

RESOLUTION NO. 22-12-135

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING THE VILLAGE'S ADOPTED BUDGET FOR FISCAL YEAR 2021-2022; 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 2021-2022 by adoption of Resolution No. 21-09-88 on September 14, 2021; and

WHEREAS, in accordance with Section 166.241 Florida Statutes, the Village Council may, within sixty (60) days following the end of a fiscal year, amend the budget for that year; and

WHEREAS, pursuant to Section 6 of Resolution No. 21-09-88, 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. 21-09-88, the Village Council hereby approves the amendment to the Budget adopted as Exhibit 'A' of Resolution No. 21-09-88 for Fiscal Year 2021-2022 as shown on Exhibit 'A' attached hereto and retroactive to September 30, 2022.

Section 3. **Effective Date.** This Resolution shall become effective immediately upon its adoption and shall be reflected in the FY 2021-2022 budget as of September 30, 2022.

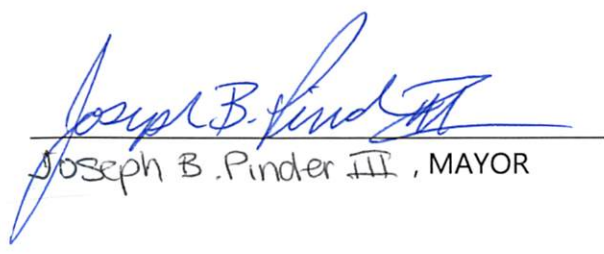
PASSED AND ADOPTED this 6th day of December 2022.

Motion to adopt by Jolin Seconded by Mahoney

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

Councilman Mark Gregg	<u>Yes</u>
Councilwoman Elizabeth Jolin	<u>Yes</u>
Councilman Joseph B. Pinder III	<u>Yes</u>
Councilwoman Sharon Mahoney	<u>Yes</u>
Councilman Henry Rosenthal	<u>Yes</u>

PASSED AND ADOPTED THIS 6 DAY OF December, 2022.



 Joseph B. Pinder III, MAYOR

ATTEST:



 MARNE MCGRATH, VILLAGE CLERK

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



 JOHN J. QUICK, INTERIM VILLAGE ATTORNEY



Islamorada, Village of Islands
 FY 21-22 Budget Amendment
 September 30, 2022

EXHIBIT A

BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			
					Favorable (Unfavorable)	100.00%

Fund: 001 - General Fund

Fund Balance - Beginning, 10/1/2021

001-280-000	Fund Bal - Nonspendable	123,100.00	49,100.00	-	172,200.00	172,284.37
001-281-001	Fund Bal - Restricted - MCSO Training	114,500.00	(48,300.00)	-	66,200.00	66,201.08
001-282-002	Fund Bal - Committed - Landscape Mitigation	410,000.00	97,400.00	-	507,400.00	507,454.92
001-284-000	Fund Bal - Unassigned	8,537,000.00	1,096,800.00	-	9,633,800.00	9,633,808.02
		9,184,600.00	1,195,000.00	-	10,379,600.00	10,379,748.39

Revenues

001-311-000	Ad Valorem Taxes	12,327,400.00	-	98,000.00	12,425,400.00	12,426,059.05	659.05	100.01%
001-315-000	Communication Services Tax	227,000.00	-	-	227,000.00	229,888.15	2,888.15	101.27%
001-323-700	Franchise Fee - Solid Waste	700,000.00	-	(51,600.00)	648,400.00	648,491.19	91.19	100.01%
001-329-000	Other Permits, Fees & Special Assmts	2,500.00	-	(2,400.00)	100.00	150.00	50.00	150.00%
001-329-001	Vacation Rental Permit Fee	300,000.00	51,000.00	-	351,000.00	372,688.75	21,688.75	106.18%
001-329-003	Fire Inspection Fee	8,000.00	1,200.00	-	9,200.00	13,425.00	4,225.00	145.92%
001-329-004	Developmental Permit Application Fee	100,000.00	-	-	100,000.00	105,300.00	5,300.00	105.30%
001-329-005	BPAS Application Fee	15,000.00	-	-	15,000.00	15,712.00	712.00	104.75%
001-329-006	A-Frame Sign Registration Fee	-	1,000.00	-	1,000.00	1,550.00	550.00	155.00%
001-329-007	In Lieu of Landscape Mitigation Fee	100,000.00	-	150,000.00	250,000.00	251,219.65	1,219.65	100.49%
001-329-008	Cost Recovery Revenue	20,000.00	-	-	20,000.00	31,037.60	11,037.60	155.19%
001-329-009	Foreclosure Registration Fee	5,000.00	-	(1,900.00)	3,100.00	3,100.00	-	100.00%
001-331-001	FEMA Reimb - Irma	400,000.00	-	222,000.00	622,000.00	622,281.44	281.44	100.05%
001-334-001	FDEM Reimb - Irma	-	17,000.00	17,500.00	34,500.00	34,571.19	71.19	100.21%
001-334-200	FDEP Stewardship Act Grant Proceed	300,000.00	-	(300,000.00)	-	-	-	-
001-223-202	FDACS VFA Grant	-	10,100.00	(100.00)	10,000.00	10,095.50	95.50	100.96%
001-334-420	FDOT Maintenance Agreement	65,000.00	-	17,000.00	82,000.00	82,055.00	55.00	100.07%
001-335-121	State Revenue Sharing - Sales Tax	300,000.00	-	78,000.00	378,000.00	378,819.48	819.48	100.22%
001-335-122	Monroe County Business Tax Distribution	25,000.00	-	8,600.00	33,600.00	33,615.71	15.71	100.05%
001-335-140	Mobile Home License Tax	1,500.00	-	(400.00)	1,100.00	1,150.24	50.24	104.57%
001-335-150	Alcoholic Beverage License Tax	20,000.00	-	17,000.00	37,000.00	37,177.75	177.75	100.48%
001-335-180	Local Government Half-Cent Sales Tax Program	1,325,000.00	-	448,000.00	1,773,000.00	1,773,914.12	914.12	100.05%
001-335-210	Firefighter Supplemental Compensation	5,000.00	-	5,000.00	10,000.00	10,145.55	145.55	101.46%
001-335-701	FDEP Surcharge Tax - Windley Key	7,000.00	-	2,000.00	9,000.00	9,242.38	242.38	102.69%
001-336-000	State Payments In Lieu Of Taxes	2,500.00	-	(200.00)	2,300.00	2,314.78	14.78	100.64%
001-337-201	Keys Health Ready Coalition Grant	-	-	15,900.00	15,900.00	15,910.39	10.39	100.07%
001-337-701	TDC Beach Maintenance Agreement	57,000.00	5,000.00	27,600.00	89,600.00	89,603.45	3.45	100.00%

Islamorada, Village of Islands
 FY 21-22 Budget Amendment
 September 30, 2022

EXHIBIT A

		BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	
		FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget		Favorable (Unfavorable)	Actual as % of Budget
001-342-200	Special Event Fire Protection Fee	15,000.00	-	(10,200.00)	4,800.00	4,842.50	42.50	100.89%
001-342-401	Emergency Management Service Fee	200,000.00	-	33,700.00	233,700.00	233,782.45	82.45	100.04%
001-347-201	Park Entrance Fee	300,000.00	-	164,000.00	464,000.00	464,210.75	210.75	100.05%
001-347-501	Pool Entrance Fee	30,000.00	-	13,000.00	43,000.00	43,853.17	853.17	101.98%
001-347-502	Pool/Park Membership - Resident	15,000.00	-	4,500.00	19,500.00	19,582.95	82.95	100.43%
001-347-503	Pool/Park Membership - Non-Resident	15,000.00	-	4,200.00	19,200.00	19,264.24	64.24	100.33%
001-347-901	Recreation Camp Fee	40,000.00	-	7,000.00	47,000.00	47,160.00	160.00	100.34%
001-354-000	Code Compliance Lien Payments	75,000.00	80,000.00	131,600.00	286,600.00	286,643.50	43.50	100.02%
001-359-001	MCSO Citation Payments	30,000.00	22,000.00	35,000.00	87,000.00	87,254.37	254.37	100.29%
001-359-002	MCSO Citations - Training Surcharge	30,000.00	-	(26,000.00)	4,000.00	4,192.87	192.87	104.82%
001-361-000	Interest Revenue	30,000.00	-	-	30,000.00	28,137.09	(1,862.91)	93.79%
001-362-001	Park Facilities Rental Fee	15,000.00	1,000.00	2,500.00	18,500.00	18,568.76	68.76	100.37%
001-362-002	Pool Team Rental Fee	30,000.00	-	(11,700.00)	18,300.00	18,373.31	73.31	100.40%
001-362-003	Swim Instruction	50,000.00	-	6,800.00	56,800.00	56,865.00	65.00	100.11%
001-362-004	Dive Instruction	15,000.00	-	(7,100.00)	7,900.00	7,907.50	7.50	100.09%
001-362-005	Tennis Instruction	180,000.00	-	(9,800.00)	170,200.00	170,294.50	94.50	100.06%
001-362-006	Water Aerobics Instruction	15,000.00	-	3,000.00	18,000.00	18,186.00	186.00	101.03%
001-362-007	Synchronized Swim Instruction	8,000.00	-	(500.00)	7,500.00	7,530.00	30.00	100.40%
001-362-008	Freediving Instruction	5,000.00	-	-	5,000.00	5,600.00	600.00	112.00%
001-362-009	Fitness Instruction	30,000.00	-	(4,700.00)	25,300.00	25,358.00	58.00	100.23%
001-369-000	Miscellaneous Revenue	50,000.00	-	28,900.00	78,900.00	78,907.19	7.19	100.01%
001-369-001	Retail Sales	1,500.00	-	-	1,500.00	1,719.78	219.78	114.65%
001-369-002	General Asphalt Maint Agreement	-	-	2,600.00	2,600.00	2,666.67	66.67	102.56%
001-369-901	WEX Fuel Credit	1,500.00	-	1,600.00	3,100.00	3,176.79	76.79	102.48%
001-381-000	Transfers In	180,000.00	-	(96,000.00)	84,000.00	84,000.00	-	100.00%
Total Revenues		17,673,900.00	188,300.00	1,022,400.00	18,884,600.00	18,937,595.76	52,995.76	100.28%

Islamorada, Village of Islands
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FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			
					Favorable (Unfavorable)	100.00%

Expenditures

Village Council

001-0100-511-11	Executive Salaries	60,000.00	-	-	60,000.00	60,000.00	-	100.00%
001-0100-511-21	FICA Taxes	4,600.00	-	-	4,600.00	4,590.00	10.00	99.78%
001-0100-511-31	Professional Services	197,000.00	(11,000.00)	-	186,000.00	183,367.15	2,632.85	98.58%
001-0100-511-40	Travel & Per Diem	12,000.00	9,000.00	6,200.00	27,200.00	27,132.44	67.56	99.75%
001-0100-511-41	Communications	2,500.00	2,000.00	1,000.00	5,500.00	5,051.40	448.60	91.84%
001-0100-511-48	PR / Advertising	212,000.00	-	76,000.00	288,000.00	287,660.23	339.77	99.88%
001-0100-511-51	Office Supplies	4,300.00	-	-	4,300.00	2,712.83	1,587.17	63.09%
001-0100-511-54	Dues & Subscriptions	2,400.00	-	-	2,400.00	1,784.51	615.49	74.35%
001-0100-511-55	Training	5,000.00	-	-	5,000.00	1,158.00	3,842.00	23.16%
		499,800.00	-	83,200.00	583,000.00	573,456.56	9,543.44	98.36%

Village Attorney

001-0200-514-12	Regular Salaries & Wages	222,900.00	-	-	222,900.00	213,740.71	9,159.29	95.89%
001-0200-514-14	Overtime	1,000.00	-	-	1,000.00	507.75	492.25	50.78%
001-0200-514-21	Payroll Taxes	14,300.00	-	-	14,300.00	14,256.04	43.96	99.69%
001-0200-514-22	Retirement Contributions	70,800.00	-	-	70,800.00	69,261.67	1,538.33	97.83%
001-0200-514-23	Employee Insurance Premiums	18,200.00	-	-	18,200.00	17,031.27	1,168.73	93.58%
001-0200-514-31	Professional Services	150,000.00	(1,500.00)	150,000.00	298,500.00	298,207.17	292.83	99.90%
001-0200-514-40	Travel & Per Diem	8,000.00	-	-	8,000.00	3,241.66	4,758.34	40.52%
001-0200-514-41	Communications	4,500.00	-	-	4,500.00	3,874.90	625.10	86.11%
001-0200-514-42	Freight & Postage	500.00	-	-	500.00	25.94	474.06	5.19%
001-0200-514-51	Office Supplies	2,000.00	-	-	2,000.00	286.87	1,713.13	14.34%
001-0200-514-54	Dues & Subscriptions	6,000.00	1,500.00	-	7,500.00	7,066.34	433.66	94.22%
001-0200-514-55	Training	3,000.00	-	-	3,000.00	950.00	2,050.00	31.67%
		501,200.00	-	150,000.00	651,200.00	628,450.32	22,749.68	96.51%

Village Manager

001-0300-512-12	Regular Salaries & Wages	482,100.00	-	-	482,100.00	426,211.34	55,888.66	88.41%
001-0300-512-14	Overtime	-	-	1,000.00	1,000.00	349.34	650.66	34.93%
001-0300-512-21	Payroll Taxes	32,900.00	-	-	32,900.00	32,508.53	391.47	98.81%
001-0300-512-22	Retirement Contributions	109,600.00	-	-	109,600.00	91,451.65	18,148.35	83.44%
001-0300-512-23	Employee Insurance Premiums	45,200.00	-	-	45,200.00	43,012.72	2,187.28	95.16%
001-0300-512-31	Professional Services	1,045,000.00	(10,000.00)	(17,500.00)	1,017,500.00	755,954.01	261,545.99	74.30%
001-0300-512-40	Travel & Per Diem	10,000.00	-	-	10,000.00	4,306.18	5,693.82	43.06%
001-0300-512-41	Communications	6,500.00	-	-	6,500.00	6,013.52	486.48	92.52%

Islamorada, Village of Islands
 FY 21-22 Budget Amendment
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EXHIBIT A

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FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget					
					Favorable (Unfavorable)	100.00%		
001-0300-512-42	Freight & Postage	500.00	-	-	500.00	125.74	374.26	25.15%
001-0300-512-46	Repair & Maintenance	-	6,000.00	-	6,000.00	5,821.41	178.59	97.02%
001-0300-512-48	PR / Advertising	3,000.00	-	2,000.00	5,000.00	4,039.34	960.66	80.79%
001-0300-512-49	Other Expenses	10,000.00	2,500.00	12,000.00	24,500.00	22,548.45	1,951.55	92.03%
001-0300-512-51	Office Supplies	3,000.00	1,000.00	2,000.00	6,000.00	5,421.17	578.83	90.35%
001-0300-512-52	Operating Supplies	-	500.00	500.00	1,000.00	607.18	392.82	60.72%
001-0300-512-54	Dues & Subscriptions	6,500.00	-	-	6,500.00	3,692.16	2,807.84	56.80%
001-0300-512-55	Training	6,000.00	-	-	6,000.00	5,797.50	202.50	96.63%
		1,760,300.00	-	-	1,760,300.00	1,407,860.24	352,439.76	79.98%

Village Clerk

001-0400-512-12	Regular Salaries & Wages	136,700.00	-	16,000.00	152,700.00	150,776.47	1,923.53	98.74%
001-0400-512-14	Overtime	1,000.00	8,000.00	5,000.00	14,000.00	13,269.37	730.63	94.78%
001-0400-512-21	Payroll Taxes	10,600.00	-	1,500.00	12,100.00	11,869.54	230.46	98.10%
001-0400-512-22	Retirement Contributions	15,200.00	-	2,000.00	17,200.00	16,939.64	260.36	98.49%
001-0400-512-23	Employee Insurance Premiums	19,900.00	-	-	19,900.00	14,717.06	5,182.94	73.96%
001-0400-512-31	Professional Services	20,000.00	(8,000.00)	-	12,000.00	10,757.13	1,242.87	89.64%
001-0400-512-40	Travel & Per Diem	2,000.00	-	500.00	2,500.00	2,350.32	149.68	94.01%
001-0400-512-41	Communications	5,000.00	-	-	5,000.00	3,629.07	1,370.93	72.58%
001-0400-512-42	Freight & Postage	1,000.00	-	-	1,000.00	281.52	718.48	28.15%
001-0400-512-51	Office Supplies	5,000.00	-	-	5,000.00	3,924.13	1,075.87	78.48%
001-0400-512-54	Dues & Subscriptions	8,000.00	-	-	8,000.00	2,139.46	5,860.54	26.74%
001-0400-512-55	Training	2,000.00	-	-	2,000.00	974.00	1,026.00	48.70%
		226,400.00	-	25,000.00	251,400.00	231,627.71	19,772.29	92.14%

Finance

001-0500-513-12	Regular Salaries & Wages	300,400.00	-	43,000.00	343,400.00	342,618.21	781.79	99.77%
001-0500-513-14	Overtime	5,000.00	-	-	5,000.00	4,139.45	860.55	82.79%
001-0500-513-21	Payroll Taxes	23,400.00	-	3,000.00	26,400.00	25,865.40	534.60	97.98%
001-0500-513-22	Retirement Contributions	33,700.00	-	6,500.00	40,200.00	39,730.01	469.99	98.83%
001-0500-513-23	Employee Insurance Premiums	38,800.00	-	2,500.00	41,300.00	40,644.11	655.89	98.41%
001-0500-513-24	Workers' Compensation	140,000.00	-	(50,000.00)	90,000.00	87,407.20	2,592.80	97.12%
001-0500-513-31	Professional Services	50,000.00	-	-	50,000.00	47,325.00	2,675.00	94.65%
001-0500-513-32	Accounting & Auditing Services	60,000.00	-	-	60,000.00	60,000.00	-	100.00%
001-0500-513-40	Travel & Per Diem	5,000.00	-	-	5,000.00	3,096.09	1,903.91	61.92%
001-0500-513-41	Communications	4,500.00	-	-	4,500.00	3,727.83	772.17	82.84%
001-0500-513-42	Freight & Postage	1,500.00	-	-	1,500.00	1,378.97	121.03	91.93%

Islamorada, Village of Islands
 FY 21-22 Budget Amendment
 September 30, 2022

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FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget					
					Favorable (Unfavorable)	100.00%		
001-0500-513-43	Utilities	45,000.00	-	-	45,000.00	43,683.96	1,316.04	97.08%
001-0500-513-44	Rentals & Leases	5,000.00	-	-	5,000.00	4,293.98	706.02	85.88%
001-0500-513-45	Insurance	420,000.00	(21,000.00)	(19,100.00)	379,900.00	352,747.53	27,152.47	92.85%
001-0500-513-48	PR / Advertising	2,500.00	-	-	2,500.00	1,195.12	1,304.88	47.80%
001-0500-513-49	Other Expenses	-	16,500.00	12,000.00	28,500.00	27,867.58	632.42	97.78%
001-0500-513-51	Office Supplies	15,000.00	-	-	15,000.00	14,006.29	993.71	93.38%
001-0500-513-54	Dues & Subscriptions	42,500.00	4,500.00	2,100.00	49,100.00	49,081.57	18.43	99.96%
001-0500-513-55	Training	4,000.00	-	-	4,000.00	2,751.00	1,249.00	68.78%
		1,196,300.00	-	-	1,196,300.00	1,151,559.30	44,740.70	96.26%

Planning

001-0600-515-12	Regular Salaries & Wages	546,900.00	-	-	546,900.00	540,244.60	6,655.40	98.78%
001-0600-515-14	Overtime	5,000.00	2,500.00	4,000.00	11,500.00	10,594.58	905.42	92.13%
001-0600-515-21	Payroll Taxes	42,300.00	2,500.00	-	44,800.00	40,772.48	4,027.52	91.01%
001-0600-515-22	Retirement Contributions	60,900.00	-	-	60,900.00	55,044.94	5,855.06	90.39%
001-0600-515-23	Employee Insurance Premiums	69,600.00	-	-	69,600.00	50,556.61	19,043.39	72.64%
001-0600-515-31	Professional Services	340,000.00	(9,700.00)	(9,500.00)	320,800.00	56,988.99	263,811.01	17.76%
001-0600-515-40	Travel & Per Diem	6,000.00	-	-	6,000.00	2,262.59	3,737.41	37.71%
001-0600-515-41	Communications	6,500.00	-	-	6,500.00	5,079.12	1,420.88	78.14%
001-0600-515-42	Freight & Postage	5,000.00	-	500.00	5,500.00	5,044.35	455.65	91.72%
001-0600-515-46	Repair & Maintenance	8,000.00	-	-	8,000.00	3,616.81	4,383.19	45.21%
001-0600-515-48	PR / Advertising	8,000.00	-	-	8,000.00	6,146.72	1,853.28	76.83%
001-0600-515-51	Office Supplies	10,000.00	-	-	10,000.00	9,640.29	359.71	96.40%
001-0600-515-52	Operating Supplies	-	1,500.00	2,500.00	4,000.00	3,739.02	260.98	93.48%
001-0600-515-54	Dues & Subscriptions	32,000.00	3,200.00	2,500.00	37,700.00	37,434.30	265.70	99.30%
001-0600-515-55	Training	6,000.00	-	-	6,000.00	955.00	5,045.00	15.92%
		1,146,200.00	-	-	1,146,200.00	828,120.40	318,079.60	72.25%

IT & Communications

001-0700-519-12	Regular Salaries & Wages	183,800.00	-	3,000.00	186,800.00	186,080.86	719.14	99.62%
001-0700-519-21	Payroll Taxes	14,100.00	-	-	14,100.00	13,582.48	517.52	96.33%
001-0700-519-22	Retirement Contributions	20,300.00	-	3,000.00	23,300.00	22,725.26	574.74	97.53%
001-0700-519-23	Employee Insurance Premiums	20,000.00	-	2,500.00	22,500.00	22,042.88	457.12	97.97%
001-0700-519-31	Professional Services	151,500.00	(6,600.00)	(12,000.00)	132,900.00	74,117.31	58,782.69	55.77%
001-0700-519-40	Travel & Per Diem	2,000.00	-	-	2,000.00	263.71	1,736.29	13.19%
001-0700-519-41	Communications	57,800.00	-	-	57,800.00	46,559.97	11,240.03	80.55%
001-0700-519-42	Freight & Postage	-	100.00	-	100.00	61.90	38.10	61.90%

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		BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE		Actual as % of Budget
		FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget		Favorable (Unfavorable)		
001-0700-519-44	Rentals & Leases	15,500.00		-	15,500.00	11,402.55	4,097.45	73.56%	
001-0700-519-46	Repair & Maintenance	10,000.00	6,500.00	1,500.00	18,000.00	17,783.66	216.34	98.80%	
001-0700-519-52	Operating Supplies	20,000.00	-	2,000.00	22,000.00	21,910.60	89.40	99.59%	
001-0700-519-54	Dues & Subscriptions	61,000.00	-	-	61,000.00	59,050.36	1,949.64	96.80%	
001-0700-519-55	Training	3,000.00	-	-	3,000.00	400.00	2,600.00	13.33%	
		559,000.00	-	-	559,000.00	475,981.54	83,018.46	85.15%	
<u>Local Law Enforcement (MCSO)</u>									
001-0800-521-12	Regular Salaries & Wages	49,400.00	-	500.00	49,900.00	49,531.83	368.17	99.26%	
001-0800-521-14	Overtime	500.00	-	-	500.00	100.65	399.35	20.13%	
001-0800-521-21	Payroll Taxes	3,900.00	-	-	3,900.00	3,671.04	228.96	94.13%	
001-0800-521-22	Retirement Contributions	5,600.00	-	-	5,600.00	5,436.29	163.71	97.08%	
001-0800-521-23	Employee Insurance Premiums	9,900.00	-	-	9,900.00	9,677.87	222.13	97.76%	
001-0800-521-31	Professional Services	2,308,000.00	-	-	2,308,000.00	2,307,693.96	306.04	99.99%	
001-0800-521-40	Travel & Per Diem	1,000.00	-	-	1,000.00	-	1,000.00	0.00%	
001-0800-521-41	Communications	8,000.00	-	-	8,000.00	7,190.72	809.28	89.88%	
001-0800-521-42	Freight & Postage	-	100.00	-	100.00	2.65	97.35	2.65%	
001-0800-521-46	Repair & Maintenance	5,000.00	17,000.00	2,500.00	24,500.00	23,723.84	776.16	96.83%	
001-0800-521-51	Office Supplies	3,500.00	-	-	3,500.00	1,849.70	1,650.30	52.85%	
001-0800-521-52	Operating Supplies	65,000.00	-	40,000.00	105,000.00	102,490.66	2,509.34	97.61%	
001-0800-521-54	Dues & Subscriptions	1,500.00	-	-	1,500.00	431.52	1,068.48	28.77%	
001-0800-521-55	Training	1,000.00	(100.00)	-	900.00	-	900.00	0.00%	
		2,462,300.00	17,000.00	43,000.00	2,522,300.00	2,511,800.73	10,499.27	99.58%	
<u>Fire Rescue</u>									
001-0900-522-12	Regular Salaries & Wages	2,618,000.00	-	245,000.00	2,863,000.00	2,859,036.00	3,964.00	99.86%	
001-0900-522-13	Other Salaries & Wages	40,000.00	60,000.00	30,000.00	130,000.00	128,430.53	1,569.47	98.79%	
001-0900-522-14	Overtime	429,400.00	-	82,000.00	511,400.00	509,494.65	1,905.35	99.63%	
001-0900-522-21	Payroll Taxes	269,000.00	-	-	269,000.00	261,971.33	7,028.67	97.39%	
001-0900-522-22	Retirement Contributions	865,700.00	-	-	865,700.00	861,800.51	3,899.49	99.55%	
001-0900-522-23	Employee Insurance Premiums	321,300.00	-	100,000.00	421,300.00	416,625.14	4,674.86	98.89%	
001-0900-522-31	Professional Services	95,000.00	-	-	95,000.00	91,984.20	3,015.80	96.83%	
001-0900-522-40	Travel & Per Diem	20,000.00	-	-	20,000.00	4,557.93	15,442.07	22.79%	
001-0900-522-41	Communications	70,000.00	-	-	70,000.00	59,391.54	10,608.46	84.85%	
001-0900-522-42	Freight & Postage	500.00	1,000.00	-	1,500.00	1,044.86	455.14	69.66%	
001-0900-522-43	Utilities	35,000.00	-	8,000.00	43,000.00	42,147.14	852.86	98.02%	
001-0900-522-44	Rentals & Leases	-	500.00	-	500.00	105.50	394.50	21.10%	

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		BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
		FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			
001-0900-522-45	Insurance	20,000.00	4,500.00	3,000.00	27,500.00	27,096.56	403.44	98.53%
001-0900-522-46	Repair & Maintenance	285,000.00	(75,500.00)	-	209,500.00	209,488.96	11.04	99.99%
001-0900-522-48	PR / Advertising	3,500.00	-	-	3,500.00	-	3,500.00	
001-0900-522-49	Other Expenses	-	2,500.00	1,000.00	3,500.00	3,280.35	219.65	93.72%
001-0900-522-51	Office Supplies	10,000.00	-	-	10,000.00	3,352.96	6,647.04	33.53%
001-0900-522-52	Operating Supplies	270,000.00	-	55,000.00	325,000.00	323,698.95	1,301.05	99.60%
001-0900-522-54	Dues & Subscriptions	35,000.00	7,000.00	2,000.00	44,000.00	43,275.32	724.68	98.35%
001-0900-522-55	Training	30,000.00	-	-	30,000.00	21,317.39	8,682.61	71.06%
		5,417,400.00	-	526,000.00	5,943,400.00	5,868,099.82	75,300.18	98.73%
<u>Code Compliance</u>								
001-1100-524-12	Regular Salaries & Wages	114,800.00	-	-	114,800.00	113,534.54	1,265.46	98.90%
001-1100-524-14	Overtime	7,500.00	500.00	1,200.00	9,200.00	9,003.60	196.40	97.87%
001-1100-524-21	Payroll Taxes	9,400.00	-	500.00	9,900.00	9,716.74	183.26	98.15%
001-1100-524-22	Retirement Contributions	13,500.00	-	500.00	14,000.00	13,597.39	402.61	97.12%
001-1100-524-23	Employee Insurance Premiums	22,200.00	-	2,500.00	24,700.00	24,138.25	561.75	97.73%
001-1100-524-31	Professional Services	20,000.00	(2,500.00)	(8,000.00)	9,500.00	9,078.22	421.78	95.56%
001-1100-524-40	Travel & Per Diem	4,000.00	-	-	4,000.00	807.56	3,192.44	20.19%
001-1100-524-41	Communications	7,000.00	-	-	7,000.00	5,273.19	1,726.81	75.33%
001-1100-524-42	Freight & Postage	5,000.00	-	-	5,000.00	2,460.59	2,539.41	49.21%
001-1100-524-46	Repair & Maintenance	2,500.00	2,000.00	2,500.00	7,000.00	6,466.99	533.01	92.39%
001-1100-524-51	Office Supplies	2,500.00	-	1,000.00	3,500.00	3,108.74	391.26	88.82%
001-1100-524-52	Operating Supplies	5,000.00	-	2,500.00	7,500.00	6,663.40	836.60	88.85%
001-1100-524-54	Dues & Subscriptions	8,000.00	25,000.00	500.00	33,500.00	33,008.07	491.93	98.53%
001-1100-524-55	Training	4,000.00	-	(3,200.00)	800.00	75.00	725.00	9.38%
		225,400.00	25,000.00	-	250,400.00	236,932.28	13,467.72	94.62%
<u>Public Works - Roadway Maintenance</u>								
001-1200-541-12	Regular Salaries & Wages	639,000.00	-	-	639,000.00	614,275.34	24,724.66	96.13%
001-1200-541-14	Overtime	20,000.00	-	500.00	20,500.00	20,323.38	176.62	99.14%
001-1200-541-21	Payroll Taxes	50,500.00	-	-	50,500.00	47,574.48	2,925.52	94.21%
001-1200-541-22	Retirement Contributions	70,100.00	-	10,000.00	80,100.00	79,626.53	473.47	99.41%
001-1200-541-23	Life & Health Insurance	145,200.00	-	-	145,200.00	138,687.31	6,512.69	95.51%
001-1200-541-40	Travel & Per Diem	2,000.00	-	1,500.00	3,500.00	3,142.46	357.54	89.78%
001-1200-541-41	Communications	22,000.00	-	-	22,000.00	21,763.10	236.90	98.92%
001-1200-541-42	Freight & Postage	500.00	-	-	500.00	3.81	496.19	0.76%
001-1200-541-43	Utilities	107,000.00	-	-	107,000.00	73,202.05	33,797.95	68.41%

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		FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			
							Favorable (Unfavorable)	100.00%
001-1200-541-44	Rentals & Leases	10,000.00	-	2,500.00	12,500.00	12,395.44	104.56	99.16%
001-1200-541-46	Repair & Maintenance	190,000.00	-	15,000.00	205,000.00	204,715.30	284.70	99.86%
001-1200-541-48	PR / Advertising	500.00	-	-	500.00	162.50	337.50	32.50%
001-1200-541-51	Office Supplies	3,000.00	-	-	3,000.00	2,774.49	225.51	92.48%
001-1200-541-52	Operating Supplies	150,000.00	-	42,000.00	192,000.00	190,944.47	1,055.53	99.45%
001-1200-541-54	Dues & Subscriptions	1,600.00	-	-	1,600.00	1,218.62	381.38	76.16%
001-1200-541-55	Training	5,000.00	-	-	5,000.00	2,069.00	2,931.00	41.38%
		1,416,400.00	-	71,500.00	1,487,900.00	1,412,878.28	75,021.72	94.96%
Public Works - Fills								
001-1201-541-12	Regular Salaries & Wages	34,100.00	-	3,000.00	37,100.00	36,653.65	446.35	98.80%
001-1201-541-14	Overtime	200,000.00	-	(3,000.00)	197,000.00	111,361.49	85,638.51	56.53%
001-1201-541-21	Payroll Taxes	19,200.00	-	-	19,200.00	11,035.13	8,164.87	57.47%
001-1201-541-22	Retirement Contributions	23,800.00	-	-	23,800.00	4,715.32	19,084.68	19.81%
001-1201-541-23	Employee Insurance Premiums	9,800.00	-	-	9,800.00	9,634.92	165.08	98.32%
001-1200-541-44	Rentals & Leases	12,000.00	-	-	12,000.00	5,420.00	6,580.00	45.17%
001-1200-541-52	Operating Supplies	25,000.00	-	-	25,000.00	-	25,000.00	
		323,900.00	-	-	323,900.00	178,820.51	145,079.49	55.21%
Parks & Recreation								
001-1300-572-12	Regular Salaries & Wages	695,200.00	-	2,500.00	697,700.00	696,919.76	780.24	99.89%
001-1300-572-13	Other Salaries & Wages	209,400.00	-	(60,000.00)	149,400.00	143,685.28	5,714.72	96.17%
001-1300-572-14	Overtime	40,000.00	-	2,500.00	42,500.00	41,533.13	966.87	97.73%
001-1300-572-21	Payroll Taxes	72,300.00	-	-	72,300.00	67,834.87	4,465.13	93.82%
001-1300-572-22	Retirement Contributions	85,400.00	-	(10,000.00)	75,400.00	61,118.75	14,281.25	81.06%
001-1300-572-23	Employee Insurance Premiums	152,200.00	-	-	152,200.00	145,141.67	7,058.33	95.36%
001-1300-572-31	Professional Services	268,700.00	-	4,000.00	272,700.00	272,378.30	321.70	99.88%
001-1300-572-40	Travel & Per Diem	2,000.00	-	500.00	2,500.00	2,352.92	147.08	94.12%
001-1300-572-41	Communications	30,000.00	-	-	30,000.00	23,052.68	6,947.32	76.84%
001-1300-572-42	Freight & Postage	500.00	-	-	500.00	72.32	427.68	14.46%
001-1300-572-43	Utilities	300,000.00	-	2,500.00	302,500.00	301,834.15	665.85	99.78%
001-1300-572-44	Rentals & Leases	5,000.00	-	-	5,000.00	237.95	4,762.05	4.76%
001-1300-572-46	Repair & Maintenance	134,500.00	-	-	134,500.00	81,564.56	52,935.44	60.64%
001-1300-572-48	PR / Advertising	2,000.00	-	500.00	2,500.00	2,368.80	131.20	94.75%
001-1300-572-49	Other Expenses	5,000.00	-	-	5,000.00	132.83	4,867.17	2.66%
001-1300-572-51	Office Supplies	5,000.00	-	2,500.00	7,500.00	6,849.97	650.03	91.33%
001-1300-572-52	Operating Supplies	150,000.00	-	55,000.00	205,000.00	203,937.70	1,062.30	99.48%

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		FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			
001-1300-572-54	Dues & Subscriptions	3,000.00	-	-	3,000.00	2,976.22	23.78	99.21%
001-1300-572-55	Training	3,000.00	-	-	3,000.00	2,149.00	851.00	71.63%
001-1300-574-49	Special Events	15,000.00	-	-	15,000.00	11,626.53	3,373.47	77.51%
		2,178,200.00	-	-	2,178,200.00	2,067,767.39	110,432.61	94.93%
Transfers Out								
001-9000-581-06	Transfer to Debt Service Fund (200)	310,000.00	-	-	310,000.00	304,263.89	5,736.11	98.15%
001-9000-581-08	Transfer to Capital Projects Fund (300)	91,100.00	-	-	91,100.00	84,000.00	7,100.00	92.21%
	General Purchases	41,100.00	-	-	41,100.00	-		
	Landscape Mitigation	50,000.00	-	-	50,000.00	-		
		401,100.00	-	-	401,100.00	388,263.89	12,836.11	96.80%
Total Expenditures		18,313,900.00	42,000.00	898,700.00	19,254,600.00	17,961,618.97	1,292,981.03	93.28%
REVENUES OVER/(UNDER) EXPENDITURES		(640,000.00)	146,300.00	123,700.00	(370,000.00)	975,976.79		
<i>Addition to / (Use of) Fund Balance</i>								
Fund Balance - Ending, 9/30/2022 (Projected)								
001-280-000	Fund Bal - Nonspendable	123,100.00	49,100.00		172,200.00	172,284.37		
001-281-001	Fund Bal - Restricted - MCSO Training	114,500.00	(48,300.00)	3,000.00	69,200.00	70,393.95		
001-282-002	Fund Bal - Committed - Landscape Mitigation	410,000.00	97,400.00	240,000.00	747,400.00	758,674.57		
001-284-000	Fund Bal - Unassigned	7,897,000.00	1,243,100.00	1,400,000.00	10,540,100.00	10,609,784.81		
		8,544,600.00	1,341,300.00	1,643,000.00	11,528,900.00	11,355,725.18		
					54.74%	59.07%		

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EXHIBIT A

BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget 100.00%
FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			

Fund: 101 - Impact Fee Fund

Fund Balance - Beginning, 10/1/2021

101-282-000	Fund Bal - Committed - Transportation Imp Fees	539,600.00	8,700.00	-	548,300.00	548,319.34
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	406,800.00	12,300.00	-	419,100.00	419,187.65
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	889,200.00	243,100.00	-	1,132,300.00	1,132,232.20
101-284-000	Fund Bal - Unassigned	-	-	-	-	-
		1,835,600.00	264,100.00	-	2,099,700.00	2,099,739.19

Revenues

101-324-110	Impact Fees - Fire Rescue - Residential	35,000.00	-	22,900.00	57,900.00	57,971.35	71.35	100.12%
101-324-120	Impact Fees - Fire Rescue - Commercial	5,000.00	-	(4,000.00)	1,000.00	1,015.62	15.62	101.56%
101-324-310	Impact Fees - Transportation - Residential	50,000.00	-	26,300.00	76,300.00	76,343.38	43.38	100.06%
101-324-610	Impact Fees - Parks & Recreation - Residential	160,000.00	-	124,100.00	284,100.00	284,138.56	38.56	100.01%
101-324-620	Impact Fees - Parks & Recreation - Commercial	5,000.00	-	(5,000.00)	-	-	-	
101-361-000	Interest Revenue	15,000.00	-	(10,000.00)	5,000.00	5,691.06	691.06	113.82%
Total Revenues		270,000.00	-	154,300.00	424,300.00	425,159.97	859.97	100.20%

Expenditures

101-9000-581-91	Transfer to Cap Proj Fund	1,250,000.00	-	-	1,250,000.00	157,756.88	1,092,243.12	12.62%
	Fire (Storage Building)	200,000.00	-	-	200,000.00	5,970.00		
	Parks & Rec (KTCP Boardwalk)	300,000.00	-	-	300,000.00	66,621.33		
	Parks & Rec (GTH Improvements)	750,000.00	-	-	750,000.00	76,665.55		
	Parks & Rec (Plantation Tropical Preserve)	-	-	-	-	8,500.00		
Total Expenditures		1,250,000.00	-	-	1,250,000.00	157,756.88	1,092,243.12	12.62%

REVENUES OVER/(UNDER) EXPENDITURES	(980,000.00)	-	154,300.00	(825,700.00)	267,403.09	0.00
<i>Addition to / (Use of) Fund Balance</i>						

Fund Balance - Ending, 9/30/2022 (Projected)

101-282-000	Fund Bal - Committed - Transportation Imp Fees	589,600.00	8,700.00	-	598,300.00	624,662.72
101-282-001	Fund Bal - Committed - Fire Rescue Imp Fees	246,800.00	12,300.00	-	259,100.00	472,204.62
101-282-002	Fund Bal - Committed - Parks & Rec Imp Fees	19,200.00	243,100.00	-	262,300.00	1,273,083.88
101-284-000	Fund Bal - Unassigned	-	-	-	-	-
		855,600.00	264,100.00	-	1,119,700.00	2,369,951.22

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EXHIBIT A

BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget 100.00%
FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			

Fund: 102 - Solid Waste Fund

Fund Balance - Beginning, 10/1/2021

102-282-000	Fund Bal - Committed	88,200.00	4,400.00	-	92,600.00	92,633.81		
		88,200.00	4,400.00	-	92,600.00	92,633.81		

Revenues

102-325-101	Assessment Revenue	1,921,200.00	-	4,500.00	1,925,700.00	1,926,648.81	948.81	100.05%
102-361-000	Interest Revenue	1,500.00	-	-	1,500.00	782.18	(717.82)	52.15%
	Total Revenues	1,922,700.00	-	4,500.00	1,927,200.00	1,927,430.99	230.99	100.01%

Expenditures

102-1200-534-12	Regular Salaries & Wages	10,700.00	-	2,000.00	12,700.00	11,896.91	803.09	93.68%
102-1200-534-21	Payroll Taxes	900.00	-	100.00	1,000.00	978.80	21.20	97.88%
102-1200-534-22	Retirement Contributions	1,200.00	-	100.00	1,300.00	1,254.50	45.50	96.50%
102-1200-534-23	Employee Insurance Premiums	1,100.00	-	-	1,100.00	998.97	101.03	90.82%
102-1200-534-24	Workers' Comp Insurance	500.00	-	-	500.00	169.72	330.28	33.94%
102-1200-534-31	Professional Services	10,000.00	-	(2,000.00)	8,000.00	8,000.00	-	100.00%
102-1200-534-43	Solid Waste (Utility) Services	1,979,800.00	-	10,000.00	1,989,800.00	1,972,274.06	17,525.94	99.12%
1021200-534-45	Insurance	500.00	-	-	500.00	175.96	324.04	35.19%
102-1200-534-48	Legal Advertisements	500.00	-	-	500.00	238.40	261.60	47.68%
	Total Expenditures	2,005,200.00	-	10,200.00	2,015,400.00	1,995,987.32	19,412.68	99.04%

REVENUES OVER/(UNDER) EXPENDITURES

Addition to / (Use of) Fund Balance

(82,500.00)	-	(5,700.00)	(88,200.00)	(68,556.33)
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Fund Balance - Ending, 9/30/2022 (Projected)

102-282-000	Fund Bal - Committed	5,700.00	4,400.00	19,800.00	29,900.00	24,077.48		
		5,700.00	4,400.00	19,800.00	29,900.00	24,077.48		

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BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget 100.00%
FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			

[Fund: 103 - Transportation Fund](#)

Fund Balance - Beginning, 10/1/2021

103-281-001	Fund Bal - Restricted	(56,800.00)	44,000.00	-	(12,800.00)	(12,898.05)	
		(56,800.00)	44,000.00	-	(12,800.00)	(12,898.05)	

Revenues

103-312-410	1st Local Option Fuel Tax	294,500.00	-	-	294,500.00	294,500.01	0.01	100.00%
103-312-420	2nd Local Option Fuel Tax	209,300.00	-	-	209,300.00	224,381.07	15,081.07	107.21%
103-335-120	State Revenue Sharing - Municipal Fuel	76,800.00	-	-	76,800.00	97,084.38	20,284.38	126.41%
103-338-000	MoCo ILA-Supplemental Gas Tax	22,200.00	-	-	22,200.00	22,236.00	36.00	100.16%
103-361-000	Interest Revenue	-	-	-	-	36.48	36.48	
	Total Revenues	602,800.00	-	-	602,800.00	638,237.94	35,437.94	105.88%

Expenditures

103-1200-581-01	Transfer to Govtl DS Fund	550,000.00	-	-	550,000.00	534,966.00	15,034.00	97.27%
	Total Expenditures	550,000.00	-	-	550,000.00	534,966.00	15,034.00	97.27%

REVENUES OVER/(UNDER) EXPENDITURES
Addition to / (Use of) Fund Balance

52,800.00 - - **52,800.00** **103,271.94**

Fund Balance - Ending, 9/30/2022 (Projected)

103-281-001	Fund Bal - Restricted	(4,000.00)	44,000.00	-	40,000.00	90,373.89	
		(4,000.00)	44,000.00	-	40,000.00	90,373.89	

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BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget 100.00%
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Fund: 104 - Affordable Housing Fund

Fund Balance - Beginning, 10/1/2021

104-282-000	Fund Bal - Committed	96,000.00	36,000.00	-	132,000.00	117,010.72		
		96,000.00	36,000.00	-	132,000.00	117,010.72		

Revenues

104-324-410	Impact Fees - Affordable Housing - Residential	100,000.00	6,000.00	84,400.00	190,400.00	190,401.64	1.64	100.00%
104-324-420	Impact Fees - Affordable Housing - Commercial	5,000.00	-	(5,000.00)	-	-	-	
104-361-000	Interest Revenue	2,000.00	-	-	2,000.00	2,332.75	332.75	116.64%
104-381-000	Transfer In - ARPA Funds from 108	-	800,000.00	-	800,000.00	800,000.00	-	100.00%
104-383-001	Aff Hsng Lease Proceeds	5,000.00	-	-	5,000.00	5,292.93	292.93	105.86%
	Total Revenues	112,000.00	806,000.00	79,400.00	997,400.00	998,027.32	627.32	100.06%

Expenditures

104-0000-554-31	Professional Services	30,000.00	-	-	30,000.00	16,000.00	14,000.00	53.33%
104-0000-554-83	Grants & Aids to Private Citizens	30,000.00	-	-	30,000.00	10,000.00	20,000.00	33.33%
	Total Expenditures	60,000.00	-	-	60,000.00	26,000.00	34,000.00	43.33%

REVENUES OVER/(UNDER) EXPENDITURES	52,000.00	806,000.00	79,400.00	937,400.00	972,027.32	-		
<i>Addition to / (Use of) Fund Balance</i>								

Fund Balance - Ending, 9/30/2022 (Projected)

104-282-000	Fund Bal - Committed	148,000.00	842,000.00	79,400.00	1,069,400.00	1,089,038.04		
		148,000.00	842,000.00	79,400.00	1,069,400.00	1,089,038.04		

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EXHIBIT A

BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget 100.00%
FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			

Fund 107 - Building Fund

Fund Balance - Beginning, 10/1/2021

107-281-000	Fund Bal - Restricted - Other Bldg Activities	260,366.00	82,400.00	-	342,766.00	342,711.86
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf	198,139.00	5,595.00	-	203,734.00	203,751.86
		458,505.00	87,995.00	-	546,500.00	546,463.72

Revenues

107-316-000	Contractor Registration Fees	20,000.00	-	-	20,000.00	22,764.00	2,764.00	113.82%
107-322-000	Building Permit Fees	1,600,000.00	-	286,000.00	1,886,000.00	1,886,957.33	957.33	100.05%
107-361-000	Interest Revenue	1,000.00	-	-	1,000.00	1,756.72	756.72	175.67%
107-369-000	Miscellaneous Revenue	-	-	-	-	71.50	71.50	
	Total Revenues	1,621,000.00	-	286,000.00	1,907,000.00	1,911,549.55	4,549.55	100.24%

Expenditures

107-1000-524-12	Regular Salaries & Wages	722,700.00	-	-	722,700.00	671,566.85	51,133.15	92.92%
107-1000-524-14	Overtime	29,700.00	-	-	29,700.00	25,839.88	3,860.12	87.00%
107-1000-524-21	Payroll Taxes	57,600.00	-	-	57,600.00	54,337.09	3,262.91	94.34%
107-1000-524-22	Retirement Plan Contributions	82,900.00	-	-	82,900.00	77,105.58	5,794.42	93.01%
107-1000-524-23	Employee Insurance Benefits	104,100.00	-	-	104,100.00	84,823.97	19,276.03	81.48%
107-1000-524-24	Workers' Compensation	15,000.00	-	-	15,000.00	11,501.00	3,499.00	76.67%
107-1000-524-31	Professional Services	560,000.00	-	17,000.00	577,000.00	576,410.90	589.10	99.90%
107-1000-524-40	Travel & Per Diem	15,000.00	-	-	15,000.00	302.00	14,698.00	2.01%
107-1000-524-41	Communications	8,500.00	-	-	8,500.00	6,265.00	2,235.00	73.71%
107-1000-524-42	Freight & Postage	10,000.00	-	-	10,000.00	161.81	9,838.19	1.62%
107-1000-524-45	Insurance	15,000.00	-	-	15,000.00	12,612.22	2,387.78	84.08%
107-1000-524-46	Repair & Maintenance	5,000.00	-	-	5,000.00	2,363.90	2,636.10	47.28%
107-1000-524-48	PR / Advertising	500.00	-	-	500.00	-	500.00	
107-1000-524-51	Office Supplies & Other Expenses	8,000.00	-	-	8,000.00	7,072.20	927.80	88.40%
107-1000-524-52	Operating Supplies	10,000.00	-	-	10,000.00	9,223.54	776.46	92.24%
107-1000-524-54	Dues & Subscriptions	40,000.00	-	-	40,000.00	36,452.32	3,547.68	91.13%
107-1000-524-55	Training	15,000.00	-	-	15,000.00	1,551.57	13,448.43	10.34%
107-9000-581-01	Transfer to General Fund	180,000.00	-	-	180,000.00	84,000.00	96,000.00	46.67%
	Total Expenditures	1,879,000.00	-	17,000.00	1,896,000.00	1,661,589.83	234,410.17	87.64%

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	FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			
REVENUES OVER/(UNDER) EXPENDITURES	(258,000.00)	-	269,000.00	11,000.00	249,959.72		
<i>Addition to / (Use of) Fund Balance</i>					-		

Fund Balance - Ending, 9/30/2022 (Projected)

107-281-000	Fund Bal - Restricted - Other Bldg Activities	32,366.00	82,400.00	269,000.00	383,766.00	562,671.58
107-282-000	Fund Bal - Committed - Fla Bldg Code Enf	168,139.00	5,595.00	-	173,734.00	233,751.86
		200,505.00	87,995.00	269,000.00	557,500.00	796,423.44

Fund: 108 - American Rescue Plan Act Grant Fund

Fund Balance - Beginning, 10/1/2021

		BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE Favorable (Unfavorable)	Actual as % of Budget 100.00%
		FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget			
108-281-000	Fund Bal - Restricted	-	-	-	-	-		
		-	-	-	-	-		

Revenues

108-331-001	ARPA Grant Proceeds	-	3,163,900.00	-	3,163,900.00	3,163,893.00	(7.00)	100.00%
Total Revenues		-	3,163,900.00		3,163,900.00	3,163,893.00	(7.00)	100.00%

Expenditures

108-9000-581-01	Transfer Out to Aff Hsng Fund (104)	-	800,000.00	-	800,000.00	800,000.00	-	100.00%
108-9000-581-02	Transfer Out to Capital Project Fund (300)	-	781,950.00	1,581,950.00	2,363,900.00	2,363,893.00	7.00	100.00%
Total Expenditures		-	1,581,950.00	1,581,950.00	3,163,900.00	3,163,893.00	-	100.00%

REVENUES OVER/(UNDER) EXPENDITURES

Addition to / (Use of) Fund Balance

Fund Balance - Ending, 9/30/2022 (Projected)

108-281-000	Fund Bal - Restricted	-	1,581,950.00	(1,581,950.00)	-	-		
		-	1,581,950.00	(1,581,950.00)	-	-		

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Fund: 200 - Debt Service Fund

				BUDGET					
		FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget	FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget	
							Favorable (Unfavorable)	100.00%	
Revenue									
200-381-002	Transfer from Transportation Fund	550,000.00	-	-	550,000.00	534,966.00	(15,034.00)	97.27%	
200-381-003	Transfer from General Fund	310,000.00	-	-	310,000.00	304,263.89	(5,736.11)	98.15%	
Total Revenues		860,000.00	-	-	860,000.00	839,229.89	(20,770.11)	97.58%	
Expense									
200-0500-517-71	Principal	685,000.00	-	-	685,000.00	680,803.37	4,196.63	99.39%	
	2013 Paving Loan	410,000.00	-	-	410,000.00	410,000.00			
	2012 Refunding of Series 2007	275,000.00	-	-	275,000.00	270,803.37			
200-0500-517-72	Interest	175,000.00	-	-	175,000.00	158,426.52	16,573.48	90.53%	
	2013 Paving Loan	140,000.00	-	-	140,000.00	124,966.00			
	2012 Refunding of Series 2007	35,000.00	-	-	35,000.00	33,460.52			
Total Expenditures		860,000.00	-	-	860,000.00	839,229.89	20,770.11	97.58%	
REVENUES OVER/(UNDER) EXPENDITURES		-	-	-	-	-			
<i>Addition to / (Use of) Fund Balance</i>									

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BUDGET				FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
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					Favorable (Unfavorable)	100.00%

Fund: 300 - Capital Project Fund

Fund Balance - Beginning, 10/1/2021

300-282-001	Fund Bal - Restricted - Disc Sales Surtax	4,032,953.00	756,000.00	-	4,788,953.00	4,788,890.39
		4,032,953.00	756,000.00	-	4,788,953.00	4,788,890.39

Revenues

300-312-600	Local Govt Discretionary Sales Surtax	\$ 2,549,000	\$ -	\$ 878,000	\$ 3,427,000	\$ 3,429,697.05	2,697.05	100.08%
	90% for Capital / Infrastructure Purposes	2,294,100.00	-	790,000.00	3,084,100.00	3,086,727.35		
	10% Limit for General Purposes	254,900.00	-	88,000.00	342,900.00	342,969.71		
300-331-001	FEMA Reimb - Irma (Anne's Beach)	500,000.00	-	(500,000.00)	-	-	-	
300-331-002	FEMA HMGP Reimbursement	1,575,000.00	-	(1,575,000.00)	-	-	-	
	Saferoom & Floodproofing	1,200,000.00	-	(1,200,000.00)	-	-		
	Critical Power	375,000.00	-	(375,000.00)	-	-		
300-334-001	FDEM Reimb - Irma	30,000.00	-	(30,000.00)	-	-	-	
300-334-705	Restore Act Grant (Canal 114)	128,000.00	-	(128,000.00)	-	-	-	
300-337-701	TDC Bricks & Mortar Grant	200,000.00	-	(145,000.00)	55,000.00	56,769.00	1,769.00	103.22%
300-361-100	Interest	10,000.00	-	4,000.00	14,000.00	14,261.12	261.12	101.87%
300-381-001	Transfers In	1,341,100.00	782,000.00	1,581,950.00	3,705,050.00	2,521,649.88	(1,183,400.12)	68.06%
	General Fund for General Capital Purchases	41,100.00	-	-	41,100.00	-		
	Landscape Mitigation (from General Fund)	50,000.00	-	-	50,000.00	-		
	Park Impact Fees for Plantation Trop Pres	-	-	-	-	8,500.00		
	Park Impact Fees for KTCP	300,000.00	-	-	300,000.00	66,621.33		
	Park Impact Fees for GTH	750,000.00	-	-	750,000.00	76,665.55		
	Fire Rescue Impact Fees for Storage Bldg	200,000.00	-	-	200,000.00	5,970.00		
	ARPA Funds from Fund 108	-	782,000.00	1,581,950.00	2,363,950.00	2,363,893.00		
300-369-000	Miscellaneous Revenue	-	-	165,000.00	165,000.00	165,000.00	-	100.00%
300-388-200	Sale of General Capital Assets	-	-	28,000.00	28,000.00	28,580.00	580.00	102.07%
300-388-200	Insurance Proceeds	-	-	11,400.00	11,400.00	54,605.25	43,205.25	478.99%
	Total Revenues	6,333,100.00	782,000.00	290,350.00	7,405,450.00	6,270,562.30	(1,178,672.95)	84.67%

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				BUDGET						
				FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget	FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
									Favorable (Unfavorable)	100.00%
Expenditures										
300-0800-521-31	Prof Svcs - Local Law Enf (MCSO-Vehicles)	95,000.00	-	-	95,000.00	94,159.04	840.96	99.11%		
300-0300-512-64	Capital Outlay - Village Manager (ADA Doors)	-	13,000.00	-	13,000.00	12,487.50	512.50	96.06%		
300-0300-512-62	Canal Project - #114	150,000.00	-	(150,000.00)	-	-	-			
300-0300-512-65	Canal Project - #118 (organic removal)	50,000.00	-	-	50,000.00	24,999.00	25,001.00	50.00%		
300-0300-512-66	Canal Project - #115/116 (back-filling)	75,000.00	-	-	75,000.00	57,725.88	17,274.12	76.97%		
300-0600-515-64	Capital Outlay - Planning (CityView Module)	-	5,400.00	-	5,400.00	5,400.00	-	100.00%		
300-0600-515-68	Capital Outlay - Land Acquisition	-	2,800,000.00	200,000.00	3,000,000.00	2,974,080.29	25,919.71	99.14%		
300-0700-519-64	Capital Outlay - IT & Communications	50,000.00	-	-	50,000.00	33,310.07	16,689.93	66.62%		
300-0900-522-61	Saferoom & Floodproofing (HMGP Grant)	1,500,000.00	-	-	1,500,000.00	24,955.55	1,475,044.45	1.66%		
300-0900-522-62	Storage Building for Portable Generators	200,000.00	-	-	200,000.00	5,970.00	194,030.00	2.99%		
300-0900-522-63	Critical Power (HMGP Grant)	500,000.00	-	-	500,000.00	54,150.00	445,850.00	10.83%		
300-0900-522-64	Capital Outlay - Fire Rescue	252,000.00	-	(8,000.00)	244,000.00	219,283.00	24,717.00	89.87%		
	<i>Self-Contained Breathing App (SCBA) 15</i>	166,000.00	-	-	166,000.00	142,200.00				
	<i>Training Van</i>	44,000.00	-	(44,000.00)	-	-				
	<i>Air Bags & MVA Stabilization Equipment</i>	42,000.00	-	(42,000.00)	-	-				
	<i>2022 Ford F250 Truck (FY20-21)</i>	-	-	78,000.00	78,000.00	77,083.00				
300-1200-538-63	Capital Outlay - Hurricane Monument	-	8,000.00	-	8,000.00	5,735.55	2,264.45	71.69%		
300-1200-538-64	Capital Outlay - Lower Mat Culvert Project	-	-	30,000.00	30,000.00	29,372.40	627.60	97.91%		
300-1200-541-62	KTCP Boardwalk	300,000.00	-	-	300,000.00	66,621.33	233,378.67	22.21%		
300-1200-541-64	Capital Outlay - Public Works	245,000.00	-	-	245,000.00	79,573.45	165,426.55	32.48%		
	<i>LIDAR Data Project for Infrastructure</i>	130,000.00	-	-	130,000.00	15,087.25				
	<i>Toro Mower</i>	15,000.00	-	-	15,000.00	12,229.20				
	<i>Bus Stop Enclosures</i>	100,000.00	-	-	100,000.00	-				
	<i>Remodel 2d Floor Lobby & Reception</i>	-	-	-	-	7,750.00				
	<i>2022 Ford GMC Sierra 1500 (FY20-21)</i>	-	-	-	-	44,507.00				
300-1200-541-65	Morada Way Lighting Project	-	-	120,000.00	120,000.00	118,640.00	1,360.00	98.87%		
300-1200-541-66	Landscaping	50,000.00	-	-	50,000.00	-	50,000.00			
300-1200-541-67	Green Turtle Hammock Improvements	750,000.00	-	-	750,000.00	76,665.55	673,334.45	10.22%		
300-1200-541-68	Fills Master Plan Engineering & Const	300,000.00	-	-	300,000.00	55,000.00	245,000.00	18.33%		
300-1200-541-69	146 Sunshine (PTP Entrance)	100,000.00	-	-	100,000.00	8,500.00	91,500.00	8.50%		
300-1300-572-63	Dog Park Improvements	200,000.00	-	-	200,000.00	14,500.00	185,500.00	7.25%		

Islamorada, Village of Islands
 FY 21-22 Budget Amendment
 September 30, 2022

EXHIBIT A

		BUDGET						
		FY 21-22 Adopted Budget	FY 21-22 Budget Amendment - Approved 6/23/2022	Year-End FY 21-22 Budget Amendment Requested	Proposed FY 21-22 Adjusted Budget	FY 21-22 ACTUALS (Unaudited)	FINAL BUDGET v ACTUALS VARIANCE	Actual as % of Budget
							Favorable (Unfavorable)	100.00%
300-1300-572-64	Capital Outlay - Parks & Recreation	201,000.00	-	111,000.00	312,000.00	293,461.40	18,538.60	94.06%
	Pool Heat Pumps	13,000.00	-	1,000.00	14,000.00	13,455.20		
	John Deer Gator / Club Car Carry-All	13,000.00	-	-	13,000.00	10,514.70		
	Founders Park Path Asphalt Replacement	100,000.00	-	100,000.00	200,000.00	189,581.50		
	Great Lawn Irrigation System	50,000.00	-	20,000.00	70,000.00	65,315.00		
	Replacement Fencing	25,000.00	-	(10,000.00)	15,000.00	14,595.00		
300-9000-581-93	Transfer to Wastewater Ent (402) Fund	1,000,000.00	-	-	1,000,000.00	91,523.57	908,476.43	9.15%
	Total Expenditures	6,118,000.00	2,826,400.00	273,000.00	9,217,400.00	4,346,113.58	4,892,158.82	47.15%
	REVENUES OVER/(UNDER) EXPENDITURES	215,100.00	(2,044,400.00)	17,350.00	(1,811,950.00)	1,924,448.72		
	<i>Addition to / (Use of) Fund Balance</i>					-		

Fund Balance - Ending, 9/30/2022 (Projected)

300-282-001	Fund Bal - Restricted - Disc Sales Surtax	4,248,053.00	(1,288,400.00)	17,350.00	2,977,003.00	6,713,339.11		
		4,248,053.00	(1,288,400.00)	17,350.00	2,977,003.00	6,713,339.11		