

Comparative Budget Analysis/Proposed Budget For Fiscal Year Ended 9/30/2017

	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013	Actual FY 2014	Actual FY 2015	10 Mo. Actual 2 Mo Estimate FY 2016	Budget FY 2016	BUDGET FY 2017	2016-2017 Comments & Calculations
INCOME									
1311000 · AD VALOREM TAXES	848,855	962,666	1,037,764	1,325,070	1,284,858	1,373,641	1,379,441	1,482,355	\$302,614,043 @ 5.05 mil. x 97%
1311005 · U/G Non Ad Valorem					229,483	224,148	229,483	229,483	
1312410 · Local Optional Gas Tax	12,155	12,727	11,667	12,687	13,545	13,727	13,000	13,200	1,100 per mo.
1312420 · New Local Option Fuel Taxes	5,780	5,932	5,371	6,154	6,457	6,515	6,300	6,325	527 per mo.
1312610 · County Rev Sharing Business Tax	4,927	4,956	3,065	5,710	4,453	4,068	4,500	4,500	375 per mo.
1312810 · SWA REVENUE SHARING	2,082	964	794	606	556	429	750	550	
1315050 · Communications Service Tax	0	0	12,318	23,199	22,846	22,289	22,600	22,080	Communications Service Tax
1322000 · Building Permits	84,496	224,497	117,798	295,406	275,991	149,271	225,000	185,000	75,000 historical + new construction
1322050 · Bldg. permit surcharge fee	0	1,413	0	9		651	0	0	
1322053 · Bldg. permit surcharge retainage	0	0	394	882	850	363	525	555	10% of 3% of above
1322100 · Licenses (Registrations) - JIC	691	2,483	6,566	6,636	2,966	4,326	5,000	5,000	\$50 X 100 county license
1322150 · County Impact Fee Retainage	0	44	79	0	15	325	0	0	
1323100 · Franchise Fees FP&L	34,901	29,798	28,747	36,672	36,500	36,533	36,500	37,000	
1329010 · Reimbursements	2,428	532	3,261	2,967	11,856	8,320	0	90,000	State reimbursement for special officer
1329015 · Refunds	2,652	4,059	0	0		0	0	0	
1329025 · Other Charges	2,565	434	988	633	753	309	750	750	Sign Permits etc.
1331200 · Grant Revenue	0	2,335	0	0		0	0	0	
1335120 · State Revenue Sharing	0	8,670	8,749	9,978	9,792	10,026	9,100	9,500	790.00 per mo.
1335150 · Dist Alcoholic Bev. License Fees	175	175	323	175	175	175	175	175	JIBC
1335180 · Local Government Half-Cent Sales T	30,057	26,163	25,321	29,191	30,926	31,178	31,000	31,250	2,600 per mo.
1335480 · Local Alt Fuel User Fee	11	0	0	0		0	0	0	
1335490 · 1/8 cent Motor Fuel Tax	2,232	0	0	0		0	0	0	
1351910 · Fines & Forfeitures	359	825	395	835	488	293	700	500	
1361100 · Interest - TD Bank	1,975	1,569	1,297	587	1,497	1,009	1,500	1,200	
1361400 · Unrealized (Gain/ Loss on SBA B	2,077	3,324	694	0	1,420	0	0	0	
1369901 · Reimbursement U/G Utilities	127,074	0	0	0		0	0	0	
1389900 · Contributions	0	0	0	10,975		0	0	0	
1393100 · Copper Wire Reclamation - U/G Util	0	0	19,234	176		0	0	0	
TOTAL INCOME	1,165,491	1,293,565	1,284,825	1,768,548	1,935,427	1,887,597	1,966,323	2,119,423	
ADMINISTRATION									
1512110 · Salary Admin. Officer	88,297	66,476	67,969	67,114	68,796	73,124	71,966	73,859	
1512120 · Payroll Town Clerk					243	54,015	53,190	55,237	JG
1512130 · Salary Admin. Secretary	23,680	25,868	26,563	36,813	78,311	29,303	30,070	31,192	1496 hrs @ \$20
1512140 · Salary/Bonus Pool	0	13,950	19,915	11,660	3,400	0	0	0	
1512170 · Admin. Sick Pay	14,374	0	0	0		0	0	0	
1512210 · Payroll Taxes Admin. Officer	8,582	14,788	6,996	7,261	6,505	5,653	5,598	5,761	7.8% JP
1512211 · Payroll Taxes Secy.	1,896	2,014	2,024	2,849	5,964	2,588	2,334	2,433	7.8% MK
1512212 · P/R Tax Town Clerk					19	3,794	4,137	4,308	7.8% JG
1512220 · Retirement	11,963	8,695	9,222	8,735	15,268	9,483	8,162	7,971	JP x 12%
1512222 · Retirement Town Clerk					29	6,897	6,365	6,365	JG x 12%
1512230 · Health	12,223	4,979	5,709	5,634	12,515	18,689	21,007	17,075	JP + JG
1512232 · Dental	190	123	(44)	405	1,634	2,154	1,410	1,410	JP + JG
1512235 · STD, Life & Accident	1,886	985	1,212	1,484	2,053	1,692	3,031	3,028	STD, Life & Accident

Comparative Budget Analysis/Proposed Budget For Fiscal Year Ended 9/30/2017

	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013	Actual FY 2014	Actual FY 2015	10 Mo. Actual 2 Mo Estimate FY 2016	Budget FY 2016	BUDGET FY 2017
1512240 · Workers Comp.	231	232	177	221	249	303	241	149
1512260 · Separation Payment	0	21,500	0	0		0	0	0
1512310 · Codification	400	3,775	776	2,765	2,048	3,425	3,500	3,500
1512311 · Purchase & Loan Payment 50 Colony					1,052,186	87,401	87,401	87,401
1512313 · Special Master	1,103	0	0	0			0	0
1512314 · Inspections - Building	17,071	75,377	38,741	84,353	93,180	19,399	74,250	0
1512315 · Legal	29,152	56,370	88,102	44,471	18,616	24,156	40,000	25,000
1512317 · Legal Advertisements	526	1,527	2,143	2,821	2,333	2,036	2,750	3,000
1512319 · Professional Services - Other	760	10,064	21,056	50,763	97,963	146,770	15,000	25,000
1512320 · Auditor	25,061	13,399	13,590	10,200	10,200	10,200	14,000	11,000
1512341 · Custodian/Pest Control	2,031	3,200	2,944	4,751	5,968	7,156	5,100	5,500
1512346 · REFUSE/RECYCLING COLLECTI	77,184	86,090	85,186	106,340	98,772	101,283	107,635	100,000
1512347 · Code Enforcement	1,191	105	0	0		320	250	250
1512410 · TELEPHONE/INTERNET/WEB SITE	2,972	2,550	3,095	3,318	4,651	4,680	5,300	5,500
1512430 · Utilities (Elect/Water)	2,572	2,349	2,656	2,740	3,217	3,901	4,000	4,500
1512440 · Copy Machine	3,613	2,800	2,917	3,369	4,621	4,624	4,200	4,500
1512442 · Postage Meter + Postage	355	1,693	1,645	1,724	2,115	1,556	1,600	1,600
1512445 · Warehouse	1,486	2,466	2,461	2,376	2,926	450	0	0
1512451 · Liability	7,552	2,203	2,596	3,490	3,486	4,249	3,374	4,620
1512453 · Property & Flood	1,637	1,203	3,419	4,366	4,402	8,245	6,548	7,647
1512455 · Notary Insurance	301	146	0	0	151	0	150	150
1512463 · Equipment & Repairs	1,337	2,529	310	74	143	548	250	400
1512465 · Other Maintenance	2,320	485	1,018	237	394	1,119	250	300
1512466 · Building Maintenance	4,521	2,221	1,647	1,753	1,283	1,353	1,000	2,000
1512468 · Propane Gas/Generator Maint	687	576	0	0	540	17,225	600	600
1512491 · MEMBERSHIPS	1,615	3,115	1,901	1,964	2,318	3,408	2,500	3,000
1512498 · MISC. GOVERNMENT	5,694	7,818	5,775	7,171	18,678	9,757	6,500	7,500
1512499 · MUNICIPAL ELECTION	534	0	0	11	7,315	8	5,000	7,500
1512510 · OFFICE SUPPLIES	4,080	3,859	5,146	4,028	5,778	3,913	4,000	4,500
1512512 · OFFICE EQUIPMENT/SOFTWARE	603	4,916	3,217	3,059	8,189	6,088	2,500	2,800
1512515 · OFFICE FURNITURE	165	0	0	0	2,956	2,211	3,000	1,000
1512551 · Training and Auto Mileage	783	911	621	273	1,005	1,677	2,500	7,500
1512600 · Capital Outlay	0	0	0	6,108	134,874	24,480	10,000	5,000
1512821 · AID TO PRIVATE ORGANIZATIONS	250	1,550	1,550	1,550	1,550	4,216	1,550	1,550
1512994 · SPECIAL EVENTS	0	146	199	0	840	1,118	300	350
1512995- TD Bank Fee				95	312	959	370	850
1512996 · Office of the Inspector General	0	0	2,696	3,235	605	1,137	3,500	1,200
1512998 · U/G Assessment	0	0	6,229	6,236	6,236	7,149	7,124	7,124
1512999 U/G Loan Payment					267,303	267,303	267,303	267,303
TOTAL ADMINISTRATION	360,878	453,052	441,380	505,814	2,062,141	991,214	900,816	818,433
PLANNING								
1515312 · NPDES (Agrmt & Consult)	6,395	9,036	19,643	21,268	18,580	16,766	16,000	17,500
1515313 · Comprehensive Planning	5,500	4,250	3,188	24,063	6,000	12,844	5,000	12,500
1515315 · Engineer	0	0	14,250	19,151	110,285	160,156	20,000	0

2016-2017 Comments & Calculations
10%Increase over 2015-16
33% of Building Permit Fees
LRD/Bond Atty.
ADP/lobbyist
300 per mo. cleaning + 1,500 Nozzle Nolan + 3% Increase
Emergency Property Maint.
2,000 Comcast, 350 GoDaddy, 500 Calling Pc
Elec. 325 per mo + 100 xmas lights
172 per mo + 1,000 excess copies
25.00 per mo. + 1,300 postage and supplies
10%Increase over 2015-16
10%Increase over 2015-16
Emergency Repairs
Fire Extinguish Inspection
Maint. Contract
FCCMA, PBCMCA, League of Cities, NPBCCC
Conferences, Miscel. & hanging xmas lights
Admin + Public Safety
Software Maint. 700, + Miscel.
Conferences & Training
Town Hall
1,300 Property Owners, Jup.HS
Colony Kids 250, Pahokee 50
IG \$670 per Qtr.
JIC Assessment
JL Horniman
JL Horniman
Drainage, Road & Sewer Consultant

Comparative Budget Analysis/Proposed Budget For Fiscal Year Ended 9/30/2017

	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013	Actual FY 2014	Actual FY 2015	10 Mo. Actual 2 Mo Estimate FY 2016	Budget FY 2016	BUDGET FY 2017	2016-2017 Comments & Calculations
TOTAL PLANNING	11,895	13,286	37,080	64,481	134,865	189,766	41,000	30,000	
BUILDING OFFICIAL									
1516110 · Salary Bld. Official						17,475		43,339	
1516210 · P/R Taxes Bld. Official						1,337		3,380	
1516220 · Retirement						0		8,345	
1516230 · Health Bld. Official						1,469		4,410	
1516235 · STD, Life, Acc. Bld. Ofc.						483		1,448	
1516551 · Training, Misc. Bld. Official						2,981		2,500	
Total BUILDING OFFICIAL	0	0	0	0	0	23,744	0	63,422	
PUBLIC SAFETY									
1521110 · Salaries	329,208	305,046	308,448	275,338	286,484	298,344	294,269	405,582	Includes Special Officer
1521131 · Code Enforcement Officer	0	7,641	12,154	11,608	9,726	10,573	16,107	17,476	Salary + mileage
1521150 · Salary Incentive	4,315	3,816	4,732	4,804	5,158	5,174	5,113	4,780	
1521170 · PS Sick Pay	4,050	17,848	17,848	0	0	0	0	0	
1521210 · Payroll Taxes	26,831	25,808	28,533	24,897	21,985	23,733	23,270	32,877	7.8 % Police + code enforcement
1521220 · Retirement	64,088	24,839	30,248	30,533	30,625	24,355	31,459	30,591	12% of Salary
1521230 · Health	53,654	27,600	26,206	25,041	30,849	26,508	27,126	22,603	0% Increase
1521232 · Dental	1,093	910	1,545	2,012	1,433	1,430	470	1,410	
1521235 · STD, Life & Accident	8,610	4,917	8,130	8,823	9,817	8,336	8,858	7,638	STD, Life & Accident
1521240 · Worker's Comp.	15,196	14,367	15,971	13,366	14,758	17,977	14,277	15,235	10%Increase over 2015-16
1521316 · Dispatch	0	0	35,822	38,591	38,067	35,716	38,500	38,500	North County Reginal Communications
1521319 · PROFESSIONAL SERVICES	380	974	920	241	1,526	1,074	1,500	1,000	Police Med. Exams
1521341 · Custodian/Pest Control	2,031	532	0	0	0	0	0	0	Added to Admin
1521413 · Telephone/Internet	5,038	3,360	3,419	3,344	3,442	3,326	4,000	3,750	ATT 110 T-Mobile 180
1521430 · Utilities (Elect/Water)	1,273	192	0	0	0	0	0	0	Added to Admin
1521445 · Warehouse	1,486	238	0	0	0	0	0	0	Added to Admin
1521451 · Liability	22,655	25,327	31,319	37,044	40,429	49,762	38,795	63,178	10%Increase over 2015-16
1521453 · Property & Flood	1,637	1,269	0	0	0	0	0	0	
1521455 · Auto Insurance	958	1,091	1,046	1,726	1,874	2,284	1,814	1,272	10%Increase over 2015-16
1521465 · Auto Repairs & Maint.	1,907	2,180	2,632	1,734	2,924	499	3,000	3,000	
1521467 · Gas & Oil	8,477	8,710	7,140	6,540	10,451	8,974	10,000	10,000	833 per mo.
1521468 · Equip. Repair & Maint.	683	122	529	17	323	308	250	250	Radar Gun / Batteries
1521491 · Memberships	0	0	0	142	2,766	1,670	1,500	1,700	FPFPCA, PBPCA,LEPC, NAMAC,LEX
1521498 · MISCELLANEOUS	2,045	1,828	1,508	1,499	1,326	2,256	1,500	3,526	Mileage Reim.
1521510 · OFFICE SUPPLIES	2,241	1,403	0	0	0	0	0	0	Added to Admin.
1521521 · AMMO, UNIFORMS	3,315	3,121	2,672	2,776	2,868	3,985	4,000	4,000	Uniforms
1521523 · Computer Maintenance	0	0	0	4,921	737	1,057	1,000	1,000	In car computers
1521551 · TRAINING & Mileage	1,882	6,567	8,998	8,657	9,112	9,582	10,000	17,500	Monthly Training Sessions + Mandatory Training
1521600 Capital Outlay	7,778	13,672	31,795	2,326	5,590	5,902	3,000	35,000	New Auto + Vest
1521641 · General Equipment	0	4,604	2,485	3,476	1,945	1,793	2,000	2,000	Miscel. Equipment
1521643 · Security Cameras	0	4,140	7,173	7,530	9,385	7,666	8,000	9,000	Security Camera Maint. Contract

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1522317	TEQUESTA FIRE-RESCUE	210,725	218,308	222,561	400,061	400,000	400,000	400,000	400,000	
TOTAL PUBLIC SAFETY		781,556	730,430	813,832	917,045	943,600	952,285	949,807	1,132,868	
BEAUTIFICATION										
1537431	Utilities (Elect/Water)	10,959	9,204	7,374	7,562	8,223	9,052	10,000	10,000	All Water / No Elec.
1537460	Maintenance - Other	26,450	31,432	31,108	40,968	48,100	42,935	45,000	45,000	Mancuso
1537462	Repairs/Improvements	956	4,896	2,087	2,581	2,353	2,881	2,000	2,000	Lawn Tech / Misc.
1537465	Landscape	9,050	8,994	0	8,850	12,325	2,002	16,000	16,000	Sod/Maintenance
1537521	Benches				1,915	4,475	986	0	0	
1537523	Flowers/Shrubs/Trees/Mulch	5,764	664	8,822	120	180	120	0	0	Mulch / Garden Club
1537600	Capital Outlay	15,884	0	0	0		0	0	0	
1537997	Other Expenses	0	330	615	630	15,168	540	500	500	
TOTAL BEAUTIFICATION		69,063	55,520	50,006	62,626	90,824	58,516	73,500	73,500	
ROADS & WALKWAYS										
1541461	Drainage System Repair/Improve	1,069	952	25,165	1,136	775	1,690	0	0	
1541462	Drains Cleaning	9,775	10,515	9,350	1,615		0	0	0	Annual Cleaning
1541466	Repairs/Hardscape/Signs	5,765	6,373	1,044	6,523	2,128	0	0	0	Misc. Road Repairs / Striping
1541468	Striping	0	3,827	0	0		0	0	0	
1541531	Pavers/Walkway	0	0	1,405	1,222	4,905	87	0	0	
1541537	Walkways Repair	3,752	0	5,094	0	515	0	600	600	
1541539	Dune Crossovers	0	0	0	3,160	9,475	600	0	0	Repairs
1541600	Capital Outlay	7,850	0	0	0		0	0	0	
1541996	Other	1,093	0	0	0		0	600	600	
TOTAL ROADS & WALKWAYS		29,303	21,667	42,057	13,656	17,798	2,377	1,200	1,200	
TOTAL EXPENSES		1,252,694	1,273,954	1,384,355	1,563,621	3,249,228	2,217,903	1,966,323	2,119,423	
APPROPRIATED TO/(FROM) FUND BALANCE		(87,203)	19,611	(99,529)	204,927	(1,313,801)	(330,306)	0	(0)	