RESOLUTION NO. 19-05-30

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING RESOLUTION NO. 18-09-92; AMENDING THE VILLAGE'S BUDGET FOR FISCAL YEAR 2018-2019; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, in accordance with Section 200.065, Florida Statutes and Section 6 of the Village Charter, the Village Council of Islamorada, Village of Islands (the "Village") adopted Resolution No. 18-09-02, thereby adopting a Budget for Fiscal Year 2018-2019; and

WHEREAS, pursuant to Section 6 of Resolution No. 18-09-02, the Village Manager is authorized to propose a resolution to amend the budget to reallocate department, category or line item budget allocations and must submit a budget amendment reflecting those changes to the Village Council within thirty (30) days.

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. 18-09-02, the Village Council hereby amends Resolution No. 18-09-02 and approves the amendment to Budget for Fiscal Year 2018-2019, as shown on Exhibit "A" attached hereto.

Section3. Effective Date. This Resolution shall become effective immediately upon its adoption.

Motion to adopt by Councilman Jim Mooney, second by Councilman Ken Davis.

FINAL VOTE AT ADOPTION

VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS

Mayor Deb Gillis	YES
Vice Mayor Mike Forster	YES
Councilman Ken Davis	YES
Councilwoman Cheryl Meads	YES
Councilman Jim Mooney	YES

PASSED AND ADOPTED THIS 30TH DAY OF MAY, 2019.

Deb Gillis

DEB GILLIS, 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

EXHIBIT A

Islamorada, Village of Islands
FY 18-19 Budget v. Actual
As of April 30, 2019

Fund: 001 - General Fund

BEGINNING FUND BALANCE, 10/1/2018

		Original FY18-19 Budget	Requested Amendment	Amended 10/1/2018 Balances
001-280-000	Fund Bal - Nonspendable	408,416.00	(157,916.00)	250,500.00
001-281-001	Fund Bal - Restricted - MCSO Training	43,233.00	3,267.00	46,500.00
001-281-002	Fund Bal - Restricted - KTCP Endowment	-	183,700.00	183,700.00
001-282-002	Fund Bal - Committed - Landscape Mitigation	184,082.00	29,718.00	213,800.00
001-282-004	Fund Bal - Committed - Bldg Code Enf Tng	118,217.00	17,783.00	136,000.00
001-283-001	Fund Bal - Assigned - Open POs	256,940.00	(256,940.00)	-
001-284-000	Fund Bal - Unassigned	(1,848,852.00)	444,852.00	(1,404,000.00)
	TOTAL FUND BALANCE	*(837,964.00)*	*264,464.00*	*(573,500.00)*

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance Favorable / (Unfavorable)	Actual as % of Amended Budget Benchmark = 58.33%
REVENUES							
Taxes							
001-311-000	Ad Valorem Taxes	10,264,200.00	-	10,264,200.00	9,712,671.90	(551,528.10)	94.63%
001-315-000	Communication Services Tax	251,800.00	-	251,800.00	160,912.58	(90,887.42)	63.90%
		10,516,000.00	-	10,516,000.00	9,873,584.48	(642,415.52)	93.89%
Licenses & Permits							
001-316-000	Contractor Registration Fees	12,000.00	-	12,000.00	9,835.00	(2,165.00)	81.96%
001-322-000	Building Permit Application Fee	1,209,000.00	-	1,209,000.00	1,017,367.86	(191,632.14)	84.15%
001-323-700	Franchise Fees - Solid Waste	600,000.00	-	600,000.00	362,130.46	(237,869.54)	60.36%
001-329-000	Other Permits, Fees & Special Assmts	12,000.00	-	12,000.00	6,745.00	(5,255.00)	56.21%
001-329-001	Vacation Rental Permit Fees	170,000.00	12,000.00	182,000.00	181,550.00	(450.00)	99.75%
001-329-005	BPAS Application Fees	10,000.00	-	10,000.00	4,900.00	(5,100.00)	49.00%
001-329-007	In Lieu of Landscape Mitigation Fees	35,000.00	-	35,000.00	42,923.73	7,923.73	122.64%
001-329-009	Foreclosure Registration Fees	4,000.00	-	4,000.00	1,200.00	(2,800.00)	30.00%
		2,052,000.00	12,000.00	2,064,000.00	1,626,652.05	(437,347.95)	78.81%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
Intergovernmental							
001-334-420	FDOT Maintenance Agreement	54,000.00	-	54,000.00	26,952.00	(27,048.00)	49.91%
001-335-121	State Revenue Sharing - Sales Tax	253,400.00	-	253,400.00	140,304.12	(113,095.88)	55.37%
001-335-122	Monroe County Business Tax Distribution	20,000.00	-	20,000.00	11,012.79	(8,987.21)	55.06%
001-335-140	Mobile Home License Tax	1,500.00	-	1,500.00	1,006.62	(493.38)	67.11%
001-335-150	Alcoholic Beverage License Tax	15,000.00	-	15,000.00	3,789.67	(11,210.33)	25.26%
001-335-180	Local Government Half-Cent Sales Tax	1,100,000.00	-	1,100,000.00	682,872.80	(417,127.20)	62.08%
001-335-210	Firefighter Supplemental Compensation	5,500.00	-	5,500.00	2,820.00	(2,680.00)	51.27%
001-335-701	FDEP Surcharge Tax - Windley Key	6,500.00	-	6,500.00	3,855.32	(2,644.68)	59.31%
001-336-000	State Payments In Lieu Of Taxes	2,600.00	-	2,600.00	2,503.00	(97.00)	96.27%
001-337-401	FDOT Traffic Signal Maintenance	5,500.00	-	5,500.00	-	(5,500.00)	0.00%
001-337-701	TDC Beach Maintenance Agreement	40,000.00	-	40,000.00	33,844.70	(6,155.30)	84.61%
001-337-702	Monroe County Boater Improvement Fund	10,000.00	-	10,000.00	-	(10,000.00)	0.00%
		1,514,000.00	-	1,514,000.00	908,961.02	(605,038.98)	60.04%
Fines & Forfeits							
001-354-000	Local Ordinance Violation Fee	100,000.00	163,500.00	263,500.00	263,138.00	(362.00)	99.86%
001-359-001	Traffic Enforcement/Fines & Forfeitures	15,000.00	-	15,000.00	15,891.20	891.20	105.94%
001-359-002	Local Training Fines/Forfeitures	2,500.00	-	2,500.00	1,227.88	(1,272.12)	49.12%
		117,500.00	163,500.00	281,000.00	280,257.08	(742.92)	99.74%
Charges for Services							
001-329-003	Fire Inspection Fee	8,000.00	-	8,000.00	4,725.00	(3,275.00)	59.06%
001-329-004	Developmental Permit Application Fee	80,000.00	-	80,000.00	60,320.00	(19,680.00)	75.40%
001-329-008	Cost Recovery Fee	5,000.00	-	5,000.00	4,450.08	(549.92)	89.00%
001-342-200	Special Event Fire Protection Fee	40,000.00	-	40,000.00	14,100.00	(25,900.00)	35.25%
001-342-401	Emergency Management Service Fee	200,000.00	-	200,000.00	156,788.22	(43,211.78)	78.39%
001-347-201	Park Entrance Fee	140,000.00	9,100.00	149,100.00	149,048.79	(51.21)	99.97%
001-347-501	Pool Entrance Fee	30,000.00	-	30,000.00	16,074.00	(13,926.00)	53.58%
001-347-502	Pool/Park Membership - Resident	15,000.00	-	15,000.00	7,153.43	(7,846.57)	47.69%
001-347-503	Pool/Park Membership - Non-Resident	7,500.00	-	7,500.00	8,294.58	794.58	110.59%
001-347-901	Recreation Camp Fee	40,000.00	-	40,000.00	1,780.00	(38,220.00)	4.45%
001-362-001	Park Facilities Rental Fee	15,000.00	8,400.00	23,400.00	23,338.03	(61.97)	99.74%
001-362-002	Pool Team Rental Fee	40,000.00	-	40,000.00	27,984.15	(12,015.85)	69.96%
001-362-003	Swim Instruction	50,000.00	-	50,000.00	22,411.50	(27,588.50)	44.82%
001-362-004	Dive Instruction	24,000.00	-	24,000.00	1,540.00	(22,460.00)	6.42%
001-362-005	Tennis Instruction	110,000.00	-	110,000.00	83,138.00	(26,862.00)	75.58%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
001-362-006	Water Aerobics Instruction	10,000.00	1,700.00	11,700.00	11,640.00	(60.00)	99.49%
001-362-007	Synchronized Swim Instruction	6,000.00	-	6,000.00	4,985.00	(1,015.00)	83.08%
001-362-009	Fitness Instruction	30,000.00	-	30,000.00	22,288.00	(7,712.00)	74.29%
		850,500.00	19,200.00	869,700.00	620,058.78	(249,641.22)	71.30%
Interest & Miscellaneous							
001-361-000	Interest	5,000.00	21,100.00	26,100.00	26,016.17	(83.83)	99.68%
001-369-000	Miscellaneous Revenue	50,400.00	-	50,400.00	49,869.99	(530.01)	98.95%
001-369-001	Retail Sales	1,500.00	-	1,500.00	1,279.28	(220.72)	85.29%
001-369-901	WEX Fuel Credit	1,200.00	-	1,200.00	721.80	(478.20)	60.15%
001-384-000	Debt Proceeds	5,000,000.00	(3,000,000.00)	2,000,000.00	2,000,000.00	-	100.00%
001-388-200	Insurance Proceeds	-	8,000.00	8,000.00	7,912.29	(87.71)	98.90%
		5,058,100.00	(2,970,900.00)	2,087,200.00	2,085,799.53	(1,400.47)	99.93%
	TOTAL REVENUES	***20,108,100.00***	***(2,776,200.00)***	***17,331,900.00***	***15,395,312.94***	***(1,936,587.06)***	***88.83%***
EXPENDITURES							
Village Council							
Personnel							
001-0100-511-11	Executive Salaries	60,000.00	-	60,000.00	35,000.00	25,000.00	58.33%
001-0100-511-21	FICA Taxes	4,600.00	-	4,600.00	2,677.50	1,922.50	58.21%
		64,600.00	-	64,600.00	37,677.50	26,922.50	58.32%
Operating							
001-0100-511-31	Professional Services	200,000.00	-	200,000.00	93,321.00	106,679.00	46.66%
001-0100-511-40	Travel & Per Diem	16,000.00	-	16,000.00	10,488.07	5,511.93	65.55%
001-0100-511-48	PR / Advertising	188,000.00	-	188,000.00	160,490.80	27,509.20	85.37%
001-0100-511-51	Office Supplies	1,500.00	-	1,500.00	363.70	1,136.30	24.25%
001-0100-511-54	Dues & Subscriptions	1,500.00	-	1,500.00	1,385.40	114.60	92.36%
001-0100-511-55	Training	1,000.00	-	1,000.00	999.00	1.00	99.90%
		408,000.00	-	408,000.00	267,047.97	140,952.03	65.45%
	Total Village Council	**472,600.00**	**-**	**472,600.00**	**304,725.47**	**167,874.53**	64.48%
Village Attorney							
Personnel							
001-0200-514-12	Regular Salaries & Wages	209,300.00	-	209,300.00	114,942.42	94,357.58	54.92%
001-0200-514-14	Overtime	1,000.00	-	1,000.00	423.01	576.99	42.30%
001-0200-514-21	FICA Taxes	14,100.00	-	14,100.00	6,828.31	7,271.69	48.43%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
001-0200-514-22	Pension Contributions	56,500.00	-	56,500.00	34,533.06	21,966.94	61.12%
001-0200-514-23	Life & Health Insurance	18,800.00	-	18,800.00	10,896.37	7,903.63	57.96%
		299,700.00	-	299,700.00	167,623.17	132,076.83	55.93%
Operating							
001-0200-514-31	Professional Services	153,000.00	-	153,000.00	14,083.70	138,916.30	9.21%
001-0200-514-40	Travel & Per Diem	10,000.00	-	10,000.00	4,466.40	5,533.60	44.66%
001-0200-514-41	Communications	1,500.00	-	1,500.00	397.89	1,102.11	26.53%
001-0200-514-42	Freight & Postage	500.00	-	500.00	1.88	498.12	0.38%
001-0200-514-51	Office Supplies	2,000.00	-	2,000.00	109.90	1,890.10	5.50%
001-0200-514-54	Dues & Subscriptions	2,500.00	-	2,500.00	509.76	1,990.24	20.39%
001-0200-514-55	Training	3,000.00	-	3,000.00	250.00	2,750.00	8.33%
		172,500.00	-	172,500.00	19,819.53	152,680.47	11.49%
	Total Village Attorney	**472,200.00**	**-**	**472,200.00**	**187,442.70**	**284,757.30**	39.70%
Village Manager							
Personnel							
001-0300-512-12	Regular Salaries & Wages	435,900.00	-	435,900.00	235,023.50	200,876.50	53.92%
001-0300-512-21	FICA Taxes	31,400.00	-	31,400.00	16,616.10	14,783.90	52.92%
001-0300-512-22	Pension Contributions	75,200.00	-	75,200.00	37,805.22	37,394.78	50.27%
001-0300-512-23	Life & Health Insurance	46,800.00	-	46,800.00	26,701.52	20,098.48	57.05%
		589,300.00	-	589,300.00	316,146.34	273,153.66	53.65%
Operating							
001-0300-512-31	Professional Services	80,000.00	10,000.00	90,000.00	88,600.48	1,399.52	98.44%
001-0300-512-40	Travel & Per Diem	12,000.00	(5,000.00)	7,000.00	5,344.47	1,655.53	76.35%
001-0300-512-41	Communications	4,500.00	(2,000.00)	2,500.00	1,293.66	1,206.34	51.75%
001-0300-512-42	Freight & Postage	500.00	-	500.00	126.82	373.18	25.36%
001-0300-512-46	Repair & Maintenance	10,000.00	(5,000.00)	5,000.00	-	5,000.00	0.00%
001-0300-512-48	PR / Advertising	3,000.00	-	3,000.00	1,660.35	1,339.65	55.35%
001-0300-512-49	Other Expenses	7,500.00	1,000.00	8,500.00	8,482.03	17.97	99.79%
001-0300-512-51	Office Supplies	2,000.00	-	2,000.00	707.99	1,292.01	35.40%
001-0300-512-54	Dues & Subscriptions	2,500.00	1,000.00	3,500.00	3,112.52	387.48	88.93%
001-0300-512-55	Training	5,000.00	-	5,000.00	1,230.00	3,770.00	24.60%
		127,000.00	-	127,000.00	110,558.32	16,441.68	87.05%
	Total Village Manager	**716,300.00**	**-**	**716,300.00**	**426,704.66**	**289,595.34**	59.57%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
Village Clerk							
Personnel							
001-0400-512-12	Regular Salaries & Wages	114,400.00	-	114,400.00	61,593.39	52,806.61	53.84%
001-0400-512-14	Overtime	1,000.00	-	1,000.00	158.12	841.88	15.81%
001-0400-512-21	FICA Taxes	8,800.00	-	8,800.00	4,606.19	4,193.81	52.34%
001-0400-512-22	Pension Contributions	9,500.00	-	9,500.00	4,730.70	4,769.30	49.80%
001-0400-512-23	Life & Health Insurance	18,500.00	-	18,500.00	10,702.93	7,797.07	57.85%
		152,200.00	-	152,200.00	81,791.33	70,408.67	53.74%
Operating							
001-0400-512-31	Professional Services	7,500.00	-	7,500.00	1,409.00	6,091.00	18.79%
001-0400-512-40	Travel & Per Diem	2,000.00	-	2,000.00	405.11	1,594.89	20.26%
001-0400-512-41	Communications	1,000.00	-	1,000.00	322.59	677.41	32.26%
001-0400-512-42	Freight & Postage	1,000.00	-	1,000.00	268.34	731.66	26.83%
001-0400-512-51	Office Supplies	5,000.00	-	5,000.00	1,579.19	3,420.81	31.58%
001-0400-512-54	Dues & Subscriptions	17,600.00	12,000.00	29,600.00	28,616.35	983.65	96.68%
001-0400-512-55	Training	2,000.00	-	2,000.00	600.00	1,400.00	30.00%
		36,100.00	12,000.00	48,100.00	33,200.58	14,899.42	69.02%
	Total Village Clerk	**188,300.00**	**12,000.00**	**200,300.00**	**114,991.91**	**85,308.09**	57.41%
Finance and Administration							
Personnel							
001-0500-513-12	Regular Salaries & Wages	333,700.00	-	333,700.00	177,213.32	156,486.68	53.11%
001-0500-513-14	Overtime	5,000.00	-	5,000.00	1,316.26	3,683.74	26.33%
001-0500-513-21	FICA Taxes	25,900.00	-	25,900.00	13,619.41	12,280.59	52.58%
001-0500-513-22	Pension Contributions	28,300.00	-	28,300.00	13,658.54	14,641.46	48.26%
001-0500-513-23	Life & Health Insurance	46,500.00	-	46,500.00	26,721.59	19,778.41	57.47%
001-0500-513-24	Workers' Compensation	130,000.00	-	130,000.00	92,964.80	37,035.20	71.51%
		569,400.00	-	569,400.00	325,493.92	243,906.08	57.16%
Operating							
001-0500-513-31	Professional Services	121,000.00	(4,500.00)	116,500.00	77,637.18	38,862.82	66.64%
001-0500-513-40	Travel & Per Diem	6,000.00	-	6,000.00	1,282.32	4,717.68	21.37%
001-0500-513-41	Communications	1,500.00	-	1,500.00	353.36	1,146.64	23.56%
001-0500-513-42	Freight & Postage	1,500.00	-	1,500.00	876.74	623.26	58.45%
001-0500-513-43	Utility Services	45,000.00	-	45,000.00	19,435.25	25,564.75	43.19%
001-0500-513-44	Rentals & Leases	7,500.00	-	7,500.00	3,508.73	3,991.27	46.78%
001-0500-513-45	Insurance	400,000.00	-	400,000.00	274,794.97	125,205.03	68.70%
001-0500-513-48	PR / Advertising	2,500.00	-	2,500.00	867.50	1,632.50	34.70%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
001-0500-513-49	Other Expenses	2,500.00	9,000.00	11,500.00	11,013.29	486.71	95.77%
001-0500-513-51	Office Supplies	2,500.00	500.00	3,000.00	2,625.86	374.14	87.53%
001-0500-513-54	Dues & Subscriptions	30,000.00	(5,000.00)	25,000.00	21,215.01	3,784.99	84.86%
001-0500-513-55	Training	4,000.00	-	4,000.00	1,110.00	2,890.00	27.75%
		624,000.00	-	624,000.00	414,720.21	209,279.79	66.46%
	Total Finance and Administration	**1,193,400.00**	**-**	**1,193,400.00**	**740,214.13**	**453,185.87**	62.03%
Planning and Development Services							
Personnel							
001-0600-515-12	Regular Salaries & Wages	480,900.00	-	480,900.00	251,442.58	229,457.42	52.29%
001-0600-515-14	Overtime	5,000.00	7,000.00	12,000.00	11,027.95	972.05	91.90%
001-0600-515-21	FICA Taxes	37,200.00	-	37,200.00	19,395.99	17,804.01	52.14%
001-0600-515-22	Pension Contributions	40,600.00	-	40,600.00	20,260.34	20,339.66	49.90%
001-0600-515-23	Life & Health Insurance	65,200.00	-	65,200.00	37,363.15	27,836.85	57.31%
		628,900.00	7,000.00	635,900.00	339,490.01	296,409.99	53.39%
Operating							
001-0600-515-31	Professional Services	273,300.00	(7,000.00)	266,300.00	52,988.33	213,311.67	19.90%
001-0600-515-40	Travel & Per Diem	5,000.00	-	5,000.00	479.37	4,520.63	9.59%
001-0600-515-41	Communications	2,000.00	-	2,000.00	1,055.48	944.52	52.77%
001-0600-515-42	Freight & Postage	5,000.00	-	5,000.00	4,800.04	199.96	96.00%
001-0600-515-46	Repair & Maintenance	1,000.00	1,000.00	2,000.00	1,557.61	442.39	77.88%
001-0600-515-48	PR / Advertising	8,000.00	(1,000.00)	7,000.00	2,682.00	4,318.00	38.31%
001-0600-515-51	Office Supplies	8,000.00	-	8,000.00	3,979.93	4,020.07	49.75%
001-0600-515-54	Dues & Subscriptions	27,200.00	-	27,200.00	24,364.25	2,835.75	89.57%
001-0600-515-55	Training	4,000.00	-	4,000.00	1,449.00	2,551.00	36.23%
		333,500.00	(7,000.00)	326,500.00	93,356.01	233,143.99	28.59%
	Total Planning and Development Services	**962,400.00**	**-**	**962,400.00**	**432,846.02**	**529,553.98**	44.98%
IT and Communications							
Personnel							
001-0700-519-12	Regular Salaries & Wages	160,800.00	-	160,800.00	78,930.38	81,869.62	49.09%
001-0700-519-21	FICA Taxes	12,300.00	-	12,300.00	5,771.62	6,528.38	46.92%
001-0700-519-22	Pension Contributions	13,400.00	-	13,400.00	6,017.78	7,382.22	44.91%
001-0700-519-23	Life & Health Insurance	18,700.00	-	18,700.00	9,296.44	9,403.56	49.71%
		205,200.00	-	205,200.00	100,016.22	105,183.78	48.74%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
Operating							
001-0700-519-31	Professional Services	75,000.00	-	75,000.00	42,443.14	32,556.86	56.59%
001-0700-519-40	Travel & Per Diem	3,000.00	-	3,000.00	-	3,000.00	0.00%
001-0700-519-41	Communications	55,000.00	-	55,000.00	26,615.62	28,384.38	48.39%
001-0700-519-44	Rentals & Leases	20,000.00	-	20,000.00	4,265.04	15,734.96	21.33%
001-0700-519-46	Repair & Maintenance	20,000.00	-	20,000.00	5,027.11	14,972.89	25.14%
001-0700-519-52	Operating Supplies	30,000.00	(12,000.00)	18,000.00	6,306.18	11,693.82	35.03%
001-0700-519-54	Dues & Subscriptions	5,000.00	-	5,000.00	2,625.32	2,374.68	52.51%
001-0700-519-55	Training	3,000.00	-	3,000.00	1,565.00	1,435.00	52.17%
		211,000.00	(12,000.00)	199,000.00	88,847.41	110,152.59	44.65%
	Total IT and Communications	**416,200.00**	**(12,000.00)**	**404,200.00**	**188,863.63**	**215,336.37**	46.73%
Local Law Enforcement							
Personnel							
001-0800-521-12	Regular Salaries & Wages	46,000.00	-	46,000.00	24,588.05	21,411.95	53.45%
001-0800-521-14	Overtime	500.00	-	500.00	132.41	367.59	26.48%
001-0800-521-21	FICA Taxes	3,500.00	-	3,500.00	1,808.82	1,691.18	51.68%
001-0800-521-22	Pension Contributions	1,900.00	-	1,900.00	986.12	913.88	51.90%
001-0800-521-23	Life & Health Insurance	9,200.00	-	9,200.00	5,328.23	3,871.77	57.92%
		61,100.00	-	61,100.00	32,843.63	28,256.37	53.75%
Operating							
001-0800-521-31	Professional Services	1,989,200.00	-	1,989,200.00	1,020,556.11	968,643.89	51.30%
001-0800-521-40	Travel & Per Diem	1,000.00	-	1,000.00	-	1,000.00	0.00%
001-0800-521-41	Communications	3,500.00	-	3,500.00	1,439.65	2,060.35	41.13%
001-0800-521-42	Freight & Postage	500.00	-	500.00	16.64	483.36	3.33%
001-0800-521-46	Repair & Maintenance	5,000.00	-	5,000.00	3,102.17	1,897.83	62.04%
001-0800-521-51	Office Supplies	3,500.00	-	3,500.00	313.78	3,186.22	8.97%
001-0800-521-52	Operating Supplies	70,000.00	(500.00)	69,500.00	22,386.83	47,113.17	32.21%
001-0800-521-54	Dues & Subscriptions	-	500.00	500.00	299.76	200.24	59.95%
001-0800-521-55	Training	1,000.00	-	1,000.00	118.72	881.28	11.87%
		2,073,700.00	-	2,073,700.00	1,048,233.66	1,025,466.34	50.55%
	Total Local Law Enforcement (MCSO)	**2,134,800.00**	**-**	**2,134,800.00**	**1,081,077.29**	**1,053,722.71**	50.64%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
Fire Rescue							
Personnel							
001-0900-522-12	Regular Salaries & Wages	2,093,800.00	-	2,093,800.00	1,311,642.84	782,157.16	62.64%
001-0900-522-13	Other Salaries & Wages	75,000.00	-	75,000.00	66,495.85	8,504.15	88.66%
001-0900-522-14	Overtime	300,000.00	-	300,000.00	87,838.34	212,161.66	29.28%
001-0900-522-21	FICA Taxes	187,700.00	-	187,700.00	108,138.65	79,561.35	57.61%
001-0900-522-22	Pension Contributions	580,500.00	-	580,500.00	306,261.98	274,238.02	52.76%
001-0900-522-23	Life & Health Insurance	287,200.00	-	287,200.00	175,062.64	112,137.36	60.95%
		3,524,200.00	-	3,524,200.00	2,055,440.30	1,468,759.70	58.32%
Operating							
001-0900-522-31	Professional Services	90,000.00	-	90,000.00	60,261.09	29,738.91	66.96%
001-0900-522-40	Travel & Per Diem	20,000.00	-	20,000.00	6,057.29	13,942.71	30.29%
001-0900-522-41	Communications	40,000.00	-	40,000.00	12,619.30	27,380.70	31.55%
001-0900-522-42	Freight & Postage	1,000.00	-	1,000.00	259.62	740.38	25.96%
001-0900-522-43	Utilities	40,000.00	-	40,000.00	15,602.08	24,397.92	39.01%
001-0900-522-44	Rentals & Leases	1,000.00	-	1,000.00	-	1,000.00	0.00%
001-0900-522-45	Insurance	10,000.00	2,500.00	12,500.00	12,273.26	226.74	98.19%
001-0900-522-46	Repair & Maintenance	185,000.00	(14,500.00)	170,500.00	38,337.21	132,162.79	22.49%
001-0900-522-48	PR / Advertising	1,500.00	-	1,500.00	-	1,500.00	0.00%
001-0900-522-49	Other Expenses	2,500.00	-	2,500.00	557.30	1,942.70	22.29%
001-0900-522-51	Office Supplies	5,500.00	-	5,500.00	1,831.94	3,668.06	33.31%
001-0900-522-52	Operating Supplies	160,000.00	-	160,000.00	152,010.32	7,989.68	95.01%
001-0900-522-54	Dues & Subscriptions	20,000.00	-	20,000.00	14,323.29	5,676.71	71.62%
001-0900-522-55	Training	30,000.00	-	30,000.00	19,897.95	10,102.05	66.33%
		606,500.00	(12,000.00)	594,500.00	334,030.65	260,469.35	56.19%
	Total Fire Rescue	**4,130,700.00**	**(12,000.00)**	**4,118,700.00**	**2,389,470.95**	**1,729,229.05**	58.02%
Building Services							
Personnel							
001-1000-524-12	Regular Salaries & Wages	493,800.00	-	493,800.00	259,013.82	234,786.18	52.45%
001-1000-524-14	Overtime	25,000.00	-	25,000.00	8,389.10	16,610.90	33.56%
001-1000-524-21	FICA Taxes	39,500.00	-	39,500.00	19,573.91	19,926.09	49.55%
001-1000-524-22	Pension Contributions	40,000.00	-	40,000.00	18,854.15	21,145.85	47.14%
001-1000-524-23	Life & Health Insurance	83,400.00	-	83,400.00	42,179.15	41,220.85	50.57%
		681,700.00	-	681,700.00	348,010.13	333,689.87	51.05%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
Operating							
001-1000-524-31	Professional Services	75,000.00	-	75,000.00	43,551.23	31,448.77	58.07%
001-1000-524-40	Travel & Per Diem	10,000.00	-	10,000.00	1,591.37	8,408.63	15.91%
001-1000-524-41	Communications	5,000.00	-	5,000.00	2,174.12	2,825.88	43.48%
001-1000-524-42	Freight & Postage	1,000.00	-	1,000.00	121.38	878.62	12.14%
001-1000-524-46	Repair & Maintenance	3,000.00	-	3,000.00	2,287.86	712.14	76.26%
001-1000-524-51	Office Supplies	7,500.00	-	7,500.00	3,623.33	3,876.67	48.31%
001-1000-524-52	Operating Supplies	7,500.00	-	7,500.00	3,468.98	4,031.02	46.25%
001-1000-524-54	Dues & Subscriptions	29,000.00	-	29,000.00	28,418.47	581.53	97.99%
001-1000-524-55	Training	10,000.00	-	10,000.00	678.47	9,321.53	6.78%
		148,000.00	-	148,000.00	85,915.21	62,084.79	58.05%
	Total Building Services	**829,700.00**	**-**	**829,700.00**	**433,925.34**	**395,774.66**	52.30%
Code Compliance							
Personnel							
001-1100-524-12	Regular Salaries & Wages	93,500.00	-	93,500.00	50,483.27	43,016.73	53.99%
001-1100-524-14	Overtime	2,000.00	-	2,000.00	1,201.40	798.60	60.07%
001-1100-524-21	FICA Taxes	7,300.00	-	7,300.00	3,768.42	3,531.58	51.62%
001-1100-524-22	Pension Contributions	8,000.00	-	8,000.00	2,200.19	5,799.81	27.50%
001-1100-524-23	Life & Health Insurance	18,500.00	-	18,500.00	8,746.76	9,753.24	47.28%
		129,300.00	-	129,300.00	66,400.04	62,899.96	51.35%
Operating							
001-1100-524-31	Professional Services	40,000.00	-	40,000.00	23,880.11	16,119.89	59.70%
001-1100-524-40	Travel & Per Diem	3,500.00	-	3,500.00	1,286.12	2,213.88	36.75%
001-1100-524-41	Communications	4,000.00	-	4,000.00	1,576.69	2,423.31	39.42%
001-1100-524-42	Freight & Postage	6,000.00	-	6,000.00	2,226.64	3,773.36	37.11%
001-1100-524-46	Repair & Maintenance	2,000.00	-	2,000.00	215.15	1,784.85	10.76%
001-1100-524-48	PR / Advertising	1,000.00	-	1,000.00	-	1,000.00	0.00%
001-1100-524-51	Office Supplies	4,000.00	-	4,000.00	466.42	3,533.58	11.66%
001-1100-524-52	Operating Supplies	4,000.00	-	4,000.00	1,256.82	2,743.18	31.42%
001-1100-524-54	Dues & Subscriptions	25,000.00	-	25,000.00	5,963.61	19,036.39	23.85%
001-1100-524-55	Training	3,500.00	-	3,500.00	135.00	3,365.00	3.86%
		93,000.00	-	93,000.00	37,006.56	55,993.44	39.79%
	Total Code Compliance	**222,300.00**	**-**	**222,300.00**	**103,406.60**	**118,893.40**	46.52%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
Public Works							
Personnel							
001-1200-541-12	Regular Salaries & Wages	557,100.00	-	557,100.00	303,016.07	254,083.93	54.39%
001-1200-541-14	Overtime	15,000.00	-	15,000.00	8,053.38	6,946.62	53.69%
001-1200-541-21	FICA Taxes	43,800.00	-	43,800.00	23,124.30	20,675.70	52.80%
001-1200-541-22	Pension Contributions	46,300.00	-	46,300.00	22,546.05	23,753.95	48.70%
001-1200-541-23	Life & Health Insurance	136,400.00	-	136,400.00	68,707.98	67,692.02	50.37%
		798,600.00	-	798,600.00	425,447.78	373,152.22	53.27%
Operating							
001-1200-541-40	Travel & Per Diem	2,000.00	-	2,000.00	701.63	1,298.37	35.08%
001-1200-541-41	Communications	6,000.00	-	6,000.00	2,861.61	3,138.39	47.69%
001-1200-541-42	Freight & Postage	500.00	-	500.00	137.00	363.00	27.40%
001-1200-541-43	Utilities	80,000.00	-	80,000.00	46,244.17	33,755.83	57.81%
001-1200-541-44	Rentals & Leases	15,000.00	-	15,000.00	2,182.38	12,817.62	14.55%
001-1200-541-46	Repair & Maintenance	115,000.00	-	115,000.00	73,841.86	41,158.14	64.21%
001-1200-541-51	Office Supplies	1,500.00	2,000.00	3,500.00	2,892.81	607.19	82.65%
001-1200-541-52	Operating Supplies	90,000.00	(2,000.00)	88,000.00	54,880.92	33,119.08	62.36%
001-1200-541-54	Dues & Subscriptions	1,200.00	-	1,200.00	931.40	268.60	77.62%
001-1200-541-55	Training	5,000.00	-	5,000.00	534.00	4,466.00	10.68%
		316,200.00	-	316,200.00	185,207.78	130,992.22	58.57%
	Total Public Works	**1,114,800.00**	-	**1,114,800.00**	**610,655.56**	**504,144.44**	54.78%
Parks and Recreation							
Personnel							
001-1300-572-12	Regular Salaries & Wages	567,600.00	-	567,600.00	304,910.30	262,689.70	53.72%
001-1300-572-13	Other Salaries & Wages	191,300.00	-	191,300.00	51,738.95	139,561.05	27.05%
001-1300-572-14	Overtime	40,000.00	-	40,000.00	15,692.46	24,307.54	39.23%
001-1300-572-21	FICA Taxes	61,100.00	-	61,100.00	27,580.59	33,519.41	45.14%
001-1300-572-22	Pension Contributions	56,100.00	-	56,100.00	23,887.71	32,212.29	42.58%
001-1300-572-23	Life & Health Insurance	124,600.00	-	124,600.00	72,782.97	51,817.03	58.41%
		1,040,700.00	-	1,040,700.00	496,592.98	544,107.02	47.72%
Operating							
001-1300-572-31	Professional Services	200,000.00	-	200,000.00	114,846.40	85,153.60	57.42%
001-1300-572-40	Travel & Per Diem	2,000.00	(500.00)	1,500.00	-	1,500.00	0.00%
001-1300-572-41	Communications	12,000.00	-	12,000.00	8,015.43	3,984.57	66.80%
001-1300-572-42	Freight & Postage	500.00	-	500.00	18.34	481.66	3.67%
001-1300-572-43	Utilities	250,000.00	-	250,000.00	163,377.10	86,622.90	65.35%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
001-1300-572-44	Rentals & Leases	5,500.00	-	5,500.00	2,141.99	3,358.01	38.95%
001-1300-572-46	Repair & Maintenance	137,000.00	-	137,000.00	55,642.47	81,357.53	40.61%
001-1300-572-48	PR / Advertising	1,000.00	500.00	1,500.00	1,010.50	489.50	67.37%
001-1300-572-49	Other Expenses	7,500.00	-	7,500.00	838.28	6,661.72	11.18%
001-1300-572-51	Office Supplies	5,000.00	-	5,000.00	1,619.53	3,380.47	32.39%
001-1300-572-52	Operating Supplies	120,000.00	-	120,000.00	67,250.67	52,749.33	56.04%
001-1300-572-54	Dues & Subscriptions	2,000.00	-	2,000.00	1,266.91	733.09	63.35%
001-1300-572-55	Training	2,500.00	-	2,500.00	518.11	1,981.89	20.72%
001-1300-574-49	Special Events	10,000.00	-	10,000.00	3,782.49	6,217.51	37.82%
		755,000.00	-	755,000.00	420,328.22	334,671.78	55.67%
	Total Parks and Recreation	**1,795,700.00**	**-**	**1,795,700.00**	**916,921.20**	**878,778.80**	51.06%
Public Emergency							
Operating							
001-1700-525-31	Public Emergency - Professional Services	-	12,000.00	12,000.00	11,627.75	372.25	96.90%
	Total Public Emergency	**-**	**12,000.00**	**12,000.00**	**11,627.75**	**372.25**	96.90%
Transfers Out							
001-9000-581-06	Debt Service Fund	577,000.00	-	577,000.00	84,540.26	492,459.74	14.65%
	Canal Debris Program Fund	-	42,000.00	42,000.00	41,409.55	590.45	98.59%
	Capital Projects Fund	93,750.00	122,000.00	215,750.00	215,114.06	635.94	99.71%
	Total Transfers Out	**670,750.00**	**164,000.00**	**834,750.00**	**341,063.87**	**493,686.13**	40.86%
	TOTAL EXPENDITURES	***15,320,150.00***	***164,000.00***	***15,484,150.00***	***8,283,937.08***	***7,200,212.92***	***53.50%***
	REVENUES OVER / (UNDER) EXPENDITURES Addition to / (Use of) Fund Balance	***4,787,950.00***	***(2,940,200.00)***	***1,847,750.00***	***7,111,375.86***		

ENDING FUND BALANCE, 9/30/2019		Amended 10/1/2018 Balances	FY 18-19 Budgeted Activity	9/30/2019 Projected Balance
001-280-000	Fund Bal - Nonspendable	250,500.00	-	250,500.00
001-281-001	Fund Bal - Restricted - MCSO Training	46,500.00	15,000.00	61,500.00
001-281-002	Fund Bal - Restricted - KTCP Endowment	183,700.00	(183,700.00)	-
001-282-002	Fund Bal - Committed - Landscape Mitigation	213,800.00	35,000.00	248,800.00
001-282-004	Fund Bal - Committed - Bldg Code Enf Tng	136,000.00	50,000.00	186,000.00
001-284-000	Fund Bal - Unassigned	(1,404,000.00)	1,931,450.00	527,450.00
	TOTAL FUND BALANCE	***(573,500.00)***	***1,847,750.00***	***1,274,250.00***

Islamorada, Village of Islands
FY 18-19 Budget v. Actual
As of April 30, 2019

Fund: 101 - Impact Fee Fund

BEGINNING FUND BALANCE, 10/1/2018

		Original FY18-19 Budget	Requested Amendment	Amended 10/1/2018 Balances
101-282-000	Fund Bal - Committed - Transportation	371,400.00	9,800.00	381,200.00
101-282-001	Fund Bal - Committed - Fire Rescue	277,800.00	11,200.00	289,000.00
101-282-002	Fund Bal - Committed - Parks & Recreation	1,216,800.00	31,400.00	1,248,200.00
	TOTAL FUND BALANCE	1,866,000.00	52,400.00	1,918,400.00

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance Favorable / (Unfavorable)	Actual as % of Amended Budget Benchmark = 58.33%
REVENUES							
101-324-110	Impact Fees - Fire Rescue (RES)	30,000.00	-	30,000.00	29,943.46	(56.54)	99.81%
101-324-120	Impact Fees - Fire Rescue (COM)	5,000.00	-	5,000.00	874.38	(4,125.62)	17.49%
101-324-310	Impact Fees - Transporation (RES)	40,000.00	-	40,000.00	39,084.79	(915.21)	97.71%
101-324-320	Impact Fees - Transporation (COM)	5,000.00	-	5,000.00	-	(5,000.00)	0.00%
101-324-610	Impact Fees - Parks & Rec (RES)	150,000.00	-	150,000.00	142,987.92	(7,012.08)	95.33%
101-324-620	Impact Fees - Parks & Rec (COM)	5,000.00	-	5,000.00	-	(5,000.00)	0.00%
101-361-101	Interest Revenue	1,500.00	12,300.00	13,800.00	13,731.55	(68.45)	99.50%
	TOTAL REVENUES	236,500.00	12,300.00	248,800.00	226,622.10	(22,177.90)	91.09%
EXPENDITURES							
101-0900-522-64	Capital Outlay - Infrastructure	24,000.00	-	24,000.00	-	24,000.00	0.00%
	TOTAL EXPENDITURES	24,000.00	-	24,000.00	-	24,000.00	0.00%
	REVENUES OVER / (UNDER) EXPENDITURES Addition to / (Use of) Fund Balance	212,500.00	12,300.00	224,800.00	226,622.10		

ENDING FUND BALANCE, 9/30/2019

		Amended 10/1/2018 Balances	FY 18-19 Budgeted Activity	9/30/2019 Projected Balance
101-282-000	Fund Bal - Committed - Transportation	381,200.00	47,730.00	428,930.00
101-282-001	Fund Bal - Committed - Fire Rescue	289,000.00	13,070.00	302,070.00
101-282-002	Fund Bal - Committed - Parks & Recreation	1,248,200.00	164,000.00	1,412,200.00
	TOTAL FUND BALANCE	1,918,400.00	224,800.00	2,143,200.00

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Fund: 102 - Solid Waste Fund

BEGINNING FUND BALANCE, 10/1/2018

		Original FY18-19 Budget	Requested Amendment	Amended 10/1/2018 Balances
102-282-000	Fund Balance - Committed	131,500.00	(7,300.00)	124,200.00
	TOTAL FUND BALANCE	131,500.00	(7,300.00)	124,200.00

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance Favorable / (Unfavorable)	Actual as % of Amended Budget Benchmark = 58.33%
REVENUES							
102-325-101	Assessment Revenue	1,776,000.00	-	1,776,000.00	1,688,946.79	(87,053.21)	95.10%
102-361-101	Interest Revenue	500.00	4,400.00	4,900.00	4,901.11	1.11	100.02%
	TOTAL REVENUES	1,776,500.00	4,400.00	1,780,900.00	1,693,847.90	(87,052.10)	95.35%
EXPENDITURES							
Personnel							
102-1200-534-12	Regular Salaries & Wages	8,900.00	-	8,900.00	5,377.98	3,522.02	60.43%
102-1200-534-21	Payroll Taxes	700.00	-	700.00	418.95	281.05	59.85%
102-1200-534-22	Pension Plan Contributions	700.00	-	700.00	378.53	321.47	54.08%
102-1200-534-23	Employee Insurance Premiums	1,000.00	-	1,000.00	131.80	868.20	13.18%
102-1200-534-24	Workers Compensation Insurance	-	500.00	500.00	155.43	344.57	31.09%
		11,300.00	500.00	11,800.00	6,462.69	5,337.31	54.77%
Operating							
102-1200-534-31	Professional Services	10,000.00	-	10,000.00	1,554.00	8,446.00	15.54%
102-1200-534-43	Solid Waste (Utility) Services	1,836,900.00	-	1,836,900.00	1,070,287.78	766,612.22	58.27%
102-1200-534-45	Insurance	-	500.00	500.00	185.55	314.45	37.11%
		1,846,900.00	500.00	1,847,400.00	1,072,027.33	775,372.67	58.03%
	TOTAL EXPENDITURES	1,858,200.00	1,000.00	1,859,200.00	1,078,490.02	780,709.98	58.01%
	REVENUES OVER / (UNDER) EXPENDITURES Addition to / (Use of) Fund Balance	(81,700.00)	3,400.00	(78,300.00)	615,357.88		

ENDING FUND BALANCE, 9/30/2019

		Amended 10/1/2018 Balances	FY 18-19 Budgeted Activity	9/30/2019 Projected Balance
102-282-000	Fund Balance - Committed	124,200.00	(78,300.00)	45,900.00
	TOTAL FUND BALANCE	***124,200.00***	***(78,300.00)***	***45,900.00***

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Fund: 103 - Transportation Fund

BEGINNING FUND BALANCE, 10/1/2018

		Original FY18-19 Budget	Requested Amendment	Amended 10/1/2018 Balances
103-281-001	Fund Balance - Restricted	250,600.00	15,400.00	266,000.00
	TOTAL FUND BALANCE	250,600.00	15,400.00	266,000.00

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance Favorable / (Unfavorable)	Actual as % of Amended Budget Benchmark = 58.33%
REVENUES							
103-312-410	1st Local Option Fuel Tax	294,500.00	-	294,500.00	171,791.69	(122,708.31)	58.33%
103-312-420	2nd Local Option Fuel Tax	129,600.00	-	129,600.00	67,596.06	(62,003.94)	52.16%
103-335-120	State Revenue Sharing - Municipal Fuel	75,900.00	-	75,900.00	43,604.82	(32,295.18)	57.45%
103-338-000	Monroe County ILA-Supplemental Fuel Tax	22,200.00	-	22,200.00	11,118.00	(11,082.00)	50.08%
103-361-100	Interest Revenue	500.00	2,000.00	2,500.00	2,499.22	(0.78)	499.84%
	TOTAL REVENUES	522,700.00	2,000.00	524,700.00	296,609.79	(228,090.21)	56.75%
EXPENDITURES							
103-9000-581-91	Transfer to Debt Service Fund	508,000.00	31,000.00	539,000.00	538,998.91	1.09	106.10%
	TOTAL EXPENDITURES	508,000.00	31,000.00	539,000.00	538,998.91	1.09	106.10%
	REVENUES OVER / (UNDER) EXPENDITURES Addition to / (Use of) Fund Balance	14,700.00	(29,000.00)	(14,300.00)	(242,389.12)		

ENDING FUND BALANCE, 9/30/2019

		Amended 10/1/2018 Balances	FY 18-19 Budgeted Activity	9/30/2019 Projected Balance
102-282-000	Fund Balance - Committed	266,000.00	(14,300.00)	251,700.00
	TOTAL FUND BALANCE	266,000.00	(14,300.00)	251,700.00

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Fund: 104 - Affordable Housing Fund

BEGINNING FUND BALANCE, 10/1/2018

		Original FY18-19 Budget	Requested Amendment	Amended 10/1/2018 Balances
104-282-000	Fund Balance - Committed	948,500.00	(339,700.00)	608,800.00
	TOTAL FUND BALANCE	948,500.00	(339,700.00)	608,800.00

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance Favorable / (Unfavorable)	Actual as % of Amended Budget Benchmark = 58.33%
REVENUES							
104-324-410	Impact Fees - Affordable Housing (RES)	100,000.00	10,000.00	110,000.00	109,713.92	(286.08)	109.71%
104-324-420	Impact Fees - Affordable Housing (COM)	10,000.00	-	10,000.00	-	(10,000.00)	0.00%
104-361-101	Interest Revenue	1,000.00	4,100.00	5,100.00	5,097.23	(2.77)	509.72%
104-383-001	Wet Net Lease Proceeds	5,000.00	-	5,000.00	-	(5,000.00)	0.00%
	TOTAL REVENUES	116,000.00	14,100.00	130,100.00	114,811.15	(15,288.85)	98.98%
EXPENDITURES							
104-0000-554-31	Professional Services	30,000.00	-	30,000.00	2,145.00	27,855.00	7.15%
104-0000-554-83	Grants & Aids to Private Citizens	50,000.00	-	50,000.00	10,096.50	39,903.50	20.19%
104-0600-581-00	Transfer to Capital Projects Fund	-	320,000.00	320,000.00	319,286.39	713.61	
	TOTAL EXPENDITURES	80,000.00	320,000.00	400,000.00	331,527.89	68,472.11	414.41%
	REVENUES OVER / (UNDER) EXPENDITURES Addition to / (Use of) Fund Balance	36,000.00	(305,900.00)	(269,900.00)	(216,716.74)		

ENDING FUND BALANCE, 9/30/2019

		Amended 10/1/2018 Balances	FY 18-19 Budgeted Activity	9/30/2019 Projected Balance
102-282-000	Fund Balance - Committed	608,800.00	(269,900.00)	338,900.00
	TOTAL FUND BALANCE	608,800.00	(269,900.00)	338,900.00

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Fund: 106 - Canal Debris Program Fund

BEGINNING FUND BALANCE, 10/1/2018

		Original FY18-19 Budget	Requested Amendment	Amended 10/1/2018 Balances
106-281-000	Fund Balance - Restricted	-	(14,370.00)	(14,370.00)
	TOTAL FUND BALANCE	-	(14,370.00)	(14,370.00)

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance Favorable / (Unfavorable)	Actual as % of Amended Budget Benchmark = 58.33%
REVENUES							
106-331-200	USA Grant NR184209XXXXC027 Proceeds	-	900,000.00	900,000.00	892,295.32	(7,704.68)	99.14%
106-334-200	FDEP LP44052 Stewardship Act Grant	-	314,370.00	314,370.00	295,198.18	(19,171.82)	93.90%
106-381-000	Transfer from General Fund	-	42,000.00	42,000.00	41,409.55	(590.45)	98.59%
106-384-000	Debt Proceeds	5,000,000.00	(4,500,000.00)	500,000.00	500,000.00	-	100.00%
	TOTAL REVENUES	5,000,000.00	(3,243,630.00)	1,756,370.00	1,728,903.05	(27,466.95)	98.44%
EXPENDITURES							
106-0300-537-01	Prof Svcs - Canal Debris Monitoring	250,000.00	-	250,000.00	105,923.72	144,076.28	42.37%
106-0300-537-02	Prov Svcs - Canal Debris Removal	4,750,000.00	(3,288,000.00)	1,462,000.00	1,081,570.08	380,429.92	73.98%
106-0300-537-03	Prof Svcs - Monroe Cty Admin Fees	-	30,000.00	30,000.00	27,039.25	(27,039.25)	90.13%
	TOTAL EXPENDITURES	5,000,000.00	(3,258,000.00)	1,742,000.00	1,214,533.05	497,466.95	69.72%
	REVENUES OVER / (UNDER) EXPENDITURES Addition to / (Use of) Fund Balance	-	14,370.00	14,370.00	514,370.00		

ENDING FUND BALANCE, 9/30/2019

		Amended 10/1/2018 Balances	FY 18-19 Budgeted Activity	9/30/2019 Projected Balance
106-281-000	Fund Balance - Restricted	(14,370.00)	14,370.00	-
	TOTAL FUND BALANCE	(14,370.00)	14,370.00	-

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Fund: 200 - Governmental Debt Service Fund

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
REVENUES							
200-381-001	Transfer from Capital Project Fund	376,100.00	1,200.00	377,300.00	377,036.11	263.89	100.25%
200-381-002	Transfer from Transporation Fund	508,000.00	31,000.00	539,000.00	538,998.91	1.09	106.10%
200-381-003	Transfer from General Fund	577,000.00	-	577,000.00	84,540.26	492,459.74	14.65%
	TOTAL REVENUES	***1,461,100.00***	***32,200.00***	***1,493,300.00***	***1,000,575.28***	***492,724.72***	***68.48%***
EXPENDITURES							
200-0500-517-71	Debt Service Principal						
	Paid with Local Discretionary Sales Surtax - Transfer from Capital Projects Fund						
	Public Imp Rev Bond, 2003	25,300.00	-	25,300.00	25,299.99	0.01	100.00%
	Public Imp Rev Bond, 2004A	48,600.00	-	48,600.00	48,574.52	25.48	99.95%
	Public Imp Rev Bond, 2004B	295,000.00	-	295,000.00	295,000.00	-	100.00%
	Paid with Half Cent Sales Tax - Transfer from General Fund						
	Cap Imp Refund Bond, 2012	28,600.00	-	28,600.00	28,587.83	12.17	99.96%
	Hurricane Irma Line of Credit, 2018	-	-	-	-	-	
	Paid with Fuel Taxes - Transfer from Transportation Fund						
	Paving Loan, 2013	355,000.00	15,000.00	370,000.00	370,000.00	-	100.00%
		752,500.00	15,000.00	767,500.00	767,462.34	14,962.34	101.99%
200-0500-517-72	Debt Service Interest						
	Paid with Local Discretionary Sales Surtax - Transfer from Capital Projects Fund						
	Public Imp Rev Bond, 2003	480.00	200.00	680.00	594.99	85.01	87.50%
	Public Imp Rev Bond, 2004A	990.00	200.00	1,190.00	1,102.22	87.78	92.62%
	Public Imp Rev Bond, 2004B	5,730.00	800.00	6,530.00	6,464.39	65.61	99.00%

	Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
					Favorable / (Unfavorable)	Benchmark = 58.33%
Paid with Half Cent Sales Tax - Transfer from General Fund						
Cap Imp Refund Bond, 2012	48,400.00	-	48,400.00	24,334.38	24,065.62	50.28%
Hurricane Irma Line of Credit, 2018	500,000.00	-	500,000.00	31,618.05	468,381.95	6.32%
Paid with Fuel Taxes - Transfer from Transportation Fund						
Paving Loan, 2013	153,000.00	16,000.00	169,000.00	168,998.91	1.09	100.00%
	708,600.00	17,200.00	725,800.00	233,112.94	(475,487.06)	32.90%
TOTAL EXPENDITURES	***1,461,100.00***	***32,200.00***	***1,493,300.00***	***1,000,575.28***	***(460,524.72)***	***68.48%***
REVENUES OVER / (UNDER) EXPENDITURES	-	-	-	-		
Addition to / (Use of) Fund Balance						

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Fund: 300 - Capital Projects Fund

BEGINNING FUND BALANCE, 10/1/2018

		Original FY18-19 Budget	Requested Amendment	Amended 10/1/2018 Balances
300-282-001	Fund Bal - Restricted - Disc Sales Surtax	1,927,500.00	1,043,800.00	2,971,300.00
300-282-002	Fund Bal - Committed (for KTCP)	183,700.00	(183,700.00)	-
	TOTAL FUND BALANCE	2,111,200.00	860,100.00	2,971,300.00

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance Favorable / (Unfavorable)	Actual as % of Amended Budget Benchmark = 58.33%
REVENUES							
300-312-600	Local Govt Discretionary Sales Surtax - Infra	2,403,000.00	-	2,403,000.00	1,300,909.80	(1,102,090.20)	54.14%
	90% for Capital/Infrastructure Purposes	*2,162,700.00*		*2,162,700.00*	*1,170,818.82*	*(991,881.18)*	
	10% Limit for General Purposes	*240,300.00*		*240,300.00*	*130,090.98*	*(110,209.02)*	
300-334-701	FRDAP Grant 4286 (KTCP)	200,000.00	-	200,000.00	-	(200,000.00)	0.00%
300-337-701	TDC Bricks & Mortar Grant	390,000.00	-	390,000.00	-	(390,000.00)	0.00%
	Anne's Beach Improvements	*300,000.00*	-	*300,000.00*	-	*(300,000.00)*	
	Founders Park Gate House	*12,500.00*	-	*12,500.00*	-	*(12,500.00)*	
	Key Tree Cactus Preserve	*77,500.00*	-	*77,500.00*	-	*(77,500.00)*	
300-361-100	Interest	2,000.00	9,600.00	11,600.00	11,635.53	35.53	100.31%
300-381-000	Transfers In	93,750.00	442,000.00	535,750.00	534,697.45	(1,052.55)	99.80%
	Transfer from General Fund - General Exps	*43,750.00*	*122,000.00*	*165,750.00*	*183,997.00*	*18,247.00*	
	Transfer from General Fund - Landscape Mit	*50,000.00*		*50,000.00*	*31,414.06*	*(18,585.94)*	
	Transfer from Affordable Housing Fund	-	*320,000.00*	*320,000.00*	*319,286.39*	*(713.61)*	
300-388-100	Sale of General Capital Assets	-	20,500.00	20,500.00	20,329.03	(170.97)	99.17%
300-388-200	Insurance Proceeds	-	342,000.00	342,000.00	342,000.00	-	100.00%
	TOTAL REVENUES	*3,088,750.00*	*814,100.00*	*3,902,850.00*	*2,209,571.81*	*(1,693,278.19)*	*56.61%*

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
EXPENDITURES							
300-0800-521-49	Operating - Local Law (MCSO)	87,000.00	-	87,000.00	43,390.00	43,610.00	49.87%
	Vehicle Amortization per ILA	*87,000.00*	-	*87,000.00*	*43,390.00*	*43,610.00*	
300-0300-512-64	Capital Outlay - Village Manager	100,000.00	-	100,000.00	390.00	99,610.00	0.39%
	Canals 145 & 148 (Hurricane Irma)	*50,000.00*	-	*50,000.00*	-	*50,000.00*	
	Canal 137 - Treasure Harbor	-	-	-	*390.00*	*(390.00)*	
	Canal 120 Injection Well	*50,000.00*	-	*50,000.00*	-	*50,000.00*	
300-0600-515-64	Capital Outlay - Planning	-	320,000.00	320,000.00	319,286.39	713.61	99.78%
	Vacant Land Purchase for Aff Housing	-	*320,000.00*	*320,000.00*	*319,286.39*	*713.61*	
300-0700-519-64	Capital Outlay - IT & Communications	50,000.00	-	50,000.00	-	50,000.00	0.00%
	Super Servers (2)	*25,000.00*	-	*25,000.00*	-	*25,000.00*	
	Replace Building Access Control System	*15,000.00*	-	*15,000.00*	-	*15,000.00*	
	Other Computer Equipment	*10,000.00*	-	*10,000.00*	-	*10,000.00*	
300-0900-522-64	Capital Outlay - Fire Rescue	286,100.00	217,000.00	503,100.00	280,682.32	222,417.68	55.79%
	Capitalized equipment for new engine	*50,000.00*	-	*50,000.00*	-	*50,000.00*	
	Patient Loading Systems for Rescues (2)	*72,000.00*	-	*72,000.00*	-	*72,000.00*	
	Piston Intake Valves for Engines	*10,000.00*	-	*10,000.00*	-	*10,000.00*	
	Rescue Jack System for Extrication	*19,000.00*	-	*19,000.00*	-	*19,000.00*	
	E-draulic Extrication Equipment (3)	*100,000.00*	-	*100,000.00*	*60,680.00*	*39,320.00*	
	Kieser Prop Force Machine	*3,100.00*	-	*3,100.00*	*3,018.32*	*81.68*	
	Station 19 - Station Exhaust System	*32,000.00*	-	*32,000.00*	-	*32,000.00*	
	2019 Freightliner M2 Rescue	-	*217,000.00*	*217,000.00*	*216,984.00*	*16.00*	
300-1200-541-64	Capital Outlay - Public Works	2,270,050.00	-	2,270,050.00	1,411,050.01	858,999.99	62.16%
	Boardwalk Anne's Beach, Ph 1 & 2 (Irma)	*1,343,100.00*	-	*1,343,100.00*	*1,131,130.18*	*211,969.82*	
	Boardwalk KTCP	*637,500.00*	-	*637,500.00*	*64,257.50*	*573,242.50*	
	Wastewater Connections - Village properties	*100,000.00*	-	*100,000.00*	*96,345.83*	*3,654.17*	
	2019 Genie S45 w/jib	*76,000.00*	-	*76,000.00*	*71,800.00*	*4,200.00*	
	7' x 16' Box Trailer	*8,920.00*	-	*8,920.00*	*8,080.00*	*840.00*	
	7' x 22' Deck Trailer	*5,530.00*	-	*5,530.00*	-	*5,530.00*	
	MOT Trailer w/equipment	*24,000.00*	-	*24,000.00*	-	*24,000.00*	
	Barrier Wall & Barricades	*25,000.00*	-	*25,000.00*	-	*25,000.00*	

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
	Auger Drive Unit	-	-	-	8,022.44	(8,022.44)	
	Landscaping along U S Highway #1	50,000.00	-	50,000.00	31,414.06	18,585.94	
300-1300-572-64	Capital Outlay - Parks & Recreation	554,000.00	-	554,000.00	44,294.00	509,706.00	8.00%
	Gate House	12,500.00	-	12,500.00	12,960.08	(460.08)	
	New Holland 70 HP Workmaster	33,000.00	-	33,000.00	-	33,000.00	
	Tennis Court Chain Link Mesh Replacement	37,000.00	-	37,000.00	12,650.00	24,350.00	
	BECSys 5 Chemical Controller	6,500.00	-	6,500.00	6,429.94	70.06	
	Heat Pumps (2) for Pool	10,000.00	-	10,000.00	12,253.98	(2,253.98)	
	Rheem Digital Propane Heater for Pool	2,500.00	-	2,500.00	-	2,500.00	
	Idville ID/Membership System	2,500.00	-	2,500.00	-	2,500.00	
	Amphitheater Membrane/Canopy (Irma)	350,000.00	-	350,000.00	-	350,000.00	
	Fishing Jetty Improvements	100,000.00	-	100,000.00	-	100,000.00	
300-9000-581-91	Transfers Out	467,700.00	1,200.00	468,900.00	377,036.11	91,863.89	80.41%
	Govt'l Debt Service Fund (300)	376,100.00	1,200.00	377,300.00	377,036.11	263.89	
	Wastewater Enterprise Fund (402)	91,600.00	-	91,600.00	-	91,600.00	
	TOTAL EXPENDITURES	**3,814,850.00**	**218,200.00**	**4,033,050.00**	**2,476,128.83**	**1,876,207.56**	**61.40%**
	REVENUES OVER / (UNDER) EXPENDITURES Addition to / (Use of) Fund Balance	**(726,100.00)**	**595,900.00**	**(130,200.00)**	**(266,557.02)**		

ENDING FUND BALANCE, 9/30/2019		Amended 10/1/2018 Balances	FY 18-19 Budgeted Activity	9/30/2019 Projected Balance
300-282-001	Fund Bal - Restricted - Disc Sales Surtax	2,971,300.00	(314,197.00)	2,657,103.00
300-282-002	Fund Bal - Committed (for KTCP)	-	183,997.00	183,997.00
	TOTAL FUND BALANCE	**2,971,300.00**	**(130,200.00)**	**2,841,100.00**

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FY 18-19 Budget v. Actual
As of April 30, 2019

Fund: 401 - Marina Enterprise Fund

BEGINNING NET POSITION, 10/1/2018

		Original FY18-19 Budget	Requested Amendment	Amended 10/1/2018 Balances
401-274-000	Inv in Capital Assets, Net of Debt	2,885,620.00	(186,620.00)	2,699,000.00
401-276-000	Net Position - Restricted	-	-	-
401-284-000	Net Position - Unrestricted	(34,320.00)	654,420.00	620,100.00
	TOTAL NET POSITION	2,851,300.00	467,800.00	3,319,100.00

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance Favorable / (Unfavorable)	Actual as % of Amended Budget Benchmark = 58.33%
REVENUES							
401-347-501	Dock Usage Fee	834,000.00	-	834,000.00	519,777.30	(314,222.70)	62.32%
401-347-502	Diesel Fuel Sales	120,000.00	-	120,000.00	71,096.17	(48,903.83)	59.25%
401-347-503	Dock Utilities Charges	75,000.00	-	75,000.00	42,126.93	(32,873.07)	56.17%
401-347-504	Ramp Usage Fee	30,000.00	-	30,000.00	11,398.71	(18,601.29)	38.00%
401-347-505	Unleaded Fuel Sales	300,000.00	-	300,000.00	170,084.70	(129,915.30)	56.69%
401-347-506	Miscellaneous Revenue	35,000.00	-	35,000.00	20,040.77	(14,959.23)	57.26%
401-361-100	Interest Revenue	-	2,500.00	2,500.00	2,414.28	(85.72)	96.57%
	TOTAL REVENUES	1,394,000.00	2,500.00	1,396,500.00	836,938.86	(559,561.14)	59.93%
EXPENDITURES							
Personnel							
401-1400-575-12	Regular Salaries & Wages	174,100.00	-	174,100.00	97,595.98	76,504.02	56.06%
401-1400-575.14	Overtime	6,000.00	-	6,000.00	3,441.59	2,558.41	57.36%
401-1400-575-21	FICA Taxes	13,800.00	-	13,800.00	8,607.01	5,192.99	62.37%
401-1400-575-22	Pension Contributions	14,300.00	-	14,300.00	7,335.49	6,964.51	51.30%
401-1400-575-23	Life & Health Insurance	45,700.00	-	45,700.00	21,262.70	24,437.30	46.53%
401-1400-575-24	Workers Compensation	5,000.00	-	5,000.00	2,996.48	2,003.52	59.93%
		258,900.00	-	258,900.00	141,239.25	117,660.75	54.55%
Operating							
401-1400-575-31	Professional Services	10,000.00	-	10,000.00	1,184.95	8,815.05	11.85%
401-1400-575-41	Communication Services & Devices	6,000.00	-	6,000.00	3,443.26	2,556.74	57.39%
401-1400-575-43	Utility Services	100,000.00	-	100,000.00	61,797.95	38,202.05	61.80%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
401-1400-575-44	Rentals & Leases	3,000.00	-	3,000.00	2,908.15	91.85	96.94%
401-1400-575-45	Insurance	60,000.00	-	60,000.00	41,458.48	18,541.52	69.10%
401-1400-575-46	Repair & Maintenance Services	40,000.00	-	40,000.00	24,048.67	15,951.33	60.12%
401-1400-575-48	PR / Advertising	22,000.00	1,000.00	23,000.00	22,845.94	154.06	99.33%
401-1400-575-49	Other Expenses	35,000.00	-	35,000.00	26,456.22	8,543.78	75.59%
401-1400-575-51	Office Supplies	1,000.00	-	1,000.00	644.13	355.87	64.41%
401-1400-575-52	Operating Supplies	350,000.00	(4,000.00)	346,000.00	164,799.04	181,200.96	47.63%
401-1400-575-54	Dues & Subscriptons	1,000.00	3,000.00	4,000.00	3,829.52	170.48	95.74%
		628,000.00	-	628,000.00	353,416.31	274,583.69	56.28%
Capital							
401-1400-517-64	Capital Outlay	50,000.00	-	50,000.00	-	50,000.00	0.00%
		50,000.00	-	50,000.00	-	50,000.00	0.00%
Debt Service							
401-1400-517-71	Principal Expense	237,700.00	-	237,700.00	237,703.75	(3.75)	100.00%
401-1400-517-72	Interest Expense	6,900.00	-	6,900.00	6,469.53	430.47	93.76%
		244,600.00	-	244,600.00	244,173.28	426.72	99.83%
	TOTAL EXPENSES	***1,181,500.00***	-	***1,181,500.00***	***738,828.84***	***442,671.16***	***62.53%***
	REVENUES OVER / (UNDER) EXPENSES	***212,500.00***	***2,500.00***	***215,000.00***	***98,110.02***		
	Addition To / (Use of) Net Position						

ENDING NET POSITION, 9/30/2019		Amended 10/1/2018 Balances	FY 18-19 Budgeted Activity	9/30/2019 Projected Balance
401-274-000	Inv in Capital Assets, Net of Debt	2,699,000.00	287,700.00	2,986,700.00
401-276-000	Net Position - Restricted	-	-	-
401-284-000	Net Position - Unrestricted	620,100.00	(75,200.00)	544,900.00
	TOTAL NET POSITION	***3,319,100.00***	***212,500.00***	***3,531,600.00***

Islamorada, Village of Islands
FY 18-19 Budget v. Actual
As of April 30, 2019

Fund: 402 - Wastewater Enterprise Fund

BEGINNING NET POSITION, 10/1/2018		Original FY18-19 Budget	Requested Amendment	Amended 10/1/2018 Balances
403-274-000	Inv in Capital Assets, Net of Debt	65,276,900.00	(3,294,650.00)	61,982,250.00
403-276-000	Net Position - Restricted	27,788,600.00	(4,458,360.00)	23,330,240.00
403-284-000	Net Position - Unrestricted	11,925,500.00	3,415,480.00	15,340,980.00
	TOTAL NET POSITION	104,991,000.00	(4,337,530.00)	100,653,470.00

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
REVENUES							
402-325-101	NPK Assessment Revenue	375,000.00	-	375,000.00	267,584.23	(107,415.77)	71.36%
402-325-104	RSA Assessment Revenue	2,425,000.00	-	2,425,000.00	1,475,159.21	(949,840.79)	60.83%
402-343-501	Wastewater Service Charge	6,800,000.00	-	6,800,000.00	3,596,090.27	(3,203,909.73)	52.88%
402-361-100	Interest	8,000.00	31,000.00	39,000.00	38,715.95	(284.05)	99.27%
402-369-000	Miscellaneous Revenue	5,000.00	-	5,000.00	1,593.50	(3,406.50)	31.87%
402-381-001	Transfer from Capital Projects Fund	91,600.00	-	91,600.00	-	(91,600.00)	0.00%
	TOTAL REVENUES	9,704,600.00	31,000.00	9,735,600.00	5,379,143.16	(4,356,456.84)	55.25%
EXPENSES							
Personnel							
402-1500-535-12	Regular Salaries & Wages	335,400.00	-	335,400.00	167,418.48	167,981.52	49.92%
402-1500-535-14	Overtime	25,000.00	-	25,000.00	16,889.28	8,110.72	67.56%
402-1500-535-21	FICA Taxes	25,700.00	-	25,700.00	12,987.32	12,712.68	50.53%
402-1500-535-22	Retirement Contributions	28,000.00	-	28,000.00	14,798.84	13,201.16	52.85%
402-1500-535-23	Life & Health Insurance	61,200.00	-	61,200.00	26,783.84	34,416.16	43.76%
402-1500-535-24	Workers' Compensation	13,500.00	-	13,500.00	5,933.27	7,566.73	43.95%
		488,800.00	-	488,800.00	244,811.03	243,988.97	50.08%
Operating							
402-1500-535-31	Professional Services	1,541,500.00	(371,000.00)	1,170,500.00	826,096.67	344,403.33	70.58%
402-1500-535-40	Travel & Per Diem	7,500.00	-	7,500.00	1,792.33	5,707.67	23.90%
402-1500-535-41	Communications	10,000.00	-	10,000.00	9,946.46	53.54	99.46%
402-1500-535-43	Utility Services	125,000.00	-	125,000.00	92,326.77	32,673.23	73.86%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
402-1500-535-45	Insurance	200,000.00	-	200,000.00	117,005.94	82,994.06	58.50%
402-1500-535-46	Repair & Maintenance	200,000.00	250,000.00	450,000.00	437,664.03	12,335.97	97.26%
402-1500-535-48	PR / Advertising	3,000.00	-	3,000.00	-	3,000.00	0.00%
402-1500-535-49	Other Expenses	-	500.00	500.00	221.16	278.84	44.23%
402-1500-535-51	Office Supplies	3,000.00	-	3,000.00	1,810.68	1,189.32	60.36%
402-1500-535-52	Operating Supplies	50,000.00	150,000.00	200,000.00	148,077.68	51,922.32	74.04%
402-1500-535-54	Dues & Subscriptions	-	1,500.00	1,500.00	1,204.93	295.07	80.33%
402-1500-535-55	Training	10,000.00	-	10,000.00	6,604.75	3,395.25	66.05%
		2,150,000.00	31,000.00	2,181,000.00	1,642,751.40	538,248.60	75.32%
Capital							
402-1500-535-63	Capital Outlay - Infrastructure	350,000.00	-	350,000.00	138,422.19	211,577.81	39.55%
402-1500-535-64	Capital Outlay - Machinery & Equipment	236,500.00	-	236,500.00	144,795.00	91,705.00	61.22%
		586,500.00	-	586,500.00	283,217.19	303,282.81	48.29%
Debt							
402-1500-517-71	Debt Service Principal	4,139,800.00	1,996,000.00	6,135,800.00	3,927,474.53	2,208,325.47	64.01%
402-1500-517-72	Debt Service Interest	2,220,000.00	-	2,220,000.00	1,122,475.07	1,097,524.93	50.56%
		6,359,800.00	1,996,000.00	8,355,800.00	5,049,949.60	3,305,850.40	60.44%
	TOTAL EXPENSES	***9,585,100.00***	***2,027,000.00***	***11,612,100.00***	***7,220,729.22***	***4,391,370.78***	***62.18%***
	REVENUES OVER / (UNDER) EXPENSES	***119,500.00***	***(1,996,000.00)***	***(1,876,500.00)***	***(1,841,586.06)***		
	Addition To / (Use of) Net Position						
		Use of Net Position (USACOE Grant Proceeds Rcvd FY17-18)			***1,996,000.00***		
		Current Year Revenues Over Expenses			***154,413.94***		

ENDING NET POSITION, 9/30/2019

		Amended 10/1/2018 Balances	FY 18-19 Budgeted Activity	9/30/2019 Projected Balance
403-274-000	Inv in Capital Assets, Net of Debt	61,982,250.00	6,722,300.00	68,704,550.00
403-276-000	Net Position - Restricted	23,330,240.00	(4,139,800.00)	19,190,440.00
403-284-000	Net Position - Unrestricted	15,340,980.00	(4,459,000.00)	10,881,980.00
	TOTAL NET POSITION	***100,653,470.00***	***(1,876,500.00)***	***98,776,970.00***

Islamorada, Village of Islands
FY 18-19 Budget v. Actual
As of April 30, 2019

Fund: 403 - Stormwater Enterprise Fund

BEGINNING NET POSITION, 10/1/2018

		Original FY18-19 Budget	Requested Amendment	Amended 10/1/2018 Balances
403-274-000	Inv in Capital Assets, Net of Debt	146,800.00	59,400.00	206,200.00
403-276-000	Net Position - Restricted	-	-	-
403-284-000	Net Position - Unrestricted	608,900.00	24,900.00	633,800.00
	TOTAL NET POSITION	755,700.00	84,300.00	840,000.00

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance Favorable / (Unfavorable)	Actual as % of Amended Budget Benchmark = 58.33%
REVENUES							
403-325-200	Stormwater Assessment	186,200.00	-	186,200.00	177,035.80	(9,164.20)	95.08%
403-334-350	SFWMD Grant Proceeds	150,000.00	-	150,000.00	-	(150,000.00)	0.00%
403-361-000	Interest Revenue	400.00	5,000.00	5,400.00	4,938.43	(461.57)	91.45%
	TOTAL REVENUES	336,600.00	5,000.00	341,600.00	181,974.23	(159,625.77)	53.27%
EXPENSES							
Personnel							
403-1600-538-12	Regular Salaries & Wages	9,000.00	-	9,000.00	5,378.04	3,621.96	59.76%
403-1600-538-21	FICA Taxes	700.00	-	700.00	418.71	281.29	59.82%
403-1600-538-22	Retirement Contributions	700.00	-	700.00	378.53	321.47	54.08%
403-1600-538-23	Life & Health Insurance	1,000.00	-	1,000.00	131.83	868.17	13.18%
403-1600-538-24	Workers Compensation	-	500.00	500.00	155.43	344.57	31.09%
		11,400.00	500.00	11,900.00	6,462.54	5,437.46	54.31%
Operating							
403-1600-538-31	Professional Services	6,500.00	-	6,500.00	1,676.30	4,823.70	25.79%
403-1600-538-43	Utility Services	1,000.00	-	1,000.00	310.28	689.72	31.03%
403-1600-538-45	Insurance	-	-	-	185.55	(185.55)	
403-1600-538-46	Repair & Maintenance	5,000.00	(500.00)	4,500.00	-	4,500.00	0.00%
403-1600-538-52	Operating Supplies	5,000.00	-	5,000.00	-	5,000.00	0.00%
		17,500.00	(500.00)	17,000.00	2,172.13	15,327.87	12.78%

		Original FY18-19 Budget	Requested Amendment	FY18-19 Amended Budget	4/30/2019 Actuals	Amended Bgt to Actuals Variance	Actual as % of Amended Budget
						Favorable / (Unfavorable)	Benchmark = 58.33%
Capital							
403-1600-538-64	Capital Outlay	720,000.00	-	720,000.00	13,335.50	706,664.50	1.85%
		720,000.00	-	720,000.00	13,335.50	706,664.50	1.85%
	TOTAL EXPENSES	***748,900.00***	-	***748,900.00***	***21,970.17***	***727,429.83***	***2.93%***
	REVENUES OVER / (UNDER) EXPENSES *Addition To / (Use of) Net Position*	***(412,300.00)***	***5,000.00***	***(407,300.00)***	***160,004.06***		

ENDING NET POSITION, 9/30/2019		Amended 10/1/2018 Balances	FY 18-19 Budgeted Activity	9/30/2019 Projected Balance
403-274-000	Inv in Capital Assets, Net of Debt	206,200.00	(15,000.00)	191,200.00
403-276-000	Net Position - Restricted	-	-	-
403-284-000	Net Position - Unrestricted	633,800.00	(392,300.00)	241,500.00
	TOTAL NET POSITION	***840,000.00***	***(407,300.00)***	***432,700.00***