

RESOLUTION NO. 25-01-04

**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 FOR 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; and

WHEREAS, on October 8, 2024, the Village Council adopted Resolution 24-10-117 approving a second FY 2023-2024 budget amendment; and

WHEREAS, the Village Council finds it necessary to further amend the FY 2023-2024 budget to reflect such amendments as requested by the Village Manager.

**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. 25-01-04, as previously amended by Resolution No. 24-10-117, 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 September 30, 2024.

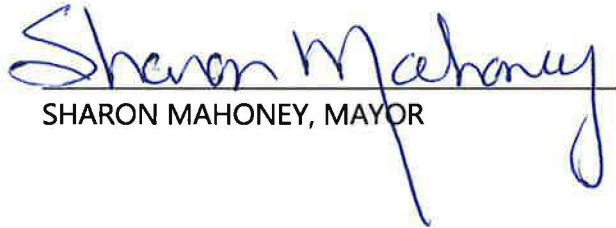
Motion to adopt by Councilman Buddy Pinder, seconded by Councilwoman Deb Gillis.

FINAL VOTE AT ADOPTION

VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS

Mayor Sharon Mahoney	YES
Vice Mayor Don Horton	YES
Councilwoman Deb Gillis	YES
Councilman Joseph B. Pinder III	YES
Councilman Steve Friedman	YES

PASSED AND ADOPTED THIS 7th DAY OF JANUARY 2025.


SHARON MAHONEY, MAYOR

ATTEST:


STEPHANIE CONDE, DEPUTY VILLAGE CLERK

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


JOHN J. QUICK, VILLAGE ATTORNEY

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
Fund Balance - Beginning, 10/1/2023 (audited)								
001-280-000	Fund Bal - Nonspendable	262,600.00	-	-	262,600.00	239,844.00		
001-281-001	Fund Bal - Restricted - MCSO Training	67,500.00	-		67,500.00	68,272.00		
001-282-002	Fund Bal - Committed - Landscape Mitigation	830,400.00	-		830,400.00	802,940.00		
001-283-002	Fund Bal - Assigned - Hurricane Response	7,382,100.00	-	-	7,382,100.00	7,506,863.00		
001-284-000	Fund Bal - Unassigned	6,062,200.00	-	-	6,062,200.00	5,524,851.00		
		14,604,800.00	-	-	14,604,800.00	14,142,770.00		
Revenues								
<u>Taxes</u>								
001-311-000	Ad Valorem Taxes	15,701,300.00	104,197.00	6,900.00	15,812,397.00	15,812,483.24	86.24	100.00%
001-315-000	Communication Services Tax	450,000.00	-	(58,500.00)	391,500.00	391,540.51	40.51	100.01%
		16,151,300.00	104,197.00	(51,600.00)	16,203,897.00	16,204,023.75	126.75	100.00%
<u>Licenses & Permits</u>								
001-323-700	Franchise Fee - Solid Waste	800,000.00	-	193,700.00	993,700.00	993,736.07	36.07	100.00%
001-329-000	Other Permits, Fees & Special Assmts	2,500.00	-	350.00	2,850.00	2,850.00	-	100.00%
001-329-001	Vacation Rental Permit Fee	375,000.00	-	(59,000.00)	316,000.00	316,012.50	12.50	100.00%
001-329-005	BPAS Application Fee	10,000.00	-	(9,100.00)	900.00	900.00	-	100.00%
001-329-006	A-Frame Sign Registration Fee	-	2,050.00	2,150.00	4,200.00	4,200.00	-	100.00%
001-329-007	In Lieu of Landscape Mitigation Fee	100,000.00	3,065.00	15,000.00	118,065.00	118,424.94	359.94	100.30%
001-329-009	Foreclosure Registration Fee	2,500.00	-	(1,800.00)	700.00	700.00	-	100.00%
		1,290,000.00	5,115.00	141,300.00	1,436,415.00	1,436,823.51	408.51	100.03%
<u>Intergovernmental</u>								
001-331-001	FEMA Reimb - Irma	-	61,232.00		61,232.00	58,009.20	(3,222.80)	94.74%
001-331-002	FEMA SAFER Grant (Fire Rescue)	528,000.00	154,737.00	299,000.00	981,737.00	982,179.43	442.43	100.05%
001-331-101	EPA Grant for Oxygen Monitoring	12,000.00	-	(12,000.00)	-	-	-	#DIV/0!
001-334-001	FDEM Reimb - Irma	-		3,200.00	3,200.00	3,222.73	22.73	
001-334-003	FDEP Resilient Florida Grant (#22PLN68)	178,100.00	-	-	178,100.00	-	(178,100.00)	0.00%

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

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		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
001-334-201	FDOH EMS Grant	-		31,200.00	31,200.00	31,200.00	-	100.00%
001-335-122	Monroe County Business Tax Distribution	32,000.00	-	4,800.00	36,800.00	36,831.38	31.38	100.09%
001-335-140	Mobile Home License Tax	1,500.00	-		1,500.00	1,917.23	417.23	127.82%
001-335-150	Alcoholic Beverage License Tax	32,000.00	-	(9,500.00)	22,500.00	22,552.69	52.69	100.23%
001-335-180	Local Government Half-Cent Sales Tax Program	1,735,000.00	-	(25,300.00)	1,709,700.00	1,709,666.12	(33.88)	100.00%
001-335-210	Firefighter Supplemental Compensation	10,000.00	-	2,000.00	12,000.00	12,067.74	67.74	100.56%
001-335-701	FDEP Surcharge Tax - Windley Key	8,500.00	-	-	8,500.00	8,425.06	(74.94)	99.12%
001-336-000	State Payments In Lieu Of Taxes	2,700.00	-	-	2,700.00	2,670.31	(29.69)	98.90%
001-337-701	TDC Beach Maintenance Agreement	90,000.00	-	9,000.00	99,000.00	99,000.00	-	100.00%
		2,629,800.00	215,969.00	302,400.00	3,148,169.00	2,967,741.89	(180,427.11)	94.27%
<u>Fines & Forfeitures</u>								
001-354-000	Code Compliance Lien Payments	150,000.00	-	(71,000.00)	79,000.00	78,275.00	(725.00)	99.08%
001-359-001	MCSO Citation Payments	50,000.00	-	-	50,000.00	50,573.74	573.74	101.15%
001-359-002	MCSO Citations - Training Surcharge	5,000.00	-	-	5,000.00	4,407.45	(592.55)	88.15%
		205,000.00	-	(71,000.00)	134,000.00	133,256.19	(743.81)	99.44%
<u>Charges for Services</u>								
001-329-003	Fire Inspection Fee	10,000.00	4,575.00	2,300.00	16,875.00	16,900.00	25.00	100.15%
001-329-004	Developmental Permit Application Fee	75,000.00	-	6,400.00	81,400.00	81,436.59	36.59	100.04%
001-329-008	Cost Recovery Revenue	25,000.00	-	(25,000.00)	-	-	-	#DIV/0!
001-342-200	Special Event Fire Protection Fee	10,000.00	2,393.00	600.00	12,993.00	12,986.50	(6.50)	99.95%
001-342-401	Emergency Management Service Fee	250,000.00	-	24,300.00	274,300.00	274,321.60	21.60	100.01%
001-347-201	Park Entrance Fee	350,000.00	-	20,700.00	370,700.00	370,695.85	(4.15)	100.00%
001-347-501	Pool Entrance Fee	45,000.00	-	(9,732.00)	35,268.00	35,268.55	0.55	100.00%
001-347-502	Pool/Park Membership - Resident	20,000.00	-	(2,142.00)	17,858.00	17,858.38	0.38	100.00%
001-347-503	Pool/Park Membership - Non-Resident	20,000.00	-	(1,220.00)	18,780.00	18,789.82	9.82	100.05%
001-347-901	Recreation Camp Fee	60,000.00	-	5,000.00	65,000.00	65,045.00	45.00	100.07%
001-362-001	Park Facilities Rental Fee	30,000.00	2,680.00	2,600.00	35,280.00	35,365.15	85.15	100.24%
001-362-002	Pool Team Rental Fee	30,000.00	-	(17,900.00)	12,100.00	12,106.55	6.55	100.05%
001-362-003	Swim Instruction	70,000.00	-	3,300.00	73,300.00	73,314.00	14.00	100.02%

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						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
001-362-004	Dive Instruction	12,000.00	-	(400.00)	11,600.00	11,605.00	5.00	100.04%
001-362-005	Tennis Instruction	225,000.00	-	(52,400.00)	172,600.00	172,635.00	35.00	100.02%
001-362-006	Water Aerobics Instruction	24,000.00	-	(2,050.00)	21,950.00	21,952.00	2.00	100.01%
001-362-007	Synchronized Swim Instruction	14,000.00	-	950.00	14,950.00	14,945.00	(5.00)	99.97%
001-362-008	Freediving Instruction	14,000.00	-	(9,700.00)	4,300.00	4,300.00	-	100.00%
001-362-009	Fitness Instruction	28,000.00	-	(2,360.00)	25,640.00	25,647.00	7.00	100.03%
		1,312,000.00	9,648.00	(56,754.00)	1,264,894.00	1,265,171.99	277.99	100.02%
<u>Interest & Miscellaneous</u>								
001-361-000	Interest Revenue	150,000.00	486,000.00	185,370.00	821,370.00	821,369.08	(0.92)	100.00%
001-369-000	Miscellaneous Revenue	48,000.00	8,460.00	9,250.00	65,710.00	65,698.48	(11.52)	99.98%
001-369-001	Retail Sales	1,800.00	-	(610.00)	1,190.00	1,191.40	1.40	100.12%
001-369-002	General Asphalt Maint Agreement	8,100.00	21,233.00		29,333.00	29,333.37	0.37	100.00%
001-369-003	Impact Admin Fees	5,000.00	2,774.00	2,107.00	9,881.00	9,880.24	(0.76)	99.99%
001-369-901	WEX Fuel Credit	3,500.00	-	170.00	3,670.00	3,672.98	2.98	100.08%
		216,400.00	518,467.00	196,287.00	931,154.00	931,145.55	(8.45)	100.00%
<u>Transfers In</u>								
001-381-000	Transfers In (Building Fund)	84,000.00	-	-	84,000.00	84,000.00	-	100.00%
Total Revenues		21,888,500.00	853,396.00	460,633.00	23,202,529.00	23,022,162.88	(180,366.12)	99.22%

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

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		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
Expenditures								
<u>Village Council</u>								
001-0100-511-11	Village Council Salaries	60,000.00	-		60,000.00	61,000.00	(1,000.00)	101.67%
001-0100-511-21	Payroll Taxes	4,600.00	-		4,600.00	4,666.50	(66.50)	101.45%
001-0100-511-31	Professional Services	180,000.00	-	1,100.00	181,100.00	181,109.85	(9.85)	100.01%
	Gray Robinson (State Lobbyists)	110,000.00			110,000.00	108,180.00		
	Thorn Run Partners (Federal Lobbyists)	70,000.00		(1,100.00)	68,900.00	66,000.00		
	Other / Misc	-		1,100.00	1,100.00	6,929.85		
001-0100-511-40	Travel & Per Diem	12,000.00	3,996.00	2,980.00	18,976.00	18,979.44	(3.44)	100.02%
001-0100-511-41	Communications	5,500.00	-	(2,360.00)	3,140.00	3,138.78	1.22	99.96%
001-0100-511-48	PR / Advertising	356,500.00	(3,996.00)	630.00	353,134.00	158,863.12	194,270.88	44.99%
	Holiday Decorations (Holiday Lightscapes)	105,200.00	-	-	105,200.00	105,134.00		
	Attention Media / Social Media	75,000.00	-	630.00	75,630.00	24,000.00		
	Agenda & Other Display Ads	20,000.00	(3,996.00)		16,004.00	7,692.00		
	Islamorada Social Web Services	1,300.00			1,300.00	-		
	Rotary Fireworks	15,000.00	-		15,000.00	15,000.00		
	Charitable Contributions Program	125,000.00			125,000.00	-		
	Other / Misc	15,000.00	-		15,000.00	7,037.12		
001-0100-511-51	Office Supplies & Expenses	3,500.00	-	850.00	4,350.00	4,345.58	4.42	99.90%
001-0100-511-54	Dues & Subscriptions	2,500.00	-	-	2,500.00	2,097.59	402.41	83.90%
001-0100-511-55	Training	5,000.00	-	(3,200.00)	1,800.00	1,704.00	96.00	94.67%
		629,600.00	-	-	629,600.00	435,904.86	193,695.14	69.24%

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget Benchmark = 75%
		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
Village Attorney						as of 9/30/2024	Favorable / (Unfavorable)	
001-0200-514-31	Professional Services	625,000.00	-	203,000.00	828,000.00	828,367.13	(367.13)	100.04%
	<i>Weiss, Serota (Litigation; Legal)</i>	<i>625,000.00</i>		<i>203,000.00</i>	<i>828,000.00</i>	<i>828,367.13</i>	(367.13)	
001-0200-514-41	Communications	2,500.00	-	(400.00)	2,100.00	2,098.62	1.38	99.93%
001-0200-514-51	Office Supplies & Expenses	2,500.00	-	(2,300.00)	200.00	163.28	36.72	81.64%
001-0200-514-54	Dues & Subscriptions	500.00	-	(330.00)	170.00	170.32	(0.32)	100.19%
		630,500.00	-	199,970.00	830,470.00	830,799.35	(329.35)	100.04%
Village Manager								
001-0300-512-12	Regular Salaries & Wages	565,700.00	(11,000.00)		554,700.00	396,044.13	158,655.87	71.40%
001-0300-512-14	Overtime	2,500.00	-		2,500.00	603.71	1,896.29	24.15%
001-0300-512-21	Payroll Taxes	38,100.00	-		38,100.00	30,319.28	7,780.72	79.58%
001-0300-512-22	Retirement Contributions	79,200.00	-		79,200.00	71,216.60	7,983.40	89.92%
001-0300-512-23	Employee Insurance Premiums	80,300.00	-		80,300.00	55,939.57	24,360.43	69.66%
001-0300-512-31	Professional Services	300,000.00	(8,000.00)		292,000.00	246,251.80	45,748.20	84.33%
	<i>Canal Consulting & Monitoring (WSP)</i>	<i>120,000.00</i>	<i>-</i>	<i>-</i>	<i>120,000.00</i>	<i>120,000.00</i>		
	<i>Vulnerability Assessment (WSP; grant-funded)</i>	<i>58,100.00</i>	<i>-</i>	<i>-</i>	<i>58,100.00</i>	<i>1,638.70</i>		
	<i>Swim Zone (Poseidon)</i>	<i>12,000.00</i>	<i>-</i>		<i>12,000.00</i>	<i>11,285.00</i>		
	<i>Evermorth Care (EAP)</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>8,708.26</i>		
	<i>Monroe County - Interim Manager</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>79,224.59</i>		
	<i>Other / Misc</i>	<i>109,900.00</i>	<i>(8,000.00)</i>		<i>101,900.00</i>	<i>25,395.25</i>		
001-0300-512-40	Travel & Per Diem	10,000.00	-	-	10,000.00	9,018.35	981.65	90.18%
001-0300-512-41	Communications	6,500.00	-		6,500.00	4,975.26	1,524.74	76.54%
001-0300-512-42	Freight & Postage	-	1,000.00	-	1,000.00	415.90	584.10	41.59%
001-0300-512-46	Repair & Maintenance	-	5,000.00		5,000.00	29.95	4,970.05	0.60%
001-0300-512-48	PR / Advertising	10,000.00	-		10,000.00	8,017.00	1,983.00	80.17%
001-0300-512-49	Other Expenses	15,000.00	-		15,000.00	12,990.67	2,009.33	86.60%
001-0300-512-51	Office Supplies & Expenses	6,500.00	-		6,500.00	3,937.03	2,562.97	60.57%
001-0300-512-52	Operating Supplies	-	5,000.00		5,000.00	4,733.76	266.24	94.68%

Islamorada, Village of Islands
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001-0300-512-54	Dues & Subscriptions	13,600.00	-		13,600.00	12,298.09	1,301.91	90.43%
001-0300-512-55	Training	5,000.00	-		5,000.00	1,824.00	3,176.00	36.48%
		1,132,400.00	(8,000.00)	-	1,124,400.00	858,615.10	265,784.90	76.36%
<u>Village Clerk</u>								
001-0400-512-12	Regular Salaries & Wages	166,500.00	-	(2,100.00)	164,400.00	164,360.75	39.25	99.98%
001-0400-512-14	Overtime	5,000.00	-	1,430.00	6,430.00	6,431.26	(1.26)	100.02%
001-0400-512-21	Payroll Taxes	13,200.00	-	(350.00)	12,850.00	12,855.57	(5.57)	100.04%
001-0400-512-22	Retirement Contributions	23,900.00	-	(700.00)	23,200.00	23,184.53	15.47	99.93%
001-0400-512-23	Employee Insurance Premiums	20,900.00	-	(5,000.00)	15,900.00	15,871.05	28.95	99.82%
					-			
001-0400-512-31	Professional Services	10,500.00	(8,449.00)	(610.00)	1,441.00	1,439.90	1.10	99.92%
001-0400-512-40	Travel & Per Diem	3,500.00	414.00	1,200.00	5,114.00	5,108.30	5.70	99.89%
001-0400-512-41	Communications	3,500.00	-	(850.00)	2,650.00	2,642.40	7.60	99.71%
001-0400-512-42	Freight & Postage	500.00	500.00	(910.00)	90.00	88.47	1.53	98.30%
001-0400-512-48	PR / Advertising	-	3,620.00		3,620.00	3,620.50	(0.50)	100.01%
001-0400-512-49	Other Expenses	-	30.00	960.00	990.00	988.58	1.42	99.86%
001-0400-512-51	Office Supplies & Expenses	5,500.00	(1,200.00)	2,450.00	6,750.00	6,743.67	6.33	99.91%
001-0400-512-54	Dues & Subscriptions	18,000.00	14,285.00	3,450.00	35,735.00	35,732.30	2.70	99.99%
001-0400-512-55	Training	3,000.00	(1,200.00)	1,300.00	3,100.00	3,112.75	(12.75)	100.41%
		274,000.00	8,000.00	270.00	282,270.00	282,180.03	89.97	99.97%
<u>Finance</u>								
001-0500-513-12	Regular Salaries & Wages	473,400.00	-	(4,700.00)	468,700.00	468,679.40	20.60	100.00%
001-0500-513-14	Overtime	10,000.00	-	2,700.00	12,700.00	12,681.32	18.68	99.85%
001-0500-513-21	Payroll Taxes	36,400.00	-	(350.00)	36,050.00	36,019.46	30.54	99.92%
001-0500-513-22	Retirement Contributions	67,400.00	-	(1,100.00)	66,300.00	66,294.67	5.33	99.99%
001-0500-513-23	Employee Insurance Premiums	72,600.00	-	29,600.00	102,200.00	102,111.00	89.00	99.91%
001-0500-513-24	Workers' Compensation	110,000.00	-	8,200.00	118,200.00	118,179.80	20.20	99.98%

Islamorada, Village of Islands
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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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
001-0500-513-31	Professional Services	46,000.00	-	27,200.00	73,200.00	73,137.45	62.55	99.91%
	Integrity (Arbitrage)	2,500.00		200.00	2,700.00	2,953.13		
	Foster & Foster (OPEB Valuation)	5,000.00		-	5,000.00	4,700.00		
	Ben Few (Risk Mgmt Svcs)	36,000.00		-	36,000.00	36,000.00		
	Projected Point			25,000.00	25,000.00	24,728.00		
	Other / Misc	2,500.00		2,000.00	4,500.00	4,756.32		
001-0500-513-32	Accounting & Auditing Services	65,000.00	(6,520.00)		58,480.00	54,000.00	4,480.00	92.34%
001-0500-513-40	Travel & Per Diem	6,000.00	-	280.00	6,280.00	6,277.24	2.76	99.96%
001-0500-513-41	Communications	3,500.00	-		3,500.00	2,678.87	821.13	76.54%
001-0500-513-42	Freight & Postage	1,500.00	-	400.00	1,900.00	1,886.69	13.31	99.30%
001-0500-513-43	Utilities	55,000.00	-		55,000.00	37,495.21	17,504.79	68.17%
001-0500-513-44	Rentals & Leases	6,000.00	(2,000.00)		4,000.00	3,757.66	242.34	93.94%
001-0500-513-45	Insurance	565,500.00	-		565,500.00	562,121.35	3,378.65	99.40%
001-0500-513-46	Repair & Maintenance	-		489.00	489.00	489.00	-	100.00%
001-0500-513-48	PR / Advertising	1,000.00	(553.00)	1,600.00	2,047.00	2,071.50	(24.50)	101.20%
001-0500-513-49	Other Expenses	7,500.00	2,500.00		10,000.00	58,968.85	(48,968.85)	589.69%
001-0500-513-51	Office Supplies & Expenses	7,500.00	-	2,077.40	9,577.40	9,577.40	-	100.00%
001-0500-513-52	Operating Supplies	-	860.00	(860.00)	-	-	-	#DIV/0!
001-0500-513-54	Dues & Subscriptions	33,400.00	7,072.00	660.00	41,132.00	41,136.19	(4.19)	100.01%
001-0500-513-55	Training	4,000.00	(1,359.00)	325.00	2,966.00	2,966.00	-	100.00%
		1,571,700.00	-	66,521.40	1,638,221.40	1,660,529.06	(22,307.66)	101.36%
Planning								
001-0600-515-12	Regular Salaries & Wages	868,700.00	-	(604.00)	868,096.00	611,606.53	256,489.47	70.45%
001-0600-515-14	Overtime	10,000.00	-	0.77	10,000.77	1,091.13	8,909.64	10.91%
001-0600-515-21	Payroll Taxes	67,300.00	-	-	67,300.00	46,168.21	21,131.79	68.60%
001-0600-515-22	Retirement Contributions	122,400.00	-	(17,562.72)	104,837.28	86,675.57	18,161.71	82.68%
001-0600-515-23	Employee Insurance Premiums	135,300.00	-	31,830.95	167,130.95	167,130.95	-	100.00%

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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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
001-0600-515-31	Professional Services	50,000.00	-	(23,000.00)	27,000.00	26,647.60	352.40	98.69%
	RES Florida (Eng/Stormwater Rvws)	15,000.00		(9,000.00)	6,000.00	2,585.49		
	McFarland Johnson (Site Plan Rvw)	5,000.00		-	5,000.00	4,890.91		
	Liquid Web (CV Portal Host)	2,500.00		-	2,500.00	1,918.42		
	Rebecca Jetton (Planning Support Svcs)	15,000.00		(4,000.00)	11,000.00	10,875.00		
	Highland Mapping (GIS)	5,000.00		(5,000.00)	-	-		
	CPH Consulting (Site Plan Rvws)	5,000.00		(5,000.00)	-	-		
	Other / Misc	2,500.00		-	2,500.00	6,377.78		
001-0600-515-40	Travel & Per Diem	5,000.00		-	5,000.00	1,185.68	3,814.32	23.71%
001-0600-515-41	Communications	5,000.00		-	5,000.00	4,530.52	469.48	90.61%
001-0600-515-42	Freight & Postage	5,000.00	(3,000.00)	360.00	2,360.00	2,358.83	1.17	99.95%
001-0600-515-46	Repair & Maintenance	5,000.00		4,500.00	9,500.00	9,409.17	90.83	99.04%
001-0600-515-48	PR / Advertising	8,000.00	4,361.00	2,050.00	14,411.00	14,384.92	26.08	99.82%
001-0600-515-51	Office Supplies & Expenses	8,000.00	(5,080.00)	800.00	3,720.00	3,709.41	10.59	99.72%
001-0600-515-49	Other Expenses	-	25.00	125.00	150.00	150.00	-	100.00%
001-0600-515-52	Operating Supplies	4,000.00	1,189.00	2,700.00	7,889.00	7,829.61	59.39	99.25%
001-0600-515-54	Dues & Subscriptions	37,000.00	2,964.00	2,900.00	42,864.00	42,819.23	44.77	99.90%
001-0600-515-55	Training	6,000.00	(459.00)	(4,100.00)	1,441.00	1,423.00	18.00	98.75%
		1,336,700.00		-	1,336,700.00	1,027,120.36	309,579.64	76.84%
IT & Communications								
001-0700-519-12	Regular Salaries & Wages	330,700.00		(6,400.00)	324,300.00	324,221.71	78.29	99.98%
001-0700-519-14	Overtime	2,500.00		(1,900.00)	600.00	591.56	8.44	98.59%
001-0700-519-21	Payroll Taxes	25,500.00		(1,000.00)	24,500.00	24,451.25	48.75	99.80%
001-0700-519-22	Retirement Contributions	46,500.00		(2,300.00)	44,200.00	44,188.86	11.14	99.97%
001-0700-519-23	Employee Insurance Premiums	80,300.00		(36,200.00)	44,100.00	44,067.36	32.64	99.93%

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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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
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001-0700-519-31	Professional Services	82,500.00	13,500.00	(8,700.00)	87,300.00	87,262.02	37.98	99.96%
	UDT (Managed Svcs)	35,000.00		(4,650.00)	30,350.00	30,349.43		
	Information Consultants (Laserfiche)		13,500.00		13,500.00	13,500.00		
	Liquid Web (Web Site Host)	2,000.00		(200.00)	1,800.00	1,814.56		
	Global Relay (Email Archive)	20,000.00		(2,300.00)	17,700.00	17,674.56		
	SHI - Xi Leap Cloud Svcs	23,000.00		-	23,000.00	22,977.00		
	Other / Misc	2,500.00		(1,550.00)	950.00	946.47		
001-0700-519-40	Travel & Per Diem	8,000.00	(67.00)	(5,200.00)	2,733.00	2,727.00	6.00	99.78%
001-0700-519-41	Communications	51,800.00		(4,900.00)	46,900.00	46,890.30	9.70	99.98%
001-0700-519-42	Postage	-	67.00		67.00	66.96	0.04	99.94%
001-0700-519-44	Rentals & Leases	13,500.00		(9,000.00)	4,500.00	4,435.32	64.68	98.56%
001-0700-519-46	Repair & Maintenance	10,000.00	2,640.00		12,640.00	12,639.41	0.59	100.00%
001-0700-519-51	Office Supplies	2,500.00	410.00	1,600.00	4,510.00	4,480.73	29.27	99.35%
001-0700-519-52	Operating Supplies	25,000.00	(13,500.00)	2,300.00	13,800.00	13,711.14	88.86	99.36%
001-0700-519-54	Dues & Subscriptions	77,800.00	(3,695.00)	(2,589.72)	71,515.28	69,713.23	1,802.05	97.48%
001-0700-519-55	Training	3,000.00	645.00	3,560.00	7,205.00	7,201.06	3.94	99.95%
		759,600.00		(70,729.72)	688,870.28	686,647.91	2,222.37	99.68%
Local Law Enforcement (MCSO)								
001-0800-521-12	Regular Salaries & Wages	57,900.00		(5,600.00)	52,300.00	52,277.34	22.66	99.96%
001-0800-521-14	Overtime	500.00		-	500.00	344.00	156.00	68.80%
001-0800-521-21	Payroll Taxes	4,500.00		-	4,500.00	3,691.29	808.71	82.03%
001-0800-521-22	Retirement Contributions	8,200.00			8,200.00	7,149.67	1,050.33	87.19%
001-0800-521-23	Employee Insurance Premiums	34,100.00			34,100.00	7,895.99	26,204.01	23.16%
001-0800-521-31	Professional Services (MCSO Contract)	2,773,000.00			2,773,000.00	2,689,952.99	83,047.01	97.01%
001-0800-521-40	Travel & Per Diem	5,000.00	(2,349.00)	(600.00)	2,051.00	175.00	1,876.00	8.53%
001-0800-521-41	Communications	7,500.00		-	7,500.00	7,282.87	217.13	97.10%
001-0800-521-42	Freight & Postage	500.00		-	500.00	0.88	499.12	0.18%
001-0800-521-46	Repair & Maintenance	5,000.00	327.00	1,689.50	7,016.50	7,016.22	0.28	100.00%
001-0800-521-51	Office Supplies & Expenses	2,500.00		-	2,500.00	1,548.92	951.08	61.96%

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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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
001-0800-521-52	Operating Supplies	85,000.00		4,343.37	89,343.37	89,343.37	-	100.00%
001-0800-521-54	Dues & Subscriptions	1,500.00	2,022.00	167.13	3,689.13	3,689.13	-	100.00%
001-0800-521-55	Training	5,000.00			5,000.00	-	5,000.00	0.00%
		2,990,200.00		-	2,990,200.00	2,870,367.67	119,832.33	95.99%
Fire Rescue								
001-0900-522-12	Regular Salaries & Wages	3,260,800.00		76,100.00	3,336,900.00	3,336,837.20	62.80	100.00%
001-0900-522-13	Other Salaries & Wages	100,000.00		(39,000.00)	61,000.00	60,436.38	563.62	99.08%
001-0900-522-14	Overtime	591,400.00		(63,000.00)	528,400.00	528,053.33	346.67	99.93%
001-0900-522-21	Payroll Taxes	302,400.00		(5,000.00)	297,400.00	297,266.38	133.62	99.96%
001-0900-522-22	Retirement Contributions	1,249,400.00		(40,000.00)	1,209,400.00	1,208,481.84	918.16	99.92%
001-0900-522-23	Employee Insurance Premiums	513,400.00		58,100.00	571,500.00	571,462.54	37.46	99.99%
001-0900-522-31	Professional Services	93,500.00		(5,000.00)	88,500.00	88,486.20	13.80	99.98%
	Professional ER Svcs (Medical Dir)	65,000.00		(5,000.00)	60,000.00	57,939.20		
	Prof Practice Spt (EMS Billing)	5,000.00		(2,000.00)	3,000.00	709.00		
	Collection Information Bureau	1,000.00		-	1,000.00	-		
	LifeScan Wellness	20,000.00		2,000.00	22,000.00	22,080.00		
	Other / Misc	2,500.00		-	2,500.00	7,758.00		
001-0900-522-40	Travel & Per Diem	30,000.00		(21,000.00)	9,000.00	8,377.59	622.41	93.08%
001-0900-522-41	Communications	51,500.00		3,050.00	54,550.00	54,531.06	18.94	99.97%
001-0900-522-42	Freight & Postage	1,500.00	1,000.00	(600.00)	1,900.00	1,844.40	55.60	97.07%
001-0900-522-43	Utilities	38,000.00		1,800.00	39,800.00	39,776.25	23.75	99.94%
001-0900-522-44	Rentals & Leases	200,000.00		(9,800.00)	190,200.00	190,101.60	98.40	99.95%
001-0900-522-45	Insurance	20,000.00	10,092.00	3,100.00	33,192.00	33,165.62	26.38	99.92%
001-0900-522-46	Repair & Maintenance	220,000.00		50,800.00	270,800.00	270,783.04	16.96	99.99%
001-0900-522-48	PR / Advertising	-		330.00	330.00	328.00	2.00	99.39%
001-0900-522-49	Other Expenses	-	2,034.00	8,700.00	10,734.00	10,662.28	71.72	99.33%
001-0900-522-51	Office Supplies & Expenses	10,000.00		(6,100.00)	3,900.00	3,857.85	42.15	98.92%

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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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
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001-0900-522-52	Operating Supplies	307,000.00	(13,126.00)	(20,000.00)	273,874.00	270,165.09	3,708.91	98.65%
001-0900-522-54	Dues & Subscriptions	50,000.00		(3,900.00)	46,100.00	46,089.13	10.87	99.98%
001-0900-522-55	Training	45,000.00		(13,300.00)	31,700.00	31,619.22	80.78	99.75%
		7,083,900.00	-	(24,720.00)	7,059,180.00	7,052,325.00	6,855.00	99.90%
Code Compliance								
001-1100-524-12	Regular Salaries & Wages	131,400.00		(22,000.00)	109,400.00	108,759.35	640.65	99.41%
001-1100-524-14	Overtime	7,500.00		(5,000.00)	2,500.00	2,266.02	233.98	90.64%
001-1100-524-21	Payroll Taxes	10,700.00		(2,300.00)	8,400.00	8,308.05	91.95	98.91%
001-1100-524-22	Retirement Contributions	19,400.00		(4,000.00)	15,400.00	15,203.62	196.38	98.72%
001-1100-524-23	Employee Insurance Premiums	25,300.00		(12,000.00)	13,300.00	12,917.75	382.25	97.13%
001-1100-524-31	Professional Services	20,000.00		-	20,000.00	8,081.00	11,919.00	40.41%
	Billing, Cochran, Lyles, et. al. (Code Magistra	15,000.00		-	15,000.00	7,750.00		
	Monroe Cty Clerk of Courts (recordings)	5,000.00		-	5,000.00	331.00		
001-1100-524-40	Travel & Per Diem	4,000.00	(888.00)	(1,200.00)	1,912.00	1,846.74	65.26	96.59%
001-1100-524-41	Communications	5,000.00		-	5,000.00	4,287.72	712.28	85.75%
001-1100-524-42	Freight & Postage	2,500.00		-	2,500.00	2,276.34	223.66	91.05%
001-1100-524-46	Repair & Maintenance	10,000.00	(2,500.00)	(3,500.00)	4,000.00	3,943.61	56.39	98.59%
001-1100-524-48	PR/Advertising	-	888.00		888.00	887.65	0.35	99.96%
001-1100-524-51	Office Supplies & Other Expenses	2,500.00			2,500.00	2,082.99	417.01	83.32%
001-1100-524-52	Operating Supplies	5,000.00		1,593.29	6,593.29	6,593.29	-	100.00%
001-1100-524-54	Dues & Subscriptions	29,300.00	2,500.00	35.91	31,835.91	31,835.91	-	100.00%
001-1100-524-55	Training	4,000.00		(2,500.00)	1,500.00	1,350.00	150.00	90.00%
		276,600.00	-	(50,870.80)	225,729.20	210,640.04	15,089.16	93.32%

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		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
Public Works - Roadway Maintenance								
001-1200-541-12	Regular Salaries & Wages	793,900.00		(73,000.00)	720,900.00	720,157.32 *	742.68	99.90%
001-1200-541-14	Overtime	20,000.00		7,763.10	27,763.10	27,763.10 *	-	100.00%
001-1200-541-21	Payroll Taxes	62,300.00		(5,800.00)	56,500.00	56,432.93 *	67.07	99.88%
001-1200-541-22	Retirement Contributions	109,200.00		5,652.37	114,852.37	114,852.37 *	-	100.00%
001-1200-541-23	Life & Health Insurance	138,000.00		7,911.87	145,911.87	145,911.87 *	-	100.00%
001-1200-541-31	Professional Services	-		683.20	683.20	683.20	-	100.00%
001-1200-541-40	Travel & Per Diem	3,500.00		888.58	4,388.58	4,388.58 *	-	100.00%
001-1200-541-41	Communications	18,000.00		(1,700.00)	16,300.00	16,203.60 *	96.40	99.41%
001-1200-541-42	Freight & Postage	-	500.00	(300.00)	200.00	166.64 *	33.36	83.32%
001-1200-541-43	Utilities	100,000.00		(23,000.00)	77,000.00	76,177.15 *	822.85	98.93%
001-1200-541-44	Rentals & Leases	10,000.00		1,201.91	11,201.91	11,201.91 *	-	100.00%
001-1200-541-46	Repair & Maintenance	370,000.00		(184,000.00)	186,500.00	184,368.84 *	2,131.16	98.86%
	<i>Elevator Inspections</i>	<i>3,500.00</i>		<i>(1,000.00)</i>	<i>2,500.00</i>	<i>1,984.54</i>		
	<i>Vehicle R&M</i>	<i>32,000.00</i>		<i>8,000.00</i>	<i>40,000.00</i>	<i>40,867.94</i>		
	<i>Equipment R&M</i>	<i>20,000.00</i>		<i>(1,500.00)</i>	<i>18,500.00</i>	<i>18,355.20</i>		
	<i>Building & Facility R&M</i>	<i>50,000.00</i>		<i>(19,000.00)</i>	<i>31,000.00</i>	<i>30,378.66</i>		
	<i>Fla Keys Aeration Canal Project R&M</i>	<i>15,000.00</i>		<i>15,000.00</i>	<i>30,000.00</i>	<i>29,249.50</i>		
	<i>Invasive Plant Removal (Stantec)</i>	<i>25,000.00</i>		<i>(9,000.00)</i>	<i>16,000.00</i>	<i>15,750.00</i>		
	<i>Island Pride Cleaning Service</i>	<i>15,000.00</i>		<i>(3,000.00)</i>	<i>12,000.00</i>	<i>11,588.00</i>		
	<i>Other Regular R&M</i>	<i>4,500.00</i>		<i>14,000.00</i>	<i>18,500.00</i>	<i>18,500.00</i>		
	<i>Village Hall - seal joints & repaint</i>	<i>200,000.00</i>		<i>(182,000.00)</i>	<i>18,000.00</i>	<i>17,695.00</i> x		
001-1200-541-48	PR/Advertising	-	328.00	600.00	928.00	898.00		
001-1200-541-51	Office Supplies	3,000.00	504.00		3,504.00	3,503.91 *	0.09	100.00%
001-1200-541-52	Operating Supplies	170,000.00	(1,004.00)	(34,500.00)	134,496.00	134,438.51 *	57.49	99.96%
001-1200-541-54	Dues & Subscriptions	1,700.00		-	1,700.00	1,360.51 *	339.49	80.03%
001-1200-541-55	Training	5,000.00	(328.00)	(3,500.00)	1,172.00	773.00 *	399.00	65.96%
001-1200-541-99	Allocation to Transportation Fund	(1,173,000.00)		-	(1,173,000.00)	(974,532.94) *	(198,467.06)	83.08%
		631,600.00	-	(301,098.97)	330,073.03	524,748.50	(193,777.47)	158.98%

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
<u>Public Works - Fills</u>								
001-1201-541-12	Regular Salaries & Wages	41,100.00		(340.00)	40,760.00	40,753.18	6.82	99.98%
001-1201-541-14	Overtime	120,000.00		17,250.00	137,250.00	137,200.05	49.95	99.96%
001-1201-541-21	Payroll Taxes	3,200.00	6,346.00	4,000.00	13,546.00	13,492.79	53.21	99.61%
001-1201-541-22	Retirement Contributions	5,700.00		35.00	5,735.00	5,734.17	0.83	99.99%
001-1201-541-23	Employee Insurance Premiums	5,000.00		(1,000.00)	4,000.00	3,927.77	72.23	98.19%
001-1201-541-44	Rentals & Leases	5,000.00	(5,000.00)		-	-	-	#DIV/0!
001-1201-541-52	Operating Supplies	2,500.00	(1,346.00)	(1,150.00)	4.00	-	4.00	0.00%
		182,500.00	-	18,795.00	201,295.00	201,107.96	187.04	99.91%
<u>Parks & Recreation</u>								
001-1300-572-12	Regular Salaries & Wages	1,011,500.00		(227,000.00)	784,500.00	783,658.34	841.66	99.89%
001-1300-572-13	Other Salaries & Wages	209,400.00		(20,000.00)	189,400.00	188,454.25	945.75	99.50%
001-1300-572-14	Overtime	40,000.00		-	40,000.00	39,460.45	539.55	98.65%
001-1300-572-21	Payroll Taxes	96,500.00		(20,000.00)	76,500.00	76,160.75	339.25	99.56%
001-1300-572-22	Retirement Contributions	151,200.00		(49,000.00)	102,200.00	101,869.66	330.34	99.68%
001-1300-572-23	Employee Insurance Premiums	252,400.00		183,000.00	435,400.00	435,134.02	265.98	99.94%
001-1300-572-31	Professional Services	480,800.00		(88,000.00)	392,800.00	392,659.59	140.41	99.96%
	<i>Swimming</i>	<i>63,000.00</i>		<i>-</i>	<i>63,000.00</i>	<i>48,187.80</i>	<i>14,812.20</i>	<i>76.49%</i>
	<i>Synchronized Swimming</i>	<i>12,600.00</i>		<i>1,098.00</i>	<i>13,698.00</i>	<i>13,698.00</i>		
	<i>Tennis</i>	<i>202,500.00</i>		<i>(36,150.00)</i>	<i>166,350.00</i>	<i>154,764.00</i>		
	<i>Fitness</i>	<i>25,200.00</i>		<i>-</i>	<i>25,200.00</i>	<i>25,000.00</i>		
	<i>Diving</i>	<i>10,800.00</i>		<i>(48.00)</i>	<i>10,752.00</i>	<i>7,242.00</i>		
	<i>Freediving</i>	<i>12,600.00</i>		<i>(8,600.00)</i>	<i>4,000.00</i>	<i>3,870.00</i>		
	<i>Water Aerobics</i>	<i>21,600.00</i>		<i>-</i>	<i>21,600.00</i>	<i>17,109.00</i>		
	<i>Pool Rehab Consultant</i>	<i>100,000.00</i>		<i>(46,000.00)</i>	<i>54,000.00</i>	<i>43,303.00</i>		
	<i>Concept Design - Pickleball Courts</i>	<i>25,000.00</i>		<i>(10,000.00)</i>	<i>15,000.00</i>	<i>14,544.00</i>		
	<i>Rollkall - weekend deputy detail</i>	<i>-</i>		<i>11,700.00</i>	<i>11,700.00</i>	<i>11,652.79</i>		
	<i>Other / Misc</i>	<i>7,500.00</i>		<i>-</i>	<i>7,500.00</i>	<i>53,289.00</i>		

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

EXHIBIT A

Fund: 001 - General Fund		BUDGET				FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget Benchmark = 75%
		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	
001-1300-572-40	Travel & Per Diem	3,000.00		(2,600.00)	400.00	353.19	46.81	88.30%
001-1300-572-41	Communications	35,800.00		(16,000.00)	19,800.00	19,065.22	734.78	96.29%
001-1300-572-42	Freight & Postage	500.00		-	500.00	59.13	440.87	11.83%
001-1300-572-43	Utilities	364,000.00		(24,000.00)	340,000.00	339,756.88	243.12	99.93%
001-1300-572-44	Rentals & Leases	2,500.00		-	2,500.00	1,840.01	659.99	73.60%
001-1300-572-46	Repair & Maintenance	111,000.00		(3,000.00)	108,000.00	107,140.80	859.20	99.20%
001-1300-572-48	PR / Advertising	7,500.00		(1,800.00)	5,700.00	5,616.79	83.21	98.54%
001-1300-572-49	Other Expenses	-		450.00	450.00	449.98	0.02	100.00%
001-1300-572-51	Office Supplies & Expenses	7,500.00		1,300.00	8,800.00	8,717.36	82.64	99.06%
001-1300-572-52	Operating Supplies	200,000.00	(13,645.00)	(10,000.00)	176,355.00	176,153.78	201.22	99.89%
001-1300-572-54	Dues & Subscriptions	4,000.00		-	4,000.00	3,251.29	748.71	81.28%
001-1300-572-55	Training	3,000.00		(1,900.00)	1,100.00	1,038.03	61.97	94.37%
001-1300-574-49	Special Events	40,000.00	13,645.00	3,000.00	56,645.00	56,695.76	(50.76)	100.09%
		3,020,600.00	-	(275,550.00)	2,745,050.00	2,737,535.28	7,514.72	99.73%
Transfers Out								
001-9000-581-01	Transfer to Transportation Fund (103)	831,200.00			831,200.00	630,215.73	200,984.27	75.82%
001-9000-581-06	Transfer to Debt Service Fund (200)	305,000.00		-	305,000.00	304,129.69	870.31	99.71%
001-9000-581-08	Transfer to Capital Projects Fund (300)	300,000.00		1,500,000.00	1,800,000.00	1,819,374.00	(19,374.00)	101.08%
	General Purchases	150,000.00		-	150,000.00	237,357.00	(87,357.00)	
	Landscape Mitigation	150,000.00		-	150,000.00	82,017.00	67,983.00	
	Purchase of ICC			1,500,000.00	1,500,000.00	1,500,000.00	-	
001-9000-581-43	Transfer to Solid Waste Fund (102)	127,000.00		-	127,000.00	127,000.00	-	100.00%
		1,563,200.00	-	1,500,000.00	3,063,200.00	2,880,719.42	182,480.58	94.04%
	Total Expenditures	22,083,100.00	-	1,062,586.91	23,145,258.91	22,259,240.54	886,916.37	96.17%
	REVENUES OVER/(UNDER) EXPENDITURES	(194,600.00)	853,396.00	(601,953.91)	57,270.09	762,922.34		
	Addition to / (Use of) Fund Balance							

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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
					as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%

Fund Balance - Ending, 9/30/2024 (Projected)

001-280-000	Fund Bal - Nonspendable	262,600.00	-	-	262,600.00	239,844.00
001-281-001	Fund Bal - Restricted - MCSO Training	62,500.00	-	-	62,500.00	72,504.45
001-282-002	Fund Bal - Committed - Landscape Mitigation	780,400.00	-	-	780,400.00	839,347.94
001-283-000	Fund Bal - Assigned - Hurricane Response	8,755,400.00	-	-	8,755,400.00	9,258,103.56
001-284-000	Fund Bal - Unassigned	4,549,300.00	-	-	4,549,300.00	4,495,892.39
		<u>14,410,200.00</u>	<u>-</u>	<u>-</u>	<u>14,410,200.00</u>	<u>14,905,692.34</u>

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

Fund: 101 - Impact Fee Fund		BUDGET				FY 23-24 ACTUALS (Unaudited)
		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget	
						as of 9/30/2024
Fund Balance - Beginning, 10/1/2023						
101-282-000	Fund Bal - Committed - Transportation Imp Fees	683,500.00	-	12,500.00	696,000.00	696,025.00
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	500,000.00	-	5,700.00	505,700.00	505,708.00
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	1,286,400.00	-	-	1,286,400.00	1,205,120.00
		2,469,900.00		18,200.00	2,488,100.00	2,406,853.00
Revenues						
101-324-110	Impact Fees - Fire Rescue - Residential	30,000.00	7,109.00	8,000.00	45,109.00	45,199.89
101-324-120	Impact Fees - Fire Rescue - Commercial	-	27,000.00	2,000.00	29,000.00	28,873.49
101-324-310	Impact Fees - Transportation - Residential	40,000.00	1,775.00	11,000.00	52,775.00	52,393.84
101-324-320	Impact Fees - Transportation - Commercial	-	-	-	-	-
101-324-610	Impact Fees - Parks & Recreation - Residential	150,000.00	-	38,000.00	188,000.00	188,077.00
101-324-620	Impact Fees - Parks & Recreation - Commercial	-	2,000.00	3,900.00	5,900.00	5,900.85
101-361-000	Interest Revenue	20,000.00	73,960.00	51,000.00	144,960.00	144,886.45
Total Revenues		240,000.00	111,844.00	113,900.00	465,744.00	465,331.52
Expenditures						
101-9000-581-91	Transfer to Cap Proj Fund	899,000.00	-	84,400.00	983,400.00	983,360.29
	<i>Fire (Storage Building)</i>	<i>170,000.00</i>	<i>-</i>	<i>(164,000.00)</i>	<i>6,000.00</i>	<i>5,900.00</i>
	<i>Fire (Hydrants)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Parks & Rec (GTH Improvements)</i>	<i>110,000.00</i>	<i>-</i>	<i>810,000.00</i>	<i>920,000.00</i>	<i>920,265.48</i>
	<i>Parks & Rec (KTCP Boardwalk)</i>	<i>12,000.00</i>	<i>-</i>	<i>2,000.00</i>	<i>14,000.00</i>	<i>14,069.25</i>
	<i>Parks & Rec (Plantation Tropical Preserve)</i>	<i>607,000.00</i>	<i>-</i>	<i>-</i>	<i>607,000.00</i>	<i>43,125.56</i>
Total Expenditures		899,000.00	-	-	983,400.00	983,360.29
REVENUES OVER/(UNDER) EXPENDITURES		(659,000.00)	111,844.00	113,900.00	(517,656.00)	(518,028.77)
<i>Addition to / (Use of) Fund Balance</i>						
Fund Balance - Ending, 9/30/2024 (Projected)						
101-282-000	Fund Bal - Committed - Transportation Imp Fees	723,500.00	1,775.00	23,500.00	748,775.00	790,305.51
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	360,000.00	34,109.00	179,700.00	573,809.00	604,323.47
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	727,400.00	75,960.00	(719,100.00)	84,260.00	494,195.25
		1,810,900.00	111,844.00	(515,900.00)	1,406,844.00	1,888,824.23

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
Fund Balance - Beginning, 10/1/2023								
102-282-000	Fund Bal - Committed	24,077.00	-		24,077.00	39,513.76		
		24,077.00	-	-	24,077.00	39,513.76		
Revenues								
102-325-101	Assessment Revenue	2,082,400.00	2,279.00		2,084,679.00	2,089,401.14	4,722.14	100.23%
102-361-000	Interest Revenue	5,000.00	7,620.00		12,620.00	4,067.90	(8,552.10)	32.23%
102-381-001	Transfer from General Fund	127,000.00	-		127,000.00	127,000.00	-	100.00%
	Total Revenues	2,214,400.00	9,899.00	-	2,224,299.00	2,220,469.04	(3,829.96)	99.83%
Expenditures								
102-1200-534-12	Regular Salaries & Wages	14,400.00	-		14,400.00	14,086.71	313.29	97.82%
102-1200-534-21	Payroll Taxes	1,100.00	-	56.26	1,156.26	1,156.26	-	100.00%
102-1200-534-22	Retirement Contributions	2,100.00	-	(56.26)	2,043.74	1,904.38	139.36	93.18%
102-1200-534-23	Employee Insurance Premiums	1,300.00	-		1,300.00	1,048.74	251.26	80.67%
102-1200-534-24	Workers' Comp Insurance	500.00	-		500.00	200.76	299.24	40.15%
102-1200-534-31	Professional Services	8,000.00	-		8,000.00	6,083.13	1,916.87	76.04%
102-1200-534-43	Solid Waste (Utility) Services	2,186,000.00	-		2,186,000.00	2,176,554.18	9,445.82	99.57%
102-1200-534-47	Insurance	500.00	-		500.00	717.80	(217.80)	41.16%
102-1200-534-48	Legal Advertisements	500.00	-		500.00	476.80	23.20	95.36%
	Total Expenditures	2,214,400.00	-	-	2,214,400.00	2,201,713.76	6,603.11	99.43%
REVENUES OVER/(UNDER) EXPENDITURES		-	9,899.00		9,899.00	18,755.28		
Addition to / (Use of) Fund Balance								
Fund Balance - Ending, 9/30/2024 (Projected)								
102-282-000	Fund Bal - Committed	24,077.00				58,269.04		
		24,077.00				58,269.04		

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

EXHIBIT A

Fund: 103 - Transportation Fund		BUDGET				FY 23-24 ACTUALS (Unaudited) as of 9/30/2024	FINAL BUDGET v ACTUALS VARIANCE Favorable / (Unfavorable)	Actual as % of Budget Benchmark = 75%
		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
Fund Balance - Beginning, 10/1/2023								
103-281-001	Fund Bal - Restricted	54,700.00	-		54,700.00	-		
103-284-000	Fund Bal - Unassigned					-		
		54,700.00	-		54,700.00	-		
Revenues								
103-312-410	1st Local Option Fuel Tax	294,500.00	-		294,500.00	273,843.07	(20,656.93)	92.99%
103-312-420	2nd Local Option Fuel Tax	234,700.00	-		234,700.00	198,779.10	(35,920.90)	84.69%
103-331-001	FEMA Reimb - Irma	-			141,500.00	141,512.20	12.20	100.01%
103-334-001	FDEM Reimb - Irma	-			7,800.00	7,861.79	61.79	100.79%
103-334-430	FDOT Transit Development Grant	276,700.00	-		276,700.00	41,465.17	(235,234.83)	14.99%
103-334-420	FDOT Maintenance Contract	65,000.00	-	17,000.00	82,000.00	82,055.00	55.00	100.07%
103-335-120	State Revenue Sharing - Municipal Fuel	475,400.00	-	46,000.00	521,400.00	521,575.81	175.81	100.03%
103-338-000	MoCo ILA-Supplemental Gax 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)	1,703,300.00	-		1,703,300.00	630,215.73	(1,073,084.27)	37.00%
	Total Revenues	3,071,800.00	-	63,000.00	3,284,100.00	1,919,543.87	(291,471.86)	58.45%
Expenditures								
103-1200-541-01	Freebee Ridesharing Services	553,400.00	-	(185,000.00)	368,400.00	368,350.34	49.66	99.99%
103-1200-541-02	Road Micro-sealing	250,000.00	-	(250,000.00)	-	-	-	#DIV/0!
103-1200-541-04	Road Elevation Planning Study	420,000.00	-	(412,000.00)	8,000.00	7,853.33	146.67	98.17%
103-1200-541-99	Public Works Roadways Allocation	1,375,100.00	-		1,375,100.00	974,532.94	400,567.06	70.87%
		2,598,500.00	-	(847,000.00)	1,751,500.00	1,350,736.61	400,763.39	77.12%
103-1200-581-01	Transfer to Govtl DS Fund	528,000.00	-	-	528,000.00	528,296.53	(296.53)	100.06%
	Total Expenditures	3,126,500.00	-	(847,000.00)	2,279,500.00	1,879,033.14	400,466.86	82.43%
	REVENUES OVER/(UNDER) EXPENDITURES	(54,700.00)	-	(784,000.00)	1,004,600.00	40,510.73		
	Addition to / (Use of) Fund Balance							
Fund Balance - Ending, 9/30/2024 (Projected)								
103-281-001	Fund Bal - Restricted	-	-		1,059,300.00	40,510.73		
		-	-		1,059,300.00	40,510.73		

Fund: 104 - Affordable Housing Fund		BUDGET				FY 23-24 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget Benchmark = 75%
		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	
Fund Balance - Beginning, 10/1/2023								
104-282-000	Fund Bal - Committed	1,141,700.00	-		1,141,700.00	1,095,056.79		
104-284-000	Fund Bal - Unassigned					97,956.12		
		<u>1,141,700.00</u>	<u>-</u>		<u>1,141,700.00</u>	<u>1,193,012.91</u>		
Revenues								
104-324-410	Impact Fees - Affordable Housing - Residential	100,000.00	7,040.00	29,000.00	136,040.00	136,124.95	84.95	100.06%
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	42,980.00	31,100.00	89,080.00	89,162.38	82.38	100.09%
104-383-001	Aff Hsng Lease Proceeds	5,300.00	-	1,300.00	6,600.00	6,650.51	50.51	100.77%
104-369-000	Miscellaneous Revenue	-	600.00		600.00	600.00	-	100.00%
	Total Revenues	<u>125,300.00</u>	<u>125,620.00</u>	<u>61,400.00</u>	<u>312,320.00</u>	<u>306,957.00</u>	<u>(5,363.00)</u>	<u>98.28%</u>
Expenditures								
104-0000-554-31	Professional Services	20,000.00	-		20,000.00	3,600.00	16,400.00	18.00%
104-0000-554-83	Grants & Aid to Private Citizens	30,000.00	-		30,000.00	10,000.00	20,000.00	33.33%
	Total Expenditures	<u>50,000.00</u>	<u>-</u>	<u>-</u>	<u>50,000.00</u>	<u>13,600.00</u>	<u>36,400.00</u>	<u>27.20%</u>
REVENUES OVER/(UNDER) EXPENDITURES		<u>75,300.00</u>	<u>125,620.00</u>	<u>61,400.00</u>	<u>262,320.00</u>	<u>293,357.00</u>		
Addition to / (Use of) Fund Balance								
#								
Fund Balance - Ending, 9/30/2024 (Projected)								
104-282-000	Fund Bal - Committed	1,217,000.00	125,620.00	61,400.00	1,404,020.00	1,486,369.91		
		<u>1,217,000.00</u>	<u>125,620.00</u>	<u>61,400.00</u>	<u>1,404,020.00</u>	<u>1,486,369.91</u>		

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

EXHIBIT A

Fund 107 - Building Fund		BUDGET				FY 23-24 ACTUALS (Unaudited) as of 9/30/2024	FINAL BUDGET v ACTUALS VARIANCE Favorable / (Unfavorable)	Actual as % of Budget Benchmark = 75%
		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
Fund Balance - Beginning, 10/1/2023								
107-281-000	Fund Bal - Restricted - Other Bldg Activities	754,000.00	-		754,000.00	450,433.34		
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf	256,100.00	-		256,100.00	263,372.36		
		1,010,100.00	-		1,010,100.00	713,805.70		
Revenues								
107-316-000	Contractor Registration Fees	25,000.00	-		25,000.00	21,797.00	(3,203.00)	87.19%
107-322-000	Building Permit Fees	1,800,000.00	-	69,000.00	1,869,000.00	1,869,444.66	444.66	100.02%
107-331-001	FEMA HMGP Watershed Mgmt Grant	-		180,100.00	180,100.00	180,071.25	(28.75)	
107-361-001	Interest Revenue	10,000.00	18,702.00	19,600.00	48,302.00	48,315.96	13.96	100.03%
107-369-000	Miscellaneous Revenue	-	12,770.00		12,770.00	12,766.89	(3.11)	
	Total Revenues	1,835,000.00	31,472.00	268,700.00	2,135,172.00	2,132,395.76	(2,776.24)	99.87%
Expenditures								
107-1000-524-12	Regular Salaries & Wages	754,700.00	-	(36,012.71)	718,687.29	595,838.97	122,848.32	82.91%
107-1000-524-14	Overtime	25,000.00	-		25,000.00	10,994.06	14,005.94	43.98%
107-1000-524-21	Payroll Taxes	59,700.00	-		59,700.00	46,267.86	13,432.14	77.50%
107-1000-524-22	Retirement Plan Contributions	109,000.00	-		109,000.00	82,602.70	26,397.30	75.78%
107-1000-524-23	Employee Insurance Benefits	76,100.00	-	36,100.00	112,200.00	112,112.71	87.29	99.92%
107-1000-524-24	Workers' Compensation	12,000.00	-		12,000.00	10,897.00	1,103.00	90.81%
107-1000-524-31	Professional Services	733,000.00	(26,640.00)	180,200.00	886,560.00	886,572.19	(12.19)	100.00%
	M T Causley (Inspections & Plans Rvw)	400,000.00	-	136,000.00	536,000.00	535,451.30		
	All Aspects (Inspections & Plans Rvw)	180,000.00	-	15,000.00	195,000.00	194,960.00		
	Lori Lehr (Watershed Mgmt Plan)	120,000.00	-		120,000.00	112,346.25		
	Weiss, Serota (legal services)	-	-	6,300.00	6,300.00	6,253.52		
	DBPR (Fees to State)	30,000.00	-	1,600.00	31,600.00	31,561.12		
	Other		-	21,300.00	21,300.00	6,000.00		
107-1000-524-40	Travel & Per Diem	10,000.00	-		10,000.00	5,187.97	4,812.03	51.88%
107-1000-524-41	Communications	6,000.00	-		6,000.00	5,776.85	223.15	96.28%
107-1000-524-42	Freight & Postage	2,500.00	-		2,500.00	343.14	2,156.86	13.73%
107-1000-524-45	Insurance	15,000.00	-		15,000.00	12,067.60	2,932.40	80.45%
107-1000-524-46	Repair & Maintenance	5,000.00	-		5,000.00	2,974.82	2,025.18	59.50%
107-1000-524-48	PR / Advertising	500.00	-		500.00	-	500.00	0.00%

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
107-1000-524-51	Office Supplies & Other Expenses	10,000.00	-		10,000.00	1,834.46	8,165.54	18.34%
107-1000-524-52	Operating Supplies	10,000.00	-		10,000.00	4,996.56	5,003.44	49.97%
107-1000-524-54	Dues & Subscriptions	44,000.00	24,300.00	900.00	69,200.00	69,130.95	69.05	99.90%
107-1000-524-55	Training	7,500.00	-		7,500.00	5,312.00	2,188.00	70.83%
107-1000-524-63	Capital Outlay - Furniture & Equipment	-	2,340.00	3,900.00	6,240.00	6,240.00	-	100.00%
107-1000-524-64	Capital Outlay - Vehicles	60,000.00	-	(60,000.00)	-	-	-	#DIV/0!
107-9000-581-01	Transfer to General Fund	84,000.00	-		84,000.00	84,000.00	-	100.00%
	Total Expenditures	2,024,000.00	-	125,087.29	2,149,087.29	1,943,149.84	205,937.45	90.42%
	REVENUES OVER/(UNDER) EXPENDITURES	(189,000.00)	31,472.00		(13,915.29)	189,245.92		
	Addition to / (Use of) Fund Balance							
Fund Balance - Ending, 9/30/2024 (Projected)								
107-281-000	Fund Bal - Restricted - Other Bldg Activities	452,500.00	-		452,500.00	4,485,478.97		
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf	268,600.00	-		268,600.00	282,872.39		
		721,100.00	-	-	721,100.00	903,051.62		

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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
Revenues								
200-381-002	Transfer from Transportation Fund	528,000.00	-		528,000.00	528,296.53	296.53	100.06%
200-381-003	Transfer from General Fund	305,000.00	-		305,000.00	304,129.69	(870.31)	99.71%
Total Revenues		833,000.00	-		833,000.00	832,426.22	(573.78)	99.93%
Expenditures								
200-0500-517-71	Principal	718,000.00	-		718,000.00	717,674.52	325.48	99.95%
	2013 Paving Loan	435,000.00	-		435,000.00	435,000.00		
	2012 Refunding of Series 2007	283,000.00	-		283,000.00	282,674.52		
200-0500-517-72	Interest	115,000.00	-		115,000.00	114,751.70	248.30	99.78%
	2013 Paving Loan	93,000.00	-		93,000.00	93,296.53		
	2012 Refunding of Series 2007	22,000.00	-		22,000.00	21,455.17		
Total Expenditures		833,000.00	-		833,000.00	832,426.22	573.78	99.93%
REVENUES OVER/(UNDER) EXPENDITURES		-	-		-	-		
Addition to / (Use of) Fund Balance								

Islamorada, Village of Islands
FY 23-24 Budget Amendment
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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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
Fund Balance - Beginning, 10/1/2023						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
300-282-001	Fund Bal - Restricted - Disc Sales Surtax	4,232,500.00	-	-	4,232,500.00	4,462,050.00		
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	8,342,550.00		
Revenues								
300-312-600	Local Govt Discretionary Sales Surtax	\$ 3,500,000.00	\$ -	\$ -	\$ 3,500,000.00	\$ 3,380,487.75	(119,512.25)	96.59%
	90% for Capital / Infrastructure Purposes	3,150,000.00	-	-	3,150,000.00	3,042,438.98		
	10% Limit for General Purposes	350,000.00	-	-	350,000.00	338,048.77		
				-				
300-334-701	FDEP - Rec Trails Pgm Grant (KTCP)	200,000.00	-	-	200,000.00		(200,000.00)	0.00%
300-334-702	Assistance to Firefighters Grant	-	80,700.00	-	80,700.00	80,684.45	(15.55)	99.98%
300-334-703	FDEP Canal Restoration Grant	-		75,523.32	75,523.32	75,523.32	-	
300-334-704	Stewardship Act Grant Proceeds	1,584,100.00		-	1,726,100.00	1,460,695.55	(265,404.45)	84.62%
	LPA0422 - Canal #116 (backfill)	1,469,100.00	-	-	1,469,100.00	1,460,695.55		
	LPA 0429 - Canal #114	-	142,000.00	-	142,000.00			
	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	-	(150,000.00)	190,000.00	190,000.00	-	100.00%
				-				
300-337-701	TDC Bricks & Mortar Grant	999,500.00	-	-	999,500.00	303,699.00	(695,801.00)	30.39%
	Splash Pad Renovation	61,500.00	-	-	61,500.00	57,739.00		
	Library Beach Playground	245,000.00	-	-	245,000.00	245,960.00		
	Green Turtle Hammock Pavilion	693,000.00	-	-	693,000.00	-		
				-				
300-361-100	Interest	50,000.00	216,916.38	50,058.70	316,975.08	316,975.08	-	100.00%
300-369-000	Miscellaneous Revenue	-	6,650.00	-	6,650.00	6,651.51	1.51	100.02%
300-381-000	Transfer from General Fund (001)	150,000.00	-	1,669,374.00	1,819,374.00	1,819,374.00	-	100.00%
	General Fund for General Capital Purchases	150,000.00	-	87,357.00	237,357.00	237,357.00		
	General Fund for Purchase of ICC	-	-	1,500,000.00	1,500,000.00	1,500,000.00		
	General Fund for Landscape Mitigation			82,017.00	82,017.00	82,017.00		

Islamorada, Village of Islands
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EXHIBIT A

Fund: 300 - Capital Project Fund		BUDGET				FY 23-24 ACTUALS (Unaudited) as of 9/30/2024	FINAL BUDGET v ACTUALS VARIANCE Favorable / (Unfavorable)	Actual as % of Budget Benchmark = 75%
		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
300-381-101	Transfer from Impact Fee Fund	899,000.00	-	84,360.29	983,360.29	983,360.29	-	100.00%
	Fire (Storage Building)	170,000.00	-	(165,000.00)	5,000.00	5,900.00		
	Parks & Rec (GTH Improvements)	607,000.00	-	313,000.00	920,000.00	920,265.48		
	Parks & Rec (KTCP Boardwalk)	12,000.00	-	3,000.00	15,000.00	14,069.25		
	Parks & Rec (Plantation Tropical Preserve)	110,000.00	-	(67,000.00)	43,000.00	43,125.56		
300-388-100	Sale of General Capital Assets	-	4,000.00		42,000.00	41,950.89	(49.11)	99.88%
Total Revenues		7,722,600.00	220,916.38	1,729,316.31	9,783,959.37	8,659,401.84	(1,280,766.81)	88.51%
Expenditures								
Village Manager								
300-0300-512-62	Canal Restoration Project - #132	45,000.00	-		45,000.00	24,170.87	20,829.13	53.71%
300-0300-512-66	Canal Restoration Project - #116 (back filling)	1,469,100.00	-		1,469,100.00	1,454,626.90	14,473.10	99.01%
300-0300-512-68	Canal Restoration Project - #147 (back filling)	50,000.00	-		50,000.00	35,570.00	14,430.00	71.14%
300-0300-515-64	Capital Outlay - Planning	-	1,872.00		1,872.00	4,992.00	(3,120.00)	266.67%
300-0300-512-71	Capital Outlay-Land Acquisition	-						
Planning								
300-0600-515-68	Capital Outlay-Land Acquisition	-		4,726,509.00	4,726,509.00	4,726,508.96	0.04	
IT & Communications								
300-0700-519-64	Capital Outlay - IT & Communications	50,000.00	2,440.00		52,440.00	108,247.18	(55,807.18)	206.42%
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%
Fire Rescue								
300-0900-522-61	Saferoom & Floodproofing (HMGP Grant)	500,000.00	-		500,000.00	97,990.21	402,009.79	19.60%
300-0900-522-62	Storage Building for Portable Generators	300,000.00	-		300,000.00	5,900.00	294,100.00	1.97%
300-0900-522-63	Critical Power (HMGP Grant)	693,000.00	-		693,000.00	457,743.54	235,256.46	66.05%

Islamorada, Village of Islands
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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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
as of 9/30/2024							Favorable / (Unfavorable)	Benchmark = 75%
300-0900-522-64	Capital Outlay - Fire Rescue	609,500.00	-	13,297.00	609,500.00	496,203.00	113,297.00	81.41%
	2023 Rescue	450,000.00	-		450,000.00	380,345.00		
	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		
	Gym Equipment (FS #19 & 21)	26,000.00	-		26,000.00	-		
	New Ice Macine	6,000.00	-		6,000.00	-		
	Lucas Chest Compression					13,348.75		
Code Compliance					-		-	
300-1100-524-64	Capital Outlay - Code Compliance	-	468.00		468.00	1,248.00	(780.00)	
Public Works								
300-1200-538-63	Hurricane Monument (storyboard replacements)	-	2,000.00	4,500.00	6,500.00	6,587.24	(87.24)	101.34%
300-1200-541-62	KTCP Boardwalk	12,000.00	2,070.00		14,070.00	14,069.25	0.75	99.99%
300-1200-541-64	Capital Outlay - Public Works	321,500.00	-	8,500.00	330,000.00	330,003.80	(3.80)	100.00%
	Scag 61 Toro Mowers (2)	28,000.00	-	(23,000.00)	5,000.00			
	2023 Chevy 2500 CC Pickup (4)	188,000.00	-	10,000.00	198,000.00	197,942.55		
	Polaris Mule	18,500.00	-	(18,500.00)	-			
	Pole Barn	25,000.00	-	(25,000.00)	-			
	Hot Mix Asphalt Trailer	42,000.00	-		84,000.00	88,901.00		
	LIDAR Data Project (Monroe Cty)	20,000.00	-	23,000.00	43,000.00	43,160.25		
300-1200-541-66	Landscaping Projects	150,000.00	-		150,000.00	82,017.00	67,983.00	54.68%
300-1200-541-67	Green Turtle Hammock Improvements	1,500,000.00	-		1,500,000.00	920,265.48	579,734.52	61.35%
300-1200-541-68	Fills Master Plan Engineering & Construction	-	30,400.00		30,400.00	30,375.00	25.00	99.92%
300-1300-572-69	Library Beach Playground Project	481,300.00	700.00		482,000.00	481,983.80	16.20	100.00%
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	-	28,370.00		28,370.00	28,370.00	-	100.00%
300-1300-572-64	Capital Outlay - Parks & Recreation	121,500.00	-		121,500.00	83,618.94	37,881.06	68.82%

Islamorada, Village of Islands
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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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
	Pool Heat Pumps	15,000.00	-		15,000.00	14,950.44		
	John Deer Gator / Club car	15,500.00	-		15,500.00	15,268.50		
	ThorGuard Lightening Detection System	27,000.00	-		27,000.00	28,329.00		
	Pool Bldg Office Furniture & Workstations	15,000.00	-		15,000.00	-		
	Pool Bldg New Air Conditioning	-	-		-	6,525.00		
	Diving Boards (3)	24,000.00	-		24,000.00	18,546.00		
	Resident Entrance	25,000.00	-		25,000.00	-		
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	216,283.50	133,716.50	61.80%
300-1300-572-68	146 Sunshine (PTP Entrance)	110,000.00			110,000.00	43,125.56	66,874.44	39.21%
300-1300-572-71	Splash Pad Renovation	75,000.00	-		75,000.00	57,739.00	17,261.00	76.99%
300-1300-572-72	Great Lawn Event Electric & Lighting	10,000.00	-		10,000.00	6,168.00	3,832.00	61.68%
Transfers Out								
300-9000-581-93	Transfer to Wastewater Ent (402) Fund	1,000,000.00	-		1,000,000.00	91,510.76	91,510.76	9.15%
Total Expenditures		8,592,900.00	67,852.00	4,752,806.00	13,393,761.00	9,949,486.95	2,635,043.57	74.28%
REVENUES OVER/(UNDER) EXPENDITURES		(870,300.00)	153,064.38	(3,023,489.69)	(3,609,801.63)	(1,290,085.11)		
Addition to / (Use of) Fund Balance								
Fund Balance - Ending, 9/30/2023 (Projected)								
300-282-001	Fund Bal - Restricted - Disc Sales Surtax	4,555,200.00	153,064.38	(3,023,489.69)	1,684,774.69	3,733,598.64		
300-283-000	Fund Bal - Assigned	2,687,500.00	-	-	2,687,500.00	3,318,866.25		
		7,242,700.00	153,064.38	(3,023,489.69)	4,503,198.37	7,052,464.89		

Islamorada, Village of Islands
FY 23-24 Budget Amendment
September 30, 2024

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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
Net Position								
401-274-000	Net Position - Investment in Capital Assets	3,042,400.00		-	3,042,400.00	3,242,330.00		
401-276-000	Net Position - Unrestricted	1,222,300.00		-	1,222,300.00	1,241,548.09		
401-284-000	Net Position - Unassigned					222,977.87		
		4,264,700.00		-	4,264,700.00	4,706,855.96		
CASH & CASH EQUIVALENTS, Beginning 10/1/2023								
	Pooled Cash - Operating Account	1,221,600.00		-	1,221,600.00	1,206,103.01		
		1,221,600.00		-	1,221,600.00	1,206,103.01		
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	-	100.00%
401-347-501	Dock Usage Fee	1,000,000.00		-	1,000,000.00	991,317.58	(8,682.42)	99.13%
401-347-502	Diesel Fuel Sales	140,000.00		-	140,000.00	99,910.69	(40,089.31)	71.36%
401-347-503	Dock Utilities Charge	80,000.00		-	80,000.00	80,546.51	546.51	100.68%
401-347-504	Ramp Usage Fee	50,000.00		-	50,000.00	58,615.17	8,615.17	117.23%
401-347-505	Unleaded Fuel Sales	400,000.00		-	400,000.00	410,301.36	10,301.36	102.58%
401-347-506	Miscellaneous Revenue	10,000.00		-	10,000.00	10,533.87	533.87	105.34%
401-361-100	Interest	12,000.00	36,655.00		48,655.00	47,526.77	(1,128.23)	97.68%
Total Revenues		2,706,000.00	36,655.00	-	2,742,655.00	1,712,751.95	(1,029,903.05)	62.45%
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	949.06	1,050.94	47.45%
Personnel								
401-1400-575-12	Regular Salaries & Wages	253,100.00		7,093.06	260,193.06	260,193.06	-	100.00%
401-1400-575-14	Overtime	10,000.00		1,712.72	11,712.72	11,712.72	-	100.00%
401-1400-575-21	Payroll Taxes	20,200.00		238.90	20,438.90	20,438.90	-	100.00%
401-1400-575-22	Retirement Contributions	34,500.00			34,500.00	33,578.64	921.36	97.33%

Islamorada, Village of Islands
FY 23-24 Budget Amendment
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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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
401-1400-575-23	Life & Health Insurance	32,500.00		15,829.13	48,329.13	48,329.13	-	100.00%
401-1400-575-24	Workers' Compensation	4,200.00			4,200.00	3,676.81	523.19	87.54%
<u>Operating</u>								
401-1400-575-31	Professional Services	5,000.00		(5,000.00)	-	-	-	#DIV/0!
401-1400-575-41	Communications	16,000.00			16,000.00	14,037.33	1,962.67	87.73%
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	133,312.21	7,687.79	94.55%
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		25,000.00	120,000.00	119,539.69	460.31	99.62%
401-1400-575-46	Repairs & Maintenance	63,200.00		12,000.00	75,200.00	74,756.31	443.69	99.41%
401-1400-575-48	PR / Advertising	25,000.00		3,400.00	28,400.00	28,370.85	29.15	99.90%
401-1400-575-49	Other Expenses	50,000.00	11,548.00	28,300.00	89,848.00	89,846.88	1.12	100.00%
401-1400-575-51	Office Supplies	3,500.00			3,500.00	1,672.57	1,827.43	47.79%
401-1400-575-52	Operating Supplies	400,000.00	(12,548.00)	14,847.79	402,299.79	402,299.79	-	100.00%
401-1400-575-54	Dues & Subscriptions	3,200.00		6,343.40	9,543.40	9,543.40	-	100.00%
<u>Capital Outlay</u>								
401-1400-575-63	Breakwater Restoration	1,000,000.00		-	1,000,000.00	1,860,633.24	(860,633.24)	186.06%
401-1400-575-64	Machinery & Equipment	-	64,000.00	(41,800.00)	22,200.00	22,200.00	-	100.00%
	<i>Fire Suppression System Replacement</i>	-	25,000.00		25,000.00	22,200.00		
401-1400-575-67	Fuel Tank Shade Structure	-	39,000.00		39,000.00	24,896.95		
401-1400-575-66	Founders Park Boat Ramp II	64,000.00	(64,000.00)		-	-	-	
		2,235,900.00	-	67,965.00	2,303,865.00	3,172,643.57	(843,881.62)	137.71%
REVENUES OVER/(UNDER) EXPENSES		470,100.00	36,655.00	(67,965.00)	438,790.00	(1,459,891.62)		
<i>Addition to / (Use of) Net Position</i>						-		
CASH & CASH EQUIVALENTS, Ending 9/30/2024								
	Pooled Cash - Operating Account	1,691,700.00				(253,788.61)		
		1,691,700.00	-			(253,788.61)		

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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
Net Position								
402-274-000	Net Position - Investment in Capital Assets					71,663,649.00		
402-276-000	Net Position - Unrestricted					31,374,731.00		
						103,038,380.00		
CASH & CASH EQUIVALENTS, Beginning 10/1/2023								
	Pooled Cash - Operating Account	5,558,700.00	-		5,558,700.00	5,795,300.27		
		5,558,700.00	-		5,558,700.00	5,795,300.27		
Revenues								
402-325-101	NPK Assessment Principal/Payoff	200,000.00	-		200,000.00	13,851.09	(186,148.91)	6.93%
402-325-104	RSA Assessment Principal/Payoff	1,300,000.00	-		1,300,000.00	57,951.14	(1,242,048.86)	4.46%
402-325-106	Wastewater System Development Charges	100,000.00	112,000.00		212,000.00	259,770.02	47,770.02	122.53%
402-331-200	HMGP Grant	495,000.00	-		495,000.00	-	(495,000.00)	0.00%
402-331-350	ACOE FKWQIP Grant	2,000,000.00			2,000,000.00	1,437,825.28	(562,174.72)	
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	7,116,927.32	216,927.32	103.14%
402-361-100	Interest	60,000.00	203,808.00		263,808.00	345,459.65	81,651.65	130.95%
402-369-000	Miscellaneous Revenue	-	38,145.00		38,145.00	42,644.51	4,499.51	111.80%
402-381-000	Transfer from Capital Projects Fund	1,000,000.00			1,000,000.00	91,510.76	(908,489.24)	9.15%
	Total Revenues	12,205,000.00	353,953.00	-	12,558,953.00	9,365,939.77	(3,193,013.23)	74.58%
Expenses								
<u>Debt Service</u>								
402-1500-517-71	Debt Service Principal	4,002,500.00	-	(2,181.23)	4,000,318.77	4,000,318.77	-	100.00%
402-1500-517-72	Debt Service Interest	1,335,500.00	-	1,815.95	1,337,315.95	1,337,315.95	-	100.00%
					-			
<u>Personnel</u>								
402-1500-535-12	Regular Salaries & Wages	538,800.00	-		538,800.00	521,802.47	16,997.53	96.85%
402-1500-535-14	Overtime	35,000.00	2,251.00	17,953.75	55,204.75	55,204.75	-	100.00%
402-1500-535-21	Payroll Taxes	43,900.00	-		43,900.00	43,320.67	579.33	98.68%
402-1500-535-22	Retirement Contributions	80,000.00	-		80,000.00	78,275.94	1,724.06	97.84%
402-1500-535-23	Life & Health Insurance	110,000.00	52,486.00	30,637.18	193,123.18	193,123.18	-	100.00%
402-1500-535-24	Workers' Compensation	10,000.00	-		10,000.00	8,018.86	1,981.14	80.19%

Islamorada, Village of Islands
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EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund		BUDGET				FY 23-24 ACTUALS (Unaudited) as of 9/30/2024	FINAL BUDGET v ACTUALS VARIANCE Favorable / (Unfavorable)	Actual as % of Budget Benchmark = 75%
		FY 23-24 Adopted Budget	FY 23-24 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
Operating								
402-1500-535-31	Professional Services	1,847,000.00	-		1,847,000.00	1,790,157.90	56,842.10	96.92%
	<i>FCAA - Billing Services</i>	<i>165,000.00</i>	<i>-</i>		<i>165,000.00</i>	<i>99,035.10</i>		
	<i>Anser Advising - Assessment Consultant</i>	<i>27,000.00</i>	<i>-</i>		<i>27,000.00</i>	<i>17,625.00</i>		
	<i>KLWTD - Treatment Costs</i>	<i>1,400,000.00</i>	<i>-</i>		<i>1,400,000.00</i>	<i>888,549.59</i>		
	<i>Wade Trim - Engineering</i>	<i>150,000.00</i>	<i>-</i>		<i>150,000.00</i>	<i>106,931.07</i>		
	<i>RES (Water Quality Monitoring)</i>	<i>75,000.00</i>	<i>-</i>		<i>75,000.00</i>	<i>75,000.00</i>		
	<i>Marcum (Page Audit)</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>34,525.00</i>		
	<i>Raftelis (AIMS Support)</i>	<i>5,000.00</i>	<i>-</i>		<i>5,000.00</i>	<i>135.00</i>		
	<i>Other / Misc</i>	<i>25,000.00</i>	<i>-</i>		<i>25,000.00</i>	<i>5,340.75</i>		
402-1500-535-40	Travel & Per Diem	5,000.00	-		5,000.00	4,852.72	147.28	97.05%
402-1500-535-41	Communications	11,000.00	-	199.74	11,199.74	11,199.74	-	100.00%
402-1500-535-42	Freight & Postage	-	58.00	0.75	58.75	58.75	-	100.00%
402-1500-535-43	Utilities	180,000.00	-		180,000.00	155,701.13	24,298.87	86.50%
402-1500-535-44	Rentals & Leases	65,000.00	-	3,757.48	68,757.48	68,757.48	-	100.00%
402-1500-535-45	Insurance	285,000.00	-	58,021.62	343,021.62	343,021.62	-	100.00%
					-			
402-1500-535-46	Repairs & Maintenance	510,000.00	(87,048.00)	150,130.00	573,082.00	573,082.00	-	100.00%
402-1500-535-49	Other Expenses	-	-	64.49	64.49	64.49	-	
402-1500-535-48	PR / Advertising	2,000.00	-		2,000.00	1,914.80	85.20	95.74%
402-1500-535-51	Office Supplies	4,000.00	(2,000.00)	38.54	2,038.54	2,038.54	-	100.00%
402-1500-535-52	Operating Supplies	270,000.00	71,200.00	117,831.97	459,031.97	459,031.97	-	100.00%
402-1500-535-54	Dues & Subscriptions	3,000.00	4,418.00	9,584.31	17,002.31	17,002.31	-	100.00%
402-1500-535-55	Training	10,000.00	-		10,000.00	4,492.72	5,507.28	44.93%
Capital Outlay								
402-1500-535-62	SCADA (Star Controls)	250,000.00	-		250,000.00	184,450.50	65,549.50	73.78%
402-1500-535-63	Capital Outlay - Infrastructure	350,000.00	247,088.00	328,985.80	926,073.80	926,073.80	-	100.00%
	<i>Laterals & Infra Adds/Vacuum Pits (Page)</i>							
402-1500-535-64	Capital Outlay - Machinery & Equipment	82,000.00	-		82,000.00	8,877.67	73,122.33	10.83%
	<i>Security Cameras & Badge Entrance</i>							

Islamorada, Village of Islands
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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 Approved Amendments	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
402-1500-535-65	NPK Pump Station Projects	2,000,000.00	-	(1,800,000.00)	200,000.00	24,972.53	175,027.47	12.49%
402-1500-535-66	Capital Outlay - Generator Storage Bldg.	300,000.00	-	(290,000.00)	10,000.00	9,050.00	950.00	
402-1500-535-67	Portable Gens & Floodproofing (HMGP)	1,000,000.00	-	(440,000.00)	560,000.00	554,530.96	5,469.04	99.02%
		<u>13,329,700.00</u>	<u>288,453.00</u>	<u>(1,813,224.14)</u>	<u>11,804,993.35</u>	<u>11,376,712.22</u>	<u>428,281.13</u>	<u>96.37%</u>
REVENUES OVER/(UNDER) EXPENSES		(1,124,700.00)	65,500.00	1,813,224.14	753,959.65	(2,010,772.45)		
Addition to / (Use of) Net Position								
CASH & CASH EQUIVALENTS, Ending 9/30/2024								
	Pooled Cash - Operating Account	4,434,000.00				3,784,527.82		
		<u>4,434,000.00</u>				<u>3,784,527.82</u>		

Islamorada, Village of Islands
FY 23-24 Budget Amendment
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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
		FY 23-24 Adopted Budget	FY 23-24 Budget Amendment - Approved	FY 23-24 Budget Amendment - Requested	Proposed FY 23-24 Amended Budget			
						as of 9/30/2024	Favorable / (Unfavorable)	Benchmark = 75%
Net Position								
403-274-000	Net Position - Investment in Capital Assets					1,783,884.00		
403-276-000	Net Position - Unrestricted					409,389.00		
						<u>2,193,273.00</u>		
CASH & CASH EQUIVALENTS, Beginning 10/1/2023								
	Pooled Cash - Operating Account	399,600.00	-		399,600.00	420,003.33		
		<u>399,600.00</u>	<u>-</u>		<u>399,600.00</u>	<u>420,003.33</u>		
Revenues								
403-325-200	Stormwater Assessment	201,700.00	25,983.31		227,683.31	197,644.37	(30,038.94)	86.81%
403-361-000	Interest Revenue	3,000.00	15,359.98	9,400.00	27,759.98	27,772.83	12.85	100.05%
Total Revenues		<u>204,700.00</u>	<u>41,343.29</u>	<u>9,400.00</u>	<u>255,443.29</u>	<u>225,417.20</u>	<u>(30,026.09)</u>	<u>88.25%</u>
Expenses								
Personnel								
403-1600-538-12	Regular Salaries & Wages	14,400.00	-		14,400.00	14,086.71	313.29	97.82%
403-1600-538-21	Payroll Taxes	1,100.00	-	56.00	1,156.00	1,155.96	0.04	100.00%
403-1600-538-22	Retirement Contributions	2,100.00	-	(56.00)	2,044.00	1,904.38	139.62	93.17%
403-1600-538-23	Life & Health Insurance	1,100.00	-		1,100.00	1,048.73	51.27	95.34%
403-1600-538-24	Workers' Compensation	500.00	-		500.00	200.74	299.26	40.15%
Operating								
403-1600-538-31	Professional Services	267,000.00	-		267,000.00	6,602.69	260,397.31	2.47%
403-1600-538-43	Utilities	1,000.00	-		1,000.00	583.69	416.31	58.37%
403-1600-538-45	Insurance	500.00	-		500.00	202.80	297.20	40.56%
403-1600-538-46	Repair & Maintenance	25,000.00	-		25,000.00	4,421.25	20,578.75	17.69%
403-1600-538-48	PR / Advertising	1,000.00	-		1,000.00	596.00	404.00	59.60%
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>-</u>	<u>318,700.00</u>	<u>30,802.95</u>	<u>287,897.05</u>	<u>9.67%</u>
REVENUES OVER/(UNDER) EXPENSES		(114,000.00)	41,343.29	9,400.00	(63,256.71)	194,614.25		
Addition to / (Use of) Net Position								
CASH & CASH EQUIVALENTS, Ending 9/30/2024								
	Pooled Cash - Operating Account	285,600.00	41,343.29	9,400.00	336,343.29	614,617.58		
		<u>285,600.00</u>	<u>41,343.29</u>	<u>9,400.00</u>	<u>336,343.29</u>	<u>614,617.58</u>		