RESOLUTION NO. 21-07-60

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING THE VILLAGE'S ADOPTED BUDGET FOR FISCAL YEAR 2020-2021; 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 2020-2021 by adoption of Resolution No. 20-09-99 on September 21, 2020; and

WHEREAS, pursuant to Section 6 of Resolution No. 20-09-99, the Village Manager is authorized to propose a resolution to amend the budget to reallocate department, category or line item budget allocations.

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

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

Section 2. **Budget Amendment.** In accordance with Section (6)(3) of the Village Charter and Section 6 of Resolution No. 20-09-99, the Village Council hereby approves the amendment to the Budget adopted as Exhibit 'A' of Resolution No. 20-09-99 for Fiscal Year 2020-2021 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 2020-2021 budget as of May 31, 2021.

Motion to adopt by Vice Mayor Pete Bacheler, Second by Councilman Mark Gregg.

FINAL VOTE AT ADOPTION

VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS

Mayor Joseph B. Pinder III	YES
Vice Mayor Pete Bacheler	YES
Councilman Mark Gregg	YES
Councilman Henry Rosenthal	YES
Councilman David Webb	YES

PASSED AND ADOPTED THIS 1ST DAY OF JULY, 2021.

Joseph B. Pinder III

JOSEPH B. PINDER III, MAYOR

ATTEST:

Kelly S. Toth

KELLY TOTH, VILLAGE CLERK

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

ROGET V. BRYAN, VILLAGE ATTORNEY

Islamorada, Village of Islands
FY 20-21 Budget Amendment
May 31, 2021

EXHIBIT A

Fund: 001 - General Fund

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund Balance - Beginning, 10/1/2020					Pending 9/30/20 Audit Completion		
001-280-000	Fund Bal - Nonspendable	(137,100.00)	-	(137,100.00)	(123,113.23)		
001-281-001	Fund Bal - Restricted - MCSO Training	(50,500.00)	-	(50,500.00)	(63,390.17)		
001-282-002	Fund Bal - Committed - Landscape Mitigation	(210,200.00)	-	(210,200.00)	(325,056.26)		
001-282-004	Fund Bal - Committed - Bldg Code Enf Tng	(178,700.00)	-	(178,700.00)	(172,687.86)		
001-284-000	Fund Bal - Unassigned	(6,162,200.00)	-	(6,162,200.00)	(6,892,693.84)		
		(6,738,700.00)	**-**	**(6,738,700.00)**	**(7,576,941.36)**	**838,241.36**	
Revenues							
001-311-000	Ad Valorem Taxes	(11,544,900.00)	-	(11,544,900.00)	(11,310,011.81)	(234,888.19)	97.97%
001-315-000	Communication Services Tax	(207,900.00)	-	(207,900.00)	(129,104.10)	(78,795.90)	62.10%
001-323-700	Franchise Fee - Solid Waste	(650,000.00)	-	(650,000.00)	(372,864.15)	(277,135.85)	57.36%
001-329-000	Other Permits, Fees & Special Assmts	(5,000.00)	-	(5,000.00)	600.00	(5,600.00)	-12.00%
001-329-001	Vacation Rental Permit Fee	(200,000.00)	(62,000.00)	(262,000.00)	(261,350.00)	(650.00)	99.75%
001-329-003	Fire Inspection Fee	(8,000.00)	-	(8,000.00)	(4,025.00)	(3,975.00)	50.31%
001-329-004	Developmental Permit Application Fee	(50,000.00)	(32,000.00)	(82,000.00)	(81,650.00)	(350.00)	99.57%
001-329-005	BPAS Application Fee	(5,000.00)	(4,400.00)	(9,400.00)	(9,325.00)	(75.00)	99.20%
001-329-006	A-Frame Sign Registration Fee	-	(300.00)	(300.00)	(250.00)	(50.00)	83.33%
001-329-007	In Lieu of Landscape Mitigation Fee	(30,000.00)	(55,000.00)	(85,000.00)	(84,986.62)	(13.38)	99.98%
001-329-008	Cost Recovery Revenue	(5,000.00)	-	(5,000.00)	-	(5,000.00)	0.00%
001-329-009	Foreclosure Registration Fee	(4,500.00)	-	(4,500.00)	(1,800.00)	(2,700.00)	40.00%
001-331-001	FEMA Reimb - Irma	(800,000.00)	-	(800,000.00)	(446,512.69)	(353,487.31)	55.81%
001-334-001	FDEM Reimb - Irma	(45,000.00)	-	(45,000.00)	(24,806.26)	(20,193.74)	55.13%
001-334-420	FDOT Maintenance Agreement	(54,000.00)	-	(54,000.00)	(32,822.00)	(21,178.00)	60.78%
001-335-121	State Revenue Sharing - Sales Tax	(224,700.00)	-	(224,700.00)	(137,181.34)	(87,518.66)	61.05%
001-335-122	Monroe County Business Tax Distribution	(20,000.00)	-	(20,000.00)	(9,651.71)	(10,348.29)	48.26%
001-335-140	Mobile Home License Tax	(1,500.00)	-	(1,500.00)	(807.37)	(692.63)	53.82%
001-335-150	Alcoholic Beverage License Tax	(17,500.00)	(2,300.00)	(19,800.00)	(19,706.95)	(93.05)	99.53%
001-335-180	Local Government Half-Cent Sales Tax Program	(915,900.00)	-	(915,900.00)	(777,346.04)	(138,553.96)	84.87%

Islamorada, Village of Islands
FY 20-21 Budget Amendment
May 31, 2021

EXHIBIT A

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
001-335-210	Firefighter Supplemental Compensation	-	(4,500.00)	(4,500.00)	(4,440.00)	(60.00)	98.67%
001-335-701	FDEP Surcharge Tax - Windley Key	(6,000.00)	-	(6,000.00)	(4,166.96)	(1,833.04)	69.45%
001-336-000	State Payments In Lieu Of Taxes	(2,500.00)	-	(2,500.00)	(2,215.73)	(284.27)	88.63%
001-337-701	TDC Beach Maintenance Agreement	(20,000.00)	(37,000.00)	(57,000.00)	(56,682.71)	(317.29)	99.44%
001-342-200	Special Event Fire Protection Fee	(15,000.00)	-	(15,000.00)	(1,200.00)	(13,800.00)	8.00%
001-342-401	Emergency Management Service Fee	(200,000.00)	-	(200,000.00)	(124,976.56)	(75,023.44)	62.49%
001-342-402	COVID-19 CARES Relief Fund	-	(841,000.00)	(841,000.00)	(840,900.00)	(100.00)	99.99%
001-347-201	Park Entrance Fee	(180,000.00)	(70,000.00)	(250,000.00)	(249,420.70)	(579.30)	99.77%
001-347-501	Pool Entrance Fee	(30,000.00)	-	(30,000.00)	(16,976.31)	(13,023.69)	56.59%
001-347-502	Pool/Park Membership - Resident	(15,000.00)	-	(15,000.00)	(9,599.84)	(5,400.16)	64.00%
001-347-503	Pool/Park Membership - Non-Resident	(8,000.00)	(1,700.00)	(9,700.00)	(9,632.03)	(67.97)	99.30%
001-347-901	Recreation Camp Fee	(40,000.00)	-	(40,000.00)	(17,545.00)	(22,455.00)	43.86%
001-354-000	Local Ordinance Violation Fee	(50,000.00)	-	(50,000.00)	(42,877.00)	(7,123.00)	85.75%
001-359-001	Traffic Enforcement/Fines & Forfeitures	(25,000.00)	-	(25,000.00)	(13,929.83)	(11,070.17)	55.72%
001-359-002	Local Training Fines/Forfeitures	(3,000.00)	(33,000.00)	(36,000.00)	(35,130.52)	(869.48)	97.58%
001-361-000	Interest	(10,000.00)	(13,500.00)	(23,500.00)	(23,040.63)	(459.37)	98.05%
001-362-001	Park Facilities Rental Fee	(20,000.00)	-	(20,000.00)	(3,648.65)	(16,351.35)	18.24%
001-362-002	Pool Team Rental Fee	(40,000.00)	-	(40,000.00)	(3,067.78)	(36,932.22)	7.67%
001-362-003	Swim Instruction	(50,000.00)	-	(50,000.00)	(23,433.00)	(26,567.00)	46.87%
001-362-004	Dive Instruction	(12,000.00)	-	(12,000.00)	(10,595.00)	(1,405.00)	88.29%
001-362-005	Tennis Instruction	(110,000.00)	(26,000.00)	(136,000.00)	(135,704.00)	(296.00)	99.78%
001-362-006	Water Aerobics Instruction	(12,000.00)	-	(12,000.00)	(10,829.00)	(1,171.00)	90.24%
001-362-007	Synchronized Swim Instruction	(7,500.00)	-	(7,500.00)	(4,800.00)	(2,700.00)	64.00%
001-362-008	Freediving Instruction	-	(1,700.00)	(1,700.00)	(1,680.00)	(20.00)	98.82%
001-362-009	Fitness Instruction	(25,000.00)	-	(25,000.00)	(22,071.00)	(2,929.00)	88.28%
001-369-000	Miscellaneous Revenue	(40,000.00)	-	(40,000.00)	(37,929.68)	(2,070.32)	94.82%
001-369-001	Retail Sales	(1,500.00)	-	(1,500.00)	(891.97)	(608.03)	59.46%
001-369-901	WEX Fuel Credit	(1,200.00)	-	(1,200.00)	(1,056.32)	(143.68)	88.03%
	Total Revenues	**(15,712,600.00)**	**(1,184,400.00)**	**(16,897,000.00)**	**(15,412,041.26)**	**(1,484,958.74)**	**91.21%**

Islamorada, Village of Islands
FY 20-21 Budget Amendment
May 31, 2021

EXHIBIT A

		BUDGET					
		FY 20-21 Adopted Budget	*FY 20-21 Budget Amendment - Requested*	*FY 20-21 Adjusted Budget*	*FY 20-21 ACTUALS (Unaudited)* as of 5/31/2021	*FINAL BUDGET v ACTUALS VARIANCE* Favorable (Unfavorable)	*Actual as % of Budget* Benchmark = 66.7%
Expenditures							
Village Council							
001-0100-511-11	Executive Salaries	60,000.00	-	60,000.00	40,239.13	19,760.87	67.07%
001-0100-511-21	FICA Taxes	4,600.00	-	4,600.00	3,060.00	1,540.00	66.52%
001-0100-511-31	Professional Services	223,000.00	-	223,000.00	128,374.14	94,625.86	57.57%
001-0100-511-40	Travel & Per Diem	15,000.00	-	15,000.00	660.10	14,339.90	4.40%
001-0100-511-41	Communications	-	1,500.00	1,500.00	1,414.72	85.28	94.31%
001-0100-511-48	PR / Advertising	47,500.00	17,000.00	64,500.00	64,424.14	75.86	99.88%
001-0100-511-51	Office Supplies	1,500.00	5,200.00	6,700.00	6,641.61	58.39	99.13%
001-0100-511-54	Dues & Subscriptions	2,100.00	-	2,100.00	1,787.16	312.84	85.10%
001-0100-511-55	Training	5,000.00	-	5,000.00	1,292.00	3,708.00	25.84%
		358,700.00	***23,700.00***	***382,400.00***	***247,893.00***	***134,507.00***	***64.83%***
Village Attorney							
001-0200-514-12	Regular Salaries & Wages	216,600.00	-	216,600.00	132,652.65	83,947.35	61.24%
001-0200-514-14	Overtime	1,000.00	-	1,000.00	675.69	324.31	67.57%
001-0200-514-21	Payroll Taxes	15,300.00	-	15,300.00	8,139.56	7,160.44	53.20%
001-0200-514-22	Retirement Contributions	64,800.00	-	64,800.00	39,612.85	25,187.15	61.13%
001-0200-514-23	Employee Insurance Premiums	18,900.00	-	18,900.00	12,781.31	6,118.69	67.63%
001-0200-514-31	Professional Services	150,000.00	-	150,000.00	54,973.16	95,026.84	36.65%
001-0200-514-40	Travel & Per Diem	8,000.00	-	8,000.00	219.00	7,781.00	2.74%
001-0200-514-41	Communications	3,500.00	-	3,500.00	1,758.51	1,741.49	50.24%
001-0200-514-42	Freight & Postage	500.00	-	500.00	35.77	464.23	7.15%
001-0200-514-51	Office Supplies	2,000.00	-	2,000.00	106.26	1,893.74	5.31%
001-0200-514-54	Dues & Subscriptions	5,500.00	-	5,500.00	4,946.09	553.91	89.93%
001-0200-514-55	Training	3,000.00	-	3,000.00	350.00	2,650.00	11.67%
		489,100.00	-	***489,100.00***	***256,250.85***	***232,849.15***	***52.39%***
Village Manager							
001-0300-512-12	Regular Salaries & Wages	424,700.00	-	424,700.00	174,307.69	250,392.31	41.04%
001-0300-512-21	Payroll Taxes	31,200.00	-	31,200.00	19,291.41	11,908.59	61.83%
001-0300-512-22	Retirement Contributions	85,700.00	-	85,700.00	31,190.38	54,509.62	36.39%
001-0300-512-23	Employee Insurance Premiums	42,100.00	-	42,100.00	27,111.52	14,988.48	64.40%

Islamorada, Village of Islands
FY 20-21 Budget Amendment
May 31, 2021

EXHIBIT A

Account	Description	FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
001-0300-512-31	Professional Services	420,000.00		420,000.00	290,133.38	129,866.62	69.08%
001-0300-512-40	Travel & Per Diem	10,000.00	-	10,000.00	-	10,000.00	0.00%
001-0300-512-41	Communications	6,500.00	-	6,500.00	2,802.38	3,697.62	43.11%
001-0300-512-42	Freight & Postage	500.00	-	500.00	53.77	446.23	10.75%
001-0300-512-46	Repair & Maintenance	6,000.00	-	6,000.00	2,605.00	3,395.00	43.42%
001-0300-512-48	PR / Advertising	3,000.00	-	3,000.00	1,255.19	1,744.81	41.84%
001-0300-512-49	Other Expenses	9,000.00	11,000.00	20,000.00	19,659.82	340.18	98.30%
001-0300-512-51	Office Supplies	2,500.00	-	2,500.00	1,408.63	1,091.37	56.35%
001-0300-512-54	Dues & Subscriptions	6,100.00	-	6,100.00	1,616.77	4,483.23	26.50%
001-0300-512-55	Training	6,000.00	-	6,000.00	1,822.94	4,177.06	30.38%
		1,053,300.00	***11,000.00***	***1,064,300.00***	***573,258.88***	***491,041.12***	***53.86%***
Village Clerk							
001-0400-512-12	Regular Salaries & Wages	125,600.00	-	125,600.00	83,775.66	41,824.34	66.70%
001-0400-512-14	Overtime	1,000.00	1,300.00	2,300.00	2,280.68	19.32	99.16%
001-0400-512-21	Payroll Taxes	9,700.00	-	9,700.00	6,448.58	3,251.42	66.48%
001-0400-512-22	Retirement Contributions	12,900.00	-	12,900.00	8,275.77	4,624.23	64.15%
001-0400-512-23	Employee Insurance Premiums	18,500.00	-	18,500.00	13,492.07	5,007.93	72.93%
001-0400-512-31	Professional Services	15,000.00	-	15,000.00	9,396.28	5,603.72	62.64%
001-0400-512-40	Travel & Per Diem	2,000.00	(1,300.00)	700.00	-	700.00	0.00%
001-0400-512-41	Communications	5,100.00	-	5,100.00	1,507.69	3,592.31	29.56%
001-0400-512-42	Freight & Postage	1,000.00	-	1,000.00	252.88	747.12	25.29%
001-0400-512-51	Office Supplies	5,000.00	-	5,000.00	2,478.51	2,521.49	49.57%
001-0400-512-54	Dues & Subscriptions	25,400.00	-	25,400.00	25,251.71	148.29	99.42%
001-0400-512-55	Training	2,000.00	-	2,000.00	53.63	1,946.37	2.68%
		223,200.00	-	***223,200.00***	***153,213.46***	***69,986.54***	***68.64%***
Finance							
001-0500-513-12	Regular Salaries & Wages	309,700.00	-	309,700.00	203,873.36	105,826.64	65.83%
001-0500-513-14	Overtime	5,000.00	-	5,000.00	1,774.05	3,225.95	35.48%
001-0500-513-21	Payroll Taxes	24,100.00	-	24,100.00	15,769.23	8,330.77	65.43%
001-0500-513-22	Retirement Contributions	32,100.00	-	32,100.00	27,748.91	4,351.09	86.45%
001-0500-513-23	Employee Insurance Premiums	39,500.00	-	39,500.00	27,642.93	11,857.07	69.98%

Islamorada, Village of Islands
FY 20-21 Budget Amendment
May 31, 2021

EXHIBIT A

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
001-0500-513-24	Workers' Compensation	140,000.00	-	140,000.00	64,123.66	75,876.34	45.80%
001-0500-513-31	Professional Services	50,000.00	-	50,000.00	29,500.00	20,500.00	59.00%
001-0500-513-32	Accounting & Auditing Services	60,000.00	-	60,000.00	20,000.00	40,000.00	33.33%
001-0500-513-40	Travel & Per Diem	5,000.00	-	5,000.00	532.45	4,467.55	10.65%
001-0500-513-41	Communications	4,500.00	-	4,500.00	1,897.67	2,602.33	42.17%
001-0500-513-42	Freight & Postage	1,500.00	-	1,500.00	937.03	562.97	62.47%
001-0500-513-43	Utilities	45,000.00	-	45,000.00	24,180.78	20,819.22	53.74%
001-0500-513-44	Rentals & Leases	5,000.00	-	5,000.00	3,314.19	1,685.81	66.28%
001-0500-513-45	Insurance	375,000.00	-	375,000.00	226,444.16	148,555.84	60.39%
001-0500-513-48	PR / Advertising	2,500.00	-	2,500.00	375.40	2,124.60	15.02%
001-0500-513-49	Other Expenses	-	8,000.00	8,000.00	7,936.46	63.54	99.21%
001-0500-513-51	Office Supplies	10,000.00		10,000.00	4,538.81	5,461.19	45.39%
001-0500-513-54	Dues & Subscriptions	24,000.00	500.00	24,500.00	24,227.52	272.48	98.89%
001-0500-513-55	Training	4,000.00	-	4,000.00	835.00	3,165.00	20.88%
		1,136,900.00	***8,500.00***	***1,145,400.00***	***685,651.61***	***459,748.39***	***59.86%***
Planning							
001-0600-515-12	Regular Salaries & Wages	382,600.00	-	382,600.00	244,112.36	138,487.64	63.80%
001-0600-515-14	Overtime	3,750.00	-	3,750.00	2,809.42	940.58	74.92%
001-0600-515-21	Payroll Taxes	29,600.00	-	29,600.00	18,745.45	10,854.55	63.33%
001-0600-515-22	Retirement Contributions	39,300.00	-	39,300.00	22,541.23	16,758.77	57.36%
001-0600-515-23	Employee Insurance Premiums	48,700.00	-	48,700.00	40,599.78	8,100.22	83.37%
001-0600-515-31	Professional Services	120,000.00	-	120,000.00	45,898.14	74,101.86	38.25%
001-0600-515-40	Travel & Per Diem	6,000.00	-	6,000.00	581.90	5,418.10	9.70%
001-0600-515-41	Communications	7,000.00	-	7,000.00	2,452.52	4,547.48	35.04%
001-0600-515-42	Freight & Postage	6,000.00	-	6,000.00	1,452.15	4,547.85	24.20%
001-0600-515-46	Repair & Maintenance	8,000.00	500.00	8,500.00	8,349.85	150.15	98.23%
001-0600-515-48	PR / Advertising	8,000.00	-	8,000.00	4,020.81	3,979.19	50.26%
001-0600-515-51	Office Supplies	12,000.00	(3,000.00)	9,000.00	2,562.08	6,437.92	28.47%
001-0600-515-52	Operating Supplies	-	2,500.00	2,500.00	2,348.86	151.14	93.95%
001-0600-515-54	Dues & Subscriptions	32,000.00	-	32,000.00	30,446.57	1,553.43	95.15%
001-0600-515-55	Training	6,000.00	-	6,000.00	167.95	5,832.05	2.80%
		708,950.00	-	***708,950.00***	***427,089.07***	***281,860.93***	***60.24%***

Islamorada, Village of Islands
FY 20-21 Budget Amendment
May 31, 2021

EXHIBIT A

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
IT & Communications							
001-0700-519-12	Regular Salaries & Wages	166,800.00	-	166,800.00	112,537.40	54,262.60	67.47%
001-0700-519-21	Payroll Taxes	12,800.00	-	12,800.00	8,099.49	4,700.51	63.28%
001-0700-519-22	Retirement Contributions	17,000.00	-	17,000.00	10,728.89	6,271.11	63.11%
001-0700-519-23	Employee Insurance Premiums	18,700.00	-	18,700.00	13,579.65	5,120.35	72.62%
001-0700-519-31	Professional Services	85,000.00	-	85,000.00	41,196.20	43,803.80	48.47%
001-0700-519-40	Travel & Per Diem	2,000.00	-	2,000.00	49.45	1,950.55	2.47%
001-0700-519-41	Communications	43,000.00	-	43,000.00	21,574.18	21,425.82	50.17%
001-0700-519-44	Rentals & Leases	15,500.00	-	15,500.00	9,972.55	5,527.45	64.34%
001-0700-519-46	Repair & Maintenance	10,000.00	9,000.00	19,000.00	18,955.31	44.69	99.76%
001-0700-519-52	Operating Supplies	10,000.00	11,000.00	21,000.00	20,157.22	842.78	95.99%
001-0700-519-54	Dues & Subscriptions	21,500.00	-	21,500.00	20,298.86	1,201.14	94.41%
001-0700-519-55	Training	3,000.00	-	3,000.00	-	3,000.00	0.00%
		405,300.00	**20,000.00**	**425,300.00**	**277,149.20**	**148,150.80**	**65.17%**
Local Law Enforcement (MCSO)							
001-0800-521-12	Regular Salaries & Wages	47,100.00	-	47,100.00	29,350.93	17,749.07	62.32%
001-0800-521-14	Overtime	500.00	100.00	600.00	592.04	7.96	98.67%
001-0800-521-21	Payroll Taxes	3,700.00	-	3,700.00	2,216.54	1,483.46	59.91%
001-0800-521-22	Retirement Contributions	4,900.00	-	4,900.00	2,930.60	1,969.40	59.81%
001-0800-521-23	Employee Insurance Premiums	9,200.00	-	9,200.00	6,705.31	2,494.69	72.88%
001-0800-521-31	Professional Services	2,080,000.00	-	2,080,000.00	1,485,858.91	594,141.09	71.44%
001-0800-521-40	Travel & Per Diem	1,000.00	-	1,000.00	775.00	225.00	77.50%
001-0800-521-41	Communications	7,000.00	-	7,000.00	4,234.35	2,765.65	60.49%
001-0800-521-42	Freight & Postage	-	200.00	200.00	162.73	37.27	81.37%
001-0800-521-46	Repair & Maintenance	5,000.00	5,000.00	10,000.00	9,493.32	506.68	94.93%
001-0800-521-51	Office Supplies	2,500.00	500.00	3,000.00	2,910.22	89.78	97.01%
001-0800-521-52	Operating Supplies	65,000.00	-	65,000.00	36,940.66	28,059.34	56.83%
001-0800-521-54	Dues & Subcriptions	1,300.00	-	1,300.00	583.64	716.36	44.90%
001-0800-521-55	Training	1,000.00	-	1,000.00	695.00	305.00	69.50%
		2,228,200.00	**5,800.00**	**2,234,000.00**	**1,583,449.25**	**650,550.75**	**70.88%**

Islamorada, Village of Islands
FY 20-21 Budget Amendment
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EXHIBIT A

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fire Rescue							
001-0900-522-12	Regular Salaries & Wages	2,536,300.00	-	2,536,300.00	1,681,236.29	855,063.71	66.29%
001-0900-522-13	Other Salaries & Wages	40,000.00	20,000.00	60,000.00	59,568.12	431.88	99.28%
001-0900-522-14	Overtime	150,000.00	141,000.00	291,000.00	290,711.61	288.39	99.90%
001-0900-522-21	Payroll Taxes	208,600.00	-	208,600.00	150,191.22	58,408.78	72.00%
001-0900-522-22	Retirement Contributions	648,800.00	-	648,800.00	444,296.81	204,503.19	68.48%
001-0900-522-23	Employee Insurance Premiums	328,300.00	-	328,300.00	226,778.06	101,521.94	69.08%
001-0900-522-31	Professional Services	90,000.00	-	90,000.00	59,500.43	30,499.57	66.11%
001-0900-522-40	Travel & Per Diem	20,000.00	-	20,000.00	9,245.87	10,754.13	46.23%
001-0900-522-41	Communications	80,000.00	-	80,000.00	30,997.02	49,002.98	38.75%
001-0900-522-42	Freight & Postage	500.00	-	500.00	488.83	11.17	97.77%
001-0900-522-43	Utilities	35,000.00	-	35,000.00	18,126.73	16,873.27	51.79%
001-0900-522-45	Insurance	15,000.00	-	15,000.00	14,500.18	499.82	96.67%
001-0900-522-46	Repair & Maintenance	220,000.00	-	220,000.00	179,430.91	40,569.09	81.56%
001-0900-522-51	Office Supplies	10,000.00	-	10,000.00	4,846.49	5,153.51	48.46%
001-0900-522-52	Operating Supplies	229,400.00	-	229,400.00	152,459.55	76,940.45	66.46%
001-0900-522-54	Dues & Subscriptions	20,000.00	12,100.00	32,100.00	32,012.86	87.14	99.73%
001-0900-522-55	Training	30,000.00	-	30,000.00	17,559.17	12,440.83	58.53%
		4,661,900.00	**173,100.00**	**4,835,000.00**	**3,371,950.15**	**1,463,049.85**	**69.74%**
Code Compliance							
001-1100-524-12	Regular Salaries & Wages	104,300.00	-	104,300.00	70,387.91	33,912.09	67.49%
001-1100-524-14	Overtime	7,500.00	-	7,500.00	6,887.92	612.08	91.84%
001-1100-524-21	Payroll Taxes	8,600.00	-	8,600.00	6,341.50	2,258.50	73.74%
001-1100-524-22	Retirement Contributions	11,400.00	-	11,400.00	7,103.11	4,296.89	62.31%
001-1100-524-23	Employee Insurance Premiums	20,700.00	-	20,700.00	17,271.53	3,428.47	83.44%
001-1100-524-31	Professional Services	20,000.00	-	20,000.00	6,791.00	13,209.00	33.96%
001-1100-524-40	Travel & Per Diem	4,000.00	-	4,000.00	51.96	3,948.04	1.30%
001-1100-524-41	Communications	7,000.00	-	7,000.00	2,472.11	4,527.89	35.32%
001-1100-524-42	Freight & Postage	5,000.00	-	5,000.00	1,087.38	3,912.62	21.75%
001-1100-524-46	Repair & Maintenance	2,500.00	9,100.00	11,600.00	11,520.52	79.48	99.31%
001-1100-524-51	Office Supplies	2,500.00	-	2,500.00	1,048.40	1,451.60	41.94%

Islamorada, Village of Islands
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EXHIBIT A

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
001-1100-524-52	Operating Supplies	5,000.00	-	5,000.00	2,556.47	2,443.53	51.13%
001-1100-524-54	Dues & Subscriptions	7,500.00	-	7,500.00	7,272.55	227.45	96.97%
001-1100-524-55	Training	4,000.00	-	4,000.00	297.00	3,703.00	7.43%
		210,000.00	**9,100.00**	**219,100.00**	**141,089.36**	**78,010.64**	**64.39%**
Public Works - Roadway Maintenance							
001-1200-541-12	Regular Salaries & Wages	574,300.00	-	574,300.00	355,295.10	219,004.90	61.87%
001-1200-541-14	Overtime	20,000.00	-	20,000.00	9,110.80	10,889.20	45.55%
001-1200-541-21	Payroll Taxes	45,500.00	-	45,500.00	27,381.00	18,119.00	60.18%
001-1200-541-22	Retirement Contributions	58,300.00	-	58,300.00	34,193.54	24,106.46	58.65%
001-1200-541-23	Life & Health Insurance	127,300.00	-	127,300.00	93,787.97	33,512.03	73.67%
001-1200-541-40	Travel & Per Diem	2,000.00	-	2,000.00	57.51	1,942.49	2.88%
001-1200-541-41	Communications	23,500.00	-	23,500.00	7,800.75	15,699.25	33.19%
001-1200-541-42	Freight & Postage	500.00	-	500.00	18.02	481.98	3.60%
001-1200-541-43	Utilities	100,000.00	-	100,000.00	52,951.04	47,048.96	52.95%
001-1200-541-44	Rentals & Leases	10,000.00	-	10,000.00	1,457.00	8,543.00	14.57%
001-1200-541-46	Repair & Maintenance	125,000.00	-	125,000.00	69,583.64	55,416.36	55.67%
001-1200-541-48	PR / Advertising	-	300.00	300.00	209.80	90.20	69.93%
001-1200-541-51	Office Supplies	3,000.00	-	3,000.00	251.36	2,748.64	8.38%
001-1200-541-52	Operating Supplies	130,000.00	(300.00)	129,700.00	91,234.72	38,465.28	70.34%
001-1200-541-54	Dues & Subscriptions	1,800.00	-	1,800.00	944.45	855.55	52.47%
001-1200-541-55	Training	7,000.00	-	7,000.00	790.00	6,210.00	11.29%
		1,228,200.00	**-**	**1,228,200.00**	**745,066.70**	**483,133.30**	**60.66%**
Public Works - Fills							
001-1201-541-12	Regular Salaries & Wages	33,800.00	-	33,800.00	22,805.37	10,994.63	67.47%
001-1201-541-14	Overtime	-	124,000.00	124,000.00	123,986.96	13.04	99.99%
001-1201-541-21	Payroll Taxes	2,600.00	8,400.00	11,000.00	10,919.32	80.68	99.27%
001-1201-541-22	Retirement Contributions	3,500.00	9,300.00	12,800.00	12,774.63	25.37	99.80%
001-1201-541-23	Employee Insurance Premiums	9,200.00	-	9,200.00	5,953.03	3,246.97	64.71%
001-1200-541-44	Rentals & Leases	100,000.00	(75,000.00)	25,000.00	5,990.00	19,010.00	23.96%
001-1200-541-52	Operating Supplies	10,000.00	5,500.00	15,500.00	15,449.90	50.10	99.68%
		159,100.00	**72,200.00**	**231,300.00**	**197,879.21**	**33,420.79**	**85.55%**

Islamorada, Village of Islands
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EXHIBIT A

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Parks & Recreation							
001-1300-572-12	Regular Salaries & Wages	592,000.00	-	592,000.00	382,813.87	209,186.13	64.66%
001-1300-572-13	Other Salaries & Wages	209,400.00	-	209,400.00	54,773.28	154,626.72	26.16%
001-1300-572-14	Overtime	40,000.00	-	40,000.00	26,270.89	13,729.11	65.68%
001-1300-572-21	Payroll Taxes	64,400.00	-	64,400.00	33,751.42	30,648.58	52.41%
001-1300-572-22	Retirement Contributions	70,500.00	-	70,500.00	33,191.38	37,308.62	47.08%
001-1300-572-23	Employee Insurance Premiums	123,800.00	-	123,800.00	91,847.29	31,952.71	74.19%
001-1300-572-31	Professional Services	221,500.00	-	221,500.00	178,573.80	42,926.20	80.62%
001-1300-572-40	Travel & Per Diem	2,000.00	-	2,000.00	-	2,000.00	0.00%
001-1300-572-41	Communications	30,000.00	-	30,000.00	13,913.43	16,086.57	46.38%
001-1300-572-42	Freight & Postage	500.00	-	500.00	2.00	498.00	0.40%
001-1300-572-43	Utilities	350,000.00	-	350,000.00	150,620.82	199,379.18	43.03%
001-1300-572-44	Rentals & Leases	5,500.00	-	5,500.00	-	5,500.00	0.00%
001-1300-572-46	Repair & Maintenance	100,000.00	-	100,000.00	30,237.36	69,762.64	30.24%
001-1300-572-48	PR / Advertising	2,000.00	-	2,000.00	714.70	1,285.30	35.74%
001-1300-572-49	Other Expenses	7,500.00	-	7,500.00	277.26	7,222.74	3.70%
001-1300-572-51	Office Supplies	4,000.00	-	4,000.00	2,680.61	1,319.39	67.02%
001-1300-572-52	Operating Supplies	130,000.00	-	130,000.00	82,452.34	47,547.66	63.42%
001-1300-572-54	Dues & Subscriptions	2,500.00	-	2,500.00	1,373.80	1,126.20	54.95%
001-1300-572-55	Training	3,000.00	-	3,000.00	1,138.95	1,861.05	37.97%
001-1300-574-49	Special Events	15,000.00	-	15,000.00	2,857.26	12,142.74	19.05%
		1,973,600.00	-	***1,973,600.00***	***1,087,490.46***	***886,109.54***	***55.10%***
Public Emergency - Coronavirus Pandemic							
001-1700-525-12	Public Emergency - Regular Salaries/Wages	-	52,000.00	52,000.00	51,243.56	756.44	98.55%
001-1700-525-51	Public Emergency - FICA Taxes	-	3,800.00	3,800.00	3,767.77	32.23	99.15%
001-1700-525-22	Public Emergency - Retirement Contributions	-	300.00	300.00	245.26	54.74	81.75%
		-	***56,100.00***	***56,100.00***	***55,256.59***	***843.41***	***98.50%***

Islamorada, Village of Islands
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EXHIBIT A

		BUDGET					
		FY 20-21 Adopted Budget	***FY 20-21 Budget Amendment - Requested***	***FY 20-21 Adjusted Budget***	***FY 20-21 ACTUALS (Unaudited)*** as of 5/31/2021	***FINAL BUDGET v ACTUALS VARIANCE*** Favorable (Unfavorable)	***Actual as % of Budget*** Benchmark = 66.7%
Transfers Out							
001-9000-581-06	Transfer to Debt Service Fund (200)	304,500.00	-	304,500.00	304,327.87	172.13	99.94%
001-9000-581-08	Transfer to Capital Projects Fund (300)	422,000.00	-	422,000.00	-	422,000.00	0.00%
	General Purchases	*372,000.00*	-	*372,000.00*	-		
	Landscape Mitigation	*50,000.00*	-	*50,000.00*	-		
001-9000-581-09	Transfer to Building Fund (107)	178,700.00	-	178,700.00	172,687.86	6,012.14	96.64%
		905,200.00	-	***905,200.00***	***477,015.73***	***428,184.27***	***52.70%***
		15,741,650.00	***379,500.00***	***16,121,150.00***	***10,279,703.52***	***5,841,446.48***	***63.77%***
	REVENUES (OVER)/UNDER EXPENDITURES *(Addition to) / Use of Fund Balance*	***29,050.00***	***(804,900.00)***	***(775,850.00)***	***(5,132,337.74)***		

Fund Balance - Ending, 9/30/2021 (Projected)

001-280-000	Fund Bal - Nonspendable	(137,100.00)	-	(137,100.00)	(84,946.61)
001-281-001	Fund Bal - Restricted - MCSO Training	(51,500.00)	-	(51,500.00)	(97,050.69)
001-282-002	Fund Bal - Committed - Landscape Mitigation	(240,200.00)	-	(240,200.00)	(410,042.88)
001-282-004	Fund Bal - Committed - Bldg Code Enf Tng	-	-	-	-
001-284-000	Fund Bal - Unassigned	(6,280,850.00)	(804,900.00)	(7,085,750.00)	(12,117,238.92)
		(6,709,650.00)	***(804,900.00)***	***(7,514,550.00)***	***(12,709,279.10)***
				43.95%	

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EXHIBIT A

Fund: 101 - Impact Fee Fund

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund Balance - Beginning, 10/1/2020					Pending 9/30/20 Audit Completion		
101-282-000	Fund Bal - Committed - Transportation Imp Fees	(478,110.00)	-	(478,110.00)	(483,706.06)		
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	(382,920.00)	-	(382,920.00)	(362,639.28)		
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	(1,276,970.00)	-	(1,276,970.00)	(1,359,361.69)		
101-284-000	Fund Bal - Unassigned				-		
		(2,138,000.00)	-	**(2,138,000.00)**	**(2,205,707.03)**	**67,707.03**	
Revenues							
101-324-110	Impact Fees - Fire Rescue - Residential	(35,000.00)	-	(35,000.00)	(27,075.33)	(7,924.67)	77.36%
101-324-120	Impact Fees - Fire Rescue - Commercial	(2,500.00)	(27,000.00)	(29,500.00)	(28,882.48)	(617.52)	97.91%
101-324-310	Impact Fees - Transportation - Residential	(50,000.00)	-	(50,000.00)	(35,609.92)	(14,390.08)	71.22%
101-324-320	Impact Fees - Transportation - Commercial	(2,500.00)	-	(2,500.00)	-	(2,500.00)	0.00%
101-324-610	Impact Fees - Parks & Recreation - Residential	(150,000.00)	-	(150,000.00)	(131,146.12)	(18,853.88)	87.43%
101-324-620	Impact Fees - Parks & Recreation - Commercial	(2,500.00)	(7,000.00)	(9,500.00)	(9,129.50)	(370.50)	96.10%
101-361-000	Interest Revenue	(10,000.00)	-	(10,000.00)	(4,928.44)	(5,071.56)	49.28%
		(252,500.00)	**(34,000.00)**	**(286,500.00)**	**(236,771.79)**	**(49,728.21)**	**82.64%**
Expenditures							
101-9000-581-91	Transfer to Cap Proj Fund	250,000.00	608,000.00	858,000.00	635,253.00	222,747.00	74.04%
	Fire (Storage Building)	*250,000.00*	-	*250,000.00*	*30,314.96*		
	Parks & Rec (146 Sunshine)	-	*262,000.00*	*262,000.00*	*261,979.25*		
	Parks & Rec (KTCP Boardwalk)	-	*290,000.00*	*290,000.00*	*287,458.79*		
	Parks & Rec (GTH Improvements)	-	*56,000.00*	*56,000.00*	*55,500.00*		
		250,000.00	**608,000.00**	**858,000.00**	**635,253.00**	**222,747.00**	**74.04%**
	REVENUES (OVER)/UNDER EXPENDITURES *(Addition to) / Use of Fund Balance*	**(2,500.00)**	**574,000.00**	**571,500.00**	**398,481.21**		

Islamorada, Village of Islands
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		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund Balance - Ending, 9/30/2021							
101-282-000	Fund Bal - Committed - Transportation Imp Fees	(533,110.00)	-	(533,110.00)	(519,315.98)		
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	(172,920.00)	(27,000.00)	(199,920.00)	(388,282.13)		
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	(1,434,470.00)	601,000.00	(833,470.00)	(899,627.71)		
101-284-000	Fund Bal - Unassigned	-	-	-	-		
		(2,140,500.00)	***574,000.00***	***(1,566,500.00)***	***(1,807,225.82)***		

Islamorada, Village of Islands
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		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund: 102 - Solid Waste Fund							
Fund Balance - Beginning, 10/1/2020					Pending 9/30/20 Audit Completion		
102-282-000	Fund Bal - Committed	(73,100.00)	-	(73,100.00)	(78,324.10)		
		(73,100.00)	-	***(73,100.00)***	***(78,324.10)***	**5,224.10**	
Revenues							
102-325-101	Assessment Revenue	(1,900,700.00)	-	(1,900,700.00)	(1,876,582.22)	(24,117.78)	98.73%
102-361-000	Interest Revenue	(500.00)	-	(500.00)	(1,368.87)	868.87	273.77%
		(1,901,200.00)	-	***(1,901,200.00)***	***(1,877,951.09)***	***(23,248.91)***	***98.78%***
Expenditures							
102-1200-534-12	Regular Salaries & Wages	10,400.00	-	10,400.00	6,649.78	3,750.22	63.94%
102-1200-534-21	Payroll Taxes	800.00	-	800.00	552.79	247.21	69.10%
102-1200-534-22	Retirement Contributions	1,100.00	-	1,100.00	640.33	459.67	58.21%
102-1200-534-23	Employee Insurance Premiums	1,000.00	-	1,000.00	675.32	324.68	67.53%
102-1200-534-24	Workers' Comp Insurance	200.00	-	200.00	110.82	89.18	55.41%
102-1200-534-31	Professional Services	10,000.00	-	10,000.00	3,000.00	7,000.00	30.00%
102-1200-534-43	Solid Waste (Utility) Services	1,916,600.00	-	1,916,600.00	1,100,032.27	816,567.73	57.39%
1021200-534-45	Insurance	500.00	-	500.00	106.38	393.62	21.28%
102-1200-534-48	Legal Advertisements	500.00	-	500.00	-	500.00	0.00%
		1,941,100.00	-	***1,941,100.00***	***1,111,767.69***	***829,332.31***	***57.28%***
	REVENUES (OVER)/UNDER EXPENDITURES *(Addition to) / Use of Fund Balance*	***39,900.00***	-	***39,900.00***	***(766,183.40)***		
Fund Balance - Ending, 9/30/2021							
102-282-000	Fund Bal - Committed	(33,200.00)	-	(33,200.00)	(844,507.50)		
		(33,200.00)	-	***(33,200.00)***	***(844,507.50)***		

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EXHIBIT A

Fund: 103 - Transportation Fund

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund Balance - Beginning, 10/1/2020					Pending 9/30/20 Audit Completion		
103-281-001	Fund Bal - Restricted	362,700.00	-	362,700.00	312,741.40		
		362,700.00	-	**362,700.00**	**312,741.40**	**49,958.60**	
Revenues							
103-312-410	1st Local Option Fuel Tax	(294,500.00)	-	(294,500.00)	(171,750.20)	(122,749.80)	58.32%
103-312-420	2nd Local Option Fuel Tax	(113,000.00)	-	(113,000.00)	(93,138.17)	(19,861.83)	82.42%
103-331-001	FEMA Reimb - Irma	(223,000.00)	-	(223,000.00)	(222,889.88)	(110.12)	99.95%
103-334-001	FEMA Reimb - Irma	(12,400.00)	-	(12,400.00)	(12,382.77)	(17.23)	99.86%
103-335-120	State Revenue Sharing - Municipal Fuel	(65,600.00)	-	(65,600.00)	(40,147.17)	(25,452.83)	61.20%
103-338-000	MoCo ILA-Supplemental Gax Tax	(22,200.00)	-	(22,200.00)	(5,559.00)	(16,641.00)	25.04%
103-361-000	Interest Revenue	(200.00)	-	(200.00)	-	(200.00)	0.00%
		(730,900.00)	-	**(730,900.00)**	**(545,867.19)**	**(185,032.81)**	**74.68%**
Expenditures							
103-1200-581-01	Transfer to Govtl DS Fund	534,500.00	-	534,500.00	535,087.46	(587.46)	100.11%
		534,500.00	-	**534,500.00**	**535,087.46**	**(587.46)**	**100.11%**
	REVENUES (OVER)/UNDER EXPENDITURES *(Addition to) / Use of Fund Balance*	**(196,400.00)**	-	**(196,400.00)**	**(10,779.73)**		
Fund Balance - Ending, 9/30/2021							
103-281-001	Fund Bal - Restricted	166,300.00	-	166,300.00	301,961.67		
		166,300.00	-	**166,300.00**	**301,961.67**		

Islamorada, Village of Islands
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EXHIBIT A

Fund: 104 - Affordable Housing Fund

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund Balance - Beginning, 10/1/2020					Pending 9/30/20 Audit Completion		
104-282-000	Fund Bal - Committed	(270,800.00)		(270,800.00)	(258,888.60)		
		(270,800.00)	-	***(270,800.00)***	***(258,888.60)***	***(11,911.40)***	
Revenues							
104-324-410	Impact Fees - Affordable Housing - Residential	(100,000.00)	(58,000.00)	(158,000.00)	(157,797.10)	(202.90)	99.87%
104-324-420	Impact Fees - Affordable Housing - Commercial	(5,000.00)	(35,000.00)	(40,000.00)	(39,601.89)	(398.11)	99.00%
104-361-000	Interest Revenue	(2,000.00)	-	(2,000.00)	(1,331.13)	(668.87)	66.56%
104-383-001	Wet Net Lease Proceeds	(5,000.00)	-	(5,000.00)	-	(5,000.00)	0.00%
		(112,000.00)	***(93,000.00)***	***(205,000.00)***	***(198,730.12)***	***(6,269.88)***	***96.94%***
Expenditures							
104-0000-554-31	Professional Services	30,000.00	-	30,000.00	23,144.00	6,856.00	77.15%
104-0000-554-83	Grants & Aids to Private Citizens	30,000.00	-	30,000.00	20,000.00	10,000.00	66.67%
104-0600-581-00	Transfer Out (to 402 - 292 Gardenia Assmt payoff)	-	5,000.00	5,000.00	4,965.04	34.96	99.30%
		60,000.00	***5,000.00***	***65,000.00***	***48,109.04***	***16,890.96***	***74.01%***
	REVENUES (OVER)/UNDER EXPENDITURES *(Addition to) / Use of Fund Balance*	***(52,000.00)***	***(88,000.00)***	***(140,000.00)***	***(150,621.08)***		
Fund Balance - Ending, 9/30/2021							
104-282-000	Fund Bal - Committed	(322,800.00)	(88,000.00)	(410,800.00)	(409,509.68)	To be used on purchase of lots @ MM 88.6	
		(322,800.00)	***(88,000.00)***	***(410,800.00)***	***(409,509.68)***		

Islamorada, Village of Islands
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EXHIBIT A

Fund: 106 - Canal Debris Program Fund

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund Balance - Beginning, 10/1/2020					Pending 9/30/20 Audit Completion		
106-281-000	Fund Bal - Restricted	(263,800.00)		(263,800.00)	(448,118.75)		
		(263,800.00)	-	**(263,800.00)**	**(448,118.75)**	**184,318.75**	
Revenues							
106-334-200	FDEP LP44052 Stewardship Act Grant Proceeds	(1,000,000.00)	100.00	(999,900.00)	(472,244.58)	(527,655.42)	47.23%
106-361-000	Interest Revenue	-	(100.00)	(100.00)	(82.15)	(17.85)	82.15%
		(1,000,000.00)	-	**(1,000,000.00)**	**(472,326.73)**	**(527,673.27)**	**47.23%**
Expenditures							
106-0300-537-01	Prof Svcs - Canal Debris Monitoring	150,000.00	-	150,000.00	13,000.00	137,000.00	8.67%
106-0300-537-02	Prof Svcs - Canal Debris Removal	1,113,800.00	(1,000.00)	1,112,800.00	820,856.50	291,943.50	73.76%
106-0300-537-04	Miscellaneous Expense	-	1,000.00	1,000.00	750.00	250.00	75.00%
		1,263,800.00	-	**1,263,800.00**	**834,606.50**	**429,193.50**	**66.04%**
	REVENUES (OVER)/UNDER EXPENDITURES *(Addition to) / Use of Fund Balance*	**263,800.00**	-	**263,800.00**	**362,279.77**		
Fund Balance - Ending, 9/30/2021							
106-281-000	Fund Bal - Restricted	-	-	-	(85,838.98)		
106-284-000	Fund Bal - Unassigned	-	-	-	-		
		-	-	-	**(85,838.98)**		

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EXHIBIT A

Fund 107 - Building Fund

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund Balance - Beginning, 10/1/2020							
107-281-000	Fund Bal - Restricted - Other Bldg Activities				-		
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf				-		
					-		
Revenues							
107-316-000	Contractor Registration Fees	(13,500.00)	(200.00)	(13,700.00)	(13,664.00)	(36.00)	99.74%
107-322-000	Building Permit Fees	(1,500,000.00)	-	(1,500,000.00)	(1,225,085.90)	(274,914.10)	81.67%
107-361-000	Interest Revenue	-	(600.00)	(600.00)	(552.36)	(47.64)	92.06%
107-381-000	Transfer from General Fund	(178,700.00)	600.00	(178,100.00)	(172,687.86)	(5,412.14)	96.96%
		(1,692,200.00)	(200.00)	(1,692,400.00)	(1,411,990.12)	(280,409.88)	83.43%
Expenditures							
107-1000-524-12	Regular Salaries & Wages	797,800.00	-	797,800.00	522,214.78	275,585.22	65.46%
107-1000-524-14	Overtime	28,750.00	-	28,750.00	14,248.91	14,501.09	49.56%
107-1000-524-21	Payroll Taxes	63,500.00	-	63,500.00	39,184.74	24,315.26	61.71%
107-1000-524-22	Retirement Plan Contributions	80,400.00	-	80,400.00	52,478.08	27,921.92	65.27%
107-1000-524-23	Employee Insurance Benefits	107,300.00	-	107,300.00	33,682.10	73,617.90	31.39%
107-1000-524-24	Workers' Compensation	-	10,000.00	10,000.00	8,845.62	1,154.38	88.46%
107-1000-524-31	Professional Services	210,000.00	-	210,000.00	177,700.81	32,299.19	84.62%
107-1000-524-40	Travel & Per Diem	15,000.00	-	15,000.00	584.91	14,415.09	3.90%
107-1000-524-41	Communications	9,000.00	-	9,000.00	3,436.53	5,563.47	38.18%
107-1000-524-42	Freight & Postage	10,000.00	-	10,000.00	28.46	9,971.54	0.28%
107-1000-524-45	Insurance	-	10,000.00	10,000.00	8,941.02	1,058.98	89.41%
107-1000-524-46	Repair & Maintenance	5,000.00	-	5,000.00	1,243.58	3,756.42	24.87%
107-1000-524-51	Office Supplies & Other Expenses	8,000.00	-	8,000.00	1,883.36	6,116.64	23.54%

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		BUDGET					
		FY 20-21 Adopted Budget	*FY 20-21 Budget Amendment - Requested*	*FY 20-21 Adjusted Budget*	*FY 20-21 ACTUALS (Unaudited)* as of 5/31/2021	*FINAL BUDGET v ACTUALS VARIANCE* Favorable (Unfavorable)	*Actual as % of Budget* Benchmark = 66.7%
107-1000-524-52	Operating Supplies	10,000.00	-	10,000.00	3,253.27	6,746.73	32.53%
107-1000-524-54	Dues & Subscriptions	40,000.00	-	40,000.00	34,719.81	5,280.19	86.80%
107-1000-524-55	Training	15,000.00	-	15,000.00	1,964.19	13,035.81	13.09%
		1,399,750.00	**20,000.00**	**1,419,750.00**	**904,410.17**	**515,339.83**	63.70%
	REVENUES (OVER)/UNDER EXPENDITURES *(Addition to) / Use of Fund Balance*	***(292,450.00)***	***19,800.00***	***(272,650.00)***	***(507,579.95)***		

Fund Balance - Ending, 9/30/2021

107-281-000	Fund Bal - Restricted - Other Bldg Activities	(118,750.00)	19,800.00	(98,950.00)	(337,441.19)
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf	(173,700.00)	-	(173,700.00)	(170,138.76)
		(292,450.00)	***19,800.00***	***(272,650.00)***	***(507,579.95)***

Islamorada, Village of Islands
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EXHIBIT A

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund: 200 - Debt Service Fund							
Revenue							
200-381-002	Transfer from Transportation Fund	(534,500.00)		(534,500.00)	(535,087.46)	587.46	100.11%
200-381-003	Transfer from General Fund	(304,500.00)		(304,500.00)	(304,327.87)	(172.13)	99.94%
		(839,000.00)	-	***(839,000.00)***	***(839,415.33)***	***415.33***	***100.05%***
Expense							
200-0500-517-71	Debt Service Principal	660,000.00		660,000.00	659,947.31	52.69	99.99%
200-0500-517-72	Debt Service Interest	179,000.00		179,000.00	179,468.02	(468.02)	100.26%
		839,000.00	-	***839,000.00***	***839,415.33***	***(415.33)***	***100.05%***
	REVENUES (OVER)/UNDER EXPENDITURES *(Addition to) / Use of Fund Balance*	-	-	-	-		

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EXHIBIT A

Fund: 300 - Capital Projects Fund

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund Balance - Beginning, 10/1/2020					Pending 9/30/20 Audit Completion		
300-282-001	Fund Bal - Restricted - Disc Sales Surtax	(1,624,200.00)	-	(1,624,200.00)	(3,928,354.61)		
		(1,624,200.00)	-	**(1,624,200.00)**	**(3,928,354.61)**	**2,304,154.61**	
Revenues							
300-312-600	Local Govt Discretionary Sales Surtax	(1,780,000.00)	-	(1,780,000.00)	(1,480,368.13)	(299,631.87)	83.17%
	90% for Capital/Infrastructure Purposes	*(1,602,000.00)*		*(1,602,000.00)*	*(1,332,331.32)*		
	10% Limit for General Purposes	*(178,000.00)*		*(178,000.00)*	*(148,036.81)*		
300-331-001	FEMA Reimb - Irma	(500,000.00)	-	(500,000.00)	-	(500,000.00)	0.00%
300-331-002	FEMA HMGP Reimbursement	(1,207,500.00)	-	(1,207,500.00)	-	(1,207,500.00)	0.00%
300-334-001	FDEM Reimb - Irma	(30,000.00)	-	(30,000.00)	-	(30,000.00)	0.00%
300-334-202	FDACS VFA Grant	(32,000.00)	-	(32,000.00)	-	(32,000.00)	0.00%
300-334-701	FRDAP Grant 4286 - KTCP	(200,000.00)	-	(200,000.00)	-	(200,000.00)	0.00%
300-334-702	Assistance to Firefighters Grant (AFG)	(119,000.00)	-	(119,000.00)	-	(119,000.00)	0.00%
300-334-705	Restore Act Grant	(128,000.00)	-	(128,000.00)	-	(128,000.00)	0.00%
300-337-701	Monroe Cty TDC B&M Grant	(55,500.00)	-	(55,500.00)	-	(55,500.00)	0.00%
300-361-000	Interest Revenue	(5,000.00)	(4,000.00)	(9,000.00)	(8,346.10)	(653.90)	92.73%
300-369-000	Miscellaneous Revenue	-	(26,500.00)	(26,500.00)	(26,156.00)	(344.00)	98.70%
300-381-000	Transfer from General (001) Fund	(392,000.00)	-	(392,000.00)	-	(392,000.00)	0.00%
300-381-104	Transfer from Impact Fee Fund	(250,000.00)	(608,000.00)	(858,000.00)	(635,253.00)	(222,747.00)	74.04%
	Fire (Storage Building)	*(250,000.00)*	-	*(250,000.00)*	*(30,314.96)*		
	Parks & Rec (146 Sunshine)	-	*(262,000.00)*	*(262,000.00)*	*(261,979.25)*		
	Parks & Rec (KTCP Boardwalk)	-	*(290,000.00)*	*(290,000.00)*	*(287,458.79)*		
	Parks & Rec (GTH Improvements)	-	*(56,000.00)*	*(56,000.00)*	*(55,500.00)*		
300-388-200	Insurance Proceeds	-	(49,000.00)	(49,000.00)	(48,538.11)	(461.89)	99.06%

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		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
		(4,699,000.00)	(687,500.00)	(5,386,500.00)	(2,198,661.34)	(3,187,838.66)	40.82%
Expenditures							
300-0800-521-31	Prof Svcs - Local Law Enf (MCSO)	94,200.00	-	94,200.00	70,626.78	23,573.22	74.98%
300-0300-512-62	Canal Restoration Project - #132	150,200.00	-	150,200.00	-	150,200.00	0.00%
300-0300-512-64	Capital Outlay - Village Manager *Prolock & Safe - ADA Auto Doors*	-	13,000.00	13,000.00	12,487.50	512.50	96.06%
300-0600-515-64	Capital Outlay - Planning *MCSO Vehicle (2017 Ford)*	-	11,000.00	11,000.00	10,758.00	242.00	97.80%
300-0600-515-68	Capital Outlay - Land Acquistion *MM88.6 OSH Purchase (1 Lot)*	-	854,000.00	854,000.00	852,892.58	1,107.42	99.87%
300-0700-519-64	Capital Outlay - IT & Communications	100,000.00	-	100,000.00	52,891.25	47,108.75	52.89%
	Super Servers for Disaster Recovery	*25,000.00*	-	*25,000.00*	*5,456.25*		
	Close Captioning Encoder	*50,000.00*	-	*50,000.00*	*47,435.00*		
	Other IT Equipment	*25,000.00*	-	*25,000.00*	-		
300-0800-521-64	Capital Outlay - Local Law Enforcement *New Boat Replacement*	50,000.00	-	50,000.00	-	50,000.00	0.00%
300-0900-522-61	Saferoom / FS#21 (HMGP Grant)	600,000.00	-	600,000.00	-	600,000.00	0.00%
300-0900-522-62	Storage Building for Generators	250,000.00	-	250,000.00	30,314.96	219,685.04	12.13%
300-0900-522-63	Critical Power (HMGP Grant)	500,000.00	-	500,000.00	-	500,000.00	0.00%
300-0900-522-64	Capital Outlay - Fire Rescue	125,000.00	663,500.00	788,500.00	701,423.04	87,076.96	88.96%
	Motorola Portable Radios w/Accessories	*16,000.00*	-	*16,000.00*	*5,102.01*		

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		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
	Utlity Truck - FS20	45,000.00	-	45,000.00	-		
	Portable Fuel Trailer	22,000.00	-	22,000.00	-		
	Thermal Imaging Cameras (2	13,000.00	-	13,000.00	-		
	Air Bags for Engine 20	8,000.00	-	8,000.00	-		
	Cutters Edge Chainsaws (2)	6,000.00	-	6,000.00	-		
	ESO Interface Software	15,000.00	-	15,000.00	-		
	Positive Pressure Fan for Engine 19	-	-	-	5,475.00		
	Stryker - Replacement Lifepak (Ins)	-	-	-	21,343.40		
	Forcible Entry Door Simulator	-	-	-	6,655.00		
	2020 Sutphen Pumper Fire Truck (FY19-20)	-	537,000.00	537,000.00	536,867.63		
	Diesel Exhaust System - FS 19 (FY19-20)	-	31,000.00	31,000.00	30,782.00		
	Diesel Exhaust System - FS 20 (FY19-20)	-	52,500.00	52,500.00	52,337.00		
	Diesel Exhaust System - FS 21 (FY19-20)	-	43,000.00	43,000.00	42,861.00		
300-1100-524-64	Capital Outlay - Code Compliance	60,000.00	-	60,000.00	-	60,000.00	0.00%
	Code Compliance Vehicles (2)						
300-1200-541-62	KTCP Boardwalk	-	290,000.00	290,000.00	287,458.79	2,541.21	99.12%
300-1200-541-64	Capital Outlay - Public Works	213,000.00	-	213,000.00	34,798.00	178,202.00	16.34%
	Golf carts (2) (Polaris Ranger)	30,000.00	-	30,000.00	14,400.00		
	Dump Truck	135,000.00	-	135,000.00	-		
	2021 Chevy 1500 Dbl Cab Pickup Truck	48,000.00	-	48,000.00	-		
	MCSO Vehcile Addition (2015 Ford)	-	-	-	15,398.00		
	Ductless AC System for Server Room	-	-	-	5,000.00		
300-1200-541-65	Morada Way Lighting Project	-	45,000.00	45,000.00	-	45,000.00	
300-1200-541-66	Landscaping Projects	50,000.00	-	50,000.00	-	50,000.00	0.00%
300-1200-541-67	GTH Improvements	-	56,000.00	56,000.00	55,500.00	500.00	99.11%

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		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
300-1200-541-68	Fills Master Plan Engineering & Construction	350,000.00	-	350,000.00	-		0.00%
300-1300-572-64	Capital Outlay - Parks & Recreation	63,500.00	-	63,500.00	42,048.54	21,451.46	66.22%
	Griswold Cetrifugal Pump	*20,000.00*		*20,000.00*	-		
	John Deere Gator	*10,000.00*		*10,000.00*	*9,174.00*		
	LG Enduro - Turbo Clean Robotic Vacuum	*9,500.00*		*9,500.00*	-		
	Heat Pumps (2)	*11,000.00*		*11,000.00*	*11,037.00*		
	John Deere Bunker & Field Rake	*13,000.00*		*13,000.00*	*12,126.66*		
	Back-up Pool Pump for Aquatic Center	-		-	*9,710.88*		
300-1300-572-67	Sports Lighting Tennis Complex	55,500.00	-	55,500.00	-	55,500.00	0.00%
300-1300-572-68	146 Sunshine (PTP Entrance)	-	262,000.00	262,000.00	261,979.25	20.75	99.99%
300-9000-581-93	Transfer to Wastewater Ent (402) Fund	500,000.00	-	500,000.00	91,528.75	408,471.25	18.31%
		3,161,400.00	**2,194,500.00**	**5,355,900.00**	**2,504,707.44**	**2,501,171.81**	**46.77%**
	REVENUES (OVER)/UNDER EXPENDITURES *(Addition to) / Use of Fund Balance*	***(1,537,600.00)***	***1,507,000.00***	***(30,600.00)***	***306,046.10***		
Fund Balance - Ending, 9/30/2021							
300-282-001	Fund Bal - Restricted - Disc Sales Surtax	(3,161,800.00)	1,507,000.00	(1,654,800.00)	(3,622,308.51)		
		(3,161,800.00)	***1,507,000.00***	***(1,654,800.00)***	***(3,622,308.51)***		

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Fund: 401 - Marina Enterprise Fund

		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Cash & Cash Equivalents, Beginning							
	Pooled Cash - Operating Account	(539,100.00)	-	(539,100.00)	(881,892.18)		
		(539,100.00)	-	**(539,100.00)**	**(881,892.18)**	**342,792.18**	
Revenue							
401-347-501	Dock Usage Fee	(750,000.00)	-	(750,000.00)	(644,776.27)	(105,223.73)	85.97%
401-347-502	Diesel Fuel Sales	(85,000.00)	-	(85,000.00)	(75,894.62)	(9,105.38)	89.29%
401-347-503	Dock Utilities Charge	(75,000.00)	-	(75,000.00)	(49,470.71)	(25,529.29)	65.96%
401-347-504	Ramp Usage Fee	(30,000.00)	-	(30,000.00)	(30,973.19)	973.19	103.24%
401-347-505	Unleaded Fuel Sales	(250,000.00)	-	(250,000.00)	(245,852.17)	(4,147.83)	98.34%
401-347-506	Miscellaneous Revenue	(25,000.00)	-	(25,000.00)	(6,722.94)	(18,277.06)	26.89%
401-361-100	Interest	(1,500.00)	-	(1,500.00)	(1,151.94)	(348.06)	76.80%
		(1,216,500.00)	-	**(1,216,500.00)**	**(1,054,841.84)**	**(161,658.16)**	**86.71%**
Expense							
401-1400-517-71	Debt Service Principal	12,000.00	-	12,000.00	11,846.79	153.21	98.72%
401-1400-517-72	Debt Service Interest	1,800.00	-	1,800.00	1,760.85	39.15	97.83%
401-1400-575-12	Regular Salaries & Wages	181,400.00	-	181,400.00	120,006.58	61,393.42	66.16%
401-1400-575-14	Overtime	6,000.00	-	6,000.00	4,099.23	1,900.77	68.32%
401-1400-575-21	Payroll Taxes	14,300.00	-	14,300.00	9,237.57	5,062.43	64.60%
401-1400-575-22	Retirement Contributions	17,900.00	-	17,900.00	11,013.55	6,886.45	61.53%
401-1400-575-23	Life & Health Insurance	41,200.00	-	41,200.00	26,759.57	14,440.43	64.95%
401-1400-575-24	Workers' Compensation	4,000.00	-	4,000.00	2,005.95	1,994.05	50.15%
401-1400-575-31	Professional Services	5,000.00	-	5,000.00	-	5,000.00	0.00%
401-1400-575-41	Communications	11,500.00	-	11,500.00	4,495.17	7,004.83	39.09%
401-1400-575-43	Utilities	120,000.00	-	120,000.00	71,766.24	48,233.76	59.81%
401-1400-575-44	Rentals & Leases	3,000.00	1,200.00	4,200.00	4,113.00	87.00	97.93%
401-1400-575-45	Insurance	55,000.00	-	55,000.00	52,599.29	2,400.71	95.64%
401-1400-575-46	Repairs & Maintenance	60,000.00	-	60,000.00	42,190.18	17,809.82	70.32%
401-1400-575-48	PR / Advertising	25,000.00	-	25,000.00	16,917.50	8,082.50	67.67%

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		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
401-1400-575-49	Other Expenses	40,000.00	(1,200.00)	38,800.00	27,462.35	11,337.65	70.78%
401-1400-575-51	Office Supplies	25,000.00	-	25,000.00	370.35	24,629.65	1.48%
401-1400-575-52	Operating Supplies	300,000.00	-	300,000.00	249,840.18	50,159.82	83.28%
401-1400-575-54	Dues & Subscriptions	4,000.00	-	4,000.00	1,911.43	2,088.57	47.79%
401-1400-575-64	Capital Outlay - New Marine Office	25,000.00	-	25,000.00	13,000.00	12,000.00	52.00%
		952,100.00	-	**952,100.00**	**671,395.78**	**280,704.22**	**70.52%**
	REVENUES (OVER)/UNDER EXPENSES *(Addition to) / Use of Net Position*	**(264,400.00)**	-	**(264,400.00)**	**(383,446.06)**	**119,046.06**	

Cash & Cash Equivalents, Ending

Pooled Cash - Operating Account	(274,700.00)	-	(274,700.00)	(498,446.12)	
	(274,700.00)	-	**(274,700.00)**	**(498,446.12)**	

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EXHIBIT A

Fund: 402 - Wastewater Enterprise Fund

Account	Description	FY 20-21 Adopted Budget (BUDGET)	FY 20-21 Budget Amendment - Requested (BUDGET)	FY 20-21 Adjusted Budget (BUDGET)	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Cash & Cash Equivalents, Beginning							
	Pooled Cash - Operating Account	(9,707,800.00)	-	(9,707,800.00)	(10,660,029.60)		
		(9,707,800.00)	-	***(9,707,800.00)***	***(10,660,029.60)***	***952,229.60***	
Revenue							
402-325-101	NPK Assessment Principal/Payoff	(375,000.00)	-	(375,000.00)	(221,652.81)	(153,347.19)	59.11%
402-325-104	RSA Assessment Principal/Payoff	(2,425,000.00)	-	(2,425,000.00)	(1,394,151.05)	(1,030,848.95)	57.49%
402-325-106	Wastewater System Development Charges	-	(313,000.00)	(313,000.00)	(312,142.98)	(857.02)	99.73%
402-331-200	HMGP Grant	(860,000.00)	-	(860,000.00)	-	(860,000.00)	0.00%
402-334-352	DEP LPA0087 Stewardship Act Grant	(527,000.00)	-	(527,000.00)	(100,000.00)	(427,000.00)	18.98%
402-343-501	Wastewater Service Charge	(6,300,000.00)	-	(6,300,000.00)	(4,565,246.51)	(1,734,753.49)	72.46%
402-343-502	Wastewater Infrastructure Fees	(30,000.00)	-	(30,000.00)	(16,708.00)	(13,292.00)	55.69%
402-361-100	Interest	(100,000.00)	-	(100,000.00)	(21,771.76)	(78,228.24)	21.77%
402-381-000	Transfer from Capital Projects Fund	(500,000.00)	-	(500,000.00)	(91,528.75)	(408,471.25)	18.31%
402-381-004	Transfer from Aff Hsng Fund		(5,000.00)	(5,000.00)	(4,965.04)	(34.96)	99.30%
		(11,117,000.00)	***(318,000.00)***	***(11,435,000.00)***	***(6,728,166.90)***	***(4,706,833.10)***	***58.84%***
Expense							
402-1500-517-71	Debt Service Principal	5,239,200.00	-	5,239,200.00	2,272,408.57	2,966,791.43	43.37%
402-1500-517-72	Debt Service Interest	2,003,600.00	-	2,003,600.00	1,060,167.84	943,432.16	52.91%
402-1500-535-12	Regular Salaries & Wages	374,900.00	-	374,900.00	224,271.16	150,628.84	59.82%
402-1500-535-14	Overtime	25,000.00	11,000.00	36,000.00	35,858.11	141.89	99.61%
402-1500-535-21	Payroll Taxes	28,700.00	-	28,700.00	19,407.07	9,292.93	67.62%
402-1500-535-22	Retirement Contributions	40,700.00	-	40,700.00	25,127.94	15,572.06	61.74%
402-1500-535-23	Life & Health Insurance	68,000.00	-	68,000.00	43,604.27	24,395.73	64.12%
402-1500-535-24	Workers' Compensation	10,000.00	-	10,000.00	4,279.14	5,720.86	42.79%
402-1500-535-31	Professional Services	1,570,000.00	-	1,570,000.00	943,502.96	626,497.04	60.10%
402-1500-535-40	Travel & Per Diem	5,000.00	-	5,000.00	-	5,000.00	0.00%
402-1500-535-41	Communications	11,000.00	300.00	11,300.00	11,264.48	35.52	99.69%
402-1500-535-42	Freight & Postage	-	100.00	100.00	55.49	44.51	55.49%

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		BUDGET					
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402-1500-535-43	Utilities	150,000.00	-	150,000.00	107,999.67	42,000.33	72.00%
402-1500-535-44	Rentals & Leases	-	2,600.00	2,600.00	2,535.81	64.19	97.53%
402-1500-535-45	Insurance	236,000.00	-	236,000.00	154,238.17	81,761.83	65.36%
402-1500-535-46	Repairs & Maintenance	250,000.00	86,000.00	336,000.00	335,588.35	411.65	99.88%
402-1500-535-48	PR / Advertising	2,000.00	-	2,000.00	-	2,000.00	0.00%
402-1500-535-49	Other Expenses	4,000.00	-	4,000.00	336.49	3,663.51	8.41%
402-1500-535-52	Operating Supplies	200,000.00	-	200,000.00	123,178.70	76,821.30	61.59%
402-1500-535-54	Dues & Subscriptions	3,000.00	-	3,000.00	3,000.41	(0.41)	100.01%
402-1500-535-55	Training	10,000.00	-	10,000.00	-	10,000.00	0.00%
402-1500-535-63	Capital Outlay - Infrastructure	250,000.00	457,000.00	707,000.00	706,346.00	654.00	99.91%
402-1500-535-64	Capital Outlay - Machinery & Equipment	583,000.00	-	583,000.00	-	583,000.00	0.00%
	SCADA	*300,000.00*		*300,000.00*			
	Mobile Gantry/Catilever Hoist	*35,000.00*		*35,000.00*			
	Portable Vacuum Pump	*50,000.00*		*50,000.00*			
	Pipe Jetter	*10,000.00*		*10,000.00*			
	Pipe Inpsection Camera & Locator	*20,000.00*		*20,000.00*			
	2021 Chevy 1500 CC Pickup	*48,000.00*		*48,000.00*			
	Pigging Stations	*120,000.00*		*120,000.00*			
402-1500-535.65	NPK Pump Station Projects	500,000.00		500,000.00	12,402.35	487,597.65	2.48%
		11,564,100.00	***557,000.00***	***12,121,100.00***	***6,085,572.98***	***6,035,527.02***	***50.21%***
	REVENUES (OVER)/UNDER EXPENSES *(Addition to) / Use of Net Position*	***447,100.00***	***239,000.00***	***686,100.00***	***(642,593.92)*** -		

Cash & Cash Equivalents, Ending				
Pooled Cash - Operating Account	(9,260,700.00)	239,000.00	(9,021,700.00)	(11,302,623.52)
	(9,260,700.00)	***239,000.00***	***(9,021,700.00)***	***(11,302,623.52)***

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EXHIBIT A

Fund: 403 - Stormwater Fund

		BUDGET					
		FY 20-21 Adopted Budget	*FY 20-21 Budget Amendment - Requested*	*FY 20-21 Adjusted Budget*	*FY 20-21 ACTUALS (Unaudited)* as of 5/31/2021	*FINAL BUDGET v ACTUALS VARIANCE* Favorable (Unfavorable)	*Actual as % of Budget* Benchmark = 66.7%
Cash & Cash Equivalents, Beginning							
	Pooled Cash - Operating Account	6,200.00	-	6,200.00	-		
		6,200.00	-	***6,200.00***	-	***(6,200.00)***	
Revenue							
403-325-200	Stormwater Assessment	(193,600.00)	-	(193,600.00)	(186,783.10)	(6,816.90)	96.48%
403-361-000	Interest Revenue	(500.00)	-	(500.00)	-	(500.00)	0.00%
		(194,100.00)	-	***(194,100.00)***	***(186,783.10)***	***(7,316.90)***	***96.23%***
Expense							
403-1600-538-12	Regular Salaries & Wages	10,400.00		10,400.00	6,649.76	3,750.24	63.94%
403-1600-538-21	Payroll Taxes	800.00		800.00	552.75	247.25	69.09%
403-1600-538-22	Retirement Contributions	1,100.00		1,100.00	640.33	459.67	58.21%
403-1600-538-23	Life & Health Insurance	1,000.00		1,000.00	1,006.21	(6.21)	100.62%
403-1600-538-24	Workers' Compensation	300.00		300.00	110.82	189.18	36.94%
403-1600-538-31	Professional Services	7,000.00		7,000.00	3,250.00	3,750.00	46.43%
403-1600-538-42	Freight & Postage	-	1,600.00	1,600.00	1,527.50	72.50	95.47%
403-1600-538-43	Utilities	1,000.00		1,000.00	377.09	622.91	37.71%
403-1600-538-45	Insurance	500.00		500.00	106.38	393.62	21.28%
403-1600-538-46	Repair & Maintenance	5,000.00	35,000.00	40,000.00	39,093.00	907.00	97.73%
403-1600-538-48	PR / Advertising	1,000.00		1,000.00	-	1,000.00	0.00%
403-1600-538-52	Operating Supplies	5,000.00		5,000.00	-	5,000.00	0.00%
		33,100.00	***36,600.00***	***69,700.00***	***53,313.84***	***16,386.16***	***76.49%***
	REVENUES (OVER)/UNDER EXPENSES	***(161,000.00)***	***36,600.00***	***(124,400.00)***	***(133,469.26)***		
Cash & Cash Equivalents, Ending							
	Pooled Cash - Operating Account	167,200.00	(36,600.00)	130,600.00	133,469.26		
		167,200.00	***(36,600.00)***	***130,600.00***	***133,469.26***		

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		BUDGET					
		FY 20-21 Adopted Budget	FY 20-21 Budget Amendment - Requested	FY 20-21 Adjusted Budget	FY 20-21 ACTUALS (Unaudited) as of 5/31/2021	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget Benchmark = 66.7%
Fund: 999 - Pooled Cash (as of 5/31/2021)							
Asset							
999-101-001	Cash in Bank - Op Acct - Centennial				24,281,422.68		
999-101-002	Cash in Bank - PYH - Centennial				499,523.16		
999-101-005	Cash in Bank - WW Debt Service - Suntrust				3,364.92		
999-101-006	Cash in Bank - Loan Debt Service - Centennial				2,559,497.84		
999-101-007	CD 800034419 - Centennial				3,077,151.15		
999-101-008	CD 800034420 - Centennial				3,077,693.40		
					33,498,653.15		