

**Comparative Budget Analysis/Proposed Budget For Fiscal Year Ended 9/30/2015**

	ACTUAL FY 2010.	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013	BUDGET FY 2014	EST/Actual FY 2014	BUDGET FY 2015	2014-2015 Comments & Calculations
<b>INCOME</b>								
1311000 · AD VALOREM TAXES	828,269.54	848,854.79	962,665.85	1,037,764.34	1,306,644.64	1,331,277.39	1,285,315.69	\$258,627,836 @ 5.15 mil. x 96 1/2%
1312410 · Local Optional Gas Tax	12,581.87	12,154.55	12,726.70	11,666.72	13,000.00	12,738.50	12,900.00	1,075 per mo.
1312420 · New Local Option Fuel Taxes	5,809.33	5,780.29	5,932.26	5,371.22	6,000.00	6,151.00	6,120.00	510 per mo.
1312610 · County Rev Sharing Business Tax	5,976.86	4,926.84	4,955.53	3,064.58	4,500.00	4,508.96	4,500.00	375 per mo.
1312810 · SWA REVENUE SHARING	941.07	2,081.59	963.59	794.40	1,200.00	757.51	700.00	
1315050 · Communications Service Tax	0.00	0.00	0.00	12,318.27	20,700.00	27,030.95	22,800.00	Communications Service Tax
1322000 · Building Permits	78,453.92	84,495.88	224,496.76	117,798.37	100,000.00	222,429.20	219,000.00	65,000 historical + new construction
1322050 · Bldg. permit surcharge fee	0.00	0.00	1,412.97	0.00	300.00	(70.01)	0.00	
1322053 · Bldg. permit surcharge retainage	0.00	0.00	0.00	394.48	0	804.75	375.00	10% of 3% of above
1322100 · Licenses (Registrations) - JIC	679.00	691.00	2,483.00	6,566.00	5,000.00	5,243.85	5,000.00	\$50 X 100 county license
1322150 · County Impact Fee Retainage	0.00	0.00	44.21	78.67	0.00	0.00	0.00	
1323100 · Franchise Fees FP&L	36,460.59	34,900.81	29,798.34	28,746.64	35,000.00	39,768.79	37,500.00	
1329010 · Reimbursements	825.00	2,428.26	532.32	3,261.23	0.00	2,785.00	0.00	
1329015 · Refunds	0.00	2,651.87	4,058.79	0.00	0.00	0.00	0.00	
1329025 · Other Charges	739.20	2,565.29	434.00	988.20	1,000.00	728.40	750.00	Sign Permits etc.
1331200 · Grant Revenue	0.00	0.00	2,334.75	0.00	0.00	0.00	0.00	
1335120 · State Revenue Sharing	(1,734.97)	0.00	8,670.31	8,748.83	8,646.00	8,820.29	8,760.00	730.00 per mo.
1335150 · Dist Alcoholic Bev. License Fees	176.13	174.80	174.80	323.01	175.00	255.14	175.00	JIBC
1335180 · Local Government Half-Cent Sales Tax	30,533.35	30,056.81	26,162.92	25,320.56	28,800.00	28,980.23	30,800.00	* 2,400 per mo.
1335480 · Local Alt Fuel User Fee	0.77	11.46	0.00	0.00	0.00	0.00	0.00	
1335490 · 1/8 cent Motor Fuel Tax	2,412.80	2,232.35	0.00	0.00	0.00	0.00	0.00	
1351910 · Fines & Forfeitures	1,280.00	358.50	825.00	394.80	300.00	437.63	475.00	
1361100 · Interest - TD Bank	3,838.39	1,975.06	1,568.51	1,297.09	1,500.00	1,377.05	1,250.00	
1361400 · Unrealized (Gain/ Loss on SBA B	(6,095.59)	2,077.12	3,324.42	694.05	0.00	0.00	0.00	
1369901 · Reimbursement U/G Utilities	0.00	127,074.15	0.00	0.00	0.00	0.00	0.00	
1393100 · Copper Wire Reclamation - U/G Utilitie	0.00	0.00	0.00	19,234.00	0.00	0.00	0.00	
1389900 · Contributions	5,410.69	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL INCOME</b>	<u>1,006,557.95</u>	<u>1,165,491.42</u>	<u>1,293,565.03</u>	<u>1,284,825.46</u>	<u>1,532,765.64</u>	<u>1,694,024.63</u>	<u>1,636,420.69</u>	
<b>ADMINISTRATION</b>								
1512110 · Salary Admin. Officer	82,916.91	88,296.62	66,475.74	67,968.82	66,980.00	66,841.27	67,482.80	
1512160 · Admin. Vacation Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1512170 · Admin. Sick Pay	1,981.00	14,374.14	0.00	0.00	1,000.00	250.00	0.00	
1512210 · Payroll Taxes Admin. Officer	6,494.69	8,581.66	14,787.63	6,996.10	5,614.44	6,820.36	5,528.86	7.8% JP
1512220 · Retirement	12,550.16	11,962.55	8,694.79	9,221.75	8,313.31	9,005.75	15,298.40	JP + AA x 12%
1512230 · Health	10,966.08	12,223.08	4,979.10	5,709.32	7,998.09	6,983.41	13,267.80	
1512232 · Dental	202.28	189.60	122.80	(44.03)	470.00	291.66	2,794.92	
1512235 · STD, Life & Accident	1,741.20	1,886.30	984.64	1,211.97	2,901.94	1,928.72	3,858.98	STD, Life & Accident +3% Increase
1512240 · Workers Comp.	315.00	230.72	231.96	177.00	104.00	177.90	226.50	3%Increase
1512140 · Salary/Bonus Pool	0.00	0.00	13,950.00	19,915.25	11,410.00	11,660.00	3,400.00	
1512551 · Training and Auto Mileage	780.00	783.00	911.49	620.66	500.00	609.57	650.00	Mileage & Training
1512130 · Salary Admin. Asst. & Secretary	14,281.90	23,679.72	25,867.54	26,562.50	50,923.00	38,245.15	78,577.20	1496 hrs @ \$18 + AA
1512211 · Payroll Taxes Admin. Asst. & Secy.	1,092.57	1,895.86	2,014.08	2,023.61	3,971.99	2,984.15	6,207.02	7.8% of above
1512260 · Separation Payment	0.00	0.00	21,500.00	0.00	0.00	0.00	0.00	
1512310 · Codification	1,565.66	400.00	3,774.73	776.00	1,000.00	700.00	3,000.00	*
1512312 · Professional Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1512313 · Special Master	1,127.10	1,103.40	0.00	0.00	0.00	0.00	0.00	
1512314 · Inspections - Building	12,000.96	17,071.43	75,376.57	38,741.46	33,000.00	74,599.96	72,270.00	33% of Building Permit Fees
1512315 · Legal	29,117.41	29,152.32	56,369.67	88,102.47	77,500.00	53,199.79	40,000.00	LRD/Bond Atty.
1512317 · Legal Advertisements	4,474.52	526.32	1,527.36	2,143.12	2,000.00	2,743.01	2,750.00	
1512318 · MUUC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1512319 · Professional Services - Other	973.75	760.00	10,064.40	21,055.80	5,000.00	43,428.91	28,000.00	ADP/lobbyist
1512320 · Auditor	16,478.00	25,061.00	13,399.00	13,590.00	13,700.00	12,627.15	15,000.00	
1512341 · Custodian/Pest Control	1,989.40	2,031.40	3,200.00	2,943.94	3,700.00	5,232.62	4,500.00	200 per mo. cleaning + 700 Nozzle Nolan + Misc.
1512346 · REFUSE/RECYCLING COLLECTION	59,155.68	77,184.46	86,090.16	85,185.95	98,000.00	97,969.81	104,500.00	6% Increase

**Comparative Budget Analysis/Proposed Budget For Fiscal Year Ended 9/30/2015**

	ACTUAL FY 2010.	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013	BUDGET FY 2014	EST/Actual FY 2014	BUDGET FY 2015	2014-2015 Comments & Calculations
1512347 · Code Enforcement	1,474.56	1,190.98	105.40	0.00	1,000.00	300.00	250.00	Emergency Property Maint.
1512410 · TELEPHONE/INTERNET/WEB SITE	5,673.48	2,971.80	2,549.98	3,095.30	3,400.00	3,219.33	3,200.00	2,000 Comcast, 350 GoDaddy, 500 Calling Post
1512430 · Utilities (Elect/Water)	1,286.72	2,571.86	2,348.97	2,656.32	2,650.00	2,765.07	2,750.00	Elec. 220 per mo + 100 xmas lights
1512440 · Copy Machine	2,444.66	3,612.67	2,800.47	2,917.06	3,000.00	3,076.62	4,200.00	172 per mo + 1,000 excess copies
1512442 · Postage Meter + Postage	0.00	354.84	1,692.93	1,645.30	1,600.00	1,767.12	1,600.00	25.00 per mo. + 1,300 postage and supplies
1512445 · Warehouse	1,309.23	1,485.86	2,465.84	2,460.84	2,500.00	2,277.48	2,700.00	225 per mo.
1512449 · Miscellaneous Equip. Rentals	354.84	0.00	0.00	0.00	0.00	0.00	0.00	
1512451 · Liability	7,020.75	7,551.75	2,202.68	2,596.16	2,516.80	3,028.23	3,180.88	3%Increase over 2013-14
1512453 · Property & Flood	1,813.59	1,636.52	1,202.96	3,418.92	2,849.60	3,713.95	3,156.69	3%Increase over 2013-14
1512455 · Notary Insurance	128.13	300.79	146.35	0.00	0.00	0.00	150.00	
1512463 · Equipment & Repairs	0.00	1,337.42	2,529.16	310.29	1,000.00	6,108.00	250.00	Emergency Repairs
1512465 · Other Maintenance	334.22	2,320.18	484.50	1,018.40	500.00	501.75	250.00	Fire Extinguish Inspection
1512466 · Building Maintenance	520.19	4,520.86	2,220.59	1,646.86	2,000.00	988.77	1,000.00	
1512468 · Propane Gas/Generator Maint	95.07	687.38	576.00	0.00	800.00	0.00	600.00	Maint. Contract
1512491 · MEMBERSHIPS	1,659.00	1,615.00	3,115.04	1,901.12	2,000.00	2,205.40	2,500.00	FCCMA, PBCMCA, League of Cities, NPBCCC
1512498 · MISC. GOVERNMENT	10,018.54	5,694.27	7,817.99	5,774.72	6,500.00	6,202.21	6,500.00	Conferences, Miscel. & hanging xmas lights
1512499 · MUNICIPAL ELECTION	0.00	533.60	0.00	0.00	3,000.00	10.51	3,600.00	
1512600 · Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00	Town Hall Extension
1512510 · OFFICE SUPPLIES	2,767.06	4,080.16	3,859.30	5,146.08	6,000.00	3,792.96	4,000.00	Admin + Public Safety
1512512 · OFFICE EQUIPMENT/SOFTWARE	950.59	602.98	4,916.07	3,216.95	2,250.00	409.10	2,000.00	Software Maint. 700, + Miscel.
1512515 · OFFICE FURNITURE	179.99	165.15	0.00	0.00	270.00	0.00	12,000.00	
1512821 · AID TO PRIVATE ORGANIZATIONS	250.00	250.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,300 Property Owners, Jup.HS
1512994 · SPECIAL EVENTS	9,863.74	0.00	146.20	198.81	300.00	0.00	300.00	Colony Kids 250, Pahokee 50
1512998 · U/G Assessment	0.00	0.00	0.00	6,229.25	6,235.65	6,235.66	6,235.66	JIC Assessment
1512996 · Office of the Inspector General	0.00	0.00	0.00	2,696.00	2,680.00	2,287.50	3,500.00	IG \$670 per Qtr.
<b>TOTAL ADMINISTRATION</b>	<b>308,348.63</b>	<b>360,877.65</b>	<b>453,052.09</b>	<b>441,380.07</b>	<b>448,688.82</b>	<b>486,738.85</b>	<b>652,785.71</b>	
<b>PLANNING</b>								
1515312 · NPDES (Agrmt & Consult)	7,130.00	6,395.00	9,035.90	19,642.50	16,500.00	22,392.55	16,000.00	JL Horniman
1515313 · Comprehensive Planning	2,750.00	5,500.00	4,250.00	3,187.50	4,500.00	19,757.35	5,000.00	JL Horniman
1515315 · Engineer	0.00	0.00	0.00	14,250.00	25,000.00	22,113.20	20,000.00	Drainage, Road & Sewer Consultant
<b>TOTAL PLANNING</b>	<b>9,880.00</b>	<b>11,895.00</b>	<b>13,285.90</b>	<b>37,080.00</b>	<b>46,000.00</b>	<b>64,263.10</b>	<b>41,000.00</b>	
<b>PUBLIC SAFETY</b>								
1521110 · Salaries	333,386.86	329,207.78	305,046.19	308,447.80	280,625.00	277,560.78	285,637.80	Full time + 1360 hrs @ 23.70 (pt)+Seasonal Disbursements
1521140 · Salary/Bonus Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1521150 · Salary Incentive	5,935.00	4,315.00	3,815.75	4,731.61	3,785.00	4,450.26	4,910.00	
1521160 · PS Vacation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1521170 · PS Sick Pay	4,967.50	4,050.00	17,847.82	17,847.82	2,500.00	576.92	2,500.00	
1521210 · Payroll Taxes	26,249.21	26,830.77	25,807.77	28,532.98	34,024.88	25,639.37	23,884.50	7.8 % Police + code enforcement
1521220 · Retirement	48,520.06	64,087.77	24,839.39	30,247.92	32,772.60	32,079.85	30,856.82	12% of Salary
1521230 · Health	48,952.11	53,653.99	27,600.04	26,205.94	25,126.12	25,386.78	26,819.91	5% Increase
1521232 · Dental	1,366.04	1,093.40	909.90	1,545.00	2,115.00	2,067.30	1,755.24	
1521235 · STD, Life & Accident	10,168.94	8,609.78	4,917.07	8,129.86	9,260.42	9,068.35	8,948.52	STD, Life & Accident
1521240 · Worker's Comp.	14,962.80	15,196.24	14,367.00	15,970.96	21,000.72	14,438.60	13,462.38	3%Increase over 2013-14
1521131 · Code Enforcement Officer	0.00	0.00	7,641.21	12,153.54	15,207.00	12,805.12	15,663.80	Salary = mileage
1521319 · PROFESSIONAL SERVICES	600.00	380.00	974.00	920.00	900.00	0.00	1,500.00	Police Med. Exams
1521341 · Custodian/Pest Control	1,989.40	2,031.40	532.00	0.00	0.00	0.00	0.00	Added to Admin
1521413 · Telephone/Internet	4,292.65	5,038.29	3,359.86	3,418.61	4,000.00	3,318.53	4,000.00	ATT 110 T-Mobile 180
1521430 · Utilities (Elect/Water)	1,286.70	1,273.03	191.93	0.00	0.00	0.00	0.00	Added to Admin
1521445 · Warehouse	1,309.24	1,485.86	238.00	0.00	0.00	0.00	0.00	Added to Admin
1521451 · Liability	21,101.67	22,655.25	25,327.30	31,319.30	28,941.12	32,700.59	36,582.83	3%Increase over 2013-14
1521453 · Property & Flood	1,813.59	1,636.52	1,269.00	0.00	0.00	0.00	0.00	Added to Admin
1521455 · Auto Insurance	977.60	958.00	1,091.04	1,046.04	1,168.96	1,478.70	1,709.73	3%Increase over 2013-14

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	ACTUAL FY 2010.	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013	BUDGET FY 2014	EST/Actual FY 2014	BUDGET FY 2015	2014-2015 Comments & Calculations
1521465 · Auto Repairs & Maint.	2,236.66	1,907.09	2,180.23	2,631.58	3,000.00	1,734.05	3,000.00	
1521467 · Gas & Oil	6,631.12	8,476.69	8,709.92	7,139.89	8,250.00	6,736.38	8,500.00	670 per mo.
1521468 · Equip. Repair & Maint.	1,474.92	682.51	121.66	529.12	300.00	0.00	250.00	Radar Gun / Batteries
1521491 · Memberships	0.00	0.00	0.00	0.00	600.00	123.53	400.00	FPFPCA, PBPCA, LEPC, NAMAC
1521498 · MISCELLANEOUS	3,321.83	2,045.45	1,827.63	1,508.04	1,500.00	1,315.40	1,500.00	Mileage Reim., Printing
1521510 · OFFICE SUPPLIES	2,049.44	2,241.25	1,403.42	0.00	0.00	150.00	0.00	Added to Admin.
1521521 · AMMO, UNIFORMS	1,548.24	3,315.45	3,120.64	2,672.40	3,500.00	2,567.28	4,000.00	Uniforms
1521316 · Dispatch	0.00	0.00	0.00	35,821.89	36,000.00	38,502.80	38,500.00	North County Reginal Communications
1521523 · Computer Maintenance	0.00	0.00	0.00	0.00	5,000.00	3,329.00	1,000.00	In car computers
1521551 · TRAINING & Mileage	1,519.50	1,881.64	6,567.01	8,997.70	9,000.00	9,071.18	10,000.00	Monthly Training Sessions + Mandatory Training
1521600 Capital Outlay	0.00	7,778.00	13,671.50	31,794.57	4,000.00	2,824.88	4,000.00	Vests
1521641 · General Equipment	0.00	0.00	4,604.21	2,484.90	3,500.00	815.72	2,000.00	
1521643 · Security Cameras	0.00	0.00	4,140.00	7,173.00	8,000.00	12,391.73	8,000.00	Security Camera Maint. Contract
1522317 · TEQUESTA FIRE-RESCUE	205,822.36	210,724.80	218,308.16	222,561.13	400,000.00	400,079.97	400,000.00	
<b>TOTAL PUBLIC SAFETY</b>	<u>752,483.44</u>	<u>781,555.96</u>	<u>730,429.65</u>	<u>813,831.60</u>	<u>944,076.82</u>	<u>921,213.07</u>	<u>939,381.54</u>	
<b>BEAUTIFICATION</b>								
1537431 · Utilities (Elect/Water)	12,554.66	10,958.72	9,204.06	7,373.84	9,500.00	8,070.67	8,500.00	All Water / No Elec.
1537460 · Maintenance - Other	22,948.54	26,450.10	31,431.55	31,107.65	26,000.00	36,497.87	36,000.00	Mancuso
1537462 · Repairs/Improvements	253.18	956.17	4,895.83	2,087.13	1,500.00	2,450.17	2,500.00	Lawn Tech / Misc.
1537465 · Landscape	13,020.00	9,050.00	8,994.45	0.00	20,500.00	13,978.00	16,000.00	Sod/Maintenance
1537521 · Benches						1,915.00	0.00	
1537600 · Capital Outlay	0.00	15,884.00	0.00	0.00	0.00	0.00	0.00	
1537523 · Flowers/Shrubs/Trees/Mulch	5,789.00	5,764.00	664.00	8,822.00	0.00	60.00	0.00	Mulch / Garden Club
1537997 · Other Expenses	0.00	0.00	329.66	615.26	0.00	329.99	500.00	
<b>TOTAL BEAUTIFICATION</b>	<u>54,565.38</u>	<u>69,062.99</u>	<u>55,519.55</u>	<u>50,005.88</u>	<u>57,500.00</u>	<u>63,301.70</u>	<u>63,500.00</u>	
<b>ROADS &amp; WALKWAYS</b>								
1541461 · Drainage System Repair/Improve	5,605.00	1,068.70	951.56	25,165.00	10,000.00	9,741.36	0.00	Swale Improvements
1541462 · Drains Cleaning	8,835.00	9,775.00	10,515.00	9,350.00	11,000.00	4,362.00	0.00	Annual Cleaning
1541466 · Repairs/Hardscape/Signs	8,438.54	5,764.52	6,373.10	1,043.54	7,500.00	8,907.83	5,000.00	Miscel. Road Repairs / Striping
1541468 · Stripiing	0.00	0.00	3,827.00	0.00	0.00	0.00	0.00	
1541531 · Pavers/Walkway	0.00	0.00	0.00	1,405.00	1,500.00	1,221.68	1,500.00	
1541537 · Walkways Repair	2,732.26	3,752.05	0.00	5,093.60	500.00	0.00	500.00	
1541600 Capital Outlay	0.00	7,850.00	0.00	0.00	0.00	0.00	0.00	
1541539 · Dune Crossovers	0.00	0.00	0.00	0.00	5,000.00	5,615.65	6,000.00	Repairs
1541996 · Other	6,729.25	1,092.50	0.00	0.00	1,000.00	300.00	1,000.00	
<b>TOTAL ROADS &amp; WALKWAYS</b>	<u>32,340.05</u>	<u>29,302.77</u>	<u>21,666.66</u>	<u>42,057.14</u>	<u>36,500.00</u>	<u>30,148.52</u>	<u>14,000.00</u>	
<b>UNDERGROUND</b>								
	<u>116,599.01</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
<b>TOTAL EXPENSES</b>	<u>1,274,216.51</u>	<u>1,252,694.37</u>	<u>1,273,953.85</u>	<u>1,384,354.69</u>	<u>1,532,765.63</u>	<u>1,565,665.24</u>	<u>1,710,667.24</u>	
<b>APPROPRIATED TO/(FROM) FUND BALANCE</b>	<u>(267,658.56)</u>	<u>(87,202.95)</u>	<u>19,611.18</u>	<u>(99,529.23)</u>	<u>0.01</u>	<u>128,359.39</u>	<u>(74,246.56)</u>	