709.71	26.15%
402-1500-535-66	Capital Outlay - Generator Storage Bldg.	250,000.00	-	(250,000.00)	-	-	-	
402-1500-535-67	Portable Gens & Floodproofing (HMGP)	585,000.00	-	(580,000.00)	5,000.00	3,150.00	1,850.00	63.00%
		13,727,600.00	718,700.00	(632,000.00)	13,814,300.00	11,920,908.01	1,611,768.99	86.29%
REVENUES OVER/(UNDER) EXPENSES		(2,280,600.00)	690,600.00	632,000.00	(958,000.00)	(599,515.97)		
Addition to / (Use of) Net Position						0.00		
CASH & CASH EQUIVALENTS, Ending 9/30/2023								
	Pooled Cash - Operating Account	5,355,400.00				6,175,434.01		
		5,355,400.00				6,175,434.01		