RESOLUTION NO. 25-05-33

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING THE VILLAGE'S ADOPTED BUDGET FOR FISCAL YEAR 2024-2025; 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 2024-2025 by adoption of Resolution No. 24-09-104 on September 17, 2024; and

WHEREAS, pursuant to Section 6 of Resolution No. 24-09-104, 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.

WHEREAS, the Village Council finds it necessary to amend the FY 2024-2025 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. 24-09-104, the Village Council hereby approves the amendment to the Budget adopted as Exhibit 'A' of Resolution No. 24-09-104 for Fiscal Year 2024-2025 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 2024-2025 budget as of March 31, 2025.

PASSED AND ADOPTED this 6th day of May 2025.

Motion to adopt by Deb Gillis Seconded by Don Horton

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

Mayor J Sharon Mahoney	yes
Vice Mayor Don Horton	yes
Councilwoman Deb Gills	yes
Councilwoman Anna Richards	yes
Councilman Steve Friedman	yes

SHARON MAHONEY, MAYOR

ATTEST:

MARNE MCGRATH, VILLAGE CLERK

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

JOHN J. QUICK, VILLAGE ATTORNEY

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 001 - General Fund		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY 24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
Revenues							
Taxes							
001-311-000	Ad Valorem Taxes	16,738,600.00	-	16,738,600.00	14,921,844.84	(1,816,755.16)	89.15%
001-316-000	Communication Services Tax	411,503.00	-	411,503.00	159,937.16	(251,565.84)	38.87%
001-315-001	Local Business Tax	-		-	31.00		
		17,150,103.00	-	17,150,103.00	15,081,813.00	(2,068,321.00)	87.94%
Licenses & Permits							
001-323-700	Franchise Fee - Solid Waste	876,518.00	-	876,518.00	476,403.32	(400,114.68)	54.35%
001-329-000	Other Permits, Fees & Special Assmts	2,500.00	500.00	3,000.00	3,000.00	-	100.00%
001-329-001	Vacation Rental Permit Fee	375,000.00	14,152.50	389,152.50	389,152.50	-	100.00%
001-329-005	BPAS Application Fee	-	600.00	600.00	600.00	-	
001-329-006	A-Frame Sign Registration Fee	2,500.00	-	2,500.00	1,300.00	(1,200.00)	52.00%
001-329-007	In Lieu of Landscape Mitigation Fee	100,000.00	-	100,000.00	32,226.22	(67,773.78)	32.23%
001-329-009	Foreclosure Registration Fee	800.00	100.00	900.00	900.00	-	100.00%
		1,357,318.00	15,352.50	1,372,670.50	903,582.04	(469,088.46)	65.83%
Intergovernmental							
001-334-200	FDEP Stewardship Act Grant Proceeds	3,350,000.00	-	3,350,000.00	-	(3,350,000.00)	0.00%
001-335-122	Monroe County Business Tax Distribution	25,000.00	-	25,000.00	17,111.17	(7,888.83)	68.44%
001-335-140	Mobile Home License Tax	1,500.00	-	1,500.00	1,086.62	(413.38)	72.44%
001-335-150	Alcoholic Beverage License Tax	20,000.00	-	20,000.00	2,139.55	(17,860.45)	10.70%
001-335-180	Local Government Half-Cent Sales Tax Program	1,844,270.00	-	1,844,270.00	505,335.53	(1,338,934.47)	27.40%
001-335-210	Firefighter Supplemental Compensation	10,000.00	-	10,000.00	2,811.67	(7,188.33)	28.12%
001-335-701	FDEP Surcharge Tax - Windley Key	8,500.00	-	8,500.00	3,970.47	(4,529.53)	46.71%
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	99,000.00	-	99,000.00	-	(99,000.00)	0.00%
		5,360,970.00	-	5,360,970.00	532,455.01	(4,828,514.99)	9.93%

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 001 - General Fund		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY 24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
Fines & Forfeitures							
001-354-000	Code Compliance Lien Payments	150,000.00	-	150,000.00	4,675.00	(145,325.00)	3.12%
001-359-001	MCSO Citation Payments	45,000.00	-	45,000.00	19,453.78	(25,546.22)	43.23%
001-359-002	MCSO Citations - Training Surcharge	3,500.00	-	3,500.00	2,018.88	(1,481.12)	57.68%
		198,500.00	-	198,500.00	26,147.66	(172,352.34)	13.17%
Charges for Services							
001-329-003	Fire Inspection Fee	14,000.00	-	14,000.00	4,075.00	(9,925.00)	29.11%
001-329-004	Developmental Permit Application Fee	100,000.00	-	100,000.00	27,900.00	(72,100.00)	27.90%
001-329-008	Cost Recovery Revenue	30,000.00	-	30,000.00	-	(30,000.00)	0.00%
001-342-200	Special Event Fire Protection Fee	10,000.00	-	10,000.00	7,817.00	(2,183.00)	78.17%
001-342-401	Emergency Management Service Fee	230,000.00	-	230,000.00	95,963.23	(134,036.77)	41.72%
001-347-201	Park Entrance Fee	400,000.00	-	400,000.00	143,025.34	(256,974.66)	35.76%
001-347-501	Pool Entrance Fee	45,000.00	-	45,000.00	11,736.63	(33,263.37)	26.08%
001-347-502	Pool/Park Membership - Resident	20,000.00	-	20,000.00	8,220.32	(11,779.68)	41.10%
001-347-503	Pool/Park Membership - Non-Resident	20,000.00	-	20,000.00	9,347.42	(10,652.58)	46.74%
001-347-901	Recreation Camp Fee	55,000.00	-	55,000.00	-	(55,000.00)	0.00%
001-362-001	Park Facilities Rental Fee	30,000.00	5,367.53	35,367.53	35,367.53	-	100.00%
001-362-002	Pool Team Rental Fee	15,000.00	16,619.36	31,619.36	31,619.36	-	100.00%
001-362-003	Swim Instruction	55,000.00	-	55,000.00	31,790.00	(23,210.00)	57.80%
001-362-004	Dive Instruction	10,000.00	-	10,000.00	1,565.00	(8,435.00)	15.65%
001-362-005	Tennis Instruction	165,000.00	-	165,000.00	99,210.00	(65,790.00)	60.13%
001-362-006	Water Aerobics Instruction	20,000.00	-	20,000.00	11,333.00	(8,667.00)	56.67%
001-362-007	Synchronized Swim Instruction	15,000.00	-	15,000.00	8,345.00	(6,655.00)	55.63%
001-362-008	Freediving Instruction	2,000.00	-	2,000.00	1,200.00	(800.00)	60.00%
001-362-009	Fitness Instruction	25,000.00	1,380.00	26,380.00	26,380.00	-	100.00%
		1,261,000.00	23,366.89	1,284,366.89	554,894.83	(729,472.06)	43.20%
Interest & Miscellaneous							
001-361-000	Interest Revenue	150,000.00	192,058.57	342,058.57	342,058.57	-	100.00%
001-369-000	Miscellaneous Revenue	50,000.00	-	50,000.00	22,456.06	(27,543.94)	44.91%

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 001 - General Fund

		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY 24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
001-369-001	Retail Sales	1,800.00	-	1,800.00	699.42	(1,100.58)	38.86%
001-369-003	Impact Admin Fees	10,000.00	-	10,000.00	3,752.23	(6,247.77)	37.52%
001-369-004	Opoid Settlement	-	6,588.86	6,588.86	6,588.86	-	100.00%
001-369-901	WEX Fuel Credit	3,500.00	-	3,500.00	2,053.68	(1,446.32)	58.68%
		215,300.00	198,647.43	413,947.43	377,608.82	(36,338.61)	91.22%
Transfers In							
001-381-000	Transfers In (Building Fund)	84,000.00	-	84,000.00	-	(84,000.00)	0.00%
	Total Revenues	***25,627,191.00***	***237,366.82***	***25,864,557.82***	***17,476,501.36***	***(8,388,087.46)***	***67.57%***

Expenditures

Village Council

001-0100-511-11	Village Council Salaries	60,000.00	-	60,000.00	29,000.00	31,000.00	48.33%
001-0100-511-21	Payroll Taxes	4,600.00	-	4,600.00	2,516.56	2,083.44	54.71%
001-0100-511-31	Professional Services	186,570.00	-	186,570.00	87,180.00	99,390.00	46.73%
	Gray Robinson (State Lobbyists)	*110,000.00*	*-*	*110,000.00*	*54,180.00*		
	Thorn Run Partners (Federal Lobbyists)	*70,000.00*	*-*	*70,000.00*	*33,000.00*		
	Other / Misc	*6,570.00*	*-*	*6,570.00*			
001-0100-511-40	Travel & Per Diem	22,000.00	-	22,000.00	10,001.61	11,998.39	45.46%
001-0100-511-41	Communications	5,000.00	-	5,000.00	1,406.77	3,593.23	28.14%
001-0100-511-42	Freight & Postage	-	110.19	110.19	110.19	-	100.00%
001-0100-511-48	PR / Advertising	265,000.00	(110.19)	265,000.00	176,218.66	88,781.34	66.50%
	Holiday Decorations (Holiday Lightscapes)	*105,200.00*	*-*	*105,200.00*	*105,134.00*		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 001 - General Fund

		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY 24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
	Newspaper Advertisements	*20,000.00*	*-*	*20,000.00*	*1,598.00*		
	Rotary Fireworks	*15,000.00*	*-*	*15,000.00*	*-*		
	Charitable Contributions Program	*110,000.00*	*-*	*110,000.00*	*67,000.00*		
	Other / Misc	*14,800.00*	*-*	*14,800.00*	*2,486.66*		
001-0100-511-51	Office Supplies & Expenses	4,700.00	-	4,700.00	4,715.04	(15.04)	100.32%
001-0100-511-54	Dues & Subscriptions	2,811.00	-	2,811.00	1,842.77	968.23	65.56%
001-0100-511-55	Training	5,000.00	-	5,000.00	1,354.00	3,646.00	27.08%
		555,681.00	***-***	***555,791.19***	***314,345.60***	***241,445.59***	***56.56%***
Village Attorney							
001-0200-514-31	Professional Services	750,000.00	-	750,000.00	288,606.54	461,393.46	38.48%
	Weiss, Serota (Litigation; Legal)	*750,000.00*	*-*	*750,000.00*	*288,606.54*		
001-0200-514-41	Communications	2,500.00	-	2,500.00	1,053.60	1,446.40	42.14%
001-0200-514-51	Office Supplies & Expenses	2,500.00	-	2,500.00	0.04	2,499.96	0.00%
001-0200-514-54	Dues & Subscriptions	500.00	-	500.00	103.92	396.08	20.78%
		755,500.00	***-***	***755,500.00***	***289,764.10***	***465,735.90***	***38.35%***
Village Manager							
001-0300-512-12	Regular Salaries & Wages	551,500.00		551,500.00	361,581.32	189,918.68	65.56%
001-0300-512-14	Overtime	50,500.00	-	50,500.00	483.38	50,016.62	0.96%
001-0300-512-21	Payroll Taxes	40,000.00	-	40,000.00	25,816.05	14,183.95	64.54%
001-0300-512-22	Retirement Contributions	117,300.00	-	117,300.00	49,634.23	67,665.77	42.31%
001-0300-512-23	Employee Insurance Premiums	78,731.00	-	78,731.00	32,381.49	46,349.51	41.13%
001-0300-512-31	Professional Services	312,800.00	-	312,800.00	70,393.60	242,406.40	22.50%

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 001 - General Fund		BUDGET					
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	Property Appraisals	*30,000.00*		*30,000.00*			
	Lifescan	*30,000.00*		*30,000.00*			
	Canal Consulting & Monitoring (WSP)	*90,000.00*	*-*	*90,000.00*	*27,438.81*		
	MHN (EE Assist Program)	*9,500.00*	*-*	*9,500.00*	*5,541.62*		
	Government.com (Applicant Tracking App)	*10,300.00*		*10,300.00*	*11,093.25*		
	Canal #145 Design & Permitting	*95,500.00*		*95,500.00*			
	Other / Misc	*32,500.00*		*32,500.00*	*8,819.92*		
	Wage & Benefit Study	*15,000.00*		*15,000.00*	*17,500.00*		
001-0300-512-40	Travel & Per Diem	7,500.00	-	7,500.00	1,012.40	6,487.60	13.50%
001-0300-512-41	Communications	6,500.00	-	6,500.00	1,960.48	4,539.52	30.16%
001-0300-512-42	Freight & Postage	500.00		500.00	225.40	274.60	45.08%
001-0300-512-46	Repair & Maintenance	3,000.00		3,000.00	-	3,000.00	0.00%
001-0300-512-48	PR / Advertising	10,000.00		10,000.00	2,800.00	7,200.00	28.00%
001-0300-512-49	Other Expenses	8,000.00		8,000.00	5,488.89	2,511.11	68.61%
001-0300-512-51	Office Supplies & Expenses	5,000.00		5,000.00	1,282.99	3,717.01	25.66%
001-0300-512-52	Operating Supplies	2,000.00		2,000.00	323.72	1,676.28	16.19%
001-0300-512-54	Dues & Subsciptions	13,600.00		13,600.00	11,294.63	2,305.37	83.05%
001-0300-512-55	Training	4,950.00		4,950.00	150.00	4,800.00	3.03%
		1,211,881.00	**-**	***1,211,881.00***	***564,828.58***	***647,052.42***	***46.61%***
Village Clerk							
001-0400-512-12	Regular Salaries & Wages	174,800.00	-	174,800.00	84,196.53	90,603.47	48.17%
001-0400-512-14	Overtime	5,000.00	3,392.86	8,392.86	8,392.86	-	100.00%
001-0400-512-21	Payroll Taxes	13,800.00	-	13,800.00	6,961.10	6,838.90	50.44%
001-0400-512-22	Retirement Contributions	24,600.00	-	24,600.00	10,519.81	14,080.19	42.76%
001-0400-512-23	Employee Insurance Premiums	14,345.00	-	14,345.00	10,368.08	3,976.92	72.28%
001-0400-512-31	Professional Services	15,052.00	-	15,052.00	950.00	14,102.00	6.31%
	Municode (Code of Ord Svcs)	*4,500.00*	*-*	*4,500.00*	*-*		
	All Point (Doc shred) now Shred Monkeys	*1,500.00*	*-*	*1,500.00*	*700.00*		
	CivicPlus Agenda Mgmt software	*8,582.00*	*-*	*8,582.00*	*-*		
	Docusign	*200.00*	*-*	*200.00*	*-*		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
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		FY 24-25 Adopted Budget	*FY 24-25 Budget Amendment - Requested*	*Proposed FY 24-25 Amended Budget*	*FY 24-25 ACTUALS (Unaudited)*	*FINAL BUDGET v ACTUALS VARIANCE*	Actual as % of Budget
	Public Records Requests	-		-	*250.00*		
001-0400-512-40	Travel & Per Diem	6,000.00	-	6,000.00	1,368.24	4,631.76	22.80%
001-0400-512-41	Communications	3,000.00		3,000.00	1,280.32	1,719.68	42.68%
001-0400-512-42	Freight & Postage	1,000.00		1,000.00	-	1,000.00	0.00%
001-0400-512-48	PR / Advertising	4,000.00		4,000.00	447.00	3,553.00	11.18%
001-0400-512-49	Other Expenses	500.00		500.00	283.70	216.30	56.74%
001-0400-512-51	Office Supplies & Expenses	4,000.00		4,000.00	1,479.51	2,520.49	36.99%
001-0400-512-54	Dues & Subscriptions	25,000.00	(3,392.86)	21,607.14	14,604.11	7,003.03	67.59%
001-0400-512-55	Training	3,200.00		3,200.00	(100.00)	3,300.00	-3.13%
		294,297.00	**-**	***294,297.00***	***140,751.26***	***153,545.74***	***47.83%***
Finance							
001-0500-513-12	Regular Salaries & Wages	452,700.00	-	452,700.00	216,622.24	236,077.76	47.85%
001-0500-513-14	Overtime	10,000.00	-	10,000.00	2,260.08	7,739.92	22.60%
001-0500-513-21	Payroll Taxes	34,800.00	-	34,800.00	16,124.57	18,675.43	46.33%
001-0500-513-22	Retirement Contributions	63,100.00	-	63,100.00	26,267.01	36,832.99	41.63%
001-0500-513-23	Employee Insurance Premiums	108,189.00	-	108,189.00	93,083.39	15,105.61	86.04%
001-0500-513-24	Workers' Compensation	137,088.00	-	137,088.00	67,610.41	69,477.59	49.32%
001-0500-513-31	Professional Services	50,000.00	-	50,000.00	19,990.00	30,010.00	39.98%
	Integrity (Arbitrage)	*2,500.00*	*-*	*2,500.00*			
	Foster & Foster (OPEB Valuation)	*5,000.00*	*-*	*5,000.00*	*-*		
	Ben Few (Risk Mgmt Svcs)	*36,000.00*	*-*	*36,000.00*	*18,000.00*		
	Tyler Technologies (configuration & training)	*4,000.00*		*4,000.00*			
	Other / Misc	*2,500.00*	*-*	*2,500.00*	*1,990.00*		
001-0500-513-32	Accounting & Auditing Services	65,000.00	-	65,000.00	12,250.00	52,750.00	18.85%
001-0500-513-40	Travel & Per Diem	10,000.00	-	10,000.00	2,343.91	7,656.09	23.44%
001-0500-513-41	Communications	3,500.00	-	3,500.00	1,280.32	2,219.68	36.58%
001-0500-513-42	Freight & Postage	1,700.00	-	1,700.00	765.92	934.08	45.05%
001-0500-513-43	Utilities	55,000.00	-	55,000.00	17,492.07	37,507.93	31.80%
001-0500-513-44	Rentals & Leases	6,000.00	-	6,000.00	2,200.00	3,800.00	36.67%

Islamorada, Village of Islands
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		BUDGET					
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001-0500-513-45	Insurance	625,000.00	-	625,000.00	271,656.57	353,343.43	43.47%
001-0500-513-48	PR / Advertising	1,000.00		1,000.00	447.00	553.00	44.70%
001-0500-513-49	Other Expenses	12,000.00		12,000.00	2,757.71	9,242.29	22.98%
001-0500-513-51	Office Supplies & Expenses	7,500.00		7,500.00	2,963.18	4,536.82	39.51%
001-0500-513-54	Dues & Subscriptions	42,000.00		42,000.00	22,999.94	19,000.06	54.76%
001-0500-513-55	Training	4,500.00		4,500.00	865.00	3,635.00	19.22%
		1,689,077.00	**-**	***1,689,077.00***	***779,979.32***	***909,097.68***	***46.18%***
Planning							
001-0600-515-12	Regular Salaries & Wages	849,400.00	-	849,400.00	280,518.80	568,881.20	33.03%
001-0600-515-14	Overtime	10,000.00	-	10,000.00	958.48	9,041.52	9.58%
001-0600-515-21	Payroll Taxes	65,800.00	-	65,800.00	21,169.02	44,630.98	32.17%
001-0600-515-22	Retirement Contributions	117,200.00	-	117,200.00	32,712.43	84,487.57	27.91%
001-0600-515-23	Employee Insurance Premiums	208,902.00	-	208,902.00	80,701.52	128,200.48	38.63%
001-0600-515-31	Professional Services	275,000.00	-	275,000.00	42,679.51	232,320.49	15.52%
	Comprehensive Plan update	*225,000.00*		*225,000.00*	*18,500.00*		
	RES Florida (Eng/Stormwater Rvws)	*16,000.00*	*-*	*16,000.00*	*19,345.00*		
	McFarland Johnson (Site Plan Rvw)	*6,500.00*	*-*	*6,500.00*	*-*		
	Liquid Web (CV Portal Host)	*2,500.00*	*-*	*2,500.00*	*1,397.64*		
	Rebecca Jetton (Planning Support Svcs)	*22,500.00*	*-*	*22,500.00*	*3,234.00*		
	Other / Misc (Recoding Fees)	*2,500.00*	*-*	*2,500.00*	*202.87*		
001-0600-515-40	Travel & Per Diem	7,000.00	-	7,000.00	2,723.54	4,276.46	38.91%
001-0600-515-41	Communications	5,000.00	-	5,000.00	2,309.08	2,690.92	46.18%
001-0600-515-42	Freight & Postage	5,000.00	-	5,000.00	689.70	4,310.30	13.79%
001-0600-515-46	Repair & Maintenance	5,000.00	-	5,000.00	1,459.48	3,540.52	29.19%
001-0600-515-48	PR / Advertising	15,000.00	-	15,000.00	6,333.30	8,666.70	42.22%
001-0600-515-51	Office Supplies & Expenses	8,000.00	-	8,000.00	989.06	7,010.94	12.36%
001-0600-515-52	Operating Supplies	4,000.00	-	4,000.00	1,034.14	2,965.86	25.85%
001-0600-515-54	Dues & Subscriptions	43,000.00	-	43,000.00	42,198.83	801.17	98.14%

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 001 - General Fund		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY 24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
001-0600-515-55	Training	10,000.00	-	10,000.00	-	10,000.00	0.00%
		1,628,302.00	**-**	***1,628,302.00***	***516,476.89***	***1,111,825.11***	***31.72%***
IT & Communications							
001-0700-519-12	Regular Salaries & Wages	350,200.00	-	350,200.00	164,342.26	185,857.74	46.93%
001-0700-519-14	Overtime	2,500.00	-	2,500.00	(151.19)	2,651.19	-6.05%
001-0700-519-21	Payroll Taxes	27,000.00	-	27,000.00	12,401.60	14,598.40	45.93%
001-0700-519-22	Retirement Contributions	48,100.00	-	48,100.00	20,007.99	28,092.01	41.60%
001-0700-519-23	Employee Insurance Premiums	41,510.00	-	41,510.00	16,896.98	24,613.02	40.71%
001-0700-519-31	Professional Services	120,000.00	-	120,000.00	90,491.54	29,508.46	75.41%
	UDT (Managed Svcs)	*25,800.00*	*-*	*25,800.00*	*15,050.00*		
	AWS	*1,200.00*	*-*	*1,200.00*	*-*		
	Liquid Web (Web Site Host)	*2,200.00*	*-*	*2,200.00*	*873.88*		
	Global Relay (Email Archive)	*20,000.00*	*-*	*20,000.00*	*18,127.44*		
	Nutanix Xi-Leap (3 years in advance)	*18,200.00*		*18,200.00*	*18,190.22*		
	Disaster Recovery	*8,600.00*	*-*	*8,600.00*	*1,350.00*		
	Go Daddy-Office 365 Migration	*40,000.00*		*40,000.00*	*36,900.00*		
	Other / Misc	*4,000.00*	*-*	*4,000.00*	*-*		
001-0700-519-40	Travel & Per Diem	10,000.00	-	10,000.00	58.53	9,941.47	0.59%
001-0700-519-41	Communications	52,000.00	-	52,000.00	22,151.24	29,848.76	42.60%
001-0700-519-44	Rentals & Leases	4,500.00	-	4,500.00	2,698.50	1,801.50	59.97%
001-0700-519-46	Repair & Maintenance	10,000.00	-	10,000.00	9,742.78	257.22	97.43%
001-0700-519-51	Office Supplies	3,500.00	-	3,500.00	889.12	2,610.88	25.40%
001-0700-519-52	Operating Supplies	40,000.00	-	40,000.00	21,653.68	18,346.32	54.13%
001-0700-519-54	Dues & Subscriptions	113,200.00	-	113,200.00	49,856.85	63,343.15	44.04%
001-0700-519-55	Training	15,000.00	-	15,000.00	1,000.00	14,000.00	6.67%

Islamorada, Village of Islands
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EXHIBIT A

Fund: 001 - General Fund		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY 24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		837,510.00	-	837,510.00	412,039.88	425,470.12	49.20%
Local Law Enforcement (MCSO)							
001-0800-521-12	Regular Salaries & Wages	60,800.00	-	60,800.00	27,791.08	33,008.92	45.71%
001-0800-521-14	Overtime	500.00	-	500.00	747.80	(247.80)	149.56%
001-0800-521-21	Payroll Taxes	4,700.00	-	4,700.00	2,050.09	2,649.91	43.62%
001-0800-521-22	Retirement Contributions	8,400.00	-	8,400.00	3,238.29	5,161.71	38.55%
001-0800-521-23	Employee Insurance Premiums	6,458.00	-	6,458.00	1,747.81	4,710.19	27.06%
001-0800-521-31	Professional Services *(MCSO Contract)*	3,079,678.00	-	3,079,678.00	1,467,754.50	1,611,923.50	47.66%
001-0800-521-40	Travel & Per Diem	2,500.00	-	2,500.00	50.00	2,450.00	2.00%
001-0800-521-41	Communications	8,000.00	-	8,000.00	3,680.78	4,319.22	46.01%
001-0800-521-42	Freight & Postage	100.00	-	100.00	8.97	91.03	8.97%
001-0800-521-46	Repair & Maintenance	6,000.00	-	6,000.00	-	6,000.00	0.00%
001-0800-521-51	Office Supplies & Expenses	1,500.00	-	1,500.00	131.92	1,368.08	8.79%
001-0800-521-52	Operating Supplies	90,000.00	-	90,000.00	34,168.81	55,831.19	37.97%
001-0800-521-54	Dues & Subcriptions	4,500.00	-	4,500.00	2,833.29	1,666.71	62.96%
		3,273,136.00	**-**	**3,273,136.00**	**1,544,203.34**	**1,728,932.66**	**47.18%**
Fire Rescue							
001-0900-522-12	Regular Salaries & Wages	3,341,098.00	-	3,341,098.00	1,698,473.70	1,642,624.30	50.84%
001-0900-522-13	Other Salaries & Wages	552,194.00	-	552,194.00	28,568.62	523,625.38	5.17%
001-0900-522-14	Overtime	755,864.00	-	755,864.00	240,486.64	515,377.36	31.82%
001-0900-522-21	Payroll Taxes	355,700.00	-	355,700.00	148,495.60	207,204.40	41.75%
001-0900-522-22	Retirement Contributions	1,485,200.00	-	1,485,200.00	515,594.38	969,605.62	34.72%
001-0900-522-23	Employee Insurance Premiums	667,681.00	-	667,681.00	236,449.76	431,231.24	35.41%
001-0900-522-31	Professional Services	202,000.00	-	202,000.00	87,104.15	114,895.85	43.12%
	Professional ER Svcs (Medical Dir)	*80,000.00*	*-*	*80,000.00*	*33,267.20*		
	Prof Practice Spt (EMS Billing)	*2,500.00*	*-*	*2,500.00*	*-*		
	Standard Operating Procedures Manual	*24,000.00*	*-*	*24,000.00*	*-*		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 001 - General Fund		FY 24-25 Adopted Budget (BUDGET)	FY 24-25 Budget Amendment - Requested (BUDGET)	Proposed FY 24-25 Amended Budget (BUDGET)	FY 24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
	LifeScan Wellness	*25,000.00*	*-*	*25,000.00*	*23,766.00*		
	CEMP update	*67,000.00*		*67,000.00*	*24,761.80*		
	Other / Misc	*3,500.00*	*-*	*3,500.00*	*5,309.15*		
001-0900-522-40	Travel & Per Diem	25,000.00	(101.60)	24,898.40	8,278.50	16,619.90	33.25%
001-0900-522-41	Communications	60,000.00		60,000.00	27,519.53	32,480.47	45.87%
001-0900-522-42	Freight & Postage	2,500.00		2,500.00	1,409.03	1,090.97	56.36%
001-0900-522-43	Utilities	38,000.00		38,000.00	15,662.03	22,337.97	41.22%
001-0900-522-44	Rentals & Leases	190,000.00	101.60	190,101.60	190,101.60	-	100.00%
001-0900-522-45	Insurance	35,000.00		35,000.00	25,228.68	9,771.32	72.08%
001-0900-522-46	Repair & Maintenance	240,000.00		240,000.00	114,619.18	125,380.82	47.76%
001-0900-522-48	PR / Advertising	2,500.00		2,500.00	566.30	1,933.70	22.65%
001-0900-522-49	Other Expenses	3,000.00		3,000.00	1,893.58	1,106.42	63.12%
001-0900-522-51	Office Supplies & Expenses	9,000.00		9,000.00	945.15	8,054.85	10.50%
001-0900-522-52	Operating Supplies	388,500.00		388,500.00	105,592.09	282,907.91	27.18%
001-0900-522-54	Dues & Subscriptions	50,000.00	-	50,000.00	46,469.72	3,530.28	92.94%
001-0900-522-55	Training	30,000.00	-	30,000.00	7,879.92	22,120.08	26.27%
		8,433,237.00	***-***	***8,433,237.00***	***3,501,338.16***	***4,931,898.84***	***41.52%***
Code Compliance							
001-1100-524-12	Regular Salaries & Wages	133,400.00	-	133,400.00	62,371.09	71,028.91	46.75%
001-1100-524-14	Overtime	7,500.00	-	7,500.00	1,456.07	6,043.93	19.41%
001-1100-524-21	Payroll Taxes	10,800.00	-	10,800.00	4,805.49	5,994.51	44.50%
001-1100-524-22	Retirement Contributions	19,200.00	-	19,200.00	7,708.48	11,491.52	40.15%
001-1100-524-23	Employee Insurance Premiums	8,603.00	6,361.18	14,964.18	14,964.18	-	100.00%
001-1100-524-31	Professional Services	20,000.00	-	8,100.00	3,272.00	4,828.00	40.40%
	Billing, Cochran, Lyles, et. al. (Code Magistrate)	*15,000.00*	*-*	*3,100.00*	*3,100.00*		
	Monroe Cty Clerk of Courts (recordings)	*5,000.00*		*5,000.00*	*172.00*		
001-1100-524-40	Travel & Per Diem	6,000.00		6,000.00	1,364.14	4,635.86	22.74%
001-1100-524-41	Communications	5,000.00		5,000.00	2,027.13	2,972.87	40.54%
001-1100-524-42	Freight & Postage	2,500.00		2,500.00	1,241.83	1,258.17	49.67%

Islamorada, Village of Islands
FY 24-25 Budget Amendment
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EXHIBIT A

Fund: 001 - General Fund

Account	Description	BUDGET: FY 24-25 Adopted Budget	BUDGET: FY 24-25 Budget Amendment - Requested	BUDGET: Proposed FY 24-25 Amended Budget	FY 24-25 ACTUALS (Unaudited)		FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
001-1100-524-46	Repair & Maintenance	7,500.00		7,500.00	3,117.42		4,382.58	41.57%
001-1100-524-51	Office Supplies & Other Expenses	2,500.00		2,500.00	565.02		1,934.98	22.60%
001-1100-524-52	Operating Supplies	5,000.00		5,000.00	3,475.85		1,524.15	69.52%
001-1100-524-54	Dues & Subscriptions	32,000.00	(6,361.18)	25,638.82	28,993.12		(3,354.30)	113.08%
001-1100-524-55	Training	6,000.00	-	6,000.00	650.00		5,350.00	10.83%
		266,003.00	-	***254,103.00***	***136,011.82***		***118,091.18***	***53.53%***
Public Works - Roadway Maintenance								
001-1200-541-12	Regular Salaries & Wages	873,800.00	-	873,800.00	365,226.82	*	508,573.18	41.80%
001-1200-541-14	Overtime	21,000.00	-	21,000.00	15,153.66	*	5,846.34	72.16%
001-1200-541-21	Payroll Taxes	71,400.00	-	71,400.00	28,523.17	*	42,876.83	39.95%
001-1200-541-22	Retirement Contributions	117,300.00	-	117,300.00	48,450.59	*	68,849.41	41.30%
001-1200-541-23	Life & Health Insurance	165,206.00	-	165,206.00	120,950.42	*	44,255.58	73.21%
001-1200-541-31	Professional Services	1,000.00		1,000.00	-			
001-1200-541-40	Travel & Per Diem	5,000.00	-	5,000.00	65.45	*	4,934.55	1.31%
001-1200-541-41	Communications	18,000.00	-	18,000.00	7,652.91	*	10,347.09	42.52%
001-1200-541-42	Freight & Postage	500.00		500.00	-	*	500.00	0.00%
001-1200-541-43	Utilities	100,000.00	-	100,000.00	37,945.18	*	62,054.82	37.95%
001-1200-541-44	Rentals & Leases	10,000.00	-	10,000.00	3,439.95	*	6,560.05	34.40%
001-1200-541-46	Repair & Maintenance	444,000.00	-	444,000.00	96,895.97	*	347,104.03	21.82%
	Elevator Inspections	*3,500.00*	-	*3,500.00*	*1,350.00*			
	Vehicle R&M	*60,000.00*	-	*60,000.00*	*15,551.49*			
	Equipment R&M	*20,000.00*	-	*20,000.00*	*23,650.70*			
	Building & Facility R&M	*50,000.00*	-	*50,000.00*	*575.00*			
	Lower Mat Culvert Project	*20,000.00*	-	*20,000.00*	-			
	Fla Keys Aeration Canal Project R&M	*15,000.00*	-	*15,000.00*	-			
	Invasive Plant Removal (Stantec)	*30,000.00*	-	*30,000.00*	*12,500.00*			
	Island Pride Cleaning Service	*15,500.00*	-	*15,500.00*	*7,956.78*			
	Mangrove Trimming	*20,000.00*	-	*20,000.00*	*35,312.00*			
	Village Hall - seal joints & repaint	*200,000.00*	-	*200,000.00*	-	x		
	Other Misc	*10,000.00*		*10,000.00*				

Islamorada, Village of Islands
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March 31, 2025

EXHIBIT A

Fund: 001 - General Fund		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY 24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
001-1200-541-48	PR/Advertising	500.00		500.00	-		
001-1200-541-51	Office Supplies	3,000.00	-	3,000.00	755.31 *	2,244.69	25.18%
001-1200-541-52	Operating Supplies	160,000.00		160,000.00	87,693.47 *	72,306.53	54.81%
001-1200-541-54	Dues & Subscriptions	1,700.00	-	1,700.00	1,317.43 *	382.57	77.50%
001-1200-541-55	Training	3,500.00	-	3,500.00	648.00 *	2,852.00	18.51%
001-1200-541-99	Allocation to Transportation Fund	(1,297,339.00)	-	(1,297,339.00)	- *	(1,297,339.00)	0.00%
		698,567.00	**-**	***698,567.00***	***814,718.33***	***(117,651.33)***	***116.63%***
Public Works - Fills							
001-1201-541-12	Regular Salaries & Wages	43,100.00	-	43,100.00	21,264.11	21,835.89	49.34%
001-1201-541-14	Overtime	119,000.00	-	119,000.00	58,322.66	60,677.34	49.01%
001-1201-541-21	Payroll Taxes	3,300.00	2,736.96	6,036.96	6,036.96	-	100.00%
001-1201-541-22	Retirement Contributions	5,900.00		5,900.00	1,952.00	3,948.00	33.08%
001-1201-541-23	Employee Insurance Premiums	4,413.00		4,413.00	1,822.45	2,590.55	41.30%
001-1200-541-44	Rentals & Leases	4,000.00	(2,736.96)	1,263.04	-	1,263.04	0.00%
001-1200-541-52	Operating Supplies	2,500.00	-	2,500.00	-	2,500.00	0.00%
		182,213.00	**-**	***182,213.00***	***89,398.18***	***92,814.82***	***49.06%***
Parks & Recreation							
001-1300-572-12	Regular Salaries & Wages	930,519.00	-	930,519.00	392,666.24	537,852.76	42.20%
001-1300-572-13	Other Salaries & Wages	184,165.00	-	184,165.00	61,751.82	122,413.18	33.53%
001-1300-572-14	Overtime	40,000.00	-	40,000.00	19,964.23	20,035.77	49.91%
001-1300-572-21	Payroll Taxes	88,333.00	-	88,333.00	35,630.52	52,702.48	40.34%
001-1300-572-22	Retirement Contributions	140,056.00	-	140,056.00	42,956.34	97,099.66	30.67%
001-1300-572-23	Employee Insurance Premiums	362,463.00	-	362,463.00	167,490.61	194,972.39	46.21%
001-1300-572-31	Professional Services	751,000.00	-	751,000.00	242,124.48	508,875.52	32.24%
	Swimming	*63,000.00*	*-*	*63,000.00*	*28,948.50*	34,051.50	45.95%
	Sychronized Swimming	*15,000.00*	*-*	*15,000.00*	*7,465.50*	7,534.50	49.77%
	Tennis	*160,000.00*	*-*	*160,000.00*	*87,183.00*		
	Fitness	*25,000.00*	*-*	*25,000.00*	*23,130.00*		
	Diving	*11,000.00*	*-*	*11,000.00*	*1,408.50*		
	Freediving	*5,000.00*	*-*	*5,000.00*	*1,080.00*		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 001 - General Fund		BUDGET: FY 24-25 Adopted Budget	BUDGET: FY 24-25 Budget Amendment - Requested	BUDGET: Proposed FY 24-25 Amended Budget	FY 24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
	Water Aerobics	*20,000.00*	*-*	*20,000.00*	*10,149.30*		
	Pool Rehab Consultant	*189,000.00*	*-*	*189,000.00*	*30,959.00*		
	Miller Legg Master Plan	*176,000.00*	*-*	*176,000.00*	*50,612.50*		
	Leak Detection-Pool	*25,000.00*	*-*	*25,000.00*			
	Police Detail	*10,000.00*		*10,000.00*			
	Site Plan Consultant-Master Plan Results	*50,000.00*		*50,000.00*			
	Other/Misc	*2,000.00*		*2,000.00*	*1,188.18*		
001-1300-572-40	Travel & Per Diem	2,500.00	(109.98)	2,390.02	492.56	1,897.46	20.61%
001-1300-572-41	Communications	35,700.00	-	35,700.00	10,606.95	25,093.05	29.71%
001-1300-572-42	Freight & Postage	200.00	-	200.00	289.90	(89.90)	144.95%
001-1300-572-43	Utilities	400,000.00	-	400,000.00	158,291.62	241,708.38	39.57%
001-1300-572-44	Rentals & Leases	1,000.00	-	1,000.00	382.25	617.75	38.23%
001-1300-572-46	Repair & Maintenance	95,000.00	-	95,000.00	39,336.96	55,663.04	41.41%
001-1300-572-48	PR / Advertising	6,500.00	-	6,500.00	3,303.06	3,196.94	50.82%
001-1300-572-49	Other Expenses	-	109.98	109.98	109.98	-	100.00%
001-1300-572-51	Office Supplies & Expenses	7,000.00	-	7,000.00	2,232.93	4,767.07	31.90%
001-1300-572-52	Operating Supplies	200,000.00	-	200,000.00	91,635.35	108,364.65	45.82%
001-1300-572-54	Dues & Subscriptions	3,500.00	-	3,500.00	1,952.07	1,547.93	55.77%
001-1300-572-55	Training	3,000.00	-	3,000.00	1,370.91	1,629.09	45.70%
001-1300-574-49	Special Events	75,000.00	-	75,000.00	34,439.38	40,560.62	45.92%
		3,325,936.00	**-**	***3,325,936.00***	***1,307,028.16***	***2,018,907.84***	***39.30%***
Transfers Out							
001-9000-581-01	Transfer to Transportation Fund (103)	831,200.00	-	831,200.00	164,266.49	666,933.51	19.76%
001-9000-581-06	Transfer to Debt Service Fund (200)	305,000.00	-	305,000.00	260,418.99	44,581.01	85.38%
001-9000-581-08	Transfer to Capital Projects Fund (300)	300,000.00	-	300,000.00	-	300,000.00	0.00%
	General Purchases	*150,000.00*	*-*	*150,000.00*	*-*		
	Landscape Mitigation	*150,000.00*	*-*	*150,000.00*	*-*		
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***	***424,685.48***	***1,138,514.52***	***27.17%***

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 001 - General Fund	BUDGET					
	FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY 24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
Total Expenditures	24,714,540.00	-	24,702,750.19	10,835,569.10	13,865,681.09	43.86%
REVENUES OVER/(UNDER) EXPENDITURES	912,651.00	237,366.82	1,161,807.63	6,640,932.26		
Addition to / (Use of) Fund Balance				417,805.62		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
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EXHIBIT A

Fund: 101 - Impact Fee Fund		BUDGET: FY 24-25 Adopted Budget	BUDGET: FY 24-25 Budget Amendment - Requested	BUDGET: Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
Fund Balance - Beginning, 10/1/2024							
101-282-000	Fund Bal - Committed - Transportation Imp Fees	810,300.00	-	810,300.00	706,500.00		
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	457,100.00		457,100.00	526,597.96		
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	549,500.00	-	549,500.00	1,409,533.16		
101-284-000	Fund Bal - Unassigned	-		-	-		
		1,816,900.00	**-**	***1,816,900.00***	***2,642,631.12***		
Revenues							
101-324-110	Impact Fees - Fire Rescue - Residential	40,000.00		40,000.00	17,363.52	(22,636.48)	43.41%
101-324-120	Impact Fees - Fire Rescue - Commercial	-		-	-	-	#DIV/0!
101-324-310	Impact Fees - Transportation - Residential	40,000.00		40,000.00	22,814.62	(17,185.38)	57.04%
101-324-320	Impact Fees - Transportation - Commercial	-		-	-	-	#DIV/0!
101-324-610	Impact Fees - Parks & Recreation - Residential	150,000.00		150,000.00	84,104.55	(65,895.45)	56.07%
101-324-620	Impact Fees - Parks & Recreation - Commercial	-		-	-	-	#DIV/0!
101-361-000	Interest Revenue	20,000.00	-	20,000.00	28,285.76	8,285.76	141.43%
	Total Revenues	***250,000.00***	**-**	***250,000.00***	***152,568.45***	***(97,431.55)***	***61.03%***
Expenditures							
101-9000-581-91	Transfer to Cap Proj Fund	779,699.00		779,699.00	124,812.50	654,886.50	16.01%
	Parks & Rec (GTH Improvements)	*669,699.00*	*-*	*669,699.00*			
	Parks & Rec (Plantation Tropical Preserve)	*110,000.00*	*-*	*110,000.00*			
	Fire Rescue-Generator Storage Building				124,812.50		
	Total Expenditures	***779,699.00***	**-**	***779,699.00***	***124,812.50***	***654,886.50***	***16.01%***
	REVENUES OVER/(UNDER) EXPENDITURES	***(529,699.00)***	**-**	***(529,699.00)***	***27,755.95***		
	Addition to / (Use of) Fund Balance				(579,140.76)		

Islamorada, Village of Islands
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March 31, 2025

EXHIBIT A

Fund: 102 - Solid Waste Fund		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
Fund Balance - Beginning, 10/1/2024							
102-282-000	Fund Bal - Committed	39,600.00	-	39,600.00	(44,478.85)		
		39,600.00	**-**	**39,600.00**	**(44,478.85)**		
Revenues							
102-325-101	Assessment Revenue	2,099,900.00	-	2,099,900.00	1,885,183.26	(214,716.74)	89.77%
102-361-000	Interest Revenue	5,000.00	2,349.37	7,349.37	7,349.37	-	100.00%
102-381-001	Transfer from General Fund	255,927.00	-	255,927.00	-	(255,927.00)	0.00%
	Total Revenues	**2,360,827.00**	**2,349.37**	**2,363,176.37**	**1,892,532.63**	**(470,643.74)**	**80.08%**
Expenditures							
102-1200-534-12	Regular Salaries & Wages	15,100.00	-	15,100.00	7,167.76	7,932.24	47.47%
102-1200-534-21	Payroll Taxes	1,200.00	-	1,200.00	574.67	625.33	47.89%
102-1200-534-22	Retirement Contributions	2,100.00	-	2,100.00	765.30	1,334.70	36.44%
102-1200-534-23	Employee Insurance Premiums	1,146.00	-	1,146.00	609.03	536.97	53.14%
102-1200-534-24	Workers' Comp Insurance	245.00	-	245.00	116.31	128.69	47.47%
102-1200-534-31	Professional Services	6,000.00	-	6,000.00	-	6,000.00	0.00%
102-1200-534-42	Freight and Postage	110.00		110.00			
102-1200-534-43	Solid Waste (Utility) Services	2,373,526.00	-	2,373,526.00	1,246,966.64	1,126,559.36	52.54%
	Residential Services				*1,188,371.64*		
	Quarterly Hazardous Waste Events				*20,700.00*		
	Special Pick-ups				*37,895.00*		
1021200-534-45	Insurance	500.00	-	500.00	120.04	379.96	24.01%
102-1200-534-48	Legal Advertisements	500.00	-	500.00	-	500.00	0.00%
	Total Expenditures	**2,400,427.00**	**-**	**2,400,427.00**	**1,256,319.75**	**1,143,997.25**	**52.34%**
	REVENUES OVER/(UNDER) EXPENDITURES	**(39,600.00)**	**2,349.37**	**(37,250.63)**	**636,212.88**		
	Addition to / (Use of) Fund Balance				658,787.22		

Islamorada, Village of Islands
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March 31, 2025

EXHIBIT A

Fund: 103 - Transportation Fund

		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
					as of 3/31/2025	Favorable / (Unfavorable)	Benchmark = 33%
Fund Balance - Beginning, 10/1/2024							
103-281-001	Fund Bal - Restricted	-	-	-	191,999.55		
		-	-	-	191,999.55		
Revenues							
103-312-410	1st Local Option Fuel Tax	286,103.00		286,103.00	101,687.24	(184,415.76)	35.54%
103-312-420	2nd Local Option Fuel Tax	198,094.00		198,094.00	69,799.97	(128,294.03)	35.24%
103-334-430	FDOT Transit Development Grant	276,700.00		276,700.00	69,165.00	(207,535.00)	25.00%
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	501,634.00	-	501,634.00	184,855.12	(316,778.88)	36.85%
103-338-000	MoCo ILA-Supplemental Gax Tax	22,000.00	-	22,000.00	5,559.00	(16,441.00)	25.27%
103-381-001	Transfer from General Fund (Half Cent Sales Tax)	1,685,208.00	-	1,685,208.00	164,266.49	(1,520,941.51)	9.75%
	Total Revenues	***3,034,739.00***	***-***	***3,034,739.00***	***595,332.82***	***(918,464.67)***	***19.62%***
Expenditures							
103-1200-541-01	Freebee Ridesharing Services	553,400.00	-	553,400.00	276,660.00	276,740.00	49.99%
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	58,253.83	361,746.17	13.87%
103-1200-541-99	Public Works Roadways Allocation	1,297,339.00	-	1,297,339.00	-	1,297,339.00	0.00%
		2,520,739.00	-	2,520,739.00	334,913.83	2,185,825.17	13.29%
103-1200-581-01	Transfer to Govtl DS Fund	514,000.00	-	514,000.00	260,418.99	253,581.01	50.67%
	Total Expenditures	***3,034,739.00***	***-***	***3,034,739.00***	***595,332.82***	***2,439,406.18***	***19.62%***
	REVENUES OVER/(UNDER) EXPENDITURES	-	-	-	-		
	Addition to / (Use of) Fund Balance				*109,231.75*		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
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EXHIBIT A

Fund: 104 - Affordable Housing Fund

		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited) as of 3/31/2025	FINAL BUDGET v ACTUALS VARIANCE Favorable / (Unfavorable)	Actual as % of Budget Benchmark = 33%
Fund Balance - Beginning, 10/1/2024							
104-282-000	Fund Bal - Committed	1,141,700.00	-	1,141,700.00	1,095,056.79		
		1,141,700.00	***-***	***1,141,700.00***	***1,095,056.79***		
Revenues							
104-324-410	Impact Fees - Affordable Housing - Residential	100,000.00	-	100,000.00	59,959.97	(40,040.03)	59.96%
104-324-420	Impact Fees - Affordable Housing - Commercial	80,000.00		80,000.00	-	(80,000.00)	0.00%
104-361-100	Interest Revenue	40,000.00	-	40,000.00	17,822.08	(22,177.92)	44.56%
104-383-001	Aff Hsng Lease Proceeds	-	-	-	-	-	#DIV/0!
	Total Revenues	***220,000.00***	***-***	***220,000.00***	***77,782.05***	***(142,217.95)***	***35.36%***
Expenditures							
104-0000-554-31	Professional Services	10,000.00	-	10,000.00	-	10,000.00	0.00%
104-0000-554-83	Grants & Aid to Private Citizens	30,000.00	-	30,000.00	20,000.00	10,000.00	66.67%
	Total Expenditures	***40,000.00***	***-***	***40,000.00***	***20,000.00***	***20,000.00***	***50.00%***
	REVENUES OVER/(UNDER) EXPENDITURES	***180,000.00***	***-***	***180,000.00***	***57,782.05***		
	Addition to / (Use of) Fund Balance				*175,164.19*		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund 107 - Building Fund

		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
Fund Balance - Beginning, 10/1/2024							
107-281-000	Fund Bal - Restricted - Other Bldg Activities	420,100.00	-	420,100.00	775,672.56		
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf	254,000.00	-	254,000.00	263,372.36		
		674,100.00	**-**	**674,100.00**	**1,039,044.92**		
Revenues							
107-316-000	Contractor Registration Fees	25,000.00	110,185.77	135,185.77	135,185.77	-	100.00%
107-322-000	Building Permit Fees	1,800,000.00	-	1,800,000.00	663,689.00	(1,136,311.00)	36.87%
107-361-001	Interest Revenue	10,000.00	551.83	10,551.83	15,328.47	4,776.64	145.27%
107-369-000	Miscellaneous Revenue	-	250.00	250.00	250.00	-	100.00%
	Total Revenues	**1,835,000.00**	**110,987.60**	**1,945,987.60**	**814,453.24**	**(1,131,534.36)**	***41.85%***
Expenditures							
107-1000-524-12	Regular Salaries & Wages	792,094.00	-	792,094.00	313,479.07	478,614.93	39.58%
107-1000-524-14	Overtime	25,000.00	-	25,000.00	5,852.27	19,147.73	23.41%
107-1000-524-21	Payroll Taxes	62,508.00	-	62,508.00	24,207.02	38,300.98	38.73%
107-1000-524-22	Retirement Plan Contributions	111,711.00	-	111,711.00	35,355.85	76,355.15	31.65%
107-1000-524-23	Employee Insurance Benefits	118,665.00	-	118,665.00	75,169.29	43,495.71	63.35%
107-1000-524-24	Workers' Compensation	13,321.00	-	13,321.00	6,302.88	7,018.12	47.32%
107-1000-524-31	Professional Services	685,000.00	-	685,000.00	223,516.99	461,483.01	32.63%
	Harris Computers	*3,000.00*	*-*	*3,000.00*	*4,100.00*		
	M T Causley (Inspections & Plans Rvw)	*400,000.00*	*-*	*400,000.00*	*132,128.48*		
	All Aspects (Inspectiions & Plans Rvw)	*250,000.00*	*-*	*250,000.00*	*86,570.00*		
	Lori Lehr (Watershed Mgmt Plan)		*-*	*-*			
	Weiss, Serota (legal services)	*1,500.00*	*-*	*1,500.00*	*700.00*		
	DBPR (Fees to State)	*30,000.00*	*-*	*30,000.00*			
	Building Fee Analysis Consultant		*-*	*-*	*-*		
	Misc/Other	*500.00*		*500.00*	*18.51*		
107-1000-524-40	Travel & Per Diem	10,000.00	-	10,000.00	5,179.58	4,820.42	51.80%
107-1000-524-41	Communications	7,000.00	-	7,000.00	2,841.76	4,158.24	40.60%
107-1000-524-42	Freight & Postage	2,500.00	-	2,500.00	119.95	2,380.05	4.80%
107-1000-524-45	Insurance	15,000.00	-	15,000.00	7,100.81	7,899.19	47.34%
107-1000-524-46	Repair & Maintenance	5,000.00	-	5,000.00	128.48	4,871.52	2.57%
107-1000-524-48	PR / Advertising	5,000.00	-	5,000.00	125.00	4,875.00	2.50%

Islamorada, Village of Islands
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March 31, 2025

EXHIBIT A

Fund 107 - Building Fund		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
107-1000-524-51	Office Supplies & Other Expenses	5,000.00	-	5,000.00	739.57	4,260.43	14.79%
107-1000-524-52	Operating Supplies	10,000.00	-	10,000.00	1,833.11	8,166.89	18.33%
107-1000-524-54	Dues & Subscriptions	77,000.00	-	77,000.00	46,922.92	30,077.08	60.94%
107-1000-524-55	Training	10,000.00	-	10,000.00	404.75	9,595.25	4.05%
107-1000-524-63	Capital Outlay - Furniture & Equip	27,593.00		27,593.00	21,352.50	6,240.50	77.38%
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	**2,126,392.00**	**-**	**2,126,392.00**	**770,631.80**	**1,355,760.20**	***36.24%***
	REVENUES OVER/(UNDER) EXPENDITURES	***(291,392.00)***	***110,987.60***	***(180,404.40)***	***43,821.44***		
	Addition to / (Use of) Fund Balance				*(253,072.89)*		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 200 - Debt Service Fund

		BUDGET: FY 24-25 Adopted Budget	BUDGET: FY 24-25 Budget Amendment - Requested	BUDGET: Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited) as of 3/31/2025	FINAL BUDGET v ACTUALS VARIANCE Favorable / (Unfavorable)	Actual as % of Budget Benchmark = 33%
Revenues							
200-381-002	Transfer from Transportation Fund	514,000.00	-	514,000.00	260,418.99	(253,581.01)	50.67%
200-381-003	Transfer from General Fund	305,000.00	-	305,000.00	298,205.99	(6,794.01)	97.77%
	Total Revenues	***819,000.00***	**-**	***819,000.00***	***558,624.98***	***(260,375.02)***	***68.21%***
Expenditures							
200-0500-517-71	Principal	740,000.00	-	740,000.00	508,983.22	231,016.78	68.78%
	2013 Paving Loan	*450,000.00*	*-*	*450,000.00*	*220,000.00*		
	2012 Refunding of Series 2007	*290,000.00*	*-*	*290,000.00*	*288,983.22*		
200-0500-517-72	Interest	79,000.00	-	79,000.00	49,641.76	29,358.24	62.84%
	2013 Paving Loan	*64,000.00*	*-*	*64,000.00*	*40,418.99*		
	2012 Refunding of Series 2007	*15,000.00*	*-*	*15,000.00*	*9,222.77*		
	Total Expenditures	***819,000.00***	**-**	***819,000.00***	***558,624.98***	***260,375.02***	***68.21%***
	REVENUES OVER/(UNDER) EXPENDITURES *Addition to / (Use of) Fund Balance*	**-**	**-**	**-**	**-**		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 300 - Capital Project Fund

Account	Description	BUDGET: FY 24-25 Adopted Budget	BUDGET: FY 24-25 Budget Amendment - Requested	BUDGET: Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
Fund Balance - Beginning, 10/1/2024							
300-282-001	Fund Bal - Restricted - Disc Sales Surtax	2,894,900.00	-	2,894,900.00	2,780,760.08		
300-283-000	Fund Bal - Assigned	3,880,500.00	-	3,880,500.00	3,880,500.00		
		6,775,400.00	**-**	***6,775,400.00***	***6,661,260.08***		
Revenues							
300-312-600	Local Govt Discretionary Sales Surtax	$ 3,442,800.00	$ -	$ 3,442,800.00	$ 1,320,631.09	(2,122,168.91)	38.36%
	90% for Capital / Infrastructure Purposes	*3,098,520.00*	*-*	*3,098,520.00*	*1,188,567.98*		
	10% Limit for General Purposes	*344,280.00*	*-*	*344,280.00*	*132,063.11*		
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	4,611,667.00	-	4,611,667.00	-	(4,611,667.00)	0.00%
	LPA#### - Canal #147	*2,100,000.00*	*-*	*2,100,000.00*	*-*		
	LPA#### - Canal #132	*615,000.00*	*-*	*615,000.00*	*-*		
	Lower Matecumbe Canal Restoration	*1,896,667.00*		*1,896,667.00*			
300-334-706	Legislative Funding	150,000.00	-	150,000.00	-	(150,000.00)	0.00%
300-337-701	TDC Bricks & Mortar Grant	558,500.00	-	558,500.00	-	(558,500.00)	0.00%
	Splash Pad Renovation	*61,500.00*	*-*	*61,500.00*	*-*		
	Library Beach Playground	*497,000.00*	*-*	*497,000.00*	*-*		
300-337-TBD	FEMA HMGP Grant	375,000.00		375,000.00			
	Critical Power (FS #19, 20 & 21)						
300-361-100	Interest	50,000.00	13,965.50	63,965.50	63,965.50	-	100.00%
300-369-000	Miscellaneous Revenue	-	8,699.00	8,699.00	8,699.00	-	100.00%
300-381-000	Transfer from General Fund (001)	1,796,002.00	-	1,796,002.00	206,000.00	(1,590,002.00)	11.47%
	General Fund for General Capital Purchases	*1,796,002.00*	*-*	*1,796,002.00*	*206,000.00*		
300-381-101	Transfer from Impact Fee Fund	779,699.00	124,812.50	904,511.50	124,812.50	(779,699.00)	13.80%
	Fire (Storage Building)	*-*	*124,812.50*	*124,812.50*	*124,812.50*		
	Parks & Rec (GTH Improvements)	*669,699.00*	*-*	*669,699.00*			
	Parks & Rec (Plantation Tropical Preserve)	*110,000.00*	*-*	*110,000.00*			
300-388-100	Sale of General Capital Assets	-	25,188.00	25,188.00	25,188.00		
		-		-		-	
	Total Revenues	***11,963,668.00***	***172,665.00***	***12,127,634.00***	***1,749,296.09***	***(10,012,036.91)***	***14.42%***

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 300 - Capital Project Fund

		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
Expenditures							
Village Manager							
300-0300-512-69	Canal Restoration Project - #132	615,000.00		615,000.00	14,284.00	600,716.00	2.32%
300-0300-512-68	Canal Restoration Project - #147 (back filling)	2,100,000.00	-	2,100,000.00	1,508,681.00	591,319.00	71.84%
300-0300-512-70	Lower Matacumbe Canal Restoration	1,896,667.00		1,896,667.00	-	1,896,667.00	0.00%
300-0300-512-71	Land Acquisition	1,000,000.00		1,000,000.00	-	1,000,000.00	0.00%
Planning							
300-0600-515-64	CityView Upgrade	22,074.00	3,707.00	25,781.00	25,781.00	-	100.00%
Code							
300-1100-524-64	CityView Upgrade	5,119.00		5,119.00	4,270.50	848.50	83.42%
IT & Communications							
300-0700-519-64	Capital Outlay - IT & Communications	336,760.00		336,760.00	211,143.73	125,616.27	62.70%
	Storage Array	*137,544*		*137,544*		137,544.00	0.00%
	SHI (Nutanix Hardware)	*169,447*		*169,447*	*149,550.12*		
	SHI (cisco Switch for Nutanix Cluster)	*23,769*		*23,769*	*23,769.18*		
	Server Backup	*6,000*		*6,000*			
	Microphones for Council Chambers	*-*		*-*	*30,769.46*		
	ID Printer				*7,054.97*		
Local Law Enforcement (MCSO)							
300-0800-521-31	Prof Svcs - Local Law Enf (Vehicle Amortization)	145,000.00	-	145,000.00	72,084.48	72,915.52	49.71%
Fire Rescue							
300-0900-522-61	Saferoom & Floodproofing HMGP	-	509.82	509.82	509.82	-	100.00%
300-0900-522-62	Storage Building for Portable Generators	320,000.00	124,812.50	444,812.50	444,812.50	-	100.00%
	FUNDING: Legislative Appropriation	*150,000.00*		*150,000.00*			
	FUNDING: Fire Impact Fees	*170,000.00*	*124,812.50*	*294,812.50*			
300-0900-522-63	Critical Power (HMGP Grant)	235,256.00	-	235,256.00	60,449.16	174,806.84	25.70%
300-0900-522-64	Capital Outlay - Fire Rescue	1,034,675.00	-	1,034,675.00	292,436.78	742,238.22	28.26%
	New Fire Hoses for Vehicles	*23,000.00*	*-*	*23,000.00*	*-*		
	Engine 19	*300,000.00*	*-*	*300,000.00*	*-*		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 300 - Capital Project Fund		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
	Remount to out-of-service rescue	250,000.00	-	250,000.00	241,768.00		
	Kitchen Remodel Station 20	112,000.00	-	112,000.00			
	Double Wall Fuel Tank	28,000.00	-	28,000.00			
	New Ice Machine (FS #20)	5,655.00	-	5,655.00			
	Apex Struts	28,000.00	-	28,000.00			
	Station 20 Stormwater Project	75,000.00		75,000.00			
	Bunker Gear	45,000.00		45,000.00			
	Exterior Painting - Station 20	50,000.00		50,000.00			
	Replacement Fire Hose and Equipment	22,420.00	-	22,420.00	-		
	800 MHZ Radios (6)	57,000.00		57,000.00	50,668.78		
	800 MHZ Pagers (15)	13,500.00		13,500.00			
	Station 19 Remodel	19,500.00		19,500.00			
	Station 20 Asphalt Resurfacing	5,600.00		5,600.00			
		-		-			
Public Works							
300-1200-538-64	Capital Outlay Lower Matecumbe	-	-	-	14,974.00		
300-1200-541-64	Capital Outlay - Public Works	729,882.00	-	729,882.00	107,994.27	621,887.73	14.80%
	Stump Grinder	20,000.00	-	20,000.00			
	Scag 61" Mower	15,000.00	-	15,000.00	13,258.94		
	Scag 48" Mower	13,000.00	-	13,000.00	9,793.22		
	Milling Attachment for Skid Steer	50,000.00	-	50,000.00	13,950.00		
	Paint and Seal Village Hall	200,000.00	-	200,000.00			
	Landscaping along US1	150,000.00	-	150,000.00			
	Asphalt Milling Attachment	50,000.00		50,000.00			
	Southwinds Gazebo Project	100,000.00		100,000.00	8,540.00		
	LIDAR Data Project with WSP	36,882.00		36,882.00	4,478.00		
	Library Beach Bathroom	95,000.00		95,000.00	47,500.00		
	Toro Debris Blower	-		-	10,474.11		
300-1200-541-66	Landscaping Projects	150,000.00	-	150,000.00	43,055.00	106,945.00	28.70%
300-1200-541-67	Green Turtle Hammock Improvements	869,699.00	-	869,699.00	674,553.07	195,145.93	77.56%
300-1300-572-68	146 Sunshine (PTP Entrance)	110,000.00	-	110,000.00	81,750.00	28,250.00	74.32%
Parks & Recreation							
300-1300-572-64	Capital Outlay - Parks & Recreation	184,225.00	-	184,225.00	36,203.38	148,021.62	19.65%
	Pool Heat Pumps	15,000.00	-	15,000.00			
	Resurface Basketball Courts	20,000.00	-	20,000.00			
	Club Car Caryall 700	16,225.00	-	16,225.00	15,667.20		
	P & R Management Software	40,000.00	-	40,000.00	5,365.50		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 300 - Capital Project Fund		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
	Manual Max-Sweep Pool Vacuum	*5,000.00*	*-*	*5,000.00*			
	Splash Pad UV Sanitizer Filtration	*50,000.00*	*-*	*50,000.00*			
	Resurface Pickleball Courts	*38,000.00*	*-*	*38,000.00*	*15,170.68*		
300-1300-572-65	Founders Park ADA Inclusive Playground	600,000.00	-	600,000.00		600,000.00	0.00%
300-1300-572-67	Solar Lighting Replacement Project	176,140.00	17,370.50	193,510.50	193,510.50	-	100.00%
300-1300-572-73	Pool Renovation	1,000,000.00		1,000,000.00			
Transfers Out							
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	***12,530,497.00***	***146,399.82***	***12,676,387.00***	***3,786,493.19***	***8,042,921.63***	***29.87%***
	REVENUES OVER/(UNDER) EXPENDITURES	***(566,829.00)***	***26,265.18***	***(548,753.00)***	***(2,037,197.10)***		
	Addition to / (Use of) Fund Balance				*2,533,472.20*		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 401 - Marina Enterprise Fund

		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
CASH & CASH EQUIVALENTS, Beginning 10/1/2024							
	Pooled Cash - Operating Account	1,643,700.00	-	1,643,700.00	1,604,511.95		
		1,643,700.00	**-**	**1,643,700.00**	**1,604,511.95**		
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	524,990.75	(475,009.25)	52.50%
401-347-502	Diesel Fuel Sales	140,000.00	-	140,000.00	37,920.73	(102,079.27)	27.09%
401-347-503	Dock Utilities Charge	90,000.00	-	90,000.00	33,033.09	(56,966.91)	36.70%
401-347-504	Ramp Usage Fee	50,000.00	-	50,000.00	17,772.30	(32,227.70)	35.54%
401-347-505	Unleaded Fuel Sales	400,000.00	-	400,000.00	149,843.76	(250,156.24)	37.46%
401-347-506	Miscellaneous Revenue	11,000.00	-	11,000.00	4,232.79	(6,767.21)	38.48%
401-361-100	Interest	12,000.00	-	12,000.00	10,338.68	(1,661.32)	86.16%
	Total Revenues	**2,717,000.00**	**-**	**2,717,000.00**	**778,132.10**	**(1,938,867.90)**	**28.64%**
Expenses							
Debt Service							
401-1400-517-71	Debt Service Principal	13,500.00		13,500.00	12,929.27	570.73	95.77%
401-1400-517-72	Debt Service Interest	2,000.00	-	2,000.00	404.64	1,595.36	20.23%
Personnel							
401-1400-575-12	Regular Salaries & Wages	318,600.00	-	318,600.00	153,749.23	164,850.77	48.26%
401-1400-575-14	Overtime	10,000.00	-	10,000.00	4,780.20	5,219.80	47.80%
401-1400-575-21	Payroll Taxes	25,200.00	-	25,200.00	11,861.36	13,338.64	47.07%
401-1400-575-22	Retirement Contributions	42,600.00	-	42,600.00	16,487.50	26,112.50	38.70%
401-1400-575-23	Life & Health Insurance	38,286.00	-	38,286.00	30,876.86	7,409.14	80.65%
401-1400-575-24	Workers' Compensation	4,495.00	-	4,495.00	2,497.92	1,997.08	55.57%

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 401 - Marina Enterprise Fund

		BUDGET					
		FY 24-25 Adopted Budget	*FY 24-25 Budget Amendment - Requested*	*Proposed FY 24-25 Amended Budget*	*FY24-25 ACTUALS (Unaudited)*	*FINAL BUDGET v ACTUALS VARIANCE*	Actual as % of Budget
Operating							
401-1400-575-31	Professional Services	5,500.00	-	5,500.00	-	5,500.00	0.00%
401-1400-575-41	Communications	16,000.00	-	16,000.00	7,228.17	8,771.83	45.18%
401-1400-575-42	Freight & Postage	10.00	-	10.00	6.90	3.10	69.00%
401-1400-575-43	Utilities	144,000.00	-	144,000.00	63,301.98	80,698.02	43.96%
401-1400-575-44	Rentals & Leases	1,000.00	-	1,000.00	-	1,000.00	0.00%
401-1400-575-45	Insurance	142,000.00	-	142,000.00	81,952.54	60,047.46	57.71%
401-1400-575-46	Repairs & Maintenance	88,500.00	-	88,500.00	33,668.57	54,831.43	38.04%
401-1400-575-48	PR / Advertising	30,000.00	-	30,000.00	12,946.00	17,054.00	43.15%
401-1400-575-49	Other Expenses	75,000.00	-	75,000.00	34,379.24	40,620.76	45.84%
401-1400-575-51	Office Supplies	3,500.00		3,500.00	1,277.49	2,222.51	36.50%
401-1400-575-52	Operating Supplies	400,000.00		400,000.00	144,683.97	255,316.03	36.17%
401-1400-575-54	Dues & Subscriptions	3,000.00	-	3,000.00	434.79	2,565.21	14.49%
Capital Outlay							
401-1400-575-63	Breakwater Restoration	1,903,754.00	-	1,903,754.00	52,314.70	1,851,439.30	2.75%
401-1400-575-64	Machinery & Equipment	50,000.00		50,000.00	-	50,000.00	0.00%
	Fire Suppressiion System Replacement	-		-			
	Fuel Tank Shade Structure	-		-	-		
401-1400-575-67	Shade Structure-Tiki Rehab	20,000.00		20,000.00	-	20,000.00	
		3,336,945.00	**-**	***3,336,945.00***	***665,781.33***	***2,671,163.67***	***19.95%***
	REVENUES OVER/(UNDER) EXPENSES	***(619,945.00)***	**-**	***(619,945.00)***	***112,350.77***		
	Addition to / (Use of) Net Position				*473,839.01*		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund

		BUDGET					
Account	Description	FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
CASH & CASH EQUIVALENTS, Beginning 10/1/2024							
	Pooled Cash - Operating Account	4,417,864.00	-	4,417,864.00	8,420,199.88		
		4,417,864.00	***-***	***4,417,864.00***	***8,420,199.88***		
Revenues							
402-325-101	NPK Assessment Principal/Payoff	200,000.00	-	200,000.00	6,259.74	(193,740.26)	3.13%
402-325-104	RSA Assessment Principal/Payoff	650,000.00	-	650,000.00	33,708.60	(616,291.40)	5.19%
402-325-106	Wastewater System Development Charges	275,000.00		275,000.00	43,105.86	(231,894.14)	15.67%
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		(2,000,000.00)	0.00%
402-334-352	LPA0087 Stewardship Act Grant	150,000.00		150,000.00	-	(150,000.00)	0.00%
402-343-501	Wastewater Service Charge	6,645,336.00		6,645,336.00	3,345,587.22	(3,299,748.78)	50.34%
402-361-100	Interest	375,000.00		375,000.00	111,406.58	(263,593.42)	29.71%
402-369-000	Miscellaneous Revenue	-	9,000.00	9,000.00	9,000.00	-	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	***11,790,336.00***	***9,000.00***	***11,799,336.00***	***3,549,068.00***	***(8,250,268.00)***	***30.08%***
Expenses							
Debt Service							
402-1500-517-71	Debt Service Principal	4,002,500.00	-	4,002,500.00	1,870,443.39	2,132,056.61	46.73%
402-1500-517-72	Debt Service Interest	1,335,500.00	-	1,335,500.00	654,830.55	680,669.45	49.03%
Personnel							
402-1500-535-12	Regular Salaries & Wages	556,911.00	-	556,911.00	265,303.70	291,607.30	47.64%
402-1500-535-14	Overtime	35,000.00	4,389.67	39,389.67	39,389.67	-	100.00%
402-1500-535-21	Payroll Taxes	45,208.00	-	45,208.00	22,803.66	22,404.34	50.44%
402-1500-535-22	Retirement Contributions	80,678.00	-	80,678.00	33,627.70	47,050.30	41.68%
402-1500-535-23	Life & Health Insurance	242,137.00	-	242,137.00	110,615.00	131,522.00	45.68%
402-1500-535-24	Workers' Compensation	9,803.00	-	9,803.00	4,572.31	5,230.69	46.64%
Operating							
402-1500-535-31	Professional Services	1,927,000.00	(4,389.67)	1,927,000.00	668,221.67	1,258,778.33	34.68%
	FKAA - Billing Services	*165,000.00*	*-*	*165,000.00*	*41,149.15*		
	GSG - Assessment Consultant	*27,000.00*	*-*	*27,000.00*	*-*		
	KLWTD - Treatment Costs	*1,400,000.00*	*-*	*1,400,000.00*	*540,422.62*		
	Wade Trim - Engineering	*230,000.00*	*-*	*230,000.00*	*43,679.90*		
	RES (Water Quality Monitoring)	*75,000.00*	*-*	*75,000.00*	*37,500.00*		
	Raftelis (AIMS Support)	*5,000.00*	*-*	*5,000.00*	*270.00*		
	Other / Misc	*25,000.00*	*-*	*25,000.00*	*5,200.00*		
402-1500-535-40	Travel & Per Diem	7,000.00	-	7,000.00	224.57	6,775.43	3.21%
402-1500-535-41	Communications	11,000.00	-	11,000.00	5,330.71	5,669.29	48.46%

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund

Account	Description	BUDGET: FY 24-25 Adopted Budget	BUDGET: FY 24-25 Budget Amendment - Requested	BUDGET: Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
402-1500-535-42	Postage	-	383.84	383.84	383.84	-	100.00%
402-1500-535-43	Utilities	180,000.00	-	180,000.00	93,559.92	86,440.08	51.98%
402-1500-535-44	Rentals & Leases	85,000.00	-	85,000.00	31,917.35	53,082.65	37.55%
402-1500-535-45	Insurance	285,000.00	-	285,000.00	194,465.58	90,534.42	68.23%
402-1500-535-46	Repairs & Maintenance	645,000.00	-	645,000.00	245,039.81	399,960.19	37.99%
	F J Nugent (repair parts)	*60,000.00*	*-*	*60,000.00*	*-*		
	K B Vacuum (pump repairs)	*65,000.00*	*-*	*65,000.00*	*62,374.50*		
	Page Excavating	*150,000.00*	*-*	*150,000.00*	*107,540.00*		
	DoneRite Pumps	*50,000.00*	*-*	*50,000.00*	*27,631.50*		
	Airvac (Vac System repairs & parts)	*60,000.00*	*-*	*60,000.00*			
	Vehicle R&M	*15,000.00*	*-*	*15,000.00*	*12,826.40*		
	Generator Maintenance (A1 Powerworks)	*20,000.00*	*-*	*20,000.00*	*15,460.00*		
	Overflow Tank Epoxy Coating	*125,000.00*	*-*	*125,000.00*	*-*		
	Various - Other / Misc	*100,000.00*	*-*	*100,000.00*	*19,207.41*		
402-1500-535-48	PR / Advertising	2,000.00	(948.33)	1,051.67	-	1,051.67	0.00%
402-1500-535-49	Other Expenses	-	564.49	564.49	564.49	-	100.00%
402-1500-535-51	Office Supplies	4,000.00		4,000.00	149.38	3,850.62	3.73%
402-1500-535-52	Operating Supplies	500,000.00		500,000.00	192,912.85	307,087.15	38.58%
402-1500-535-54	Dues & Subscriptions	20,000.00		20,000.00	5,560.52	14,439.48	27.80%
402-1500-535-55	Training	10,000.00		10,000.00	7,651.75	2,348.25	76.52%
Capital Outlay							
402-1500-535-62	SCADA (Star Controls)	150,000.00	-	150,000.00		150,000.00	0.00%
402-1500-535-63	Capital Outlay - Infrastructure	915,000.00	-	915,000.00	404,176.00	510,824.00	44.17%
	Laterals & Infra Adds/Vacuum Pits (Page)	*795,000.00*		*795,000.00*		795,000.00	0.00%
	Overflow Tank Coating	*120,000.00*		*120,000.00*			
402-1500-535-64	Capital Outlay - Machinery & Equipment	65,000.00	-	65,000.00	58,023.50	6,976.50	89.27%
	Security Cameras	*50,000.00*					
	Badge Entrance	*15,000.00*					
402-1500-535-65	NPK Pump Station Projects	2,000,000.00	-	2,000,000.00	2,070.45	1,997,929.55	0.10%
402-1500-535-66	Capital Outlay - Generator Storage Bldg.	300,000.00	147,062.50	447,062.50	447,062.50	-	
402-1500-535-67	Portable Gens & Floodproofing (HMGP)	800,000.00	-	800,000.00	391,220.37	408,779.63	48.90%
402-1500-535-69	Canal Restoration Monitoring	75,000.00		75,000.00		75,000.00	0.00%
402-1500-535-70	Low Pressure Force Main Extension-Lorelei	200,000.00		200,000.00		200,000.00	0.00%

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund	BUDGET					
	FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
	14,488,737.00	147,062.50	14,440,189.17	5,750,121.24	8,615,067.93	39.82%
REVENUES OVER/(UNDER) EXPENSES	(2,698,401.00)	(138,062.50)	(2,640,853.17)	(2,201,053.24)		
Addition to / (Use of) Net Position				1,369,709.12		

Islamorada, Village of Islands
FY 24-25 Budget Amendment
March 31, 2025

EXHIBIT A

Fund: 403 - Stormwater Fund

		BUDGET					
		FY 24-25 Adopted Budget	FY 24-25 Budget Amendment - Requested	Proposed FY 24-25 Amended Budget	FY24-25 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
CASH & CASH EQUIVALENTS, Beginning 10/1/2024							
	Pooled Cash - Operating Account	606,100.00	-	606,100.00	767,959.34		
		606,100.00	**-**	**606,100.00**	**767,959.34**		
Revenues							
403-325-200	Stormwater Assessment	203,300.00	-	203,300.00	174,239.22	(29,060.78)	85.71%
403-361-000	Interest Revenue	3,000.00	6,825.66	9,825.66	9,825.66	-	100.00%
	Total Revenues	**206,300.00**	**6,825.66**	**213,125.66**	**184,064.88**	**(29,060.78)**	**86.36%**
Expenses							
Personnel							
403-1600-538-12	Regular Salaries & Wages	15,081.00	-	15,081.00	7,167.75	7,913.25	47.53%
403-1600-538-21	Payroll Taxes	1,154.00	-	1,154.00	574.39	579.61	49.77%
403-1600-538-22	Retirement Contributions	2,055.00	-	2,055.00	765.30	1,289.70	37.24%
403-1600-538-23	Life & Health Insurance	1,146.00	-	1,146.00	609.03	536.97	53.14%
403-1600-538-24	Workers' Compensation	245.00	-	245.00	116.31	128.69	47.47%
Operating							
403-1600-538-31	Professional Services	257,000.00	-	257,000.00	23,327.40	233,672.60	9.08%
403-1600-538-43	Utilities	1,000.00	-	1,000.00	345.13	654.87	34.51%
403-1600-538-45	Insurance	500.00	-	500.00	120.02	379.98	24.00%
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	88.96	4,911.04	1.78%
		309,181.00	**-**	**309,181.00**	**33,114.29**	**276,066.71**	**10.71%**
	REVENUES OVER/(UNDER) EXPENSES	***(102,881.00)***	***6,825.66***	***(96,055.34)***	***150,950.59***		
	Addition to / (Use of) Net Position				*124,733.62*		