

Comparative Budget Analysis/Proposed Budget For Fiscal Year Ended 9/30/2018

	ACTUAL FY 2012	ACTUAL FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	8 Mo. Actual 4 Mo Estimate FY 2017	BUDGET FY 2017	BUDGET FY 2018	2017-2018 Comments & Calculations
INCOME									
1311000 · AD VALOREM TAXES	962,666	1,037,764	1,325,070	1,284,858	1,366,731	1,455,792	1,482,355	1,546,162	\$318796341 @ 5.00 mil. x 97%
1311005 · U/G Non Ad Valorem				229,483	224,148	210,508	229,483	234,904	
1312410 · Local Optional Gas Tax	12,727	11,667	12,687	13,545	13,889	14,194	13,200	13,200	1,100 per mo.
1312420 · New Local Option Fuel Taxes	5,932	5,371	6,154	6,457	6,578	6,769	6,325	6,900	575 per mo.
1312610 · County Rev Sharing Business Tax	4,956	3,065	5,710	4,453	2,848	3,200	4,500	780	65 per mo.
1312810 · SWA REVENUE SHARING	964	794	606	556	276	688	550	600	
1315050 · Communications Service Tax	0	12,318	23,199	22,846	21,737	20,805	22,080	20,640	Communications Service Tax 1720 per mo.
1322000 · Building Permits	224,497	117,798	295,406	275,991	207,720	240,543	185,000	240,000	75,000 historical + new construction
1322050 · Bldg. permit surcharge fee	1,413	0	9		0	1,456	0	0	
1322053 · Bldg. permit surcharge retainage	0	394	882	850	610	654	555	600	10% of 3% of above
1322100 · Licenses (Registrations) - JIC	2,483	6,566	6,636	2,966	3,868	2,876	5,000	3,000	\$50 X 60 county license
1322150 · County Impact Fee Retainage	44	79	0	15	79	0	0	0	
1323100 · Franchise Fees FP&L	29,798	28,747	36,672	36,500	33,412	35,233	37,000	34,200	2850 per mo.
1329010 · Reimbursements	532	3,261	2,967	11,856	8,320	30,719	90,000	0	State reimbursement for special officer
1329015 · Refunds	4,059	0	0		0	0	0	0	
1329025 · Other Charges	434	988	633	753	281	777	750	500	Sign Permits etc.
1331200 · Grant Revenue	2,335	0	0				0	0	
1335120 · State Revenue Sharing	8,670	8,749	9,978	9,792	9,887	12,198	9,500	12,000	1000.00 per mo.
1335150 · Dist Alcoholic Bev. License Fees	175	323	175	175	175	638	175	175	JIBC
1335180 · Local Government Half-Cent Sales T	26,163	25,321	29,191	30,926	31,435	28,215	31,250	31,200	2,600 per mo.
1335181 · Disc. Infrastruceture Sales Tax						17,000	0	27,500	Penny Sales Tax
1351910 · Fines & Forfeitures	825	395	835	488	353	1,239	500	600	
1361100 · Interest - TD Bank	1,569	1,297	587	1,497	1,084	1,543	1,200	1,600	
1361400 · Unrealized (Gain) Loss on SBA B	3,324	694	0	1,420			0	0	
1389900 · Contributions	0	0	10,975				0	0	
1393100 · Copper Wire Reclamation - U/G Util	0	19,234	176				0	0	
TOTAL INCOME	1,293,565	1,284,825	1,768,548	1,935,427	1,933,432	2,085,048	2,119,423	2,174,561	
ADMINISTRATION									
1512110 · Salary Admin. Officer	66,476	67,969	67,114	68,796	70,979	73,000	73,859	73,052	
1512120 · Payroll Town Clerk				243	54,247	54,386	55,237	56,891	JG
1512130 · Salary Admin. Secretary	25,868	26,563	36,813	78,311	29,267	30,632	31,192	32,125	1496 hrs per yr.
1512140 · Salary/Bonus Pool	13,950	19,915	11,660	3,400		0	0	0	
1512210 · Payroll Taxes Admin. Officer	14,788	6,996	7,261	6,505	5,483	6,081	5,761	5,698	7.8% JP
1512211 · Payroll Taxes Secy.	2,014	2,024	2,849	5,964	2,589	2,353	2,433	2,506	7.8% MK
1512212 · P/R Tax Town Clerk				19	3,800	4,176	4,308	4,438	7.8% JG
1512220 · Retirement	8,695	9,222	8,735	15,268	7,328	8,438	7,971	9,375	JP x 12%
1512222 · Retirement Town Clerk				29	4,832	6,405	6,365	6,819	JG x 12%
1512230 · Health	4,979	5,709	5,634	12,515	21,914	20,505	17,075	24,034	JP + JG
1512232 · Dental	123	(44)	405	1,634	2,129	1,435	1,410	1,410	JP + JG+MK
1512235 · STD, Life & Accident	985	1,212	1,484	2,053	1,411	1,853	3,028	3,028	STD, Life & Accident
1512240 · Workers Comp.	232	177	221	249	303	281	149	159	7%Increase over 2016-17
1512260 · Separation Payment	21,500	0	0				0	0	
1512310 · Codification	3,775	776	2,765	2,048	865	865	3,500	5,653	

Comparative Budget Analysis/Proposed Budget For Fiscal Year Ended 9/30/2018

	ACTUAL FY 2012	ACTUAL FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	8 Mo. Actual 4 Mo Estimate FY 2017	BUDGET FY 2017	BUDGET FY 2018	2017-2018 Comments & Calculations
1512311 Purchase & Loan Payment 50 Colony				1,052,186		87,401	87,401	187,401	
1512314 · Inspections - Building	75,377	38,741	84,353	93,180	15,879	0	0	0	
1512315 · Legal	56,370	88,102	44,471	18,616	30,796	48,416	25,000	25,000	
1512317 · Legal Advertisements	1,527	2,143	2,821	2,333	4,282	6,312	3,000	4,000	
1512319 · Professional Services - Other	10,064	21,056	50,763	97,963	200,777	66,031	25,000	51,000	ADP
1512320 · Auditor	13,399	13,590	10,200	10,200	10,200	6,500	11,000	14,500	Audit plus Grant
1512341 · Custodian/Pest Control	3,200	2,944	4,751	5,968	7,194	5,171	5,500	6,120	410 per mo. cleaning + 1,500 Nozzle Nolan +
1512346 · REFUSE/RECYCLING COLLECTI	86,090	85,186	106,340	98,772	99,151	100,362	100,000	102,600	2.2% Increase
1512347 · Code Enforcement	105	0	0		70	0	250	250	Emergency Property Maint.
1512410 · TELEPHONE/INTERNET/WEB SITE	2,550	3,095	3,318	4,651	4,880	8,264	5,500	9,780	3250 Comcast, 1400 GoDaddy, 500 Calling P
1512430 · Utilities (Elect/Water)	2,349	2,656	2,740	3,217	3,812	4,728	4,500	4,500	Elec. 375 per mo
1512440 · Copy Machine	2,800	2,917	3,369	4,621	4,766	5,144	4,500	5,500	256per mo + 2,500 excess copies
1512442 · Postage Meter + Postage	1,693	1,645	1,724	2,115	1,804	2,477	1,600	2,760	
1512445 · Warehouse	2,466	2,461	2,376	2,926	450	0	0	0	
1512451 · Liability	2,203	2,596	3,490	3,486	4,249	4,912	4,620	5,807	7%Increase over 2016-17
1512453 · Property & Flood	1,203	3,419	4,366	4,402	8,245	6,788	7,647	6,685	7%Increase over 2016-17
1512455 · Notary Insurance	146	0	0	151	0	0	150	150	
1512463 · Equipment & Repairs	2,529	310	74	143	298	579	400	600	Emergency Repairs
1512465 · Other Maintenance	485	1,018	237	394	905	24	300	200	Fire Extinguish Inspection
1512466 · Building Maintenance	2,221	1,647	1,753	1,283	1,353	1,462	2,000	2,100	
1512468 · Propane Gas/Generator Maint	576	0	0	540	9,601	0	600	900	Maint. Contract
1512491 · MEMBERSHIPS	3,115	1,901	1,964	2,318	3,297	2,864	3,000	2,700	FCCMA, PBCMCA, League of Cities, NPBCCC
1512498 · MISC. GOVERNMENT	7,818	5,775	7,171	18,678	9,518	2,020	7,500	7,500	Conferences, Miscel. & hanging xmas lights
1512499 · MUNICIPAL ELECTION	0	0	11	7,315	0	374	7,500	7,500	
1512510 · OFFICE SUPPLIES	3,859	5,146	4,028	5,778	4,357	4,519	4,500	4,500	Admin + Public Safety
1512512 · OFFICE EQUIPMENT/SOFTWARE	4,916	3,217	3,059	8,189	6,470	4,554	2,800	7,000	Software Maint. + Miscel.
1512515 · OFFICE FURNITURE	0	0	0	2,956	1,496	173	1,000	1,000	
1512551 · Training and Auto Mileage	911	621	273	1,005	1,955	13,848	7,500	13,200	Conferences & Training
1512600 · Capital Outlay	0	0	6,108	134,874	32,789	51,408	5,000	5,000	
1512821 · AID TO PRIVATE ORGANIZATIONS	1,550	1,550	1,550	1,550	2,954	1,735	1,550	1,600	Property Owners, Jup.HS
1512994 · SPECIAL EVENTS	146	199	0	840	318	0	350	450	Colony Kids 250, Pahokee 50
1512995- TD Bank Fee			95	312	1,075	1,220	850	1,200	
1512996 · Office of the Inspector General	0	2,696	3,235	605	1,137	2,730	1,200	2,800	IG \$700 per Qtr.
1512997 · NRP Assessment								3,739	
1512998 · U/G Assessment	0	6,229	6,236	6,236	7,149	0	7,124	8,008	JIC Assessment
1512999 U/G Loan Payment				267,303		225,312	267,303	225,312	U/G
TOTAL ADMINISTRATION	453,052	441,380	505,814	2,062,141	686,373	875,737	818,433	946,551	
PLANNING									
1515312 · NPDES (Agrmt & Consult)	9,036	19,643	21,268	18,580	19,643	25,914	17,500	17,500	JL Horniman
1515313 · Comprehensive Planning	4,250	3,188	24,063	6,000	12,563	5,739	12,500	12,500	JL Horniman
1515315 · Engineer	0	14,250	19,151	110,285	157,464	8,995	0	0	Drainage, Road & Sewer Consultant
TOTAL PLANNING	13,286	37,080	64,481	134,865	189,669	40,648	30,000	30,000	

Comparative Budget Analysis/Proposed Budget For Fiscal Year Ended 9/30/2018

	ACTUAL FY 2012	ACTUAL FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	8 Mo. Actual 4 Mo Esttimate FY 2017	BUDGET FY 2017	BUDGET FY 2018
BUILDING OFFICIAL								
1516110 · Salary Bld. Official					26,075	42,920	43,339	44,637
1516210 · P/R Taxes Bld. Official					1,996	3,293	3,380	3,482
1516220 · Retirement						8,237	8,345	5,347
1516230 · Health Bld. Official					2,090	5,719	4,410	6,180
1516235 · STD, Life, Acc. Bld. Ofc.					724	1,346	1,448	1,448
1516551 · Training, Misc. Bld. Official					3,726	7,183	2,500	7,000
Total BUILDING OFFICIAL	0	0	0	0	34,610	68,698	63,422	68,093
PUBLIC SAFETY								
1521110 · Salaries	305,046	308,448	275,338	286,484	301,900	401,672	405,582	349,902
1521131 · Code Enforcement Officer	7,641	12,154	11,608	9,726	8,982	11,308	17,476	16,391
1521150 · Salary Incentive	3,816	4,732	4,804	5,158	5,460	5,970	4,780	4,780
1521170 · PS Sick Pay	17,848	17,848	0	0		0	0	0
1521210 · Payroll Taxes	25,808	28,533	24,897	21,985	25,244	31,820	32,877	28,944
1521220 · Retirement	24,839	30,248	30,533	30,625	15,513	30,645	30,591	32,090
1521230 · Health	27,600	26,206	25,041	30,849	24,122	25,853	22,603	18,987
1521232 · Dental	910	1,545	2,012	1,433	1,558	1,739	1,410	470
1521235 · STD, Life & Accident	4,917	8,130	8,823	9,817	8,106	7,705	7,638	7,614
1521240 · Worker's Comp.	14,367	15,971	13,366	14,758	17,304	14,431	15,235	14,033
1521316 · Dispatch	0	35,822	38,591	38,067	35,716	37,511	38,500	38,000
1521319 · PROFESSIONAL SERVICES	974	920	241	1,526	650	2,037	1,000	1,000
1521341 · Custodian/Pest Control	532	0	0	0			0	0
1521413 · Telephone/Internet	3,360	3,419	3,344	3,442	3,550	3,005	3,750	3,600
1521430 · Utilities (Elect/Water)	192	0	0	0		0	0	0
1521445 · Warehouse	238	0	0	0			0	0
1521451 · Liability	25,327	31,319	37,044	40,429	49,306	64,759	63,178	72,102
1521453 · Property & Flood	1,269	0	0	0			0	0
1521455 · Auto Insurance	1,091	1,046	1,726	1,874	2,284	2,337	1,272	2,000
1521465 · Auto Repairs & Maint.	2,180	2,632	1,734	2,924	868	5,050	3,000	3,000
1521467 · Gas & Oil	8,710	7,140	6,540	10,451	8,608	10,006	10,000	13,804
1521468 · Equip. Repair & Maint.	122	529	17	323	342	814	250	500
1521491 · Memberships	0	0	142	2,766	1,795	595	1,700	2,800
1521498 · MISCELLANEOUS	1,828	1,508	1,499	1,326	1,743	4,314	3,526	4,200
1521510 · OFFICE SUPPLIES	1,403	0	0	0		567	0	0
1521521 · AMMO, UNIFORMS	3,121	2,672	2,776	2,868	2,800	5,421	4,000	5,000
1521523 · Computer Maintenance	0	0	4,921	737	955	250	1,000	500
1521551 · TRAINING & Mileage	6,567	8,998	8,657	9,112	9,669	17,910	17,500	18,500
1521600 Capital Outlay	13,672	31,795	2,326	5,590	2,902	72,098	35,000	4,000
1521641 · General Equipment	4,604	2,485	3,476	1,945	1,898	1,330	2,000	2,000
1521643 · Security Cameras	4,140	7,173	7,530	9,385	8,698	9,185	9,000	11,000
1522317 · TEQUESTA FIRE-RESCUE	218,308	222,561	400,061	400,000	400,000	400,000	400,000	400,000
TOTAL PUBLIC SAFETY	730,430	813,832	917,045	943,600	939,974	1,168,331	1,132,868	1,055,217

2017-2018 Comments & Calculations
7.8% Salary
12% Salary
Salary + mileage
7.8 % Police + code enforcement
12% of Salary
0% Increase
STD, Life & Accident
7%Increase over 2016-17
North County Reginal Communications
Police Med. Exams
Added to Admin
ATT 120 T-Mobile 180
Added to Admin
Added to Admin
7%Increase over 2016-17
7%Increase over 2016-17
900 per mo.
Radar Gun / Batteries
FPFPCA, PBPCA,LEPC, NAMAC,LEX
Mileage Reim.
Added to Admin.
Uniforms
In car computers
Monthly Training Sessions + Mandatory Training
New Auto + Vest
Miscel. Equipment
Security Camera Maint. Contract

Comparative Budget Analysis/Proposed Budget For Fiscal Year Ended 9/30/2018

	ACTUAL FY 2012	ACTUAL FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	8 Mo. Actual 4 Mo Estimate FY 2017	BUDGET FY 2017	BUDGET FY 2018	2017-2018 Comments & Calculations
BEAUTIFICATION									
1537431 · Utilities (Elect/Water)	9,204	7,374	7,562	8,223	9,128	6,279	10,000	10,000	All Water / No Elec.
1537460 · Maintenance - Other	31,432	31,108	40,968	48,100	51,438	44,377	45,000	45,000	Mancuso
1537462 · Repairs/Improvements	4,896	2,087	2,581	2,353	3,178	3,079	2,000	2,000	Lawn Tech / Misc.
1537465 · Landscape	8,994	0	8,850	12,325		5,333	16,000	16,000	Sod/Maintanence
1537521 · Benches			1,915	4,475	986	0	0	0	
1537523 · Flowers/Shrubs/Trees/Mulch	664	8,822	120	180	120	120	0	0	Mulch / Garden Club
1537600 · Capital Outlay	0	0	0				0	0	
1537997 · Other Expenses	330	615	630	15,168	803	427	500	500	
TOTAL BEAUTIFICATION	55,520	50,006	62,626	90,824	65,653	59,615	73,500	73,500	
ROADS & WALKWAYS									
1541461 · Drainage System Repair/Improve	952	25,165	1,136	775	1,690	0	0	0	
1541462 · Drains Cleaning	10,515	9,350	1,615			0	0	0	Annual Cleaning
1541466 · Repairs/Hardscape/Signs	6,373	1,044	6,523	2,128		7,110	0	0	Miscl. Road Repairs / Striping
1541468 · Stripiing	3,827	0	0				0	0	
1541531 · Pavers/Walkway	0	1,405	1,222	4,905		0	0	0	
1541537 · Walkways Repair	0	5,094	0	515		1,890	600	600	
1541539 · Dune Crossovers	0	0	3,160	9,475		0	0	0	Repairs
1541600 Capital Outlay	0	0	0				0	0	
1541996 · Other	0	0	0			600	600	600	
TOTAL ROADS & WALKWAYS	21,667	42,057	13,656	17,798	1,690	9,600	1,200	1,200	
TOTAL EXPENSES	1,273,954	1,384,355	1,563,621	3,249,228	1,917,970	2,222,629	2,119,423	2,174,561	
APPROPRIATED TO/(FROM) FUND BALANCE	19,611	(99,529)	204,927	(1,313,801)	15,462	(137,581)	(0)	(0)	