

RESOLUTION NO. 24-03-24

**A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA,
VILLAGE OF ISLANDS, FLORIDA, AMENDING THE VILLAGE'S
ADOPTED BUDGET FOR FISCAL YEAR 2023-2024; 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 2023-2024 by adoption of Resolution No. 23-09-102 on September 19, 2023; and

WHEREAS, pursuant to Section 6 of Resolution No. 23-09-102, the Village Manager is authorized to propose a resolution on a quarterly basis 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. 23-09-102, the Village Council hereby approves the amendment to the Budget adopted as Exhibit 'A' of Resolution No. 23-09-102 for Fiscal Year 2023-2024 as shown on Exhibit 'A' attached hereto.

Section 3. **Effective Date.** This Resolution shall become effective immediately upon its adoption and shall be reflected in the FY 2023-2024 budget as of January 31, 2024.

PASSED AND ADOPTED this 12th day of March 2024.

Motion to adopt by M. Gregg Seconded by E. Jolin.

FINAL VOTE AT ADOPTION
VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS

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>

DocuSigned by:
Joseph B. Pinder III
F8EB3A68BD794EF...
JOSEPH B. PINDER III, MAYOR

ATTEST:

DocuSigned by:
Marne K. McGrath
008BA9A9B2764D5...
MARNE MCGRATH, VILLAGE CLERK

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

DocuSigned by:
John J. Quick
362BFAA7FDD417...
JOHN J. QUICK, VILLAGE ATTORNEY



Islamorada, Village of Islands
FY 23-24 Budget Amendment
January 31, 2024

EXHIBIT A

Fund: 001 - General Fund		BUDGET			FY 23-24 ACTUALS (Unaudited) as of 1/31/2024	FINAL BUDGET v ACTUALS VARIANCE Favorable / (Unfavorable)	Actual as % of Budget Benchmark = 33%
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
Fund Balance - Beginning, 10/1/2023							
001-280-000	Fund Bal - Nonspendable	262,600.00	-	262,600.00	262,599.53		
001-281-001	Fund Bal - Restricted - MCSO Training	67,500.00	-	67,500.00	70,393.95		
001-282-002	Fund Bal - Committed - Landscape Mitigation	830,400.00	-	830,400.00	758,674.57		
001-283-000	Fund Bal - Assigned - Hurricane Response	7,382,100.00	-	7,382,100.00	7,174,560.18		
001-284-000	Fund Bal - Unassigned	6,062,200.00	-	6,062,200.00	5,738,264.41		
		14,604,800.00	-	14,604,800.00	14,004,492.64		

Revenues

Taxes

001-311-000	Ad Valorem Taxes	15,701,300.00	-	15,701,300.00	13,239,722.67	(2,461,577.33)	84.32%
001-315-000	Communication Services Tax	450,000.00	-	450,000.00	101,589.00	(348,411.00)	22.58%
		16,151,300.00	-	16,151,300.00	13,341,311.67	(2,809,988.33)	82.60%

Licenses & Permits

001-323-700	Franchise Fee - Solid Waste	800,000.00	-	800,000.00	201,420.53	(598,579.47)	25.18%
001-329-000	Other Permits, Fees & Special Assmts	2,500.00	-	2,500.00	750.00	(1,750.00)	30.00%
001-329-001	Vacation Rental Permit Fee	375,000.00	-	375,000.00	299,715.00	(75,285.00)	79.92%
001-329-005	BPAS Application Fee	10,000.00	-	10,000.00	600.00	(9,400.00)	6.00%
001-329-007	In Lieu of Landscape Mitigation Fee	100,000.00	-	100,000.00	56,887.94	(43,112.06)	56.89%
001-329-009	Foreclosure Registration Fee	2,500.00	-	2,500.00	200.00	(2,300.00)	8.00%
		1,290,000.00	-	1,290,000.00	559,573.47	(730,426.53)	43.38%

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		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
<u>Intergovernmental</u>							
001-331-002	FEMA SAFER Grant (Fire Rescue)	528,000.00	-	528,000.00	-	(528,000.00)	0.00%
001-331-101	EPA Grant for Oxygen Monitoring	12,000.00	-	12,000.00	-	(12,000.00)	0.00%
001-334-003	FDEP Resilient Florida Grant (#22PLN68)	178,100.00	-	178,100.00	-	(178,100.00)	0.00%
001-335-122	Monroe County Business Tax Distribution	32,000.00	-	32,000.00	15,231.44	(16,768.56)	47.60%
001-335-140	Mobile Home License Tax	1,500.00	-	1,500.00	898.48	(601.52)	59.90%
001-335-150	Alcoholic Beverage License Tax	32,000.00	-	32,000.00	2,531.10	(29,468.90)	7.91%
001-335-180	Local Government Half-Cent Sales Tax Program	1,735,000.00	-	1,735,000.00	338,510.27	(1,396,489.73)	19.51%
001-335-210	Firefighter Supplemental Compensation	10,000.00	-	10,000.00	2,900.00	(7,100.00)	29.00%
001-335-701	FDEP Surcharge Tax - Windley Key	8,500.00	-	8,500.00	2,256.94	(6,243.06)	26.55%
001-336-000	State Payments In Lieu Of Taxes	2,700.00	-	2,700.00	-	(2,700.00)	0.00%
001-337-701	TDC Beach Maintenance Agreement	90,000.00	-	90,000.00	-	(90,000.00)	0.00%
		2,629,800.00	-	2,629,800.00	362,328.23	(2,267,471.77)	13.78%
<u>Fines & Forfeitures</u>							
001-354-000	Code Compliance Lien Payments	150,000.00	-	150,000.00	6,800.00	(143,200.00)	4.53%
001-359-001	MCSO Citation Payments	50,000.00	-	50,000.00	10,889.12	(39,110.88)	21.78%
001-359-002	MCSO Citations - Training Surcharge	5,000.00	-	5,000.00	1,006.56	(3,993.44)	20.13%
		205,000.00	-	205,000.00	18,695.68	(186,304.32)	9.12%
<u>Charges for Services</u>							
001-329-003	Fire Inspection Fee	10,000.00	-	10,000.00	6,650.00	(3,350.00)	66.50%
001-329-004	Developmental Permit Application Fee	75,000.00	-	75,000.00	25,440.00	(49,560.00)	33.92%
001-329-008	Cost Recovery Revenue	25,000.00	-	25,000.00	-	(25,000.00)	0.00%
001-342-200	Special Event Fire Protection Fee	10,000.00	-	10,000.00	4,006.00	(5,994.00)	40.06%
001-342-401	Emergency Management Service Fee	250,000.00	-	250,000.00	75,086.59	(174,913.41)	30.03%
001-347-201	Park Entrance Fee	350,000.00	-	350,000.00	72,067.06	(277,932.94)	20.59%
001-347-501	Pool Entrance Fee	45,000.00	-	45,000.00	6,049.72	(38,950.28)	13.44%

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001-347-502	Pool/Park Membership - Resident	20,000.00	-	20,000.00	6,381.32	(13,618.68)	31.91%
001-347-503	Pool/Park Membership - Non-Resident	20,000.00	-	20,000.00	6,806.01	(13,193.99)	34.03%
001-347-901	Recreation Camp Fee	60,000.00	-	60,000.00	-	(60,000.00)	0.00%
001-362-001	Park Facilities Rental Fee	30,000.00	-	30,000.00	11,519.25	(18,480.75)	38.40%
001-362-002	Pool Team Rental Fee	30,000.00	-	30,000.00	6,667.68	(23,332.32)	22.23%
001-362-003	Swim Instruction	70,000.00	-	70,000.00	14,575.00	(55,425.00)	20.82%
001-362-004	Dive Instruction	12,000.00	-	12,000.00	1,600.00	(10,400.00)	13.33%
001-362-005	Tennis Instruction	225,000.00	-	225,000.00	58,475.00	(166,525.00)	25.99%
001-362-006	Water Aerobics Instruction	24,000.00	-	24,000.00	6,622.00	(17,378.00)	27.59%
001-362-007	Synchronized Swim Instruction	14,000.00	-	14,000.00	2,755.00	(11,245.00)	19.68%
001-362-008	Freediving Instruction	14,000.00	-	14,000.00	-	(14,000.00)	0.00%
001-362-009	Fitness Instruction	28,000.00	-	28,000.00	13,137.00	(14,863.00)	46.92%
		1,312,000.00	-	1,312,000.00	317,837.63	(994,162.37)	24.23%
<u>Interest & Miscellaneous</u>							
001-361-000	Interest Revenue	150,000.00	-	150,000.00	136,421.97	(13,578.03)	90.95%
001-369-000	Miscellaneous Revenue	48,000.00	-	48,000.00	13,598.59	(34,401.41)	28.33%
001-369-001	Retail Sales	1,800.00	-	1,800.00	161.82	(1,638.18)	8.99%
001-369-002	General Asphalt Maint Agreement	8,100.00	-	8,100.00	10,666.68	2,566.68	131.69%
001-369-003	Impact Admin Fees	5,000.00	-	5,000.00	5,336.09	336.09	106.72%
001-369-901	WEX Fuel Credit	3,500.00	-	3,500.00	923.76	(2,576.24)	26.39%
		216,400.00	-	216,400.00	167,108.91	(49,291.09)	77.22%
<u>Transfers In</u>							
001-381-000	Transfers In (Building Fund)	84,000.00	-	84,000.00	-	(84,000.00)	0.00%
Total Revenues		21,888,500.00	-	21,888,500.00	14,766,855.59	(7,121,644.41)	67.46%

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					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
Expenditures							
<u>Village Council</u>							
001-0100-511-11	Village Council Salaries	60,000.00	-	60,000.00	20,000.00	40,000.00	33.33%
001-0100-511-21	Payroll Taxes	4,600.00	-	4,600.00	1,530.00	3,070.00	33.26%
001-0100-511-31	Professional Services	180,000.00	-	180,000.00	58,000.00	122,000.00	32.22%
	<i>Gray Robinson (State Lobbyists)</i>	<i>110,000.00</i>	<i>-</i>	<i>110,000.00</i>	<i>36,000.00</i>		
	<i>Thorn Run Partners (Federal Lobbyists)</i>	<i>70,000.00</i>	<i>-</i>	<i>70,000.00</i>	<i>22,000.00</i>		
	<i>Other / Misc</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		
001-0100-511-40	Travel & Per Diem	12,000.00	-	12,000.00	5,295.22	6,704.78	44.13%
001-0100-511-41	Communications	5,500.00	-	5,500.00	784.77	4,715.23	14.27%
001-0100-511-48	PR / Advertising	356,500.00	-	356,500.00	88,107.87	268,392.13	24.71%
	<i>Holiday Decorations (Holiday Lightscares)</i>	<i>105,200.00</i>	<i>-</i>	<i>105,200.00</i>	<i>52,567.00</i>		
	<i>Attention Media / Social Media</i>	<i>75,000.00</i>	<i>-</i>	<i>75,000.00</i>	<i>18,000.00</i>		
	<i>Islamorada Social web services</i>	<i>1,300.00</i>	<i>-</i>	<i>1,300.00</i>	<i>-</i>		
	<i>Agenda & Other Display Ads</i>	<i>20,000.00</i>	<i>-</i>	<i>20,000.00</i>	<i>2,900.00</i>		
	<i>Rotary Fireworks</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>-</i>		
	<i>Charitable Contributions Program</i>	<i>125,000.00</i>	<i>-</i>	<i>125,000.00</i>	<i>-</i>		
	<i>Other / Misc</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>14,640.87</i>		
001-0100-511-51	Office Supplies & Expenses	3,500.00	-	3,500.00	1,054.41	2,445.59	30.13%
001-0100-511-54	Dues & Subscriptions	2,500.00	-	2,500.00	1,574.88	925.12	63.00%
001-0100-511-55	Training	5,000.00	-	5,000.00	300.00	4,700.00	6.00%
		629,600.00	-	629,600.00	176,647.15	452,952.85	28.06%

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<u>Village Attorney</u>							
001-0200-514-31	Professional Services	625,000.00	-	625,000.00	227,218.50	397,781.50	36.35%
	<i>Weiss, Serota (Litigation; Legal)</i>	<i>625,000.00</i>	<i>-</i>	<i>625,000.00</i>	<i>227,218.50</i>		
001-0200-514-41	Communications	2,500.00	-	2,500.00	696.68	1,803.32	27.87%
001-0200-514-51	Office Supplies & Expenses	2,500.00	-	2,500.00	7.01	2,492.99	0.28%
001-0200-514-54	Dues & Subscriptions	500.00	-	500.00	-	500.00	0.00%
		630,500.00	-	630,500.00	227,922.19	402,577.81	36.15%
<u>Village Manager</u>							
001-0300-512-12	Regular Salaries & Wages	565,700.00	(11,000.00)	554,700.00	68,705.76	485,994.24	12.39%
001-0300-512-14	Overtime	2,500.00	-	2,500.00	126.79	2,373.21	5.07%
001-0300-512-21	Payroll Taxes	38,100.00	-	38,100.00	5,238.38	32,861.62	13.75%
001-0300-512-22	Retirement Contributions	79,200.00	-	79,200.00	8,185.98	71,014.02	10.34%
001-0300-512-23	Employee Insurance Premiums	80,300.00	-	80,300.00	30,433.11	49,866.89	37.90%
001-0300-512-31	Professional Services	300,000.00	(8,000.00)	292,000.00	85,595.63	206,404.37	29.31%
	<i>Canal Consulting & Monitoring (WSP)</i>	<i>120,000.00</i>	<i>-</i>	<i>120,000.00</i>	<i>16,501.00</i>		
	<i>Vulnerability Assessment (WSP; grant-funded)</i>	<i>58,100.00</i>	<i>-</i>	<i>58,100.00</i>	<i>-</i>		
	<i>Swim Zone (Poseidon)</i>	<i>12,000.00</i>	<i>-</i>	<i>12,000.00</i>	<i>11,535.00</i>		
	<i>Evermorth Care (EAP)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,945.04</i>		
	<i>Monroe County - Interim Manager</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>54,614.59</i>		
	<i>Other / Misc</i>	<i>109,900.00</i>	<i>(8,000.00)</i>	<i>101,900.00</i>	<i>-</i>		
001-0300-512-40	Travel & Per Diem	10,000.00	-	10,000.00	3,614.82	6,385.18	36.15%
001-0300-512-41	Communications	6,500.00	-	6,500.00	1,240.52	5,259.48	19.08%
001-0300-512-42	Freight & Postage	-	1,000.00	1,000.00	216.92	783.08	21.69%
001-0300-512-46	Repair & Maintenance	-	5,000.00	5,000.00	2,656.00	2,344.00	53.12%

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001-0300-512-48	PR / Advertising	10,000.00	-	10,000.00	-	10,000.00	0.00%
001-0300-512-49	Other Expenses	15,000.00	-	15,000.00	206.02	14,793.98	1.37%
001-0300-512-51	Office Supplies & Expenses	6,500.00	-	6,500.00	493.87	6,006.13	7.60%
001-0300-512-52	Operating Supplies	-	5,000.00	5,000.00	3,677.44	1,322.56	73.55%
001-0300-512-54	Dues & Subscriptions	13,600.00	-	13,600.00	175.00	13,425.00	1.29%
001-0300-512-55	Training	5,000.00	-	5,000.00	-	5,000.00	0.00%
		1,132,400.00	(8,000.00)	1,124,400.00	210,566.24	913,833.76	18.73%
<u>Village Clerk</u>							
001-0400-512-12	Regular Salaries & Wages	166,500.00	-	166,500.00	48,504.15	117,995.85	29.13%
001-0400-512-14	Overtime	5,000.00	-	5,000.00	3,714.17	1,285.83	74.28%
001-0400-512-21	Payroll Taxes	13,200.00	-	13,200.00	3,943.31	9,256.69	29.87%
001-0400-512-22	Retirement Contributions	23,900.00	-	23,900.00	7,086.05	16,813.95	29.65%
001-0400-512-23	Employee Insurance Premiums	20,900.00	-	20,900.00	8,690.77	12,209.23	41.58%
001-0400-512-31	Professional Services	10,500.00	-	10,500.00	349.94	10,150.06	3.33%
	<i>Municode (Code of Ord Svcs)</i>	<i>5,000.00</i>	<i>-</i>	<i>5,000.00</i>	<i>-</i>		
	<i>Shred Monkeys (document shredding)</i>	<i>2,000.00</i>	<i>-</i>	<i>2,000.00</i>	<i>324.95</i>		
	<i>ADA Document Remediation Svcs</i>	<i>2,500.00</i>	<i>-</i>	<i>2,500.00</i>	<i>-</i>		
	<i>Global Relay (PRRs)</i>	<i>500.00</i>	<i>-</i>	<i>500.00</i>	<i>-</i>		
	<i>Other / Misc</i>	<i>500.00</i>	<i>-</i>	<i>500.00</i>	<i>24.99</i>		
001-0400-512-40	Travel & Per Diem	3,500.00	-	3,500.00	1,609.51	1,890.49	45.99%
001-0400-512-41	Communications	3,500.00	-	3,500.00	832.64	2,667.36	23.79%
001-0400-512-42	Freight & Postage	500.00	2,500.00	3,000.00	2,315.00	685.00	77.17%
001-0400-512-48	PR / Advertising	-	500.00	500.00	28.58	471.42	5.72%

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001-0400-512-51	Office Supplies & Expenses	5,500.00	-	5,500.00	823.27	4,676.73	14.97%
001-0400-512-54	Dues & Subscriptions	18,000.00	5,000.00	23,000.00	20,507.88	2,492.12	89.16%
001-0400-512-55	Training	3,000.00	-	3,000.00	616.44	2,383.56	20.55%
		274,000.00	8,000.00	282,000.00	99,021.71	182,978.29	35.11%
Finance							
001-0500-513-12	Regular Salaries & Wages	473,400.00	-	473,400.00	131,665.37	341,734.63	27.81%
001-0500-513-14	Overtime	10,000.00	-	10,000.00	4,258.55	5,741.45	42.59%
001-0500-513-21	Payroll Taxes	36,400.00	-	36,400.00	10,076.26	26,323.74	27.68%
001-0500-513-22	Retirement Contributions	67,400.00	-	67,400.00	19,366.06	48,033.94	28.73%
001-0500-513-23	Employee Insurance Premiums	72,600.00	-	72,600.00	36,071.13	36,528.87	49.68%
001-0500-513-24	Workers' Compensation	110,000.00	-	110,000.00	54,332.12	55,667.88	49.39%
001-0500-513-31	Professional Services	46,000.00	-	46,000.00	17,953.13	28,046.87	39.03%
	<i>Integrity (Arbitrage)</i>	<i>2,500.00</i>	<i>-</i>	<i>2,500.00</i>	<i>2,953.13</i>		
	<i>Foster & Foster (OPEB Valuation)</i>	<i>5,000.00</i>	<i>-</i>	<i>5,000.00</i>	<i>-</i>		
	<i>Ben Few (Risk Mgmt Svcs)</i>	<i>36,000.00</i>	<i>-</i>	<i>36,000.00</i>	<i>15,000.00</i>		
	<i>Other / Misc</i>	<i>2,500.00</i>	<i>-</i>	<i>2,500.00</i>	<i>-</i>		
001-0500-513-32	Accounting & Auditing Services	65,000.00	-	65,000.00	-	65,000.00	0.00%
001-0500-513-40	Travel & Per Diem	6,000.00	-	6,000.00	2,022.35	3,977.65	33.71%
001-0500-513-41	Communications	3,500.00	-	3,500.00	832.64	2,667.36	23.79%
001-0500-513-42	Freight & Postage	1,500.00	-	1,500.00	576.72	923.28	38.45%
001-0500-513-43	Utilities	55,000.00	-	55,000.00	11,261.21	43,738.79	20.47%
001-0500-513-44	Rentals & Leases	6,000.00	-	6,000.00	1,425.00	4,575.00	23.75%
001-0500-513-45	Insurance	565,500.00	-	565,500.00	236,325.03	329,174.97	41.79%
001-0500-513-48	PR / Advertising	1,000.00	-	1,000.00	447.00	553.00	44.70%
001-0500-513-49	Other Expenses	7,500.00	2,500.00	10,000.00	9,197.46	802.54	91.97%

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Fund: 001 - General Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
001-0500-513-51	Office Supplies & Expenses	7,500.00	-	7,500.00	2,134.93	5,365.07	28.47%
001-0500-513-54	Dues & Subscriptions	33,400.00	-	33,400.00	25,982.70	7,417.30	77.79%
001-0500-513-55	Training	4,000.00	(2,500.00)	1,500.00	245.00	1,255.00	16.33%
		1,571,700.00	-	1,571,700.00	564,172.66	1,007,527.34	35.90%
Planning							
001-0600-515-12	Regular Salaries & Wages	868,700.00	-	868,700.00	165,744.85	702,955.15	19.08%
001-0600-515-14	Overtime	10,000.00	-	10,000.00	509.27	9,490.73	5.09%
001-0600-515-21	Payroll Taxes	67,300.00	-	67,300.00	12,531.85	54,768.15	18.62%
001-0600-515-22	Retirement Contributions	122,400.00	-	122,400.00	23,148.84	99,251.16	18.91%
001-0600-515-23	Employee Insurance Premiums	135,300.00	-	135,300.00	56,448.08	78,851.92	41.72%
001-0600-515-31	Professional Services	50,000.00	-	50,000.00	4,025.67	45,974.33	8.05%
	<i>RES Florida (Eng/Stormwater Rvws)</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>1,297.49</i>		
	<i>McFarland Johnson (Site Plan Rvw)</i>	<i>5,000.00</i>	<i>-</i>	<i>5,000.00</i>	<i>-</i>		
	<i>Liquid Web (CV Portal Host)</i>	<i>2,500.00</i>	<i>-</i>	<i>2,500.00</i>	<i>521.18</i>		
	<i>Rebecca Jetton (Planning Support Svcs)</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>1,900.00</i>		
	<i>Highland Mapping (GIS)</i>	<i>5,000.00</i>	<i>-</i>	<i>5,000.00</i>	<i>-</i>		
	<i>CPH Consulting (Site Plan Rvws)</i>	<i>5,000.00</i>	<i>-</i>	<i>5,000.00</i>	<i>-</i>		
	<i>Other / Misc (Recoding Fees)</i>	<i>2,500.00</i>	<i>-</i>	<i>2,500.00</i>	<i>307.00</i>		
001-0600-515-40	Travel & Per Diem	5,000.00	-	5,000.00	507.83	4,492.17	10.16%
001-0600-515-41	Communications	5,000.00	-	5,000.00	1,211.21	3,788.79	24.22%
001-0600-515-42	Freight & Postage	5,000.00	-	5,000.00	358.89	4,641.11	7.18%
001-0600-515-46	Repair & Maintenance	5,000.00	-	5,000.00	-	5,000.00	0.00%
001-0600-515-48	PR / Advertising	8,000.00	-	8,000.00	4,704.51	3,295.49	58.81%
001-0600-515-51	Office Supplies & Expenses	8,000.00	-	8,000.00	653.15	7,346.85	8.16%

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Fund: 001 - General Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
001-0600-515-52	Operating Supplies	4,000.00	-	4,000.00	2,451.52	1,548.48	61.29%
001-0600-515-54	Dues & Subscriptions	37,000.00	-	37,000.00	36,638.28	361.72	99.02%
001-0600-515-55	Training	6,000.00	-	6,000.00	12.00	5,988.00	0.20%
		1,336,700.00	-	1,336,700.00	308,945.95	1,027,754.05	23.11%
IT & Communications							
001-0700-519-12	Regular Salaries & Wages	330,700.00	-	330,700.00	94,519.09	236,180.91	28.58%
001-0700-519-14	Overtime	2,500.00	-	2,500.00	107.00	2,393.00	4.28%
001-0700-519-21	Payroll Taxes	25,500.00	-	25,500.00	7,146.60	18,353.40	28.03%
001-0700-519-22	Retirement Contributions	46,500.00	-	46,500.00	12,898.70	33,601.30	27.74%
001-0700-519-23	Employee Insurance Premiums	80,300.00	-	80,300.00	10,612.17	69,687.83	13.22%
001-0700-519-31	Professional Services	90,000.00	-	90,000.00	72,512.38	17,487.62	80.57%
	<i>UDT (Managed Svcs)</i>	<i>35,000.00</i>	<i>-</i>	<i>35,000.00</i>	<i>13,149.43</i>		
	<i>UDT (Azure Storage)</i>	<i>7,500.00</i>	<i>-</i>	<i>7,500.00</i>	<i>-</i>		
	<i>Liquid Web (Web Site Host)</i>	<i>2,000.00</i>	<i>-</i>	<i>2,000.00</i>	<i>521.17</i>		
	<i>Global Relay (Email Archive)</i>	<i>20,000.00</i>	<i>-</i>	<i>20,000.00</i>	<i>17,674.56</i>		
	<i>SHI - Xi Leap Cloud Svcs</i>	<i>23,000.00</i>	<i>-</i>	<i>23,000.00</i>	<i>41,167.22</i>		
	<i>Other / Misc</i>	<i>2,500.00</i>	<i>-</i>	<i>2,500.00</i>	<i>-</i>		
001-0700-519-40	Travel & Per Diem	8,000.00	-	8,000.00	522.72	7,477.28	6.53%
001-0700-519-41	Communications	51,800.00	-	51,800.00	12,128.20	39,671.80	23.41%
001-0700-519-44	Rentals & Leases	13,500.00	-	13,500.00	1,460.00	12,040.00	10.81%
001-0700-519-46	Repair & Maintenance	10,000.00	-	10,000.00	21,042.68	(11,042.68)	210.43%
001-0700-519-51	Office Supplies	2,500.00	-	2,500.00	314.69	2,185.31	12.59%

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Fund: 001 - General Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
001-0700-519-52	Operating Supplies	25,000.00	-	25,000.00	3,318.18	21,681.82	13.27%
001-0700-519-54	Dues & Subscriptions	77,800.00	-	77,800.00	23,004.41	54,795.59	29.57%
001-0700-519-55	Training	3,000.00	-	3,000.00	450.00	2,550.00	15.00%
		767,100.00	-	767,100.00	260,036.82	507,063.18	33.90%
Local Law Enforcement (MCSO)							
001-0800-521-12	Regular Salaries & Wages	57,900.00	-	57,900.00	15,724.91	42,175.09	27.16%
001-0800-521-14	Overtime	500.00	-	500.00	-	500.00	0.00%
001-0800-521-21	Payroll Taxes	4,500.00	-	4,500.00	1,100.41	3,399.59	24.45%
001-0800-521-22	Retirement Contributions	8,200.00	-	8,200.00	2,133.85	6,066.15	26.02%
001-0800-521-23	Employee Insurance Premiums	34,100.00	-	34,100.00	4,331.32	29,768.68	12.70%
001-0800-521-31	Professional Services (MCSO Contract)	2,773,000.00	-	2,773,000.00	1,155,387.50	1,617,612.50	41.67%
001-0800-521-40	Travel & Per Diem	5,000.00	-	5,000.00	-	5,000.00	0.00%
001-0800-521-41	Communications	7,500.00	-	7,500.00	1,955.07	5,544.93	26.07%
001-0800-521-42	Freight & Postage	500.00	-	500.00	-	500.00	0.00%
001-0800-521-46	Repair & Maintenance	5,000.00	-	5,000.00	3,050.88	1,949.12	61.02%
001-0800-521-51	Office Supplies & Expenses	2,500.00	-	2,500.00	797.91	1,702.09	31.92%
001-0800-521-52	Operating Supplies	85,000.00	-	85,000.00	21,442.32	63,557.68	25.23%
001-0800-521-54	Dues & Subscriptions	1,500.00	-	1,500.00	3,000.00	(1,500.00)	200.00%
001-0800-521-55	Training	5,000.00	-	5,000.00		5,000.00	0.00%
		2,990,200.00	-	2,990,200.00	1,208,924.17	1,781,275.83	40.43%
Fire Rescue							
001-0900-522-12	Regular Salaries & Wages	3,260,800.00	-	3,260,800.00	1,029,583.84	2,231,216.16	31.57%
001-0900-522-13	Other Salaries & Wages	100,000.00	-	100,000.00	12,406.33	87,593.67	12.41%
001-0900-522-14	Overtime	591,400.00	-	591,400.00	155,982.15	435,417.85	26.38%
001-0900-522-21	Payroll Taxes	302,400.00	-	302,400.00	91,434.84	210,965.16	30.24%

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Fund: 001 - General Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
001-0900-522-22	Retirement Contributions	1,249,400.00	-	1,249,400.00	370,712.51	878,687.49	29.67%
001-0900-522-23	Employee Insurance Premiums	513,400.00	-	513,400.00	149,395.91	364,004.09	29.10%
001-0900-522-31	Professional Services	93,500.00	-	93,500.00	26,336.00	67,164.00	28.17%
	<i>Professional ER Svcs (Medical Dir)</i>	<i>65,000.00</i>	<i>-</i>	<i>65,000.00</i>	<i>26,336.00</i>		
	<i>Prof Practice Spt (EMS Billing)</i>	<i>5,000.00</i>	<i>-</i>	<i>5,000.00</i>	<i>-</i>		
	<i>Collection Information Bureau</i>	<i>1,000.00</i>	<i>-</i>	<i>1,000.00</i>	<i>-</i>		
	<i>LifeScan Wellness</i>	<i>20,000.00</i>	<i>-</i>	<i>20,000.00</i>	<i>-</i>		
	<i>Other / Misc</i>	<i>2,500.00</i>	<i>-</i>	<i>2,500.00</i>	<i>-</i>		
001-0900-522-40	Travel & Per Diem	30,000.00	-	30,000.00	1,429.14	28,570.86	4.76%
001-0900-522-41	Communications	51,500.00	-	51,500.00	15,682.88	35,817.12	30.45%
001-0900-522-42	Freight & Postage	1,500.00	1,000.00	2,500.00	1,659.78	840.22	66.39%
001-0900-522-43	Utilities	38,000.00	-	38,000.00	9,132.77	28,867.23	24.03%
001-0900-522-44	Rentals & Leases	200,000.00	-	200,000.00	190,101.60	9,898.40	95.05%
001-0900-522-45	Insurance	20,000.00	10,000.00	30,000.00	28,898.30	1,101.70	96.33%
001-0900-522-46	Repair & Maintenance	220,000.00	-	220,000.00	62,939.06	157,060.94	28.61%
001-0900-522-49	Other Expenses	-	500.00	500.00	119.49	380.51	23.90%
001-0900-522-51	Office Supplies & Expenses	10,000.00	-	10,000.00	452.36	9,547.64	4.52%
001-0900-522-52	Operating Supplies	307,000.00	(11,500.00)	295,500.00	62,899.31	232,600.69	21.29%
001-0900-522-54	Dues & Subscriptions	50,000.00	-	50,000.00	30,382.29	19,617.71	60.76%
001-0900-522-55	Training	45,000.00	-	45,000.00	7,250.00	37,750.00	16.11%
		7,083,900.00	-	7,083,900.00	2,246,798.56	4,837,101.44	31.72%

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		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
<u>Code Compliance</u>							
001-1100-524-12	Regular Salaries & Wages	131,400.00	-	131,400.00	39,149.27	92,250.73	29.79%
001-1100-524-14	Overtime	7,500.00	-	7,500.00	811.86	6,688.14	10.82%
001-1100-524-21	Payroll Taxes	10,700.00	-	10,700.00	2,945.14	7,754.86	27.52%
001-1100-524-22	Retirement Contributions	19,400.00	-	19,400.00	5,422.73	13,977.27	27.95%
001-1100-524-23	Employee Insurance Premiums	25,300.00	-	25,300.00	5,641.50	19,658.50	22.30%
001-1100-524-31	Professional Services	20,000.00	-	20,000.00	2,313.00	17,687.00	11.57%
	<i>Billing, Cochran, Lyles, et. al. (Code Magistrate)</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>2,125.00</i>		
	<i>Monroe Cty Clerk of Courts (recordings)</i>	<i>5,000.00</i>	<i>-</i>	<i>5,000.00</i>	<i>188.00</i>		
001-1100-524-40	Travel & Per Diem	4,000.00	-	4,000.00	980.65	3,019.35	24.52%
001-1100-524-41	Communications	5,000.00	-	5,000.00	1,244.00	3,756.00	24.88%
001-1100-524-42	Freight & Postage	2,500.00	-	2,500.00	660.71	1,839.29	26.43%
001-1100-524-46	Repair & Maintenance	10,000.00	(2,500.00)	7,500.00	239.96	7,260.04	3.20%
001-1100-524-51	Office Supplies & Other Expenses	2,500.00	-	2,500.00	543.52	1,956.48	21.74%
001-1100-524-52	Operating Supplies	5,000.00	-	5,000.00	1,121.70	3,878.30	22.43%
001-1100-524-54	Dues & Subscriptions	29,300.00	2,500.00	31,800.00	31,215.81	584.19	98.16%
001-1100-524-55	Training	4,000.00	-	4,000.00	650.00	3,350.00	16.25%
		276,600.00	-	276,600.00	92,939.85	183,660.15	33.60%
<u>Public Works - Roadway Maintenance</u>							
001-1200-541-12	Regular Salaries & Wages	793,900.00	-	793,900.00	210,035.83 *	583,864.17	26.46%
001-1200-541-14	Overtime	20,000.00	-	20,000.00	11,538.50 *	8,461.50	57.69%
001-1200-541-21	Payroll Taxes	62,300.00	-	62,300.00	16,699.68 *	45,600.32	26.81%
001-1200-541-22	Retirement Contributions	109,200.00	-	109,200.00	32,613.19 *	76,586.81	29.87%
001-1200-541-23	Life & Health Insurance	138,000.00	-	138,000.00	35,455.61 *	102,544.39	25.69%
001-1200-541-40	Travel & Per Diem	3,500.00	-	3,500.00	- *	3,500.00	0.00%

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		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
001-1200-541-41	Communications	18,000.00	-	18,000.00	4,796.20 *	13,203.80	26.65%
001-1200-541-42	Freight & Postage	-	500.00	500.00	13.64 *	486.36	2.73%
001-1200-541-43	Utilities	100,000.00	-	100,000.00	24,508.99 *	75,491.01	24.51%
001-1200-541-44	Rentals & Leases	10,000.00	-	10,000.00	3,002.08 *	6,997.92	30.02%
001-1200-541-46	Repair & Maintenance	370,000.00	-	370,000.00	44,361.09 *	325,638.91	11.99%
	<i>Elevator Inspections</i>	<i>3,500.00</i>	<i>-</i>	<i>3,500.00</i>	<i>-</i>		
	<i>Vehicle R&M</i>	<i>32,000.00</i>	<i>-</i>	<i>32,000.00</i>	<i>-</i>		
	<i>Equipment R&M</i>	<i>20,000.00</i>	<i>-</i>	<i>20,000.00</i>	<i>-</i>		
	<i>Building & Facility R&M</i>	<i>50,000.00</i>	<i>-</i>	<i>50,000.00</i>	<i>-</i>		
	<i>Lower Mat Culvert Project</i>	<i>5,000.00</i>	<i>-</i>	<i>5,000.00</i>	<i>-</i>		
	<i>Fla Keys Aeration Canal Project R&M</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>-</i>		
	<i>Invasive Plant Removal (Stantec)</i>	<i>25,000.00</i>	<i>-</i>	<i>25,000.00</i>	<i>5,250.00</i>		
	<i>Island Pride Cleaning Service</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>3,862.50</i>		
	<i>Other Regular R&M</i>	<i>4,500.00</i>	<i>-</i>	<i>4,500.00</i>	<i>35,248.59</i>		
	<i>Village Hall - seal joints & repaint</i>	<i>200,000.00</i>	<i>-</i>	<i>200,000.00</i>	<i>-</i> x		
001-1200-541-51	Office Supplies	3,000.00	-	3,000.00	430.83 *	2,569.17	14.36%
001-1200-541-52	Operating Supplies	170,000.00	(500.00)	169,500.00	34,129.79 *	135,370.21	20.14%
001-1200-541-54	Dues & Subscriptions	1,700.00	-	1,700.00	- *	1,700.00	0.00%
001-1200-541-55	Training	5,000.00	-	5,000.00	- *	5,000.00	0.00%
001-1200-541-99	Allocation to Transportation Fund	(1,173,000.00)	-	(1,173,000.00)	(271,430.53) *	(901,569.47)	23.14%
		631,600.00	-	631,600.00	146,154.90	485,445.10	23.14%

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EXHIBIT A

Fund: 001 - General Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
<u>Public Works - Fills</u>							
001-1201-541-12	Regular Salaries & Wages	41,100.00	-	41,100.00	11,967.99	29,132.01	29.12%
001-1201-541-14	Overtime	120,000.00	-	120,000.00	34,454.52	85,545.48	28.71%
001-1201-541-21	Payroll Taxes	3,200.00	1,000.00	4,200.00	3,517.65	682.35	83.75%
001-1201-541-22	Retirement Contributions	5,700.00	-	5,700.00	1,588.91	4,111.09	27.88%
001-1201-541-23	Employee Insurance Premiums	5,000.00	-	5,000.00	1,316.80	3,683.20	26.34%
001-1200-541-44	Rentals & Leases	5,000.00	(1,000.00)	4,000.00	-	4,000.00	0.00%
001-1200-541-52	Operating Supplies	2,500.00	-	2,500.00	-	2,500.00	0.00%
		182,500.00	-	182,500.00	52,845.87	129,654.13	28.96%
<u>Parks & Recreation</u>							
001-1300-572-12	Regular Salaries & Wages	1,011,500.00	-	1,011,500.00	246,492.41	765,007.59	24.37%
001-1300-572-13	Other Salaries & Wages	209,400.00	-	209,400.00	37,777.54	171,622.46	18.04%
001-1300-572-14	Overtime	40,000.00	-	40,000.00	11,971.31	28,028.69	29.93%
001-1300-572-21	Payroll Taxes	96,500.00	-	96,500.00	22,275.06	74,224.94	23.08%
001-1300-572-22	Retirement Contributions	151,200.00	-	151,200.00	29,002.53	122,197.47	19.18%
001-1300-572-23	Employee Insurance Premiums	252,400.00	-	252,400.00	71,273.02	181,126.98	28.24%

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EXHIBIT A

Fund: 001 - General Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
001-1300-572-31	Professional Services	480,800.00	-	480,800.00	103,481.70	377,318.30	21.52%
	<i>Swimming</i>	<i>63,000.00</i>	<i>-</i>	<i>63,000.00</i>	<i>12,015.00</i>	<i>50,985.00</i>	<i>19.07%</i>
	<i>Synchronized Swimming</i>	<i>12,600.00</i>	<i>-</i>	<i>12,600.00</i>	<i>2,533.50</i>		
	<i>Tennis</i>	<i>202,500.00</i>	<i>-</i>	<i>202,500.00</i>	<i>41,769.00</i>		
	<i>Fitness</i>	<i>25,200.00</i>	<i>-</i>	<i>25,200.00</i>	<i>7,791.30</i>		
	<i>Diving</i>	<i>10,800.00</i>	<i>-</i>	<i>10,800.00</i>	<i>1,080.00</i>		
	<i>Freediving</i>	<i>12,600.00</i>	<i>-</i>	<i>12,600.00</i>	<i>-</i>		
	<i>Water Aerobics</i>	<i>21,600.00</i>	<i>-</i>	<i>21,600.00</i>	<i>5,058.90</i>		
	<i>Pool Rehab Consultant</i>	<i>100,000.00</i>	<i>-</i>	<i>100,000.00</i>	<i>18,435.00</i>		
	<i>Concept Design - Pickleball Courts</i>	<i>25,000.00</i>	<i>-</i>	<i>25,000.00</i>	<i>14,544.00</i>		
	<i>Other / Misc</i>	<i>7,500.00</i>	<i>-</i>	<i>7,500.00</i>	<i>255.00</i>		
001-1300-572-40	Travel & Per Diem	3,000.00	-	3,000.00	327.68	2,672.32	10.92%
001-1300-572-41	Communications	35,800.00	-	35,800.00	4,367.84	31,432.16	12.20%
001-1300-572-42	Freight & Postage	500.00	-	500.00	7.57	492.43	1.51%
001-1300-572-43	Utilities	364,000.00	-	364,000.00	87,153.75	276,846.25	23.94%
001-1300-572-44	Rentals & Leases	2,500.00	-	2,500.00	116.85	2,383.15	4.67%
001-1300-572-46	Repair & Maintenance	111,000.00	-	111,000.00	25,231.76	85,768.24	22.73%
001-1300-572-48	PR / Advertising	7,500.00	-	7,500.00	766.30	6,733.70	10.22%
001-1300-572-51	Office Supplies & Expenses	7,500.00	-	7,500.00	1,418.71	6,081.29	18.92%
001-1300-572-52	Operating Supplies	200,000.00	-	200,000.00	49,640.15	150,359.85	24.82%
001-1300-572-54	Dues & Subscriptions	4,000.00	-	4,000.00	886.46	3,113.54	22.16%
001-1300-572-55	Training	3,000.00	-	3,000.00	761.04	2,238.96	25.37%
001-1300-574-49	Special Events	40,000.00	-	40,000.00	29,028.07	10,971.93	72.57%
		3,020,600.00	-	3,020,600.00	721,979.75	2,298,620.25	23.90%

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EXHIBIT A

Fund: 001 - General Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
<u>Transfers Out</u>							
001-9000-581-01	Transfer to Transportation Fund (103)	831,200.00	-	831,200.00	-	831,200.00	0.00%
001-9000-581-06	Transfer to Debt Service Fund (200)	305,000.00	-	305,000.00	558,773.22	(253,773.22)	183.20%
001-9000-581-08	Transfer to Capital Projects Fund (300)	300,000.00	-	300,000.00	-	300,000.00	0.00%
	<i>General Purchases</i>	<i>150,000.00</i>	<i>-</i>	<i>150,000.00</i>	<i>-</i>		
	<i>Landscape Mitigation</i>	<i>150,000.00</i>	<i>-</i>	<i>150,000.00</i>	<i>-</i>		
001-9000-581-43	Transfer to Solid Waste Fund (102)	127,000.00	-	127,000.00	-	127,000.00	0.00%
		1,563,200.00	-	1,563,200.00	558,773.22	1,004,426.78	35.75%
	Total Expenditures	22,090,600.00	-	22,090,600.00	6,875,729.04	15,214,870.96	31.13%
REVENUES OVER/(UNDER) EXPENDITURES		(202,100.00)	-	(202,100.00)	7,891,126.55		
<i>Addition to / (Use of) Fund Balance</i>					<i>0.00</i>		
Fund Balance - Ending, 9/30/2024 (Projected)							
001-280-000	Fund Bal - Nonspendable	262,600.00	-	262,600.00	262,599.53		
001-281-001	Fund Bal - Restricted - MCSO Training	62,500.00	-	62,500.00	71,400.51		
001-282-002	Fund Bal - Committed - Landscape Mitigation	780,400.00	-	780,400.00	815,562.51		
001-283-000	Fund Bal - Assigned - Hurricane Response	8,755,400.00	-	8,755,400.00	8,836,240.00		
001-284-000	Fund Bal - Unassigned	4,541,800.00	-	4,541,800.00	11,909,816.64		
		14,402,700.00	-	14,402,700.00	21,895,619.19		

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EXHIBIT A

Fund: 101 - Impact Fee Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					as of 1/31/2024	Favorable / (Unfavorable)	Benchmark = 33%
Fund Balance - Beginning, 10/1/2023							
101-282-000	Fund Bal - Committed - Transportation Imp Fees	683,500.00	-	683,500.00	690,458.10		
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	500,000.00	-	500,000.00	539,144.03		
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	1,286,400.00	-	1,286,400.00	1,193,846.37		
		2,469,900.00	-	2,469,900.00	2,423,448.50		
Revenues							
101-324-110	Impact Fees - Fire Rescue - Residential	30,000.00	-	30,000.00	25,750.93	(4,249.07)	85.84%
101-324-120	Impact Fees - Fire Rescue - Commercial	-	27,000.00	27,000.00	26,798.95	(201.05)	99.26%
101-324-310	Impact Fees - Transportation - Residential	40,000.00	-	40,000.00	26,867.08	(13,132.92)	67.17%
101-324-610	Impact Fees - Parks & Recreation - Residential	150,000.00	-	150,000.00	93,871.10	(56,128.90)	62.58%
101-324-620	Impact Fees - Parks & Recreation - Commercial	-	2,000.00	2,000.00	1,830.55	(169.45)	91.53%
101-361-000	Interest Revenue	20,000.00	-	20,000.00	18,409.38	(1,590.62)	92.05%
Total Revenues		240,000.00	29,000.00	269,000.00	193,527.99	(75,472.01)	71.94%
Expenditures							
101-9000-581-91	Transfer to Cap Proj Fund	899,000.00	-	899,000.00	21,425.56	877,574.44	2.38%
		Fire (Storage Building)	-	170,000.00	5,550.00		
		Parks & Rec (GTH Improvements)	-	110,000.00	-		
		Parks & Rec (KTCP Boardwalk)	-	12,000.00	-		
		Parks & Rec (Plantation Tropical Preserve)	-	607,000.00	15,875.56		
Total Expenditures		899,000.00	-	899,000.00	21,425.56	877,574.44	2.38%
REVENUES OVER/(UNDER) EXPENDITURES		(659,000.00)	29,000.00	(630,000.00)	172,102.43		
Addition to / (Use of) Fund Balance					0.00		
Fund Balance - Ending, 9/30/2024 (Projected)							
101-282-000	Fund Bal - Committed - Transportation Imp Fees	723,500.00	-	723,500.00	717,325.18		
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	360,000.00	27,000.00	387,000.00	591,693.91		
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	727,400.00	2,000.00	729,400.00	1,289,548.02		
		1,810,900.00	29,000.00	1,839,900.00	2,598,567.11		

Islamorada, Village of Islands
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EXHIBIT A

Fund: 102 - Solid Waste Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					as of 1/31/2024	Favorable / (Unfavorable)	Benchmark = 33%
Fund Balance - Beginning, 10/1/2023							
102-282-000	Fund Bal - Committed	46,600.00	-	46,600.00	212,444.37		
		46,600.00	-	46,600.00	212,444.37		
Revenues							
102-325-101	Assessment Revenue	2,082,400.00	-	2,082,400.00	1,749,760.18	(332,639.82)	84.03%
102-361-000	Interest Revenue	5,000.00	-	5,000.00	4,757.58	(242.42)	95.15%
102-381-001	Transfer from General Fund	127,000.00	-	127,000.00	-	(127,000.00)	0.00%
Total Revenues		2,214,400.00	-	2,214,400.00	1,754,517.76	(459,882.24)	79.23%
Expenditures							
102-1200-534-12	Regular Salaries & Wages	14,400.00	-	14,400.00	4,143.15	10,256.85	28.77%
102-1200-534-21	Payroll Taxes	1,100.00	-	1,100.00	341.45	758.55	31.04%
102-1200-534-22	Retirement Contributions	2,100.00	-	2,100.00	562.24	1,537.76	26.77%
102-1200-534-23	Employee Insurance Premiums	1,300.00	-	1,300.00	324.24	975.76	24.94%
102-1200-534-24	Workers' Comp Insurance	500.00	-	500.00	92.30	407.70	18.46%
102-1200-534-31	Professional Services	8,000.00	-	8,000.00	-	8,000.00	0.00%
102-1200-534-43	Solid Waste (Utility) Services	2,186,000.00	-	2,186,000.00	710,876.10	1,475,123.90	32.52%
	<i>Residential Services</i>				688,957.44		
	<i>Quarterly Hazardous Waste Events</i>				9,408.39		
	<i>Special Pick-ups</i>				12,510.27		
1021200-534-45	Insurance	500.00	-	500.00	101.40	398.60	20.28%
102-1200-534-48	Legal Advertisements	500.00	-	500.00	-	500.00	0.00%
Total Expenditures		2,214,400.00	-	2,214,400.00	716,440.88	1,497,959.12	32.35%
REVENUES OVER/(UNDER) EXPENDITURES		-	-	-	1,038,076.88		
<i>Addition to / (Use of) Fund Balance</i>					-		
Fund Balance - Ending, 9/30/2024 (Projected)							
102-282-000	Fund Bal - Committed	46,600.00	-	46,600.00	1,250,521.25		
		46,600.00	-	46,600.00	1,250,521.25		

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EXHIBIT A

Fund: 103 - Transportation Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
Fund Balance - Beginning, 10/1/2023							
103-281-001	Fund Bal - Restricted	54,700.00	-	54,700.00	-		
		54,700.00	-	54,700.00	-		
Revenues							
103-312-410	1st Local Option Fuel Tax	294,500.00	-	294,500.00	55,115.83	(239,384.17)	18.72%
103-312-420	2nd Local Option Fuel Tax	234,700.00	-	234,700.00	38,507.08	(196,192.92)	16.41%
103-331-001	FEMA Reimb - Irma	-	141,500.00	141,500.00	141,512.20	12.20	100.01%
103-334-001	FDEM Reimb - Irma	-	7,800.00	7,800.00	7,861.79	61.79	100.79%
103-334-430	FDOT Transit Development Grant	276,700.00	-	276,700.00	-	(276,700.00)	0.00%
103-334-420	FDOT Maintenance Contract	65,000.00	-	65,000.00	-	(65,000.00)	0.00%
103-335-120	State Revenue Sharing - Municipal Fuel	475,400.00	-	475,400.00	166,843.40	(308,556.60)	35.10%
103-338-000	MoCo ILA-Supplemental Gas Tax	22,200.00	-	22,200.00	5,559.00	(16,641.00)	25.04%
103-381-001	Transfer from General Fund (Half Cent Sales Tax)	1,501,200.00	-	1,501,200.00	-	(1,501,200.00)	0.00%
	Total Revenues	2,869,700.00	149,300.00	3,019,000.00	415,399.30	(1,102,400.70)	13.76%
Expenditures							
103-1200-541-01	Freebee Ridesharing Services	553,400.00	-	553,400.00	114,168.00	439,232.00	20.63%
103-1200-541-02	Road Micro-sealing	250,000.00	-	250,000.00	-	250,000.00	0.00%
103-1200-541-04	Road Elevation Planning Study	420,000.00	-	420,000.00	-	420,000.00	0.00%
103-1200-541-99	Public Works Roadways Allocation	1,173,000.00	-	1,173,000.00	-	1,173,000.00	0.00%
		2,396,400.00	-	2,396,400.00	114,168.00	2,282,232.00	4.76%
103-1200-581-01	Transfer to Govtl DS Fund	528,000.00	-	528,000.00	-	528,000.00	0.00%
	Total Expenditures	2,924,400.00	-	2,924,400.00	114,168.00	2,810,232.00	3.90%
REVENUES OVER/(UNDER) EXPENDITURES		(54,700.00)	149,300.00	94,600.00	301,231.30		
<i>Addition to / (Use of) Fund Balance</i>					-		
Fund Balance - Ending, 9/30/2024 (Projected)							
103-281-001	Fund Bal - Restricted	-	149,300.00	149,300.00	301,231.30		
		-	149,300.00	149,300.00	301,231.30		

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EXHIBIT A

Fund: 104 - Affordable Housing Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					as of 1/31/2024	Favorable / (Unfavorable)	Benchmark = 33%
Fund Balance - Beginning, 10/1/2023							
104-282-000	Fund Bal - Committed	1,141,700.00	-	1,141,700.00	1,175,790.72		
		1,141,700.00	-	1,141,700.00	1,175,790.72		
Revenues							
104-324-410	Impact Fees - Affordable Housing - Residential	100,000.00	-	100,000.00	68,930.96	(31,069.04)	68.93%
104-324-420	Impact Fees - Affordable Housing - Commercial	5,000.00	75,000.00	80,000.00	74,419.16	(5,580.84)	93.02%
104-361-100	Interest Revenue	15,000.00	-	15,000.00	11,562.19	(3,437.81)	77.08%
104-383-001	Aff Hsng Lease Proceeds	5,300.00	-	5,300.00	-	(5,300.00)	0.00%
	Total Revenues	125,300.00	75,000.00	200,300.00	154,912.31	(45,387.69)	77.34%
Expenditures							
104-0000-554-31	Professional Services	20,000.00	-	20,000.00	2,700.00	17,300.00	13.50%
104-0000-554-83	Grants & Aid to Private Citizens	30,000.00	-	30,000.00		30,000.00	0.00%
	Total Expenditures	50,000.00	-	50,000.00	2,700.00	47,300.00	5.40%
REVENUES OVER/(UNDER) EXPENDITURES		75,300.00	75,000.00	150,300.00	152,212.31		
Addition to / (Use of) Fund Balance					(0.00)		
Fund Balance - Ending, 9/30/2024 (Projected)							
104-282-000	Fund Bal - Committed	1,217,000.00	75,000.00	1,292,000.00	1,328,003.03		
		1,217,000.00	75,000.00	1,292,000.00	1,328,003.03		

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EXHIBIT A

Fund 107 - Building Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
Fund Balance - Beginning, 10/1/2023							
107-281-000	Fund Bal - Restricted - Other Bldg Activities	754,000.00	-	754,000.00	450,052.98		
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf	256,100.00	-	256,100.00	253,938.62		
		1,010,100.00	-	1,010,100.00	703,991.60		
Revenues							
107-316-000	Contractor Registration Fees	25,000.00	-	25,000.00	6,451.00	(18,549.00)	25.80%
107-322-000	Building Permit Fees	1,800,000.00	-	1,800,000.00	631,545.73	(1,168,454.27)	35.09%
107-361-001	Interest Revenue	10,000.00	-	10,000.00	6,623.09	(3,376.91)	66.23%
	Total Revenues	1,835,000.00	-	1,835,000.00	644,619.82	(1,190,380.18)	35.13%
Expenditures							
107-1000-524-12	Regular Salaries & Wages	754,700.00	-	754,700.00	166,945.12	587,754.88	22.12%
107-1000-524-14	Overtime	25,000.00	-	25,000.00	3,291.84	21,708.16	13.17%
107-1000-524-21	Payroll Taxes	59,700.00	-	59,700.00	12,914.77	46,785.23	21.63%
107-1000-524-22	Retirement Plan Contributions	109,000.00	-	109,000.00	22,394.49	86,605.51	20.55%
107-1000-524-23	Employee Insurance Benefits	76,100.00	-	76,100.00	34,987.53	41,112.47	45.98%
107-1000-524-24	Workers' Compensation	12,000.00	-	12,000.00	5,009.80	6,990.20	41.75%
107-1000-524-31	Professional Services	833,000.00	-	833,000.00	220,111.39	612,888.61	26.42%
	<i>Harris Computers</i>	<i>3,000.00</i>	<i>-</i>	<i>3,000.00</i>	<i>-</i>		
	<i>M T Causley (Inspections & Plans Rvw)</i>	<i>400,000.00</i>	<i>-</i>	<i>400,000.00</i>	<i>126,271.82</i>		
	<i>All Aspects (Inspections & Plans Rvw)</i>	<i>180,000.00</i>	<i>-</i>	<i>180,000.00</i>	<i>36,720.00</i>		
	<i>Lori Lehr (Watershed Mgmt Plan)</i>	<i>120,000.00</i>	<i>-</i>	<i>120,000.00</i>	<i>50,450.00</i>		
	<i>Weiss, Serota (legal services)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>100.00</i>		
	<i>DBPR (Fees to State)</i>	<i>30,000.00</i>	<i>-</i>	<i>30,000.00</i>	<i>6,569.57</i>		
	<i>Building Fee Analysis Consultant</i>	<i>100,000.00</i>	<i>-</i>	<i>100,000.00</i>	<i>-</i>		
107-1000-524-40	Travel & Per Diem	10,000.00	-	10,000.00	1,534.29	8,465.71	15.34%
107-1000-524-41	Communications	6,000.00	-	6,000.00	1,498.70	4,501.30	24.98%
107-1000-524-42	Freight & Postage	2,500.00	-	2,500.00	-	2,500.00	0.00%
107-1000-524-45	Insurance	15,000.00	-	15,000.00	6,033.80	8,966.20	40.23%
107-1000-524-46	Repair & Maintenance	5,000.00	-	5,000.00	-	5,000.00	0.00%

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EXHIBIT A

Fund 107 - Building Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	<i>Benchmark = 33%</i>
107-1000-524-48	PR / Advertising	500.00	-	500.00	-	500.00	0.00%
107-1000-524-51	Office Supplies & Other Expenses	10,000.00	-	10,000.00	509.64	9,490.36	5.10%
107-1000-524-52	Operating Supplies	10,000.00	-	10,000.00	542.32	9,457.68	5.42%
107-1000-524-54	Dues & Subscriptions	44,000.00	-	44,000.00	42,825.26	1,174.74	97.33%
107-1000-524-55	Training	7,500.00	-	7,500.00	219.00	7,281.00	2.92%
107-1000-524-64	Capital Outlay - Vehicles	60,000.00	-	60,000.00	-	60,000.00	0.00%
107-9000-581-01	Transfer to General Fund	84,000.00	-	84,000.00	-	84,000.00	0.00%
	Total Expenditures	2,124,000.00	-	2,124,000.00	518,817.95	1,605,182.05	24.43%
	REVENUES OVER/(UNDER) EXPENDITURES	(289,000.00)	-	(289,000.00)	125,801.87		
	<i>Addition to / (Use of) Fund Balance</i>				-		
Fund Balance - Ending, 9/30/2024 (Projected)							
107-281-000	Fund Bal - Restricted - Other Bldg Activities	452,500.00	-	452,500.00	1,581,737.46		
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf	268,600.00	-	268,600.00	282,185.33		
		721,100.00	-	721,100.00	829,793.47		

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EXHIBIT A

Fund: 200 - Debt Service Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					as of 1/31/2024	Favorable / (Unfavorable)	Benchmark = 33%
Revenues							
200-381-002	Transfer from Transportation Fund	528,000.00	-	528,000.00	263,692.99	(264,307.01)	49.94%
200-381-003	Transfer from General Fund	305,000.00	-	305,000.00	295,080.23	(9,919.77)	96.75%
Total Revenues		833,000.00	-	833,000.00	558,773.22	(274,226.78)	67.08%
Expenditures							
200-0500-517-71	Principal	528,000.00	-	528,000.00	497,674.52	30,325.48	94.26%
	2013 Paving Loan	435,000.00	-	435,000.00	215,000.00		
	2012 Refunding of Series 2007	93,000.00	-	93,000.00	282,674.52		
200-0500-517-72	Interest	305,000.00	-	305,000.00	61,098.70	243,901.30	20.03%
	2013 Paving Loan	283,000.00	-	283,000.00	48,692.99		
	2012 Refunding of Series 2007	22,000.00	-	22,000.00	12,405.71		
Total Expenditures		833,000.00	-	833,000.00	558,773.22	274,226.78	67.08%
REVENUES OVER/(UNDER) EXPENDITURES		-	-	-	-		
Addition to / (Use of) Fund Balance							

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EXHIBIT A

Fund: 300 - Capital Project Fund	BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
	FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
				as of 1/31/2024	Favorable / (Unfavorable)	Benchmark = 33%
Fund Balance - Beginning, 10/1/2023						
300-282-001 Fund Bal - Restricted - Disc Sales Surtax	4,232,500.00	-	4,232,500.00	4,180,124.13		
300-283-000 Fund Bal - Assigned	3,880,500.00	-	3,880,500.00	3,880,500.00		
	8,113,000.00	-	8,113,000.00	8,060,624.13		

Revenues

300-312-600	Local Govt Discretionary Sales Surtax	\$ 3,500,000.00	\$ -	\$ 3,500,000.00	\$ 624,074.36	(2,875,925.64)	17.83%
	90% for Capital / Infrastructure Purposes	3,150,000.00	-	3,150,000.00	561,666.92		
	10% Limit for General Purposes	350,000.00	-	350,000.00	62,407.44		
300-334-701	FDEP - Rec Trails Pgm Grant (KTCP)	200,000.00	-	200,000.00	-	(200,000.00)	0.00%
300-334-704	Stewardship Act Grant Proceeds	1,584,100.00	142,000.00	1,726,100.00	141,782.59	(1,584,317.41)	8.21%
	LPA0422 - Canal #116 (backfill)	1,469,100.00	-	1,469,100.00	-		
	LPA - Canal #114	-	142,000.00	142,000.00	141,782.59		
	LPA#### - Canal #147	70,000.00	-	70,000.00	-		
	LPA#### - Canal #132	45,000.00	-	45,000.00	-		
300-334-706	Legislative Funding	340,000.00	-	340,000.00	-	(340,000.00)	0.00%
300-337-701	TDC Bricks & Mortar Grant	999,500.00	-	999,500.00	-	(999,500.00)	0.00%
	Splash Pad Renovation	61,500.00	-	61,500.00	-		
	Library Beach Playground	245,000.00	-	245,000.00	-		
	Green Turtle Hammock Pavilion	693,000.00	-	693,000.00	-		
300-361-100	Interest	50,000.00	-	50,000.00	55,591.29	5,591.29	111.18%
300-381-000	Transfer from General Fund (001)	300,000.00	-	300,000.00	-	(300,000.00)	0.00%
	General Fund for General Capital Purchases	150,000.00	-	150,000.00	-		
	Landscape Mitigation (from General Fund)	150,000.00	-	150,000.00	-		

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EXHIBIT A

Fund: 300 - Capital Project Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
300-381-101	Transfer from Impact Fee Fund	899,000.00	-	899,000.00	21,425.56	(877,574.44)	2.38%
	Fire (Storage Building)	170,000.00	-	170,000.00	5,550.00		
	Parks & Rec (GTH Improvements)	607,000.00	-	607,000.00	-		
	Parks & Rec (KTCP Boardwalk)	12,000.00	-	12,000.00	-		
	Parks & Rec (Plantation Tropical Preserve)	110,000.00	-	110,000.00	15,875.56		
300-388-100	Sale of General Capital Assets	-	38,000.00	38,000.00	37,237.89	(762.11)	97.99%
Total Revenues		7,872,600.00	180,000.00	8,052,600.00	880,111.69	(7,172,488.31)	10.93%
Expenditures							
Village Manager							
300-0300-512-62	Canal Restoration Project - #132	45,000.00	-	45,000.00	7,722.60	37,277.40	17.16%
300-0300-512-66	Canal Restoration Project - #116 (back filling)	1,469,100.00	-	1,469,100.00	780,056.70	689,043.30	53.10%
300-0300-512-68	Canal Restoration Project - #147 (back filling)	50,000.00	-	50,000.00	23,872.50	26,127.50	47.75%
IT & Communications							
300-0700-519-64	Capital Outlay - IT & Communications	50,000.00	-	50,000.00	27,402.72	22,597.28	54.81%
Local Law Enforcement (MCSO)							
300-0800-521-31	Prof Svcs - Local Law Enf (Vehicle Amortization)	145,000.00	-	145,000.00	24,028.16	120,971.84	16.57%
Fire Rescue							
300-0900-522-61	Saferoom & Floodproofing (HMGP Grant)	500,000.00	-	500,000.00	66,122.23	433,877.77	13.22%
300-0900-522-62	Storage Building for Portable Generators	300,000.00	-	300,000.00	5,550.00	294,450.00	1.85%
300-0900-522-63	Critical Power (HMGP Grant)	693,000.00	-	693,000.00	457,743.54	235,256.46	66.05%
300-0900-522-64	Capital Outlay - Fire Rescue	609,500.00	-	609,500.00	102,510.00	506,990.00	16.82%
	2023 Rescue	450,000.00	-	450,000.00	-		
	New Fire Hoses for Vehicles	23,000.00	-	23,000.00	-		
	Conex for fire equipment storage	17,500.00	-	17,500.00	-		
	SCBA bottles (25) & Protective wraps (50)	47,000.00	-	47,000.00	59,765.00		
	FS #19 Bathroom Renovation	40,000.00	-	40,000.00	-		
	Ford F-250 Truck Equipment	-	-	-	17,579.00		
	Washers/Extractors (3)	-	-	-	25,166.00		

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EXHIBIT A

Fund: 300 - Capital Project Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
	<i>Gym Equipment (FS #19 & 21)</i>	<i>26,000.00</i>	<i>-</i>	<i>26,000.00</i>	<i>-</i>		
	<i>New Ice Machine</i>	<i>6,000.00</i>	<i>-</i>	<i>6,000.00</i>	<i>-</i>		
Public Works							
300-1200-538-63	Hurricane Monument (storyboard replacements)	-	2,000.00	2,000.00	1,552.24	447.76	77.61%
300-1200-541-62	KTCP Boardwalk	12,000.00	-	12,000.00	-	12,000.00	0.00%
300-1200-541-64	Capital Outlay - Public Works	321,500.00	-	321,500.00	2,240.45	319,259.55	0.70%
	<i>Scag 61 Toro Mowers (2)</i>	<i>28,000.00</i>	<i>-</i>	<i>28,000.00</i>			
	<i>2023 Chevy 2500 CC Pickup (4)</i>	<i>188,000.00</i>	<i>-</i>	<i>188,000.00</i>			
	<i>Polaris Mule</i>	<i>18,500.00</i>	<i>-</i>	<i>18,500.00</i>			
	<i>Pole Barn</i>	<i>25,000.00</i>	<i>-</i>	<i>25,000.00</i>			
	<i>Hot Mix Asphalt Trailer</i>	<i>42,000.00</i>	<i>-</i>	<i>42,000.00</i>			
	<i>LIDAR Data Project (Monroe Cty)</i>	<i>20,000.00</i>	<i>-</i>	<i>20,000.00</i>	<i>2,240.45</i>		
300-1200-541-66	Landscaping Projects	150,000.00	-	150,000.00	34,202.00	115,798.00	22.80%
300-1200-541-67	Green Turtle Hammock Improvements	1,500,000.00	-	1,500,000.00	-	1,500,000.00	0.00%
300-1300-572-68	146 Sunshine (PTP Entrance)	110,000.00	-	110,000.00	15,875.56	94,124.44	14.43%
300-1300-572-69	Library Beach Playground Project	481,300.00	-	481,300.00	145,319.00	335,981.00	30.19%
300-1300-572-70	Library Beach Bathroom Renovation	50,000.00	-	50,000.00	-	50,000.00	0.00%
Parks & Recreation							
300-1300-572-61	Founders Park WiFi Project	-	23,000.00	23,000.00	22,995.00	5.00	99.98%
300-1300-572-64	Capital Outlay - Parks & Recreation	121,500.00	-	121,500.00	55,289.94	66,210.06	45.51%
	<i>Pool Heat Pumps</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>14,950.44</i>		
	<i>John Deer Gator / Club car</i>	<i>15,500.00</i>	<i>-</i>	<i>15,500.00</i>	<i>15,268.50</i>		
	<i>ThorGuard Lightening Detection System</i>	<i>27,000.00</i>	<i>-</i>	<i>27,000.00</i>	<i>-</i>		
	<i>Pool Bldg Office Furniture & Workstations</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>-</i>		
	<i>Pool Bldg New Air Conditioning</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>6,525.00</i>		
	<i>Diving Boards (3)</i>	<i>24,000.00</i>	<i>-</i>	<i>24,000.00</i>	<i>18,546.00</i>		
	<i>Resident Entrance</i>	<i>25,000.00</i>	<i>-</i>	<i>25,000.00</i>	<i>-</i>		
300-1300-572-65	Founders Park ADA Inclusive Playground	550,000.00	-	550,000.00		550,000.00	0.00%
300-1200-541-67	Solar Lighting Replacement Project	350,000.00	-	350,000.00	4,550.00	345,450.00	1.30%
300-1300-572-71	Splash Pad Renovation	75,000.00	-	75,000.00		75,000.00	0.00%
300-1300-572-72	Great Lawn Event Electric & Lighting	10,000.00	-	10,000.00	6,168.00	3,832.00	61.68%

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EXHIBIT A

Fund: 300 - Capital Project Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					as of 1/31/2024	Favorable / (Unfavorable)	Benchmark = 33%
<u>Transfers Out</u>							
300-9000-581-93	Transfer to Wastewater Ent (402) Fund	1,000,000.00	-	1,000,000.00	-	1,000,000.00	0.00%
Total Expenditures		8,592,900.00	23,000.00	8,615,900.00	1,783,200.64	6,834,699.36	20.70%
REVENUES OVER/(UNDER) EXPENDITURES		(720,300.00)	157,000.00	(563,300.00)	(903,088.95)		
<i>Addition to / (Use of) Fund Balance</i>					-		
Fund Balance - Ending, 9/30/2023 (Projected)							
300-282-001	Fund Bal - Restricted - Disc Sales Surtax	4,705,200.00	157,000.00	4,862,200.00	3,806,450.95		
300-283-000	Fund Bal - Assigned	2,687,500.00	-	2,687,500.00	3,351,084.23		
		7,392,700.00	157,000.00	7,549,700.00	7,157,535.18		

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EXHIBIT A

Fund: 401 - Marina Enterprise Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					as of 1/31/2024	Favorable / (Unfavorable)	Benchmark = 33%
Net Position							
401-274-000	Net Position - Investment in Capital Assets	3,042,400.00	-	3,042,400.00	4,028,347.83		
401-276-000	Net Position - Unrestricted	1,222,300.00	-	1,222,300.00	932,777.69		
		4,264,700.00	-	4,264,700.00	4,961,125.52		
CASH & CASH EQUIVALENTS, Beginning 10/1/2023							
	Pooled Cash - Operating Account	1,221,600.00	-	1,221,600.00	1,190,200.38		
		1,221,600.00	-	1,221,600.00	1,190,200.38		
Revenues							
401-337-701	Resilient Florida Grant	1,000,000.00	-	1,000,000.00	-	(1,000,000.00)	0.00%
401-337-702	Monroe County Boating Improvement Grant	14,000.00	-	14,000.00	-	(14,000.00)	0.00%
401-347-501	Dock Usage Fee	1,000,000.00	-	1,000,000.00	330,711.12	(669,288.88)	33.07%
401-347-502	Diesel Fuel Sales	140,000.00	-	140,000.00	22,489.32	(117,510.68)	16.06%
401-347-503	Dock Utilities Charge	80,000.00	-	80,000.00	24,500.22	(55,499.78)	30.63%
401-347-504	Ramp Usage Fee	50,000.00	-	50,000.00	9,394.18	(40,605.82)	18.79%
401-347-505	Unleaded Fuel Sales	400,000.00	-	400,000.00	79,468.46	(320,531.54)	19.87%
401-347-506	Miscellaneous Revenue	10,000.00	-	10,000.00	1,860.91	(8,139.09)	18.61%
401-361-100	Interest	12,000.00	-	12,000.00	9,000.81	(2,999.19)	75.01%
	Total Revenues	2,706,000.00	-	2,706,000.00	477,425.02	(2,228,574.98)	17.64%
Expenses							
Debt Service							
401-1400-517-71	Debt Service Principal	12,000.00	1,000.00	13,000.00	12,649.73	350.27	97.31%
401-1400-517-72	Debt Service Interest	2,000.00	-	2,000.00	544.42	1,455.58	27.22%

Islamorada, Village of Islands
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EXHIBIT A

Fund: 401 - Marina Enterprise Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					as of 1/31/2024	Favorable / (Unfavorable)	Benchmark = 33%
<u>Personnel</u>							
401-1400-575-12	Regular Salaries & Wages	253,100.00	-	253,100.00	77,109.54	175,990.46	30.47%
401-1400-575-14	Overtime	10,000.00	-	10,000.00	3,698.89	6,301.11	36.99%
401-1400-575-21	Payroll Taxes	20,200.00	-	20,200.00	6,079.73	14,120.27	30.10%
401-1400-575-22	Retirement Contributions	34,500.00	-	34,500.00	9,932.59	24,567.41	28.79%
401-1400-575-23	Life & Health Insurance	32,500.00	-	32,500.00	11,088.94	21,411.06	34.12%
401-1400-575-24	Workers' Compensation	4,200.00	-	4,200.00	1,690.38	2,509.62	40.25%
<u>Operating</u>							
401-1400-575-31	Professional Services	5,000.00	-	5,000.00	-	5,000.00	0.00%
401-1400-575-41	Communications	16,000.00	-	16,000.00	4,515.88	11,484.12	28.22%
401-1400-575-42	Freight & Postage	500.00	-	500.00	6.30	493.70	1.26%
401-1400-575-43	Utilities	141,000.00	-	141,000.00	36,919.68	104,080.32	26.18%
401-1400-575-44	Rentals & Leases	1,000.00	-	1,000.00	-	1,000.00	0.00%
401-1400-575-45	Insurance	95,000.00	-	95,000.00	49,354.94	45,645.06	51.95%
401-1400-575-46	Repairs & Maintenance	63,200.00	-	63,200.00	26,163.98	37,036.02	41.40%
401-1400-575-48	PR / Advertising	25,000.00	-	25,000.00	7,897.85	17,102.15	31.59%
401-1400-575-49	Other Expenses	50,000.00	-	50,000.00	18,091.65	31,908.35	36.18%
401-1400-575-51	Office Supplies	3,500.00	-	3,500.00	714.11	2,785.89	20.40%
401-1400-575-52	Operating Supplies	400,000.00	(1,000.00)	399,000.00	78,741.86	320,258.14	19.73%
401-1400-575-54	Dues & Subscriptions	3,200.00	-	3,200.00	1,082.20	2,117.80	33.82%
<u>Capital Outlay</u>							
401-1400-575-63	Breakwater Restoration	1,000,000.00	-	1,000,000.00	-	1,000,000.00	0.00%
401-1400-575-64	Machinery & Equipment	-	64,000.00	64,000.00	22,200.00	41,800.00	34.69%
	<i>Fire Suppression System Replacement</i>	-	25,000.00	25,000.00	22,200.00		
	<i>Fuel Tank Shade Structure</i>	-	39,000.00	39,000.00	-		

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EXHIBIT A

Fund: 401 - Marina Enterprise Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
401-1400-575-66 Founders Park Boat Ramp II		64,000.00	(64,000.00)	-	as of 1/31/2024 -	Favorable / (Unfavorable) -	Benchmark = 33%
		<u>2,235,900.00</u>	<u>-</u>	<u>2,235,900.00</u>	<u>368,482.67</u>	<u>1,867,417.33</u>	16.48%
REVENUES OVER/(UNDER) EXPENSES		470,100.00	-	470,100.00	108,942.35		
Addition to / (Use of) Net Position					0.00		
CASH & CASH EQUIVALENTS, Ending 9/30/2024							
Pooled Cash - Operating Account		1,691,700.00	-	1,691,700.00	1,299,142.73		
		<u>1,691,700.00</u>	<u>-</u>	<u>1,691,700.00</u>	<u>1,299,142.73</u>		

Islamorada, Village of Islands
FY 23-24 Budget Amendment
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EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund	BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget Benchmark = 33%
	FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
				as of 1/31/2024	Favorable / (Unfavorable)	

Net Position

402-274-000 Net Position - Investment in Capital Assets
402-276-000 Net Position - Unrestricted

74,962,659.33
31,384,328.28
106,346,987.61

CASH & CASH EQUIVALENTS, Beginning 10/1/2023

Pooled Cash - Operating Account	5,558,700.00	-	5,558,700.00	7,913,750.13
	<u>5,558,700.00</u>	-	<u>5,558,700.00</u>	<u>7,913,750.13</u>

Revenues

402-325-101	NPK Assessment Principal/Payoff	200,000.00	-	200,000.00	126,826.24	(73,173.76)	63.41%
402-325-104	RSA Assessment Principal/Payoff	1,300,000.00	-	1,300,000.00	797,475.43	(502,524.57)	61.34%
402-325-106	Wastewater System Development Charges	100,000.00	55,000.00	155,000.00	153,253.87	(1,746.13)	98.87%
402-331-200	HMGF Grant	495,000.00	-	495,000.00	-	(495,000.00)	0.00%
402-334-352	LPA0087 Stewardship Act Grant	2,000,000.00	-	2,000,000.00	-	(2,000,000.00)	0.00%
402-334-706	Legislative Appropriation	150,000.00	-	150,000.00	-	(150,000.00)	0.00%
402-343-501	Wastewater Service Charge	6,900,000.00	-	6,900,000.00	2,239,691.82	(4,660,308.18)	32.46%
402-361-100	Interest	60,000.00	-	60,000.00	49,978.29	(10,021.71)	83.30%
402-369-000	Miscellaneous Revenue	-	10,500.00	10,500.00	10,500.00	-	100.00%
402-381-000	Transfer from Capital Projects Fund	1,000,000.00	-	1,000,000.00	-	(1,000,000.00)	0.00%
	Total Revenues	<u>12,205,000.00</u>	<u>65,500.00</u>	<u>12,270,500.00</u>	<u>3,377,725.65</u>	<u>(8,892,774.35)</u>	<u>27.53%</u>

Expenses

Debt Service

402-1500-517-71	Debt Service Principal	4,002,500.00	-	4,002,500.00	1,849,197.09	2,153,302.91	46.20%
402-1500-517-72	Debt Service Interest	1,335,500.00	-	1,335,500.00	679,180.57	656,319.43	50.86%

Personnel

402-1500-535-12	Regular Salaries & Wages	538,800.00	-	538,800.00	159,684.45	379,115.55	29.64%
402-1500-535-14	Overtime	35,000.00	-	35,000.00	18,125.92	16,874.08	51.79%
402-1500-535-21	Payroll Taxes	43,900.00	-	43,900.00	13,332.66	30,567.34	30.37%
402-1500-535-22	Retirement Contributions	80,000.00	-	80,000.00	24,343.50	55,656.50	30.43%
402-1500-535-23	Life & Health Insurance	110,000.00	-	110,000.00	59,291.43	50,708.57	53.90%
402-1500-535-24	Workers' Compensation	10,000.00	-	10,000.00	3,686.60	6,313.40	36.87%

Islamorada, Village of Islands
FY 23-24 Budget Amendment
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EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					<i>as of 1/31/2024</i>	<i>Favorable / (Unfavorable)</i>	Benchmark = 33%
<u>Operating</u>							
402-1500-535-31	Professional Services	1,847,000.00	-	1,847,000.00	380,163.97	1,466,836.03	20.58%
	<i>FKAA - Billing Services</i>	<i>165,000.00</i>	<i>-</i>	<i>165,000.00</i>	<i>13,846.62</i>		
	<i>GSG - Assessment Consultant</i>	<i>27,000.00</i>	<i>-</i>	<i>27,000.00</i>	<i>-</i>		
	<i>KLWTD - Treatment Costs</i>	<i>1,400,000.00</i>	<i>-</i>	<i>1,400,000.00</i>	<i>244,929.14</i>		
	<i>Wade Trim - Engineering</i>	<i>150,000.00</i>	<i>-</i>	<i>150,000.00</i>	<i>48,013.21</i>		
	<i>RES (Water Quality Monitoring)</i>	<i>75,000.00</i>	<i>-</i>	<i>75,000.00</i>	<i>37,500.00</i>		
	<i>Marcum (Page Audit)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>34,525.00</i>		
	<i>Raffellis (AIMS Support)</i>	<i>5,000.00</i>	<i>-</i>	<i>5,000.00</i>	<i>-</i>		
	<i>Other / Misc</i>	<i>25,000.00</i>	<i>-</i>	<i>25,000.00</i>	<i>1,350.00</i>		
402-1500-535-40	Travel & Per Diem	5,000.00	-	5,000.00	3,893.72	1,106.28	77.87%
402-1500-535-41	Communications	11,000.00	-	11,000.00	2,761.45	8,238.55	25.10%
402-1500-535-43	Utilities	180,000.00	-	180,000.00	52,734.12	127,265.88	29.30%
402-1500-535-44	Rentals & Leases	65,000.00	-	65,000.00	16,418.50	48,581.50	25.26%
402-1500-535-45	Insurance	285,000.00	-	285,000.00	151,163.48	133,836.52	53.04%
402-1500-535-46	Repairs & Maintenance	510,000.00	-	510,000.00	52,901.34	457,098.66	10.37%
	<i>F J Nugent (repair parts)</i>	<i>30,000.00</i>	<i>-</i>	<i>30,000.00</i>	<i>-</i>		
	<i>K B Vacuum (pump repairs)</i>	<i>65,000.00</i>	<i>-</i>	<i>65,000.00</i>	<i>-</i>		
	<i>Page Excavating</i>	<i>75,000.00</i>	<i>-</i>	<i>75,000.00</i>	<i>36,965.00</i>		
	<i>DoneRite Pumps</i>	<i>50,000.00</i>	<i>-</i>	<i>50,000.00</i>	<i>2,650.00</i>		
	<i>Ferguson (Parts)</i>	<i>25,000.00</i>	<i>-</i>	<i>25,000.00</i>	<i>-</i>		
	<i>Airvac (Vac System repairs & parts)</i>	<i>25,000.00</i>	<i>-</i>	<i>25,000.00</i>	<i>322.76</i>		
	<i>Vehicle R&M</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>3,049.11</i>		
	<i>Generator Maintenance (A1 Powerworks)</i>	<i>15,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>-</i>		
	<i>Overflow Tank Epoxy Coating</i>	<i>110,000.00</i>	<i>-</i>	<i>110,000.00</i>	<i>-</i>		
	<i>Various - Other / Misc</i>	<i>100,000.00</i>	<i>-</i>	<i>100,000.00</i>	<i>9,914.47</i>		
402-1500-535-48	PR / Advertising	2,000.00	-	2,000.00	-	2,000.00	0.00%
402-1500-535-51	Office Supplies	4,000.00	-	4,000.00	-	4,000.00	0.00%
402-1500-535-52	Operating Supplies	270,000.00	(1,000.00)	269,000.00	124,342.30	144,657.70	46.22%
402-1500-535-54	Dues & Subscriptions	3,000.00	1,000.00	4,000.00	3,742.93	257.07	93.57%
402-1500-535-55	Training	10,000.00	-	10,000.00	200.00	9,800.00	2.00%

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EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund		BUDGET			FY 23-24 ACTUALS (Unaudited) as of 1/31/2024	FINAL BUDGET v ACTUALS VARIANCE Favorable / (Unfavorable)	Actual as % of Budget Benchmark = 33%
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
<u>Capital Outlay</u>							
402-1500-535-62	SCADA (Star Controls)	250,000.00	-	250,000.00	6,944.25	243,055.75	2.78%
402-1500-535-63	Capital Outlay - Infrastructure <i>Laterals & Infra Adds/Vacuum Pits (Page)</i>	350,000.00	-	350,000.00	292,140.00	57,860.00	83.47%
402-1500-535-64	Capital Outlay - Machinery & Equipment <i>Security Cameras & Badge Entrance</i>	82,000.00	-	82,000.00	-	82,000.00	0.00%
402-1500-535-65	NPK Pump Station Projects	2,000,000.00	-	2,000,000.00	6,138.35	1,993,861.65	0.31%
402-1500-535-66	Capital Outlay - Generator Storage Bldg.	300,000.00	-	300,000.00	-	300,000.00	
402-1500-535-67	Portable Gens & Floodproofing (HMGP)	1,000,000.00	-	1,000,000.00	308,683.14	691,316.86	30.87%
		<u>13,329,700.00</u>	<u>-</u>	<u>13,329,700.00</u>	<u>4,209,069.77</u>	<u>9,120,630.23</u>	<u>31.58%</u>
REVENUES OVER/(UNDER) EXPENSES		(1,124,700.00)	65,500.00	(1,059,200.00)	(831,344.12)		
Addition to / (Use of) Net Position					0.00		
CASH & CASH EQUIVALENTS, Ending 9/30/2024							
Pooled Cash - Operating Account		4,434,000.00	65,500.00	4,499,500.00	7,082,406.01		
		<u>4,434,000.00</u>	<u>65,500.00</u>	<u>4,499,500.00</u>	<u>7,082,406.01</u>		

Islamorada, Village of Islands
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EXHIBIT A

Fund: 403 - Stormwater Fund		BUDGET			FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget Benchmark = 33%
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					as of 1/31/2024	Favorable / (Unfavorable)	
Net Position							
403-274-000	Net Position - Investment in Capital Assets				1,894,193.61		
403-276-000	Net Position - Unrestricted				410,191.91		
					<u>2,304,385.52</u>		
CASH & CASH EQUIVALENTS, Beginning 10/1/2023							
	Pooled Cash - Operating Account	399,600.00	-	399,600.00	416,110.70		
		<u>399,600.00</u>	<u>-</u>	<u>399,600.00</u>	<u>416,110.70</u>		
Revenues							
403-325-200	Stormwater Assessment	201,700.00	-	201,700.00	157,183.60	(44,516.40)	77.93%
403-361-000	Interest Revenue	3,000.00	-	3,000.00	3,643.14	643.14	121.44%
Total Revenues		<u>204,700.00</u>	<u>-</u>	<u>204,700.00</u>	<u>160,826.74</u>	<u>(43,873.26)</u>	78.57%
Expenses							
<u>Personnel</u>							
403-1600-538-12	Regular Salaries & Wages	14,400.00	-	14,400.00	4,143.15	10,256.85	28.77%
403-1600-538-21	Payroll Taxes	1,100.00	-	1,100.00	341.34	758.66	31.03%
403-1600-538-22	Retirement Contributions	2,100.00	-	2,100.00	562.24	1,537.76	26.77%
403-1600-538-23	Life & Health Insurance	1,100.00	-	1,100.00	324.23	775.77	29.48%
403-1600-538-24	Workers' Compensation	500.00	-	500.00	92.29	407.71	18.46%
<u>Operating</u>							
403-1600-538-31	Professional Services	267,000.00	-	267,000.00	-	267,000.00	0.00%
403-1600-538-43	Utilities	1,000.00	-	1,000.00	199.31	800.69	19.93%
403-1600-538-45	Insurance	500.00	-	500.00	101.40	398.60	20.28%
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	-	1,000.00	0.00%
403-1600-538-52	Operating Supplies	5,000.00	-	5,000.00	-	5,000.00	0.00%
		<u>318,700.00</u>	<u>-</u>	<u>318,700.00</u>	<u>5,763.96</u>	<u>312,936.04</u>	1.81%
REVENUES OVER/(UNDER) EXPENSES		(114,000.00)	-	(114,000.00)	155,062.78		
<i>Addition to / (Use of) Net Position</i>					<i>(0.00)</i>		
CASH & CASH EQUIVALENTS, Ending 9/30/2023							
	Pooled Cash - Operating Account	285,600.00	-	285,600.00	571,173.48		
		<u>285,600.00</u>	<u>-</u>	<u>285,600.00</u>	<u>571,173.48</u>		