

# *Village of Tequesta, Florida*

## *Proposed Fiscal Year 2016 Budget*



*Fiscal Year Ending September 30, 2016*



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## The Village of Tequesta at a Glance

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## Your Village Council

The Council consists of five Council Members. Two (2) Council Members are elected in odd years and three (3) Council Members are elected in even years. The Village Council appoints a Mayor and a Vice Mayor at the first meeting subsequent to the date of the annual election of Village Council Members.



From Left to Right: Councilman Tom Paterno, Vice-Mayor Vince Arena, Mayor Abby Brennan, Councilman Frank D'Ambra, and Councilman Steve Okun.



## Contact Us



You can contact the Village Council using the Village's website, [www.tequesta.org](http://www.tequesta.org), or you can use their individual e-mail addresses.

Mayor Abby Brennan  
Vice-Mayor Vince Arena  
Councilman Frank D'Ambra  
Councilman Steve Okun  
Councilman Tom Paterno

[abrennan@tequesta.org](mailto:abrennan@tequesta.org)  
[varena@tequesta.org](mailto:varena@tequesta.org)  
[fdambra@tequesta.org](mailto:fdambra@tequesta.org)  
[sokun@tequesta.org](mailto:sokun@tequesta.org)  
[tpaterno@tequesta.org](mailto:tpaterno@tequesta.org)

To contact the Village Council by phone please see page 50 of this document for a complete listing of phone numbers or you can contact the Administration Office at 561-768-0460.

**[www.Tequesta.org](http://www.Tequesta.org)**

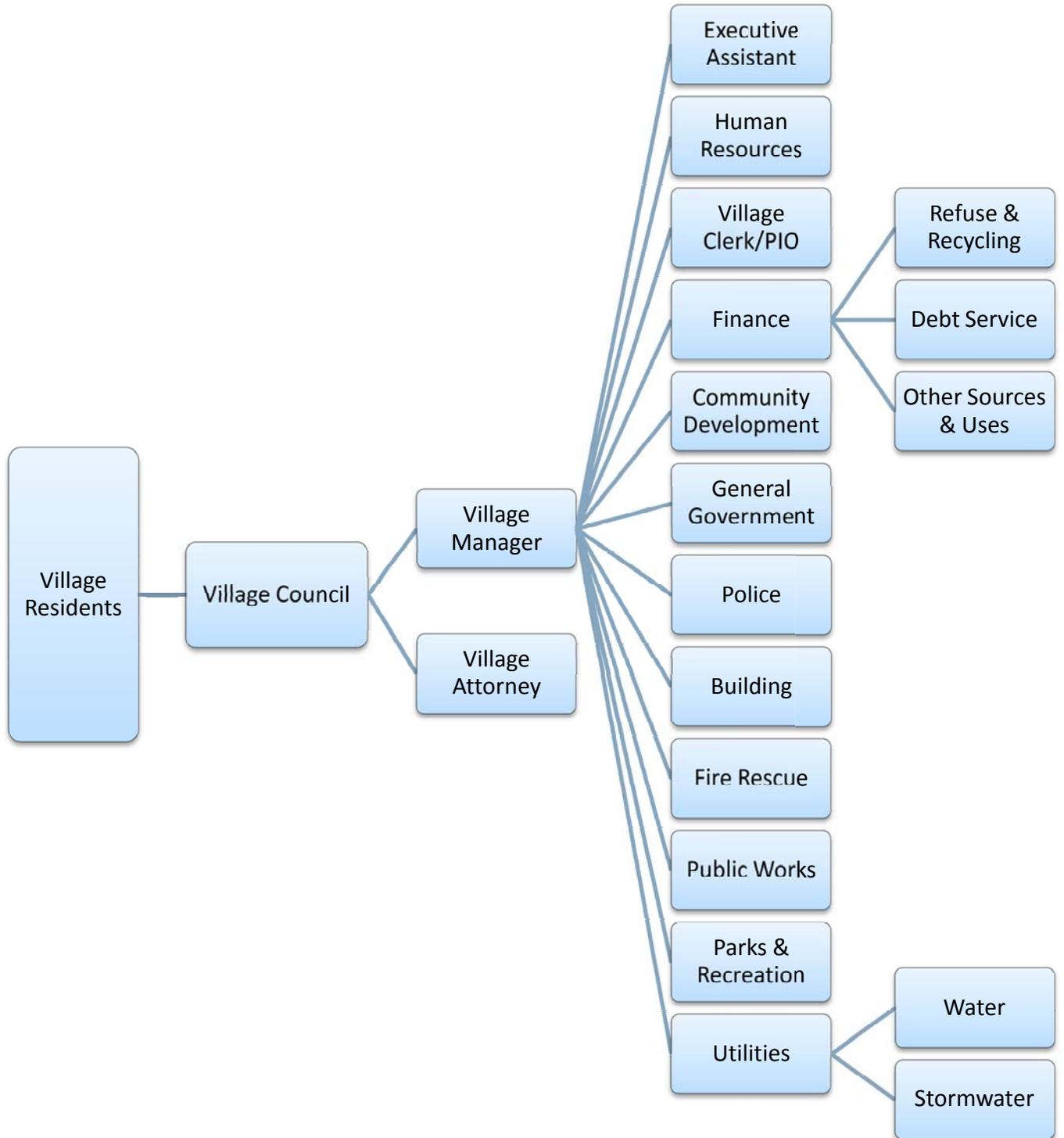


In addition to contacting the Village Council, did you know that you can use the Village's website to:

- Keep up to date with the latest news affecting the Village
- Access electronic notifications
- Access emergency alerts
- Access hurricane information
- Access public records
  
- View dates and times of upcoming meetings and workshops
- View the Village's Code of Ordinances
- View Council Procedures
- View Council Member bios
- View annual Budgets and Comprehensive Annual Financial Reports (CAFRs)
- View the Village's Business Directory
- View current bid requests and requests for proposals (RFPs)
- View the Village's newsletter, Smoke Signals
  
- Apply for a business license
- Apply for a job
- Apply for a permit
- Contact Council
- Contact Staff
- Pay your water bill
- Report a concern
- Reserve a park or a pavilion
- Sign up to receive electronic notifications
- Submit "Fix it" forms
- Submit records requests
- Volunteer



**Organization Chart**



**Demographic and Economic Statistics**



Incorporated June 4, 1957

Village Council-Manager Form of Government



2 Council members are elected in odd years,  
3 Council Members are elected in even years



The Village of Tequesta held its first election on March 15, 1960

**6**

Number of voters that voted at the March 15, 1960 election: 6



With 5,803 residents, 0.03% of the population  
of the State of Florida lives in Tequesta (est. US Census Bureau 2013)



There are 2,324 households in The Village of Tequesta with an average household  
size of 2.44 (est. US Census Bureau 2013)



The medium value of owner-occupied  
Housing units from 2009-2013 is \$274,500 (est. US Census Bureau 2013)



Tequesta's racial/ethnic groups are White (91.1%) followed by Hispanic (6.1%),  
Asian (1.3%), African American (0.6%) and American Indian and Alaska Native (0.1%) (est. US  
Census Bureau 2013)

**Demographic and Economic Statistics**



The median household income in Tequesta, 2009-2013 was \$59,192 (est. US Census Bureau 2013)



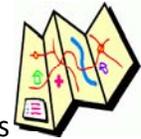
The median age for Tequesta residents is 49 years young



4,702 Registered Voters



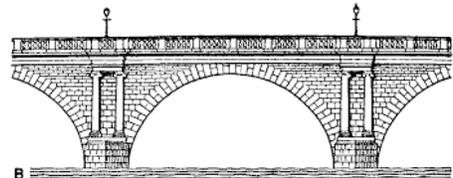
93 Full Time Employees



Your area is about 2 square miles



The length of your streets = Approximately 24 lane miles



You have one bridge



You have one library



Your school district is Palm Beach County

## **Boards and Committees**

### Planning & Zoning Board

- The Planning and Zoning Board meets as needed on the 3<sup>rd</sup> Thursday of the month to consider site plan reviews and related project items.
- Members serve three (3) year terms and alternates serve two (2) year terms.

### General Employees' Pension Board

- The General Employees' Pension Board meets on the first Monday of February, May, August and November of each year.
- The primary responsibilities of the Board of Trustees are to construe the provisions of the retirement system and to protect the funds and assets of the plan.

### Public Safety Employees' Pension Board

- The Public Safety Employees' Pension Board meets on the first Monday of February, May, August and November of each year.
- The primary responsibilities of the Board of Trustees are to construe the provisions of the retirement system and to protect the funds and assets of the plan.

### Historic Committee

- The Historic Committee was created to provide for the recognition and promotion of historic artifacts and sites through educational and cultural events; and to enhance the cultural significance of the Village's historical objects.
- This committee meets as necessary.



**Public Safety**



**BUILDING DEPARTMENT**

Number of Building Permits Issued in Fiscal Year 2014: 929  
Number of Building Inspections Conducted in Fiscal Year 2014: 2,201



**FIRE PROTECTION**

Number of Stations: 1  
Number of Full Time, Certified Firefighters: 18  
Number of Ambulances: 3  
Number of Pumpers: 3  
Number of Emergency Responses in Fiscal Year 2014: 1,197  
Number of Emergency Transports in Fiscal Year 2014: 693  
Number of Fires Extinguished/Alarms in FY2014: 504  
Number of Inspections in FY2014: 713



**POLICE PROTECTION**

Number of Stations: 1  
Number of Full Time, Certified Officers: 20  
Number of Full Time, Certified Dispatchers: 5  
Number of Patrol Units: 11  
Number of Calls Received in Fiscal Year 2014: 3,548  
Number of Arrests in Fiscal Year 2014: 168  
Number of Incident Numbers Issued in Fiscal Year 2014: 725



**REFUSE & RECYCLING**

Services franchised to Waste Management

- Residential solid waste, yard waste and recycling services
- Bi-weekly Pick-Up

**Recreation**



You have 6 Parks covering approximately 62 acres:

- Constitution Park
- Linear Park
- Paradise Park
- Remembrance Park
- Tequesta Park
- Village Green Park

**Events**

- Tequesta Fest
- Holiday in the Park
- Easter Egg Hunt
- Green Markets
- Food Truck Pow-Wows
- Movies in the Park



2 Playgrounds



3 Baseball/Softball Diamonds



1 Skatepark



1 Dog Park



Summer and Winter Camps



Various Recreation Programs

**Utilities**



WATER UTILITY

Number of Customers: Approximately 5,000  
Miles of Water Mains: 73  
Number of Fire Hydrants: 429  
Number of Water Treatment Plants: 1  
Average Daily Water Production: 2.4 MGD  
Number of Storage Tanks: 2  
Storage Capacity: 2.75 MG  
Number of Surficial Wells: 10  
Number of Floridian Aquifer Wells: 4



STORM WATER

Miles of Storm Water Pipe/Culvert: 27  
Number of Inlets: 458  
Miles of Ditches and Swales: 12.6  
Feet of Exfiltration Trenches: 528  
Number of Dry Retention Ponds: 3  
Number of Major Storm Water Outfalls: 6  
Number of Weir Structures: 3  
Miles of Street Sweeping: 4



ELECTRICITY

Electricity provided by Florida Power and Light



SANITARY SEWAGE

Sanitary Sewage provided by Loxahatchee River Environmental Control District

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## Introductory Section

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## **Budget Overview**

Budgets are vital tools for establishing public policy and maintaining control over the management of public resources. The Village of Tequesta's Village Council determines, by its approval, how much and what types of financial resources shall be raised, and how those financial resources shall be spent. This approval demonstrates the principle that taxes can only be raised or expended with the approval of the people's elected representatives.

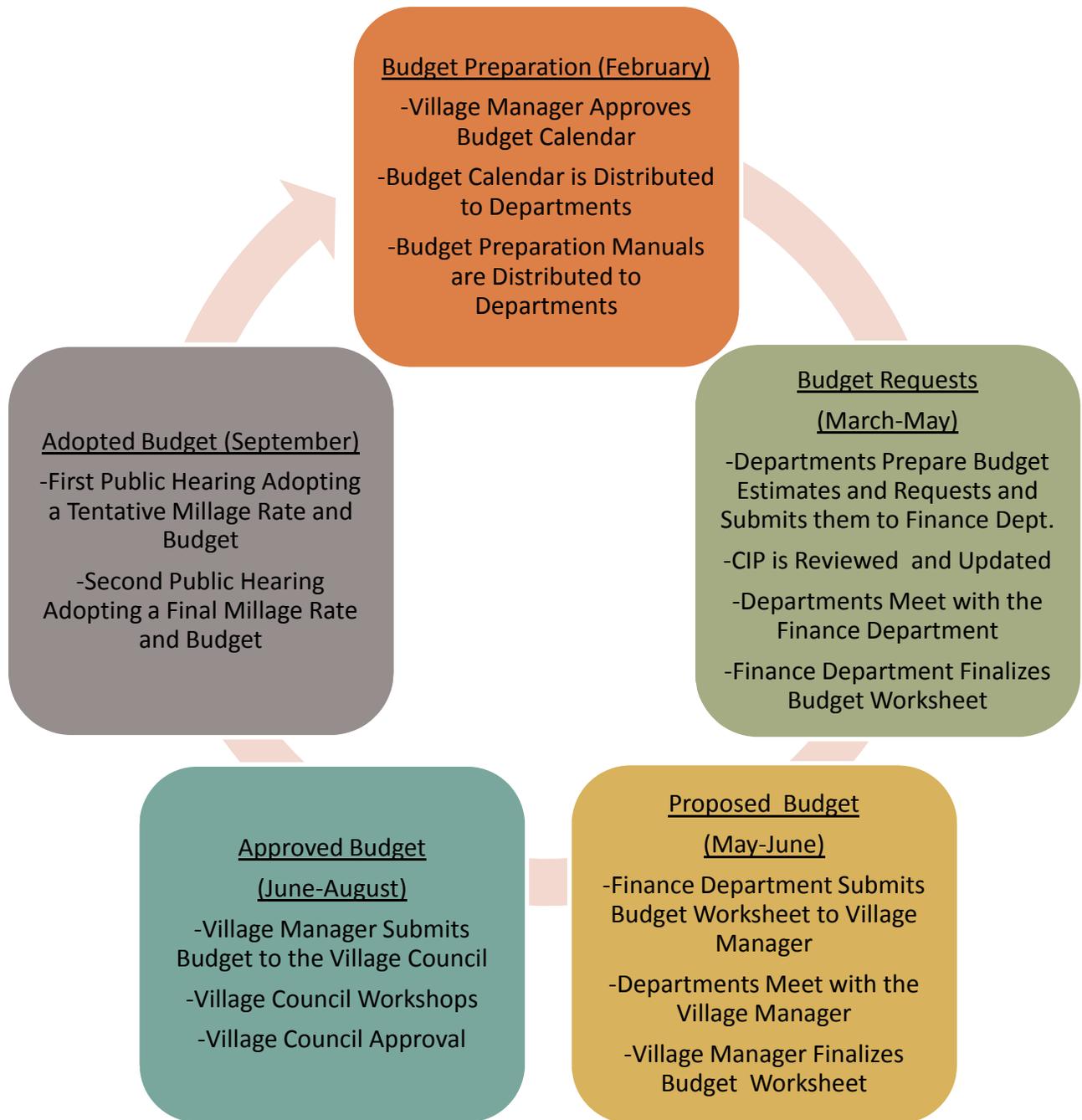
The Village of Tequesta's budget process is driven by the Village of Tequesta's Charter and Florida Statute Chapter 200.065 known as TRIM (Truth in Millage). While the Village Charter requires that the Village Council adopt budgets, the TRIM Act requires the disclosure of information from the taxing authorities to the taxpayers. The TRIM Act will only allow a taxing authority to receive the same dollar amount of property tax in each subsequent year without advertising a tax increase. If property values increase, exclusive of new construction, the taxing authority is required to reduce, or roll-back, the millage rate in order to receive the same tax dollars as the previous year. Any millage in excess of the rolled-back millage is considered a tax increase and must be publicly advertised. Any tax increase must be publicly announced at two public hearings prior to the budget adoption.

The budget process for the Village of Tequesta is a year round activity. Village Council and staff are consistently evaluating community needs, revenue projections, staffing requirements, base expenditure levels, etc. on a daily basis throughout the year.

The budget for the fiscal year is implemented October 1<sup>st</sup> and runs through September 30<sup>th</sup>. Generally, the finance department submits the budget calendar to the Village Manager in February for his review and approval. Once the budget calendar is approved it is distributed from the finance department, along with various forms, instructions, and reports, to the departments. The departments calculate their estimates and appropriation requests and submit them to the finance department. The finance department reviews the departments' estimates and appropriation requests and meets with the departments (as necessary) to discuss any discrepancies. The finance department compiles its projections along with the departments' estimates and requests in a proposed budget worksheet. The proposed budget worksheet is then submitted to the Village Manager. The Village Manager meets with the departments (as necessary) to review their plans and needs for the upcoming year, makes his adjustments and then presents his proposed budget to the Village Council. The Village Council sets workshop dates to evaluate the proposed budget. Citizens are invited to attend and participate in these workshops.

The Palm Beach County Property Appraiser establishes the taxable value of all property in the Village. The Village has no control over the taxable value of property it only has control over the tax rate that is levied (millage rate). The Property Appraiser annually sends the Village preliminary property values on June 1<sup>st</sup> and the complete assessment of property value on July 1<sup>st</sup>.

**Annual Budget Process Summary**



## **Fund Structure**

The basic building block of governmental finance is the “fund”. Generally accepted accounting principles (GAAP) provide the following definition of a fund:

A **fund** is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of The Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. Operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. Village resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Governmental Accounting Standards state that an entity should establish only the minimum number of funds consistent with legal and operating requirements. This is because the use of unnecessary funds for financial reporting purposes can result in inflexibility, undue complexity and inefficient financial administration. Any budgeted fund that represents more than 10% of the total appropriated revenues or expenditures is considered a major fund. The Village’s fund structure for budgetary purposes is the same as the fund structure for its Audited Finance Statements. All of The Village’s governmental and proprietary funds’ budgets are appropriated and legally adopted by Resolution of the Village Council. The fiduciary funds are excluded as The Village does not control the resources that are managed in a trustee or fiduciary capacity. The breakdown of the Village’s fund structure is as follows:



### **Governmental Fund Types**

*The Village reports the following major governmental fund:*

**General Fund** – This is The Village’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*The Village also reports the following non-major governmental funds:*

## **Fund Structure**

**Capital Improvement Fund** – This fund is used to account for the maintenance and upkeep of The Village’s general infrastructure (such as roads, bridges and sidewalks) and streetscape beautification projects

**Capital Projects Fund** – This fund accounts for the acquisition or construction of various major capital projects.

**Special Law Enforcement Fund** – This fund accounts for forfeitures received by the Police Department. The forfeitures must be expended for certain law enforcement purposes as prescribed by Florida State Statute Chapter 932.704.



### **Proprietary Fund Types**

*The Village reports the following major proprietary fund:*

**Water Utility Fund** – This fund is used to account for the activities of the water operations.

*The Village also reports the following non-major proprietary funds:*

**Refuse and Recycling Fund** – This fund is used to account for the fees charged for solid waste and recyclable material collection.

**Storm Water Utility Fund** – This fund accounts for the construction and maintenance of The Village’s storm water system.



### **Fiduciary Fund Types**

*The Village reports the following fiduciary funds:*

**Firefighters’ Pension Trust Fund** – This fund accounts for the accumulation of resources and for contributions and benefits of the firefighter employees of the Village.

**General Employees’ Pension Trust Fund** – This fund accounts for the accumulation of resources and for contributions and benefits of the general employees of the Village.

**Police Officers’ Pension Trust Fund** – This fund accounts for the accumulation of resources and for contributions and benefits of the police employees of The Village.

## Fund Balance

- 💰 Fund balance is the fund equity as a result of the difference of revenues to expenditures. Fund balance increases when revenues exceed expenditures, while fund balance decreases when expenditures exceed revenues.
  
- 💰 Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The categories are as follows:
  - **Nonspendable** funds are not in a spendable form or must be maintained intact. Examples of these are inventories, prepaid expenditures, and loans to various agencies.
  - **Restricted** funds can only be used for the specific purposes as stipulated by (1) external creditors, grantors, or laws of other governments (2) constitutionally, or through enabling legislation.
  - **Committed** funds are those constrained by limitations that the government imposes on itself at the highest level of decision-making authority. Commitments may be changed or lifted only by the same formal action that imposed the original constraint.
  - **Assigned** funds are intended to be used by the government for a specific purpose. This intention can be expressed by the governing body, an official, or a body to which the governing body delegates the authority.
  - **Unassigned** funds are the residual fund balance classification for the general fund after deducting non-spendable, restricted, committed and assigned fund balance and are technically available for any purpose.
  
- 💰 The Village Council has adopted a financial policy to maintain a minimum level of unassigned fund balance in the general fund. The target level is set at two months of general fund operating expenditures. This amount is intended to provide fiscal stability when economic downturns and other unexpected events occur. If fund balance falls below the minimum target level because it has been used, essentially as a “revenue” source, as dictated by current circumstances, the policy provides for actions to replenish the amount to the minimum target level. Generally, replenishment is to occur within a three-year period.

## Fund Balance Policy Calculation

### General Fund

**FY2014**

**Fund Balance at 09/30/14:**

|              |             |
|--------------|-------------|
| Nonspendable | \$207,869   |
| Restricted   | \$668,050   |
| Committed    | \$0         |
| Assigned     | \$1,013,600 |
| Unassigned   | \$1,714,008 |

|                                        |                    |
|----------------------------------------|--------------------|
| <b>Total Fund Balance at 09/30/14:</b> | <b>\$3,603,527</b> |
|----------------------------------------|--------------------|

**FY2015**

|                                              |             |
|----------------------------------------------|-------------|
| FY2015 Budgeted Expenditures as of 10/01/14: | \$9,931,649 |
|----------------------------------------------|-------------|

*\*Excluding Capital*

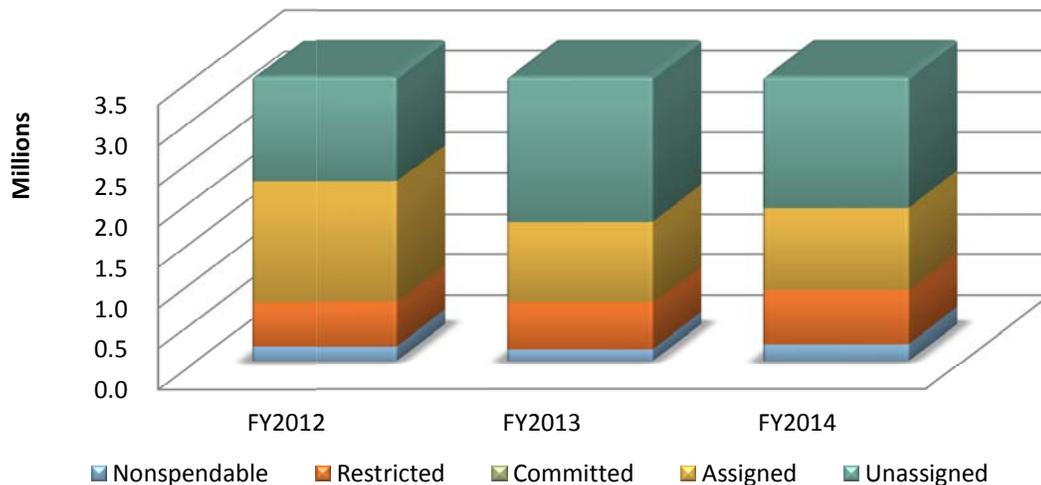
|                                              |           |
|----------------------------------------------|-----------|
| One twelfth of FY2015 Budgeted Expenditures: | \$827,637 |
|----------------------------------------------|-----------|

|                                 |                    |
|---------------------------------|--------------------|
|                                 | x                  |
| <b>Two Months Expenditures:</b> | <b>\$1,655,275</b> |

**Fund Balance Policy**

|                                          |                 |
|------------------------------------------|-----------------|
| Unassigned                               | \$1,714,008     |
| Minimum Level of Unassigned Fund Balance | \$1,655,275     |
| <b>Excess:</b>                           | <b>\$58,733</b> |

### **Fund Balance History**



## Some Questions that You May Have

**What is the purpose of the Village budget?** Budgets are vital tools for establishing policy and maintaining control over the management of public resources - like your tax dollars. The Village of Tequesta's Village Council determines how much and what types of financial resources shall be raised and how they will be spent. Their required approval of the budget demonstrates the principle that taxes can only be raised or expended with the approval of the people's elected representatives.

**How and when is the budget prepared?** Departments meet with and submit their budgetary needs for the coming year to the Finance Department, which enters the information into a draft document which is sent to the Village Manager for review. The Village Manager reviews these requests, makes changes and submits the budget document to the Village Council. The Village Council holds workshops for discussion on the budget and two public hearings to obtain citizen input prior to adoption. Finally, the Village Council, in compliance with the Truth-in-Millage (TRIM) Act, establishes the property tax rate (millage) required to fund the budget and adopts the final budget by resolution.

**Who established the rules by which the Village of Tequesta adopts its annual budget and property tax rate?** The property tax rate and budget adoption process are governed by both the Village Charter and State Statutes.

**What is the property tax rate?** The property tax rate is sometimes called the "millage rate". When the Village adopts its annual budget, it determines the tax rate that must be applied on property in order to generate the necessary revenue in addition to all other sources that are available.

**The total property tax rate for 2015 on property in the Village of Tequesta is 21.5691 mills. How much of that gets paid to the Village?** Only 6.292 mills (29%) of the total property tax bill collected in fiscal year 2016 will be paid to the Village. The remainder goes to other taxing agencies

**What is the difference between ad valorem tax and property tax?** There is no difference; they are different names for the same tax.

**What is an Operating Budget?** An Operating Budget is an annual financial plan for recurring expenditures, such as salaries, utilities, supplies, insurance, and equipment repairs.

**What is a Capital Improvement/Projects Budget?** A Capital Improvement Budget is a financial plan for the construction of physical assets, such as buildings, streets, sewers, and vehicles and equipment.

## **Some Questions that You May Have**

**What is the Village's fiscal year?** A fiscal year is a 12-month operating cycle that comprises a budget and financial reporting period. The Village's fiscal year begins on October 1<sup>st</sup> and ends on September 30<sup>th</sup>.

**What is a budget appropriation?** A budget appropriation is a specific amount of money that has been approved by the Village Council for use in a particular manner.

**Where does the Village obtain its revenues?** All monies are ultimately derived from citizens in the form of local, state and federal taxes; fees, fines and licenses; and payments for municipal services such as recreation fees and utility services.

**What are utility taxes and franchise fees and why does the Village of Tequesta levy them?** A utility tax is a tax levied on utility bills, to be paid by the user of the utility services. It is similar to a sales tax, except it only applies to utility bills and not to any other purchases. A franchise fee is a charge levied by the Village on a utility to operate within the Village and to use the Village rights-of-way and other properties for locating pipes, wire, etc. The State allows utilities to pass on the franchise fee directly to customers on their bills.

**How does the Village calculate Ad Valorem taxes?** An ad valorem tax is based upon the assessed value of property and expressed in mills - one mill is 1/1000 of a dollar or \$1 per \$1,000 of taxable value. The state constitution provides municipalities the authority to levy Ad Valorem taxes and sets a cap of ten mills for all municipal purposes.

**What is a Homestead Exemption?** Every person who owns and resides on real property in Florida on January 1 and makes the property their permanent residence is eligible to receive a homestead exemption of \$25,000. This exemption applies to all property taxes. There is also an additional \$25,000 homestead exemption available to properties with an assessed value greater than \$50,000; however, this additional exemption applies only to non-school taxes.

**What is the 3% Cap?** By Florida's Constitution, the 3% cap, also known as *Save Our Homes*, limits the annual increase in the assessed value of a qualified homesteaded property to the lesser of 3% or the percentage change in the prior year's National Consumer Price Index.

**What is Portability?** Portability went into effect on January 1, 2008. Portability relates to Florida's *Save Our Homes* 3% cap on a homesteaded property's assessed value. With the Portability benefit, you can transfer up to \$500,000 of your actual assessment cap savings to your new property. Keep in mind Portability applies only to homesteaded property.

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## Property Values and Ad Valorem Taxes

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### 2015 Property Value Highlights



Property values have risen by \$68,435,838 or 7.92% since last year.



New construction totaled \$11,563,315



Existing property values increased by \$56,872,523 or 6.50%



This resulted in total property values of \$932,372,909.



This is the fourth consecutive year that values have increased; however, the total value is still down 8.30% from the high of \$1,016,766,767 in 2008.

### Property Value History

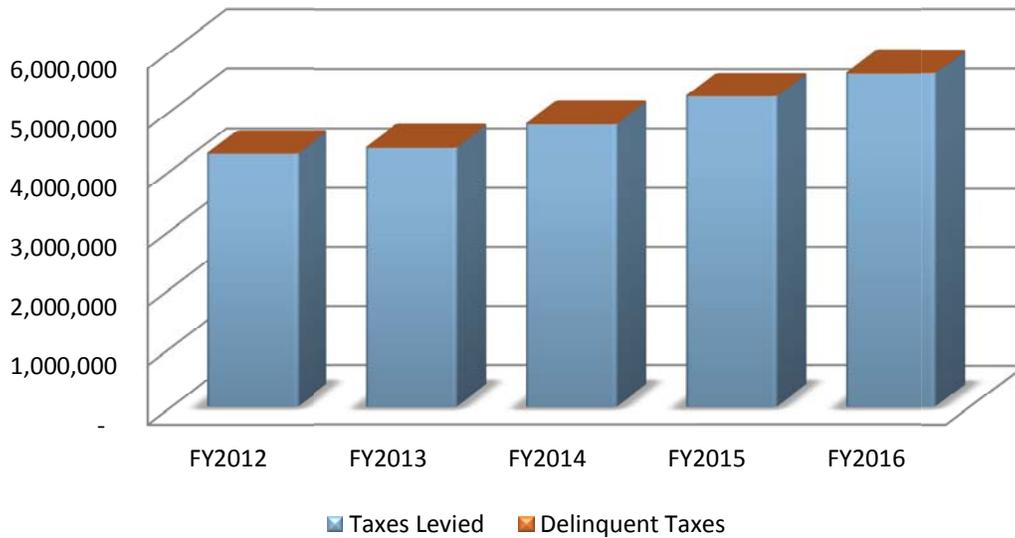


**This Year's Ad Valorem Tax Revenue**

This year's ad valorem taxes budget is calculated as follows:

|   |               |                                                            |
|---|---------------|------------------------------------------------------------|
|   | \$928,298,897 | 2015 Gross Taxable Value Estimate for Operating Purposes   |
| x | 0.006292      | Proposed Fiscal Year 2014/2015 Millage Rate                |
|   | <hr/>         |                                                            |
|   | \$5,840,857   |                                                            |
|   | <br>          |                                                            |
|   | \$5,840,857   | Fiscal Year 2015/2016 Estimated Ad Valorem Taxes           |
|   | 96.20%        | Fiscal Year 2015/2016 Anticipated Collection Rate          |
|   | <hr/>         |                                                            |
|   | \$5,618,904   |                                                            |
|   | <br>          |                                                            |
|   | \$5,618,900   | Fiscal Year 2015/2016 Budgeted Ad Valorem Taxes            |
|   | 10,000.00     | Fiscal Year 2015/2016 Budgeted Delinquent Ad Valorem Taxes |
|   | <hr/>         |                                                            |
|   | \$5,628,900   | Total Fiscal Year 2014/2015 Budgeted Ad Valorem Taxes      |

**Budgeted Ad Valorem Tax History**



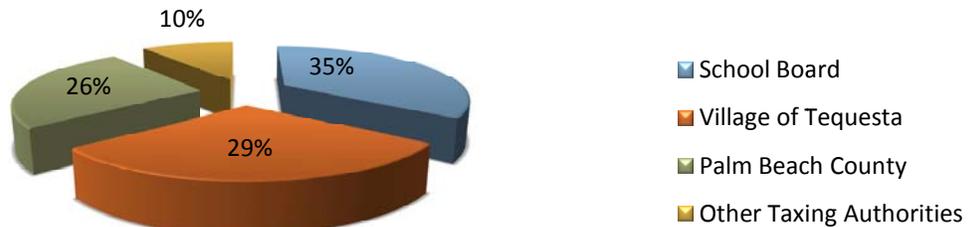
**Components of Your Total Tax Bill**

|                                   | <u>Fiscal Year 2014/2015</u> |                                            | <u>Fiscal Year 2015/2016</u>     |                                            | <u>% Increase</u> |
|-----------------------------------|------------------------------|--------------------------------------------|----------------------------------|--------------------------------------------|-------------------|
|                                   | <u>FY 14/15 Millage</u>      | <u>Tax Bill at \$300,000 Taxable Value</u> | <u>Proposed FY 15/16 Millage</u> | <u>Tax Bill at \$300,000 Taxable Value</u> |                   |
| <b>Ad Valorem Taxes</b>           |                              |                                            |                                  |                                            |                   |
| The Village of Tequesta           | 6.292                        | \$1,573                                    | 6.292                            | \$1,573                                    | 0.00%             |
| Palm Beach County Operating       | 4.7815                       | \$1,195                                    | 4.7815                           | \$1,195                                    | 0.00%             |
| Palm Beach County Debt            | 0.1914                       | \$48                                       | 0.1462                           | \$37                                       | -23.62%           |
| Palm Beach County Library Oper.   | 0.5491                       | \$137                                      | 0.5491                           | \$137                                      | 0.00%             |
| Palm Beach County Library Debt    | 0.0533                       | \$13                                       | 0.0494                           | \$12                                       | -7.32%            |
| School Board-Local                | 2.498                        | \$687                                      | 2.498                            | \$687                                      | 0.00%             |
| School Board-State                | 5.096                        | \$1,401                                    | 5.014                            | \$1,379                                    | -1.61%            |
| S.F.W.M.D. Operating              | 0.1577                       | \$39                                       | 0.1459                           | \$36                                       | -7.48%            |
| S.F.W.M.D. Okeechobee Basin       | 0.1717                       | \$43                                       | 0.1586                           | \$40                                       | -7.63%            |
| S.F.W.M.D. Everglades Constr.     | 0.0548                       | \$14                                       | 0.0506                           | \$13                                       | -7.66%            |
| Children's Services Council       | 0.6745                       | \$169                                      | 0.6677                           | \$167                                      | -1.01%            |
| Florida Inlet Navigational Dist.  | 0.0345                       | \$9                                        | 0.0345                           | \$9                                        | 0.00%             |
| Health Care District              | 1.08                         | \$270                                      | 1.06                             | \$265                                      | -1.85%            |
| Jupiter Inlet District            | 0.1285                       | \$32                                       | 0.1216                           | \$30                                       | -5.37%            |
| <b>Totals:</b>                    | <b>21.7630</b>               | <b>\$ 5,631</b>                            | <b>21.5691</b>                   | <b>\$ 5,580</b>                            | <b>-0.90%</b>     |
| <b>Non-Ad Valorem Assessments</b> |                              |                                            |                                  |                                            |                   |
| Solid Waste Authority             |                              | \$ 175                                     |                                  | \$ 170                                     | -2.86%            |
| Solid Waste - Tequesta            |                              | \$ 154                                     |                                  | \$ 158                                     | 2.70%             |
| Tequesta Stormwater*              |                              | \$ 86                                      |                                  | \$ 86                                      | 0.00%             |
| <b>Totals:</b>                    |                              | <b>\$ 414</b>                              |                                  | <b>\$ 413</b>                              | <b>-0.21%</b>     |

\*Storm water non-ad valorem rates vary as they are based on the impermeable surface area of property.

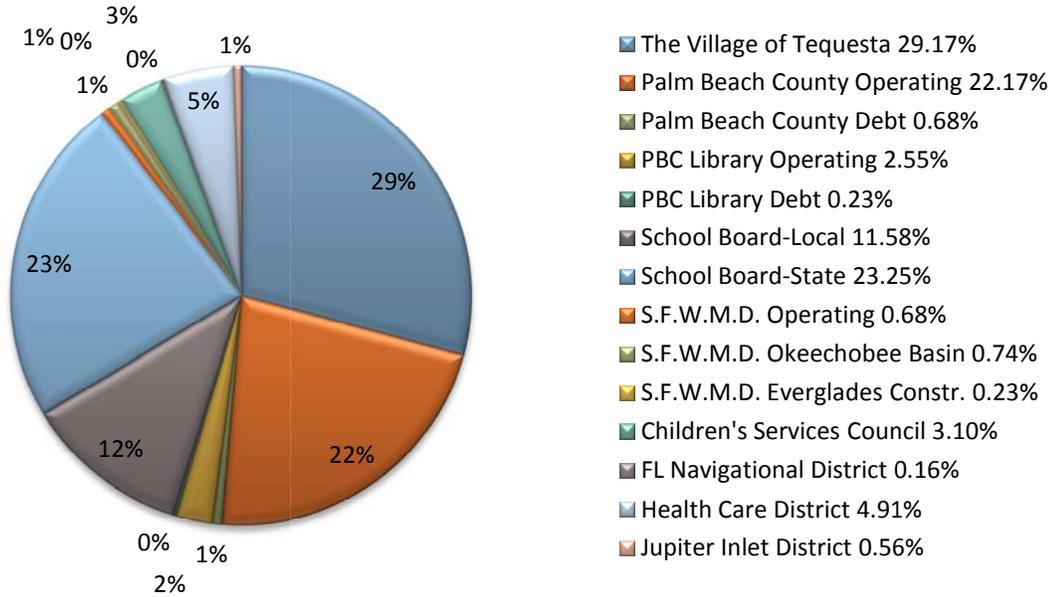
\*Calculated using the \$50,000.00 Homestead Exemption except for School Boards which were calculated using the \$25,000.00 Homestead Exemption.

**Proposed FY2016 Millage Rates by Taxing Authority**

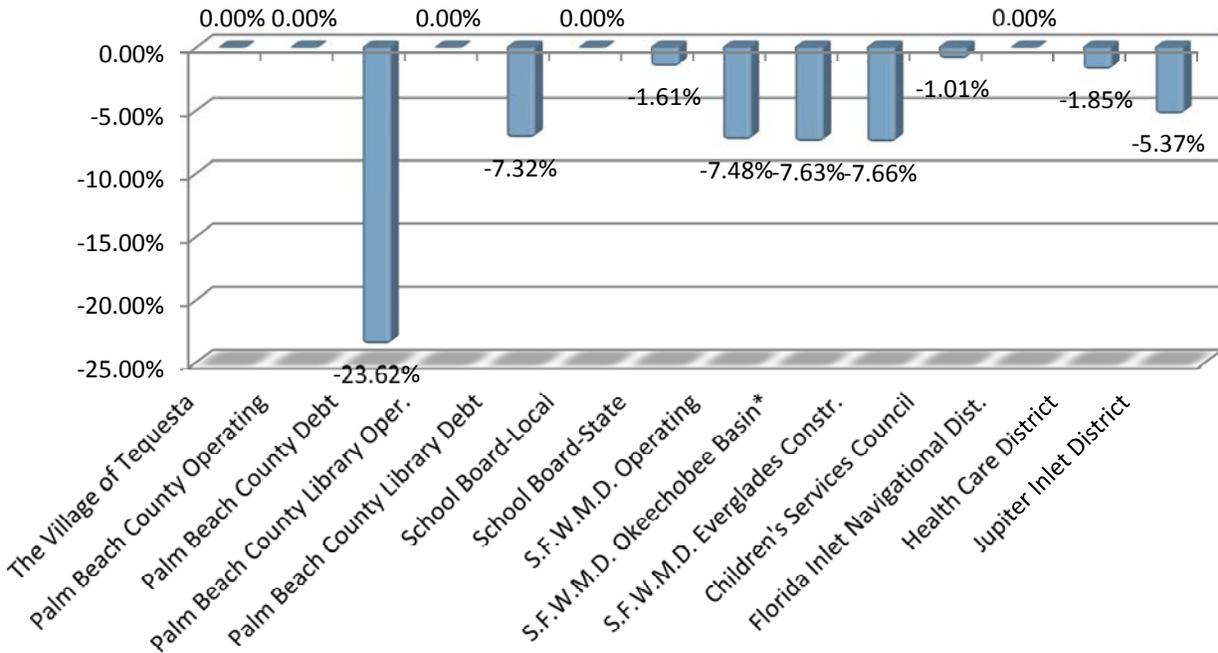


**Components of Your Total Tax Bill**

**Proposed Fiscal Year 2015/2016  
Palm Beach County Millage Rates**

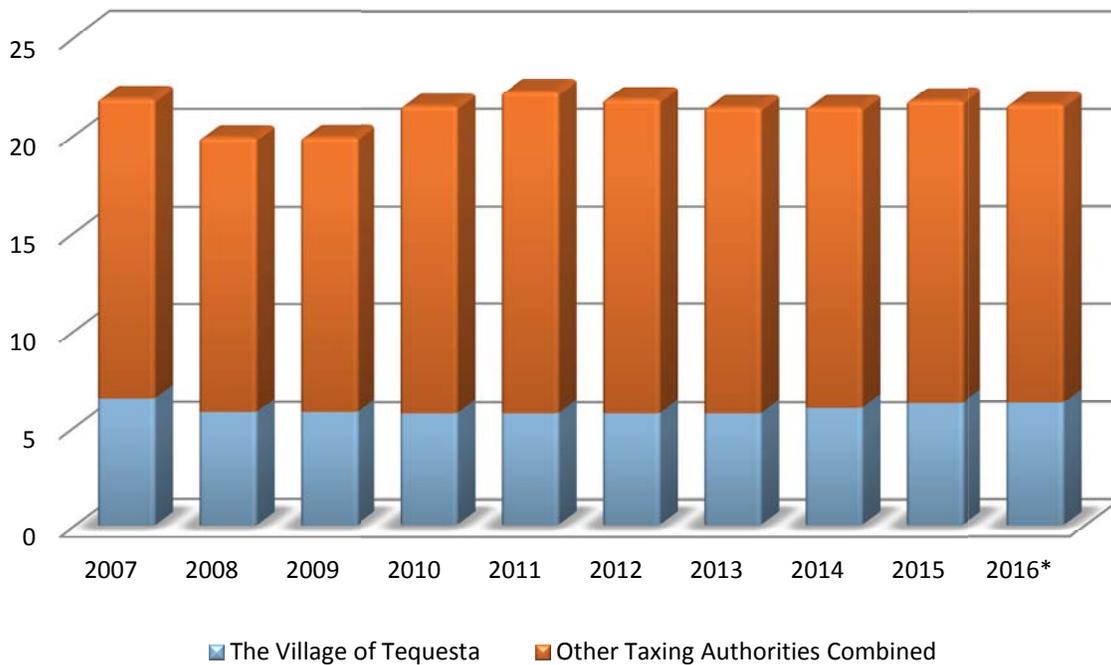


**Proposed Millage Rate Increases Between Fiscal Years 2015 and 2016**



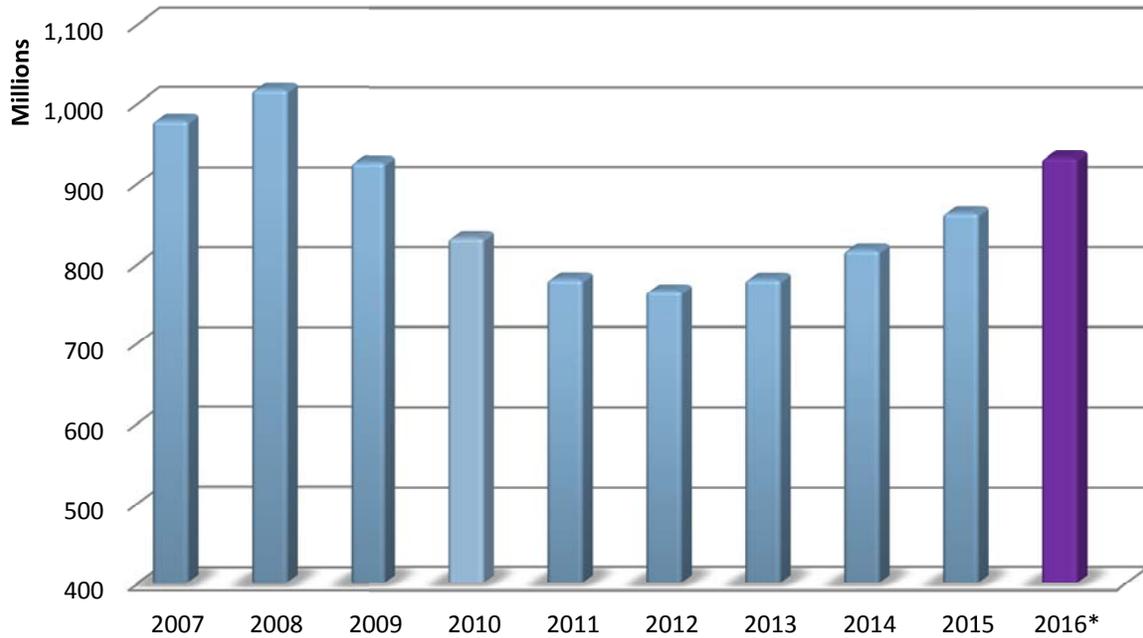
**Millage Rate History**  
**Last Ten Fiscal Years**

| <u>Fiscal Year Ending</u><br><u>September 30,</u> | <u>Village of Tequesta</u><br><u>Millage Rate</u> | <u>Total of Other Taxing</u><br><u>Authorities Millage Rates</u> | <u>Total</u><br><u>Millage Rates</u> |
|---------------------------------------------------|---------------------------------------------------|------------------------------------------------------------------|--------------------------------------|
| 2007                                              | 6.4980                                            | 15.3654                                                          | 21.8634                              |
| 2008                                              | 5.7671                                            | 14.1031                                                          | 19.8702                              |
| 2009                                              | 5.7671                                            | 14.1162                                                          | 19.8833                              |
| 2010                                              | 5.7671                                            | 15.7149                                                          | 21.482                               |
| 2011                                              | 5.7671                                            | 16.4482                                                          | 22.2153                              |
| 2012                                              | 5.7671                                            | 16.0649                                                          | 21.832                               |
| 2013                                              | 5.7671                                            | 15.6347                                                          | 21.4018                              |
| 2014                                              | 6.0500                                            | 15.3583                                                          | 21.4083                              |
| 2015                                              | 6.2920                                            | 15.4710                                                          | 21.7630                              |
| 2016*                                             | 6.2920                                            | 15.2771                                                          | 21.5691                              |

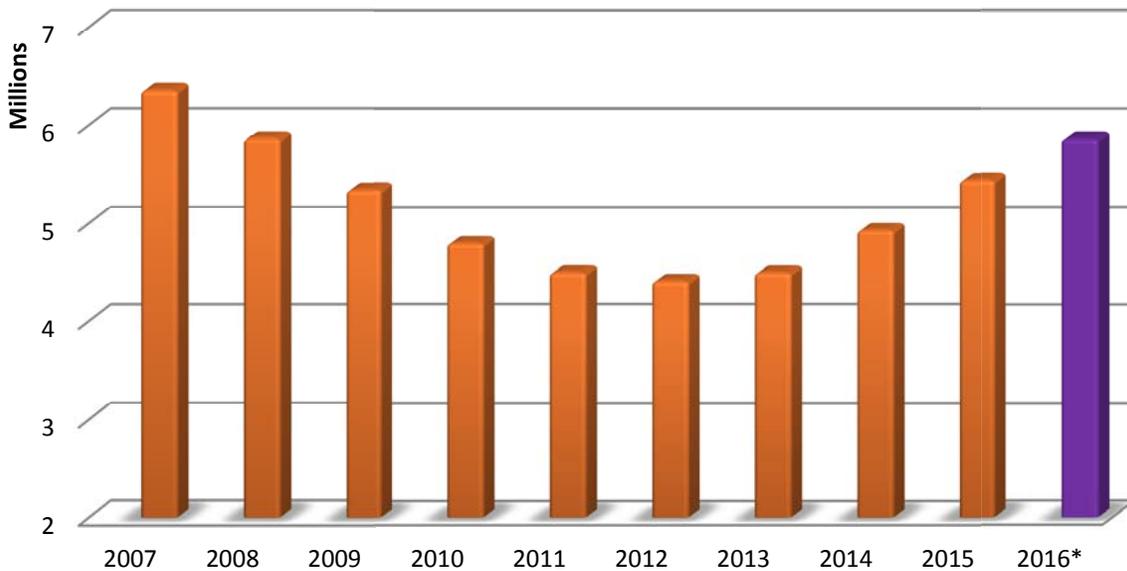


Source: Palm Beach County Property Appraiser  
\*Proposed Millage Rate

**Final Gross Taxable Value**  
**Last 10 Fiscal Years**



**Total Taxes Levied**  
**Last 10 Fiscal Years**



*\*Data charted in purple on the graphs above was obtained from the DR-420. The other data was obtained from the DR-422.*

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## Proposed Fiscal Year 2016 Budget

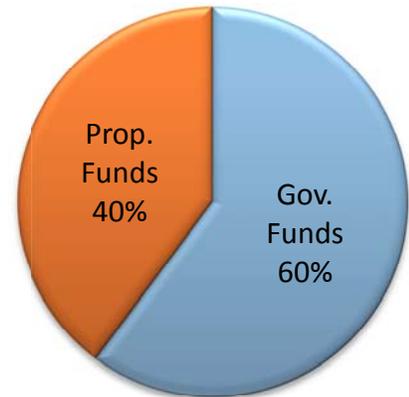
### Summary – All Funds

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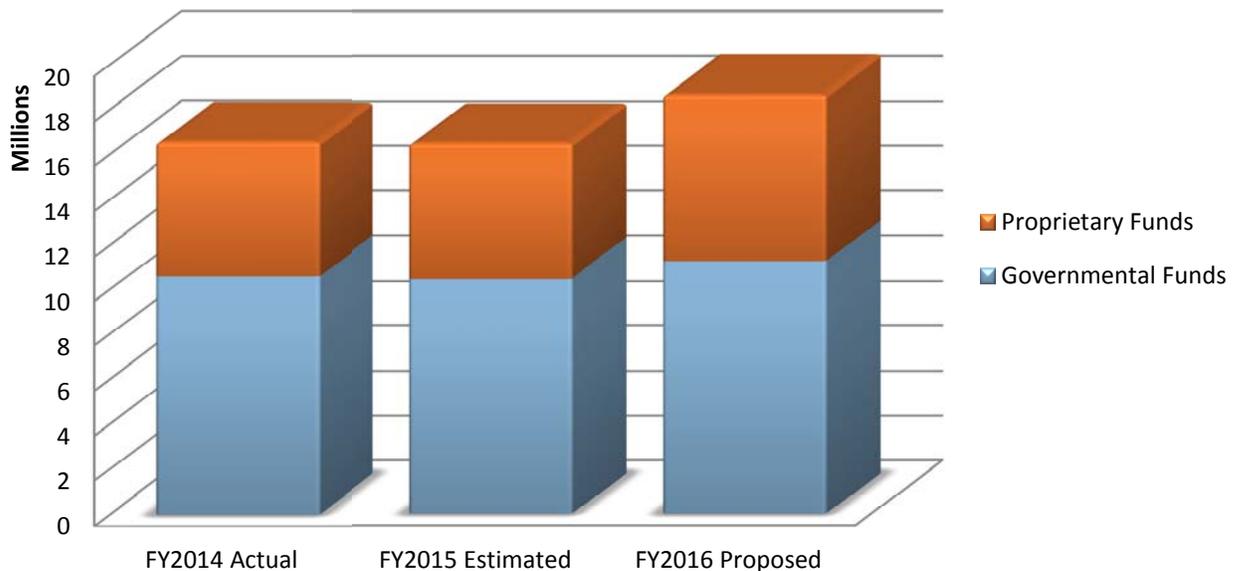
\*The fiduciary funds are excluded as The Village does not control the resources that are managed in a trustee or fiduciary capacity.

**Proposed FY2016 Budget - All Funds by Fund Type**

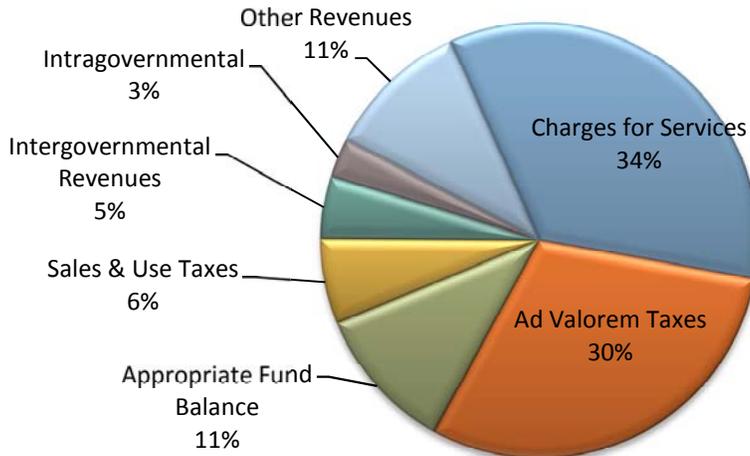
|                                                   |                     |
|---------------------------------------------------|---------------------|
| <b>Governmental Funds</b>                         |                     |
| General Fund                                      | \$10,926,700        |
| Capital Improvement                               | \$316,800           |
| Capital Projects                                  | \$0                 |
| Special Law Enf.                                  | \$0                 |
| <b>Total Governmental Funds:</b>                  | <b>\$11,243,500</b> |
| <b>Proprietary Funds</b>                          |                     |
| Water Utility                                     | \$6,393,450         |
| Refuse & Recycling                                | \$490,000           |
| Storm Water                                       | \$557,550           |
| <b>Total Proprietary Funds:</b>                   | <b>\$7,441,000</b>  |
| <b>Total FY2016 Proposed Budget: \$18,684,500</b> |                     |



**Total Budget by Fund Type: Fiscal Years 2014-2016**

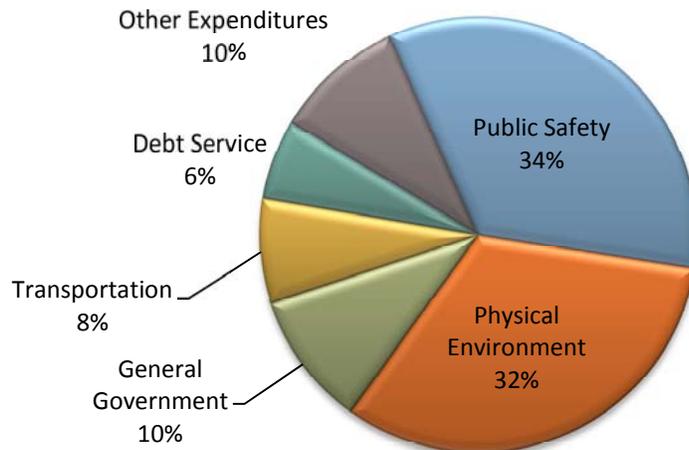


**Where the Money Comes From - All Funds - Revenues**



|                            |           |                   |
|----------------------------|-----------|-------------------|
| Charges for Services       | \$        | 6,448,300         |
| Ad Valorem Taxes           | \$        | 5,628,900         |
| Appropriate Fund Balance   | \$        | 2,018,140         |
| Sales & Use Taxes          | \$        | 1,186,100         |
| Intergovernmental Revenues | \$        | 865,800           |
| Intragovernmental Revenues | \$        | 550,350           |
| Other Revenues             | \$        | 1,986,910         |
| <b>Total Revenues:</b>     | <b>\$</b> | <b>18,684,500</b> |

**Where the Money Goes - All Funds - Expenditures**



|                             |           |                   |
|-----------------------------|-----------|-------------------|
| Public Safety               | \$        | 6,383,370         |
| Physical Environment        | \$        | 6,055,700         |
| General Government          | \$        | 1,867,310         |
| Transportation              | \$        | 1,448,030         |
| Debt Service                | \$        | 1,113,450         |
| Other Expenditures/Expenses | \$        | 1,816,640         |
| <b>Total Expenditures:</b>  | <b>\$</b> | <b>18,684,500</b> |

**Budget Summary - All Funds**

|                                                                               | General<br>Fund     | Capital<br>Improvement | Capital<br>Projects |
|-------------------------------------------------------------------------------|---------------------|------------------------|---------------------|
| <b>REVENUES</b>                                                               |                     |                        |                     |
| Ad Valorem Taxes                                                              | 5,628,900           |                        |                     |
| Sales and Use Taxes                                                           | 1,186,100           |                        |                     |
| Franchise Fees                                                                | 456,000             |                        |                     |
| Licenses and Permits                                                          | 409,000             |                        |                     |
| Intergovernmental Revenues                                                    | 860,800             |                        |                     |
| Charges for Services                                                          | 1,097,250           |                        |                     |
| Miscellaneous Revenues                                                        | 566,500             |                        |                     |
| Intragovernmental Services                                                    | 550,350             |                        |                     |
| Unrestricted Investment Earnings                                              | 8,500               |                        |                     |
| Other Financing Sources                                                       | 163,300             |                        |                     |
| <b>TOTAL REVENUES</b>                                                         | <b>\$10,926,700</b> | <b>\$0</b>             | <b>\$0</b>          |
| Transfers In                                                                  |                     | \$316,800              |                     |
| Fund Balances/Reserves/Net Assets                                             |                     |                        |                     |
| <b>TOTAL REVENUES, TRANSFERS &amp;<br/>BALANCES</b>                           | <b>\$10,926,700</b> | <b>\$316,800</b>       | <b>\$0</b>          |
| <b>EXPENDITURES</b>                                                           |                     |                        |                     |
| General Government                                                            | 1,867,310           |                        |                     |
| Public Safety                                                                 | 6,383,370           |                        |                     |
| Physical Environment                                                          |                     |                        |                     |
| Transportation                                                                | 1,131,230           | 316,800                |                     |
| Leisure Services                                                              | 649,040             |                        |                     |
| Debt Service                                                                  | 565,150             |                        |                     |
| Other Financing Uses                                                          | 13,800              |                        |                     |
| <b>TOTAL EXPENDITURES</b>                                                     | <b>\$10,609,900</b> | <b>\$316,800</b>       | <b>\$0</b>          |
| Transfers Out                                                                 | \$316,800           |                        |                     |
| Fund Balances/Reserves/Net Assets                                             |                     |                        |                     |
| <b>TOTAL APPROPRIATED EXPENDITURES<br/>TRANSFERS, RESERVES &amp; BALANCES</b> | <b>\$10,926,700</b> | <b>\$316,800</b>       | <b>\$0</b>          |

**Budget Summary - All Funds**

| Water Utility      | Refuse & Recycling | Stormwater Utility | Special Law Enforcement | Total               |
|--------------------|--------------------|--------------------|-------------------------|---------------------|
|                    |                    |                    |                         | 5,628,900           |
|                    |                    |                    |                         | 1,186,100           |
|                    |                    |                    |                         | 456,000             |
|                    |                    |                    |                         | 409,000             |
|                    | 5,000              |                    |                         | 865,800             |
| 4,541,050          | 485,000            | 325,000            |                         | 6,448,300           |
| 12,000             |                    |                    |                         | 578,500             |
|                    |                    |                    |                         | 550,350             |
| 8,500              |                    | 1,000              |                         | 18,000              |
| 45,310             |                    |                    |                         | 208,610             |
| <b>\$4,606,860</b> | <b>\$490,000</b>   | <b>\$326,000</b>   | <b>\$0</b>              | <b>\$16,349,560</b> |
|                    |                    |                    |                         | 316,800             |
| <b>\$1,786,590</b> |                    | <b>\$231,550</b>   |                         | <b>2,018,140</b>    |
| <b>\$6,393,450</b> | <b>\$490,000</b>   | <b>\$557,550</b>   | <b>\$0</b>              | <b>\$18,684,500</b> |
|                    |                    |                    |                         | 1,867,310           |
|                    |                    |                    |                         | 6,383,370           |
| 5,119,600          | 490,000            | 446,100            |                         | 6,055,700           |
|                    |                    |                    |                         | 1,448,030           |
|                    |                    |                    |                         | 649,040             |
| 548,300            |                    |                    |                         | 1,113,450           |
| 725,550            |                    | 111,450            |                         | 850,800             |
| <b>\$6,393,450</b> | <b>\$490,000</b>   | <b>\$557,550</b>   | <b>\$0</b>              | <b>\$18,367,700</b> |
|                    |                    |                    |                         | 316,800             |
|                    |                    |                    |                         | 0                   |
| <b>\$6,393,450</b> | <b>\$490,000</b>   | <b>\$557,550</b>   | <b>\$0</b>              | <b>\$18,684,500</b> |

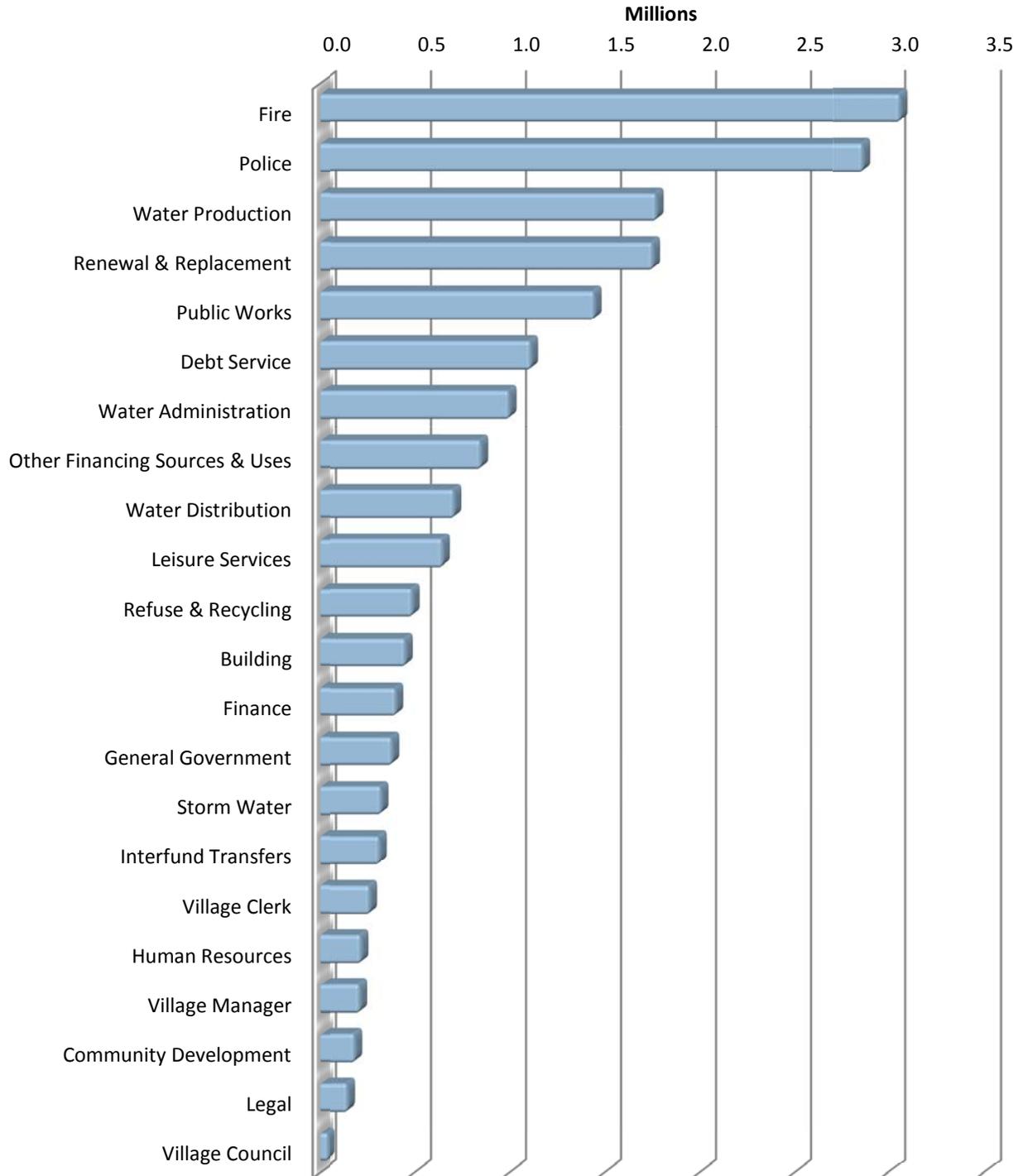
## Proposed FY2016 Expenditure Appropriations by Department All Funds

The Village has a total of twenty one (21) funded departments in the Proposed Fiscal Year 2016 Budget. Detailed information on each Department is presented in the Department Detail Section of this document beginning on page 49.

Below is a summary of Fiscal Year 2016 department appropriations for both Governmental and Proprietary Funds and total full-time employees (FTEs).

|       |                                | <u>Proposed Fiscal Year 2016 Budget</u> |                      |                     |             |
|-------|--------------------------------|-----------------------------------------|----------------------|---------------------|-------------|
| Dept. | DEPARTMENT BUDGETS             | Governmental<br>Funds                   | Proprietary<br>Funds | Total<br>Funds      | FTEs        |
| 100   | Village Council                | \$41,300                                | \$0                  | \$41,300            | 0           |
| 110   | Village Manager                | \$214,250                               | \$0                  | \$214,250           | 1.5         |
| 111   | Human Resources                | \$220,600                               | \$0                  | \$220,600           | 2           |
| 120   | Village Clerk                  | \$265,960                               | \$0                  | \$265,960           | 2           |
| 130   | Finance                        | \$404,100                               | \$0                  | \$404,100           | 4           |
| 140   | Legal                          | \$150,000                               | \$0                  | \$150,000           | 0           |
| 150   | Community Development          | \$188,000                               | \$0                  | \$188,000           | 0           |
| 160   | General Government             | \$383,100                               | \$0                  | \$383,100           | 0.8         |
| 175   | Police                         | \$2,867,570                             | \$0                  | \$2,867,570         | 24          |
| 180   | Building                       | \$453,800                               | \$0                  | \$453,800           | 4           |
| 192   | Fire                           | \$3,062,000                             | \$0                  | \$3,062,000         | 23          |
| 210   | Public Works                   | \$1,448,030                             | \$0                  | \$1,448,030         | 7.9         |
| 231   | Leisure Services               | \$649,040                               | \$0                  | \$649,040           | 3           |
| 241   | Water Administration           | \$0                                     | \$1,000,550          | \$1,000,550         | 1.6         |
| 242   | Water Production               | \$0                                     | \$1,774,150          | \$1,774,150         | 9           |
| 243   | Water Distribution             | \$0                                     | \$709,600            | \$709,600           | 8           |
| 245   | Refuse & Recycling             | \$0                                     | \$490,000            | \$490,000           | 0           |
| 250   | Storm Water                    | \$0                                     | \$326,100            | \$326,100           | 2.2         |
| 411   | Renewal & Replacement          | \$0                                     | \$1,755,300          | \$1,755,300         | 0           |
| 700   | Debt Service                   | \$565,150                               | \$548,300            | \$1,113,450         | 0           |
| 900   | Interfund Transfers            | \$316,800                               | \$0                  | \$316,800           | 0           |
| 950   | Other Financing Sources & Uses | \$13,800                                | \$837,000            | \$850,800           | 0           |
|       |                                | <b>\$11,243,500</b>                     | <b>\$7,441,000</b>   | <b>\$18,684,500</b> | <b>93.0</b> |

**Proposed FY2016 Expenditure Appropriations by Department**  
**All Funds**



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Proposed Fiscal Year 2016 Budget  
Summary – Governmental Funds

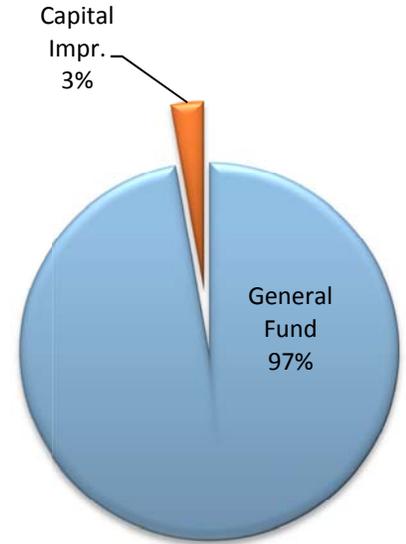
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**Proposed FY2016 Budget – Governmental Funds**

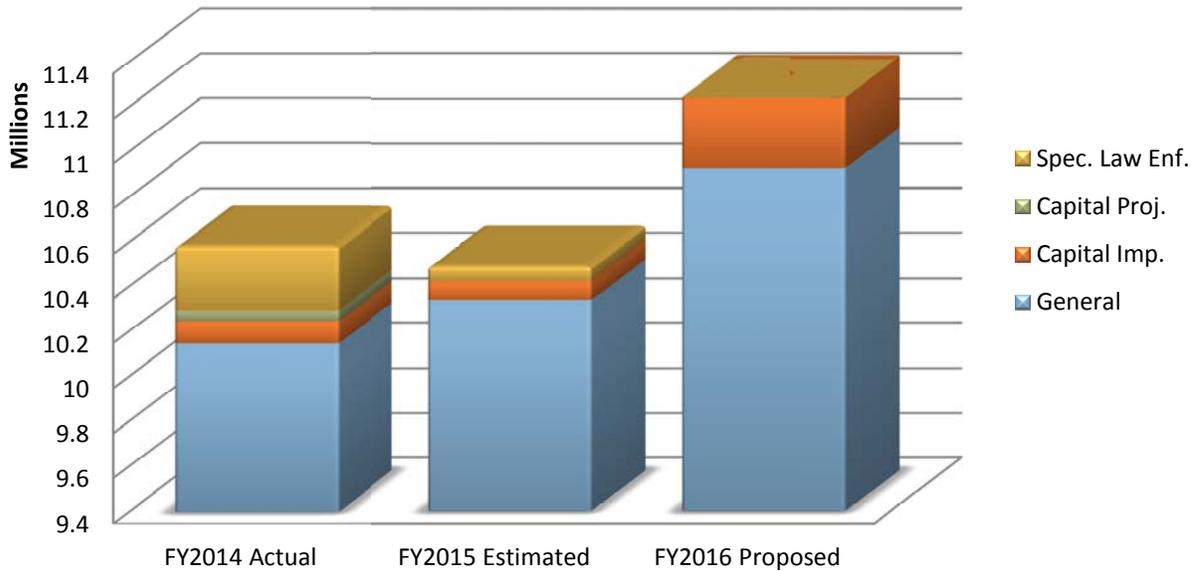
**Governmental Funds**

|                     |              |
|---------------------|--------------|
| General Fund        | \$10,926,700 |
| Capital Improvement | \$316,800    |
| Capital Projects    | \$0          |
| Special Law Enf.    | \$0          |

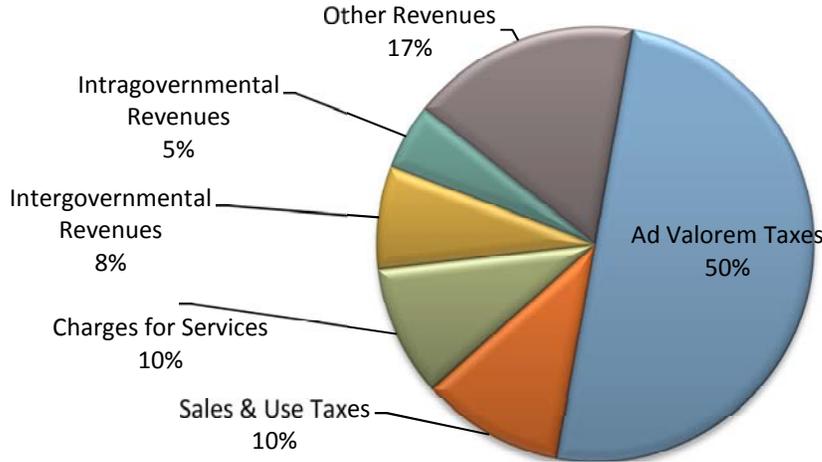
**Total Governmental Funds: \$11,243,500**



**Total Budget by Fund: Fiscal Years 2014-2016**

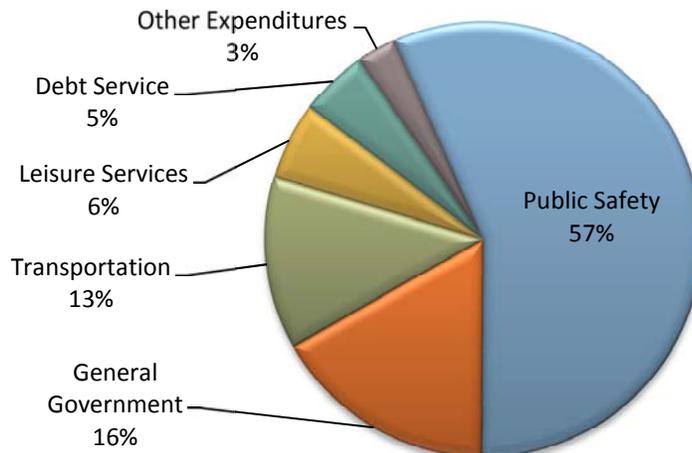


**Where the Money Comes From - Governmental Funds - Revenues**



|                            |           |                   |
|----------------------------|-----------|-------------------|
| Ad Valorem Taxes           | \$        | 5,628,900         |
| Sales & Use Taxes          | \$        | 1,186,100         |
| Charges for Services       | \$        | 1,097,250         |
| Intergovernmental Revenues | \$        | 860,800           |
| Intragovernmental Revenues | \$        | 550,350           |
| Other Revenues             | \$        | 1,920,100         |
| <b>Total Revenues:</b>     | <b>\$</b> | <b>11,243,500</b> |

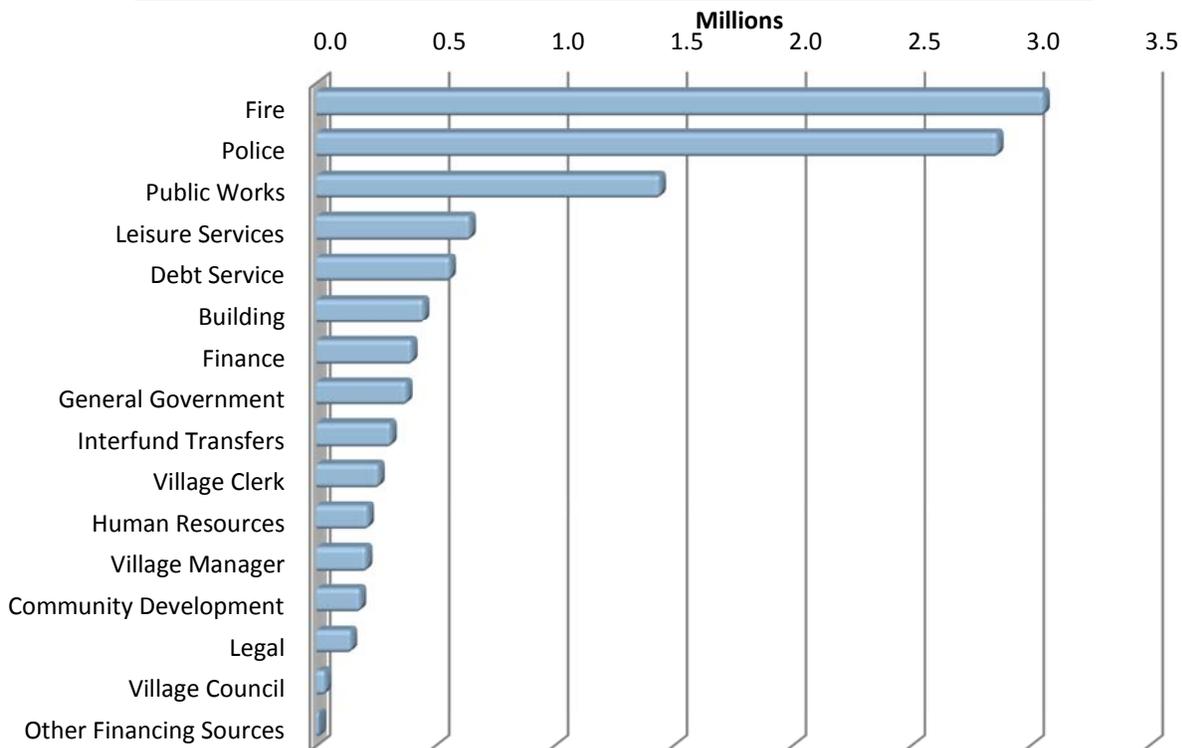
**Where the Money Goes - Governmental Funds - Expenditures**



|                             |           |                   |
|-----------------------------|-----------|-------------------|
| Public Safety               | \$        | 6,383,370         |
| General Government          | \$        | 1,867,310         |
| Transportation              | \$        | 1,448,030         |
| Leisure Services            | \$        | 649,040           |
| Debt Service                | \$        | 565,150           |
| Other Expenditures/Expenses | \$        | 330,600           |
| <b>Total Expenditures:</b>  | <b>\$</b> | <b>11,243,500</b> |

**Proposed FY2016 Expenditure Appropriations by Department**  
**Governmental Funds**

| Dept. | DEPARTMENT BUDGETS             | Governmental Funds  | FTEs        |
|-------|--------------------------------|---------------------|-------------|
| 100   | Village Council                | \$41,300            | 0           |
| 110   | Village Manager                | \$214,250           | 1.5         |
| 111   | Human Resources                | \$220,600           | 2           |
| 120   | Village Clerk                  | \$265,960           | 2           |
| 130   | Finance                        | \$404,100           | 4           |
| 140   | Legal                          | \$150,000           | 0           |
| 150   | Community Development          | \$188,000           | 0           |
| 160   | General Government             | \$383,100           | 0.8         |
| 175   | Police                         | \$2,867,570         | 24          |
| 180   | Building                       | \$453,800           | 4           |
| 192   | Fire                           | \$3,062,000         | 23          |
| 210   | Public Works                   | \$1,448,030         | 7.9         |
| 231   | Leisure Services               | \$649,040           | 3           |
| 700   | Debt Service                   | \$565,150           | 0           |
| 900   | Interfund Transfers            | \$316,800           | 0           |
| 950   | Other Financing Sources & Uses | \$13,800            | 0           |
|       |                                | <b>\$11,243,500</b> | <b>72.2</b> |



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## Proposed Fiscal Year 2016 Budget

### Summary – Proprietary Funds

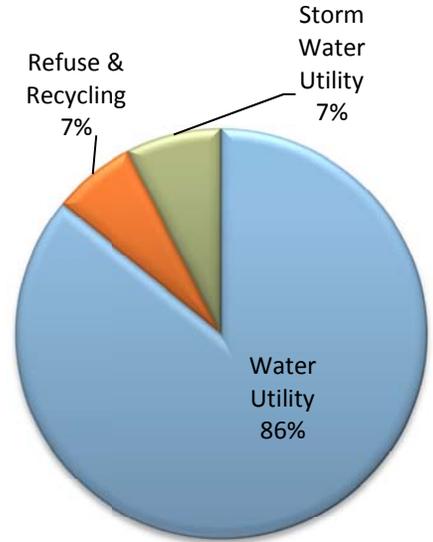
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**Proposed FY2016 Budget - Proprietary Funds**

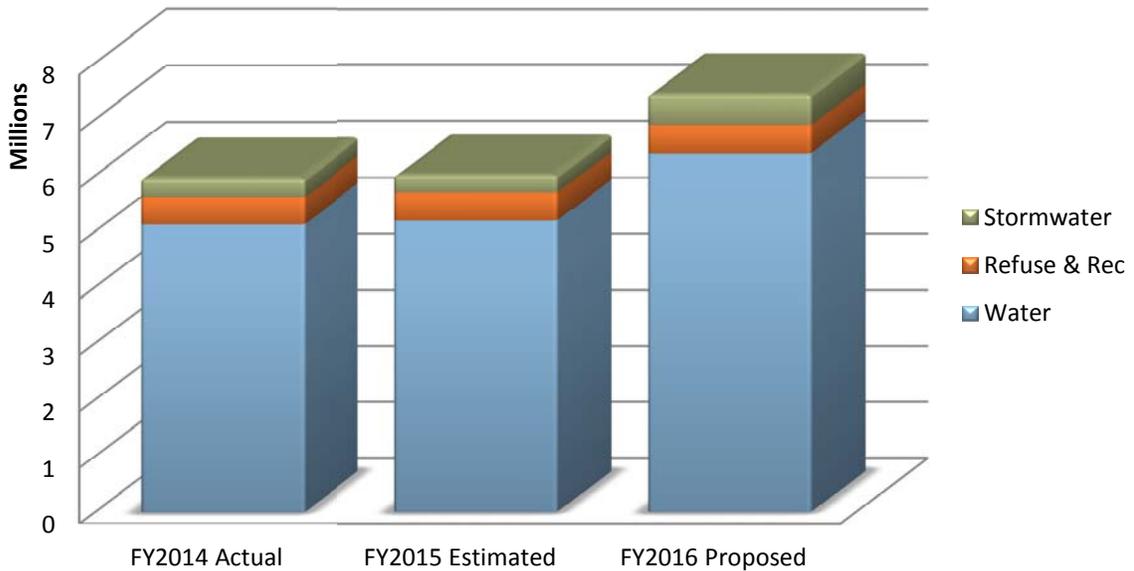
**Proprietary Funds**

|                    |             |
|--------------------|-------------|
| Water Utility      | \$6,393,450 |
| Refuse & Recycling | \$490,000   |
| Stormwater Utility | \$557,550   |

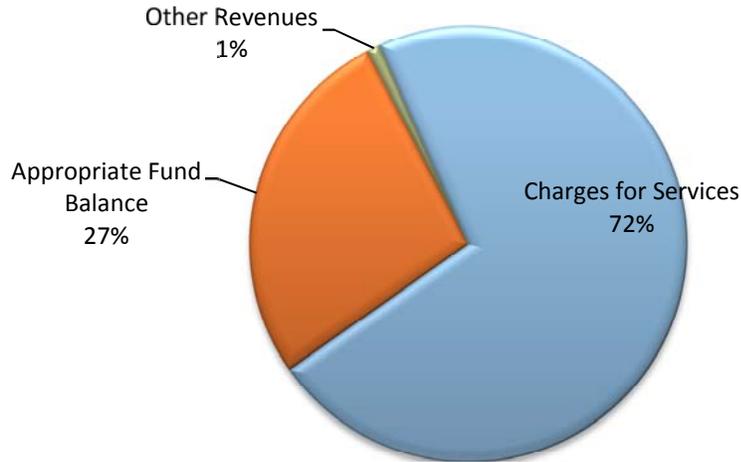
**Total Proprietary Funds: \$7,441,000**



**Total Budget by Fund: Fiscal Years 2014-2016**

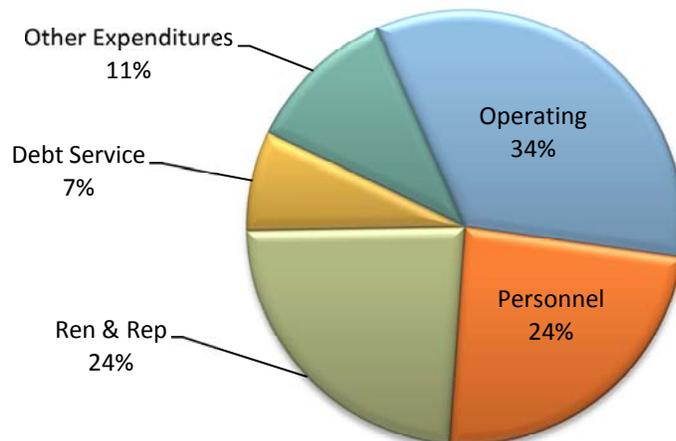


**Where the Money Comes From - Proprietary Funds - Revenues**



|                          |           |                  |
|--------------------------|-----------|------------------|
| Charges for Services     | \$        | 5,351,050        |
| Appropriate Fund Balance | \$        | 2,018,140        |
| Other Revenues           | \$        | 71,810           |
| <b>Total Revenues:</b>   | <b>\$</b> | <b>7,441,000</b> |

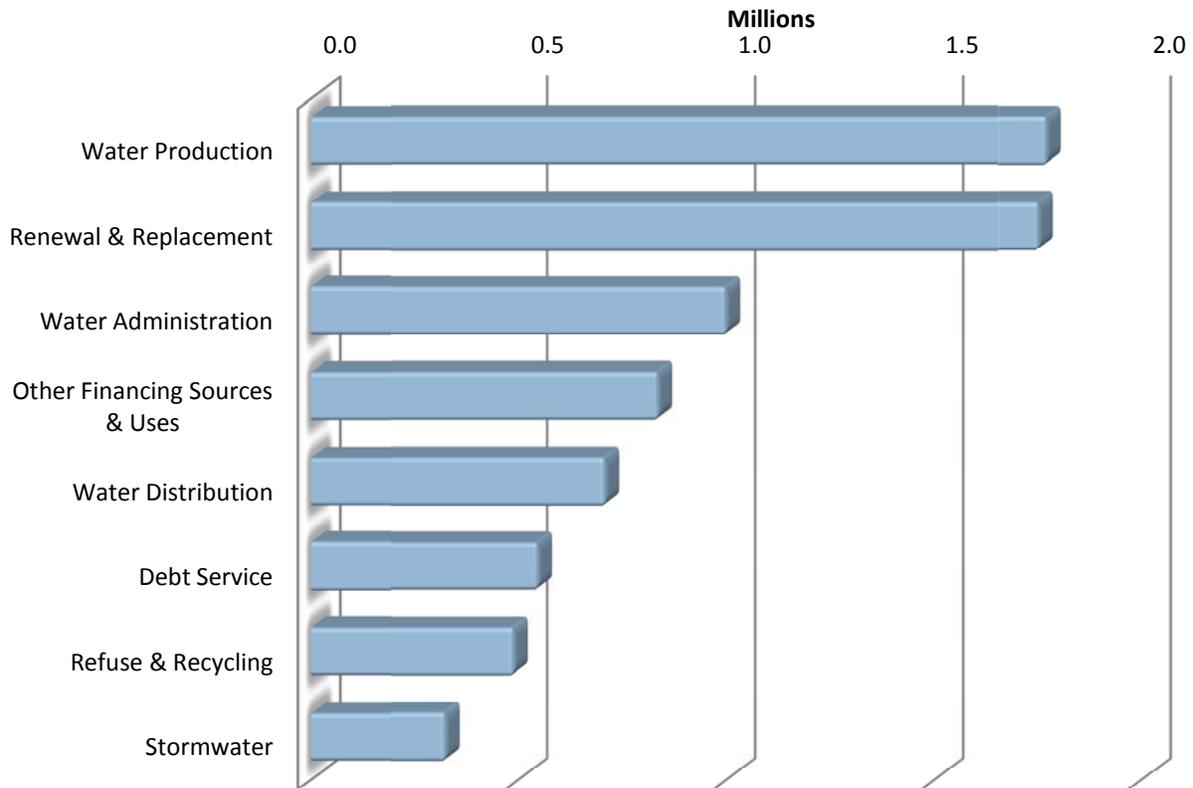
**Where the Money Goes - Proprietary Funds - Expenses**



|                             |           |                  |
|-----------------------------|-----------|------------------|
| Operating Expenditures      | \$        | 2,525,500        |
| Personnel Services          | \$        | 1,774,900        |
| Renewal & Replacement       | \$        | 1,755,300        |
| Debt Service                | \$        | 548,300          |
| Other Expenditures/Expenses | \$        | 837,000          |
| <b>Total Expenses:</b>      | <b>\$</b> | <b>7,441,000</b> |

**Proposed FY2016 Expenditure Appropriations by Department**  
**Proprietary Funds**

| Dept. | DEPARTMENT BUDGETS             | Proprietary Funds  | FTEs        |
|-------|--------------------------------|--------------------|-------------|
| 241   | Water Administration           | \$1,000,550        | 1.6         |
| 242   | Water Production               | \$1,774,150        | 9           |
| 243   | Water Distribution             | \$709,600          | 8           |
| 245   | Refuse & Recycling             | \$490,000          | 0           |
| 250   | Storm Water                    | \$326,100          | 2.2         |
| 411   | Renewal & Replacement          | \$1,755,300        | 0           |
| 700   | Debt Service                   | \$548,300          | 0           |
| 950   | Other Financing Sources & Uses | \$837,000          | 0           |
|       |                                | <b>\$7,441,000</b> | <b>20.8</b> |



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# Proposed Fiscal Year 2016 Budget

## Detail – Governmental Funds

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## Mayor and Council

345 Tequesta Drive  
Tequesta, FL 33469

Abby Brennan, Mayor  
561-575-1219  
[abrennan@tequesta.org](mailto:abrennan@tequesta.org)

Vince Arena, Vice Mayor  
561-747-9370  
[varena@tequesta.org](mailto:varena@tequesta.org)

Frank D'Ambra, Council Member  
561-747-8581  
[fdambra@tequesta.org](mailto:fdambra@tequesta.org)

Steve Okun, Council Member  
561-744-6586  
[sokun@tequesta.org](mailto:sokun@tequesta.org)

Tom Paterno, Council Member  
561-748-4222  
[tpaterno@tequesta.org](mailto:tpaterno@tequesta.org)

### Employees

|                         | FY 2014 | FY 2015   | FY 2016  |
|-------------------------|---------|-----------|----------|
| Number of Employees:    | Actual  | Estimated | Proposed |
| <u>Full Time</u>        | -       | -         | -        |
| <u>Part Time</u>        | -       | -         | -        |
| <b>Total Employees:</b> | -       | -         | -        |

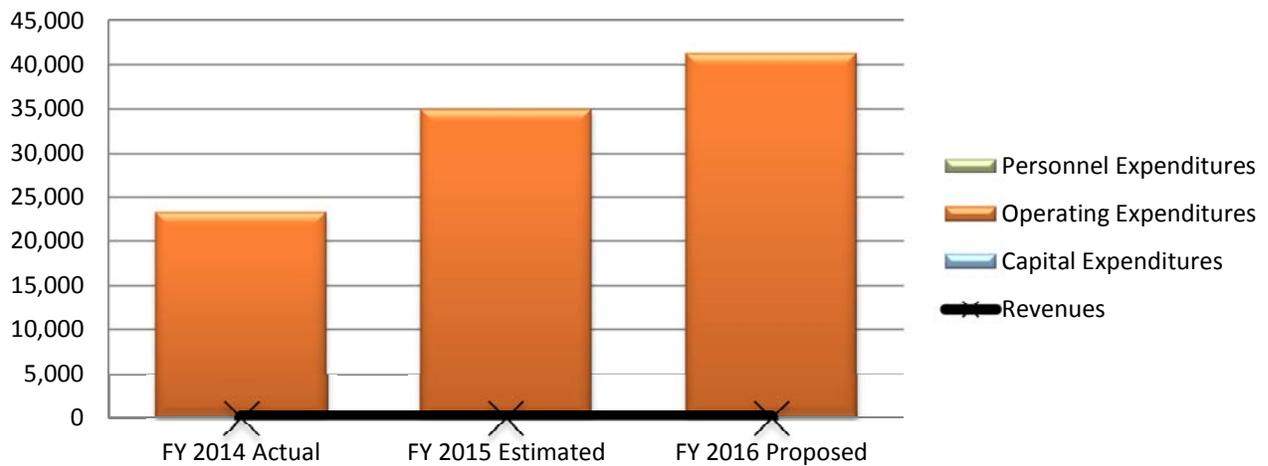
### Explanation of Significant Changes

**Operating Expenditures:** This increase is due to an increase in Council fees.

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 100 – Village Council**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Operating</u>           | 23,371                          | 35,000                       | 35,000                         | 41,300                        | 18.00%                                |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>23,371</b>                   | <b>35,000</b>                | <b>35,000</b>                  | <b>41,300</b>                 | <b>18.00%</b>                         |

**Revenues and Expenditures by Fiscal Year**



345 Tequesta Drive  
Tequesta, FL 33469

561-768-0463

Michael R. Couzzo, Jr.,  
Village Manager

[mcouzzo@tequesta.org](mailto:mcouzzo@tequesta.org)

## Village Manager

### Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 1.50        | 1.50        | 1.50        |
| <u>Part Time</u>        | -           | -           | -           |
| <b>Total Employees:</b> | <b>1.50</b> | <b>1.50</b> | <b>1.50</b> |

### Explanation of Significant Changes

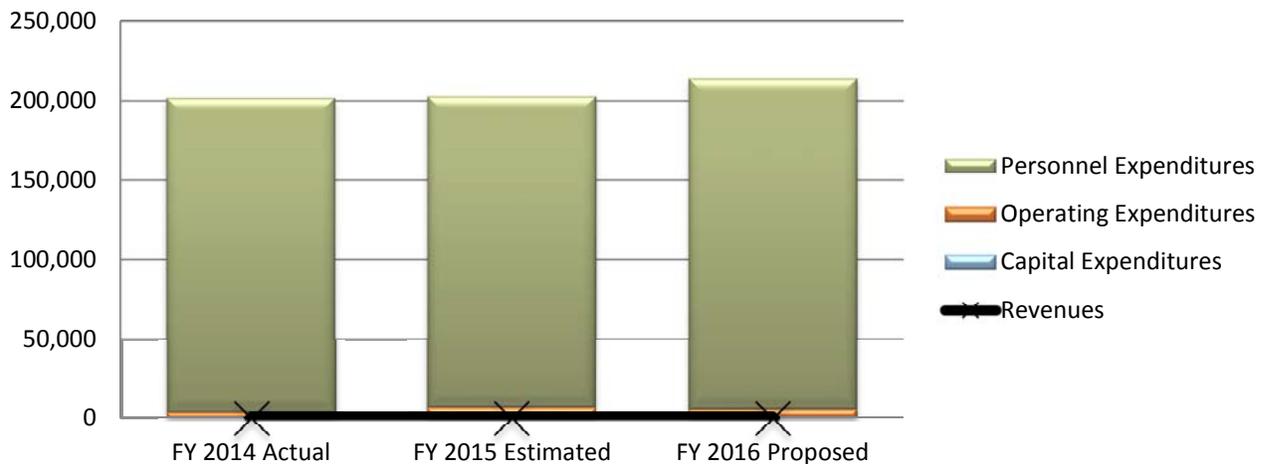
**Personnel:** This increase is primarily due to employee merit and salary increases, increased health insurance premiums and changes in employee insurance coverage.

**Operating:** This decrease is due to the department purchasing a computer in FY2015.

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 110 – Village Manager**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 197,956                         | 200,340                      | 195,854                        | 208,400                       | 4.02%                                 |
| <u>Operating</u>           | 3,851                           | 7,000                        | 6,996                          | 5,850                         | -16.43%                               |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>201,807</b>                  | <b>207,340</b>               | <b>202,850</b>                 | <b>214,250</b>                | <b>3.33%</b>                          |

**Revenues and Expenditures by Fiscal Year**



345 Tequesta Drive  
Tequesta, FL 33469

561-768-0415

Merlene Reid,  
Human Resources Director

[mreid@tequesta.org](mailto:mreid@tequesta.org)

## Human Resources

### Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 1.00        | 2.00        | 2.00        |
| <u>Part Time</u>        | 1.00        | -           | -           |
| <b>Total Employees:</b> | <b>2.00</b> | <b>2.00</b> | <b>2.00</b> |

### Explanation of Significant Changes

**Personnel:** This increase is primarily due to employee merit and salary increases, increases in health insurance premiums and budgeting for the full time HR Assistant position for the full year.

**Operating:** This increase is primarily due to an estimated increase in the number of Village internships and the addition of a third computer in the department.

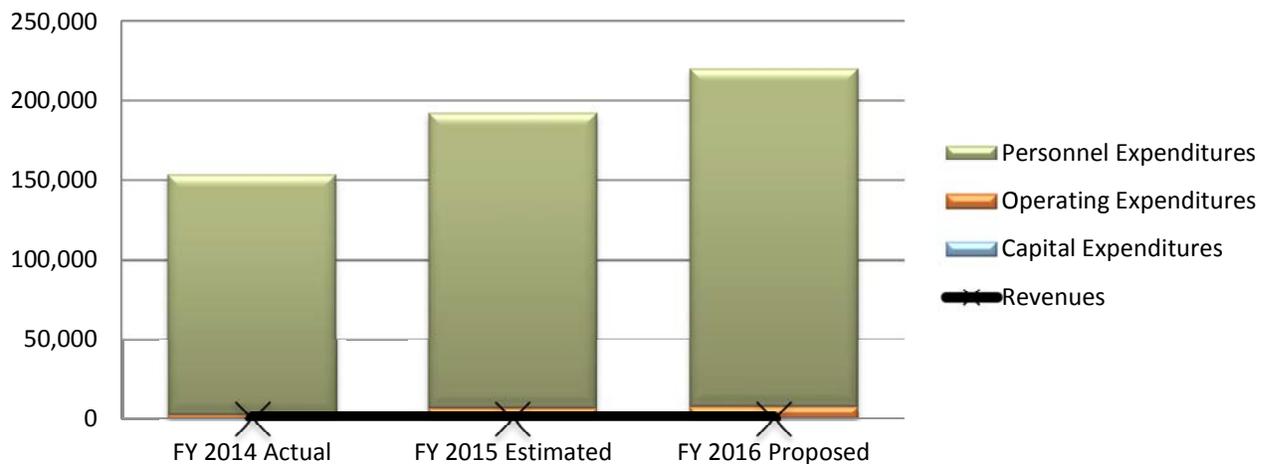
**Budget Cost Savings:** There was a savings of \$33,400.00 because the full time position was not filled right away. \$33,400.00 of this savings was used to fund a second part time position temporarily until the full time position was filled.

**Capital:** This decrease is due to the purchase of a computer in FY2015.

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 111 - Human Resources**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 150,953                         | 185,927                      | 185,347                        | 212,800                       | 14.45%                                |
| <u>Operating</u>           | 2,452                           | 5,573                        | 5,288                          | 7,800                         | 39.96%                                |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | 1,600                        | 1,522                          | -                             | -100.00%                              |
| <b>Total Expenditures:</b> | <b>153,405</b>                  | <b>193,100</b>               | <b>192,157</b>                 | <b>220,600</b>                | <b>14.24%</b>                         |

**Revenues and Expenditures by Fiscal Year**



345 Tequesta Drive  
Tequesta, FL 33469

561-768-0443

Lori McWilliams,  
Village Clerk

[lmccwilliams@tequesta.org](mailto:lmccwilliams@tequesta.org)

## Village Clerk

### Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 2.00        | 2.00        | 2.00        |
| <u>Part Time</u>        | -           | -           | 1.00        |
| <b>Total Employees:</b> | <b>2.00</b> | <b>2.00</b> | <b>3.00</b> |

### Explanation of Significant Changes

**Personnel:** This increase is primarily due to the addition of a part time employee in FY2016, employee merit and salary increases and increased health insurance premiums.

**Operating:** This increase is primarily due to the elimination of contracted recording secretary services, the purchase of Legistar in FY2015 and budgeting for an election in FY2016.

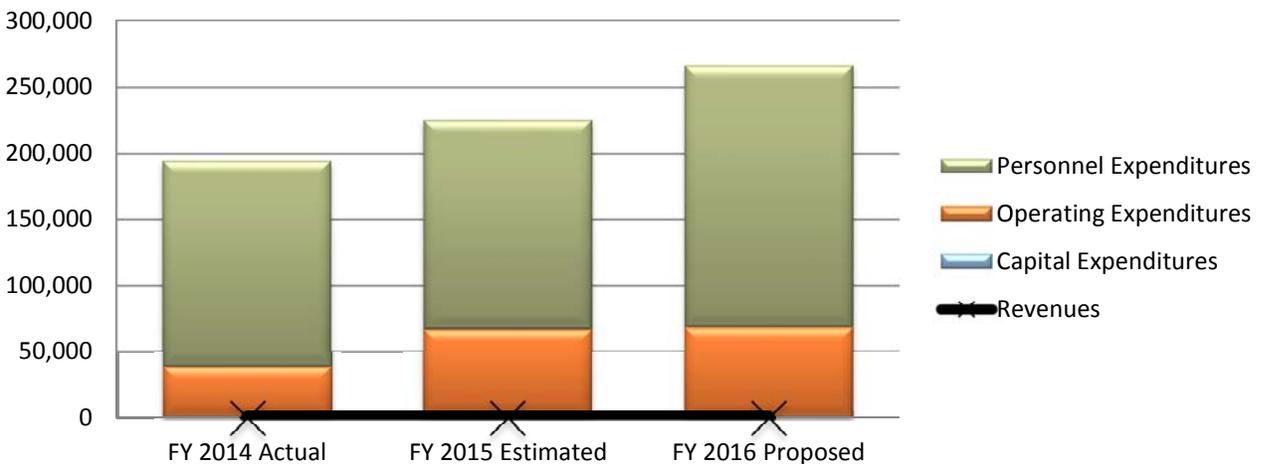
**Budget Cost Savings:** There was a savings of \$12,652.00 because an election was not held in 2015. A portion of this savings (\$1,550.00) was used to establish an overtime account.

**Capital:** This decrease is due to the department purchasing a computer in FY2015.

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 120 – Village Clerk**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 155,891                         | 152,730                      | 158,009                        | 197,700                       | 29.44%                                |
| <u>Operating</u>           | 38,859                          | 66,768                       | 65,221                         | 68,260                        | 2.23%                                 |
| <u>Budget Cost Savings</u> | -                               | 11,102                       | -                              | -                             | -100.00%                              |
| <u>Capital</u>             | -                               | 1,600                        | 1,600                          | -                             | -100.00%                              |
| <b>Total Expenditures:</b> | <b>194,750</b>                  | <b>232,200</b>               | <b>224,830</b>                 | <b>265,960</b>                | <b>14.54%</b>                         |

**Revenues and Expenditures by Fiscal Year**



345 Tequesta Drive  
Tequesta, FL 33469

561-768-0424

JoAnn Forsythe, CPA,  
Finance Director

[jforsythe@tequesta.org](mailto:jforsythe@tequesta.org)

## Finance

### Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 4.15        | 4.00        | 4.00        |
| <u>Part Time</u>        | -           | -           | -           |
| <b>Total Employees:</b> | <b>4.15</b> | <b>4.00</b> | <b>4.00</b> |

### Explanation of Significant Changes

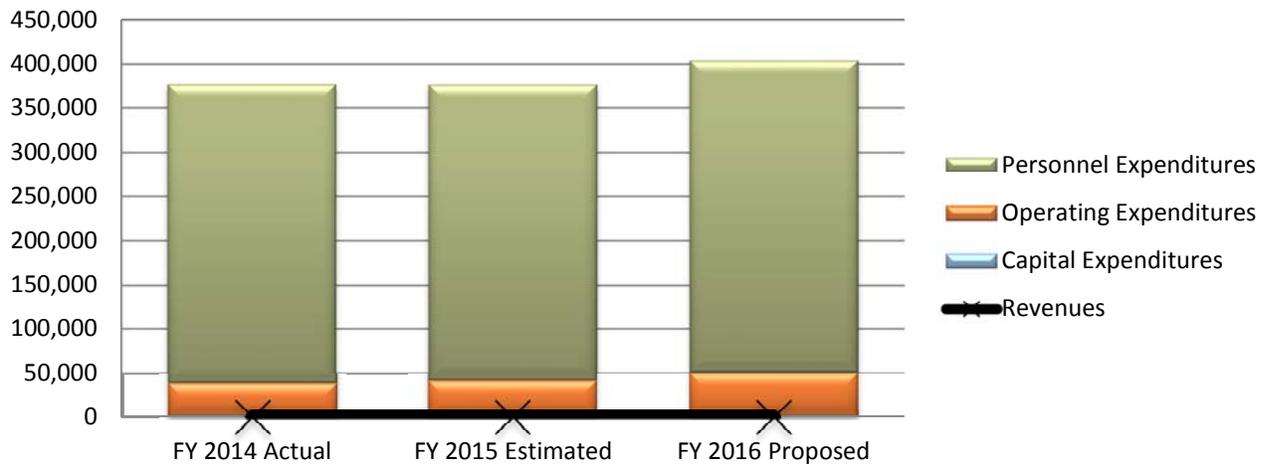
**Personnel:** This increase is primarily due to employee merit and salary increases and increased health insurance premiums.

**Operating:** This increase is primarily due to annual increases in both software support and auditing fees and the replacement of three computers in FY2016.

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 130 – Finance**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 338,946                         | 338,170                      | 335,717                        | 353,900                       | 4.65%                                 |
| <u>Operating</u>           | 38,573                          | 43,740                       | 41,561                         | 50,200                        | 14.77%                                |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>377,519</b>                  | <b>381,910</b>               | <b>377,278</b>                 | <b>404,100</b>                | <b>5.81%</b>                          |

**Revenues and Expenditures by Fiscal Year**



Legal

345 Tequesta Drive  
Tequesta, FL 33469

Corbett and White PA  
Trela J. White  
561-586-7116  
[trela@cwd-legal.com](mailto:trela@cwd-legal.com)

Carson and Adkins, PA  
Leonard Carson  
850-894-1009  
[lacarson@carson-adkinslaw.com](mailto:lacarson@carson-adkinslaw.com)

Employees

|                         | FY 2014 | FY 2015   | FY 2016  |
|-------------------------|---------|-----------|----------|
| Number of Employees:    | Actual  | Estimated | Proposed |
| <u>Full Time</u>        | -       | -         | -        |
| <u>Part Time</u>        | -       | -         | -        |
| <b>Total Employees:</b> | -       | -         | -        |

Explanation of Significant Changes

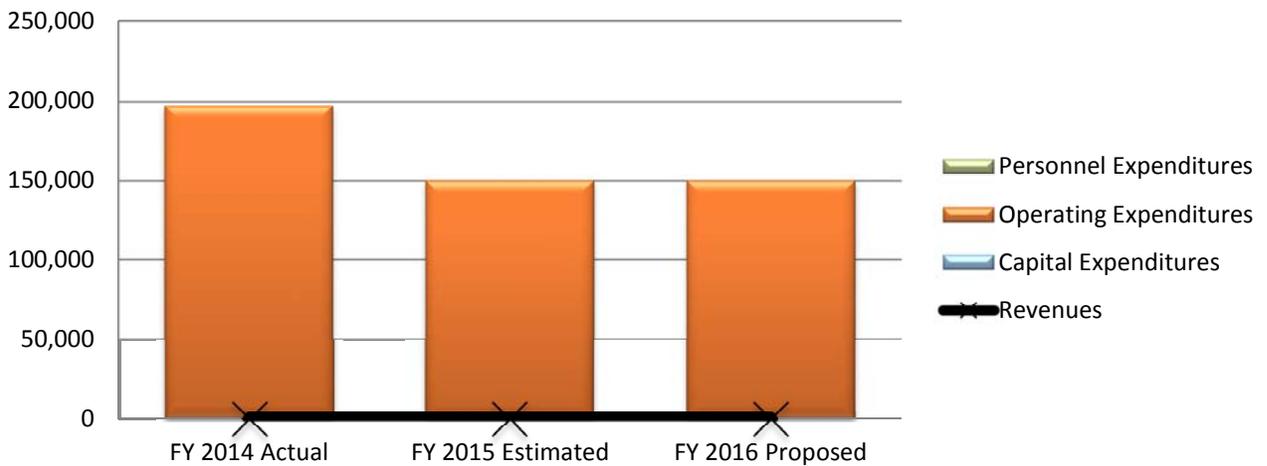
This Department has no significant changes.

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 140 – Legal**

**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Operating</u>           | 197,371                         | 150,000                      | 150,000                        | 150,000                       | 0.00%                                 |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>197,371</b>                  | <b>150,000</b>               | <b>150,000</b>                 | <b>150,000</b>                | <b>0.00%</b>                          |

**Revenues and Expenditures by Fiscal Year**



345 Tequesta Drive  
Tequesta, FL 33469

561-768-0457

NZ Consultants  
Nilsa Zacarias

[nzacarias@tequesta.org](mailto:nzacarias@tequesta.org)

## Comprehensive Planning

### Employees

|                         | FY 2014 | FY 2015   | FY 2016  |
|-------------------------|---------|-----------|----------|
| Number of Employees:    | Actual  | Estimated | Proposed |
| <u>Full Time</u>        | -       | -         | -        |
| <u>Part Time</u>        | -       | -         | -        |
| <b>Total Employees:</b> | -       | -         | -        |

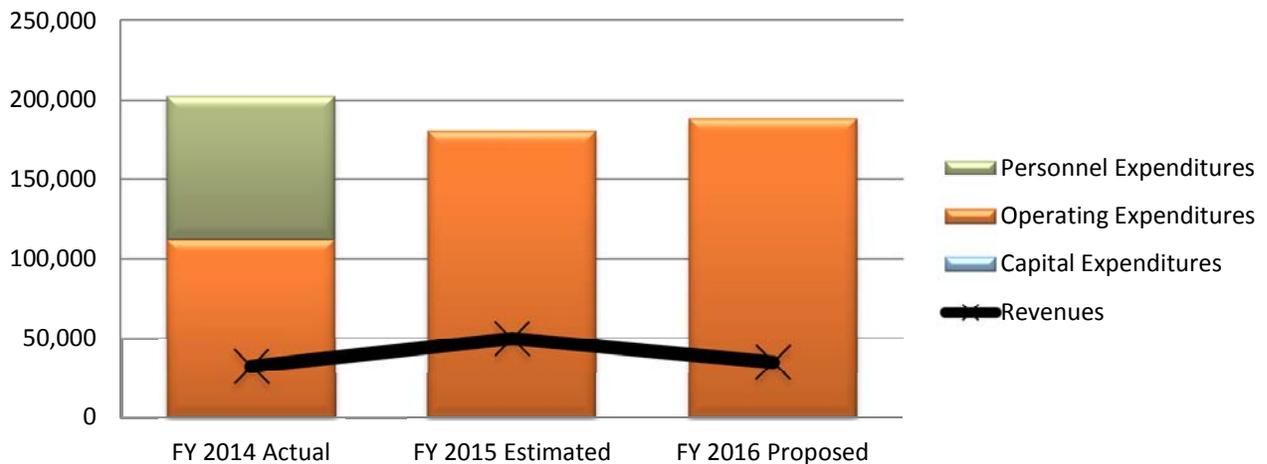
### Explanation of Significant Changes

**Operating:** This increase is primarily due to a 6% increase in planning fees and a decrease in projected computer hardware costs.

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 150 – Comprehensive Planning**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | <b>32,378</b>                   | <b>35,000</b>                | <b>49,959</b>                  | <b>35,000</b>                 | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 90,542                          | -                            | -                              | -                             | 0.00%                                 |
| <u>Operating</u>           | 112,138                         | 180,750                      | 180,261                        | 188,000                       | 4.01%                                 |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>202,680</b>                  | <b>180,750</b>               | <b>180,261</b>                 | <b>188,000</b>                | <b>4.01%</b>                          |

**Revenues and Expenditures by Fiscal Year**



345 Tequesta Drive  
Tequesta, FL 33469

561-768-0463

Michael R. Couzzo, Jr.,  
Village Manager

[mcouzzo@tequesta.org](mailto:mcouzzo@tequesta.org)

## General Government

### Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 0.80        | 0.80        | 0.80        |
| <u>Part Time</u>        | -           | -           | -           |
| <b>Total Employees:</b> | <b>0.80</b> | <b>0.80</b> | <b>0.80</b> |

### Explanation of Significant Changes

**Personnel:** This increase is primarily due to employee merit increases, increased health insurance premiums and the addition of a new employee assistance program called Teladoc and investment advisor fees associated with the Village’s 401a and 457 plans.

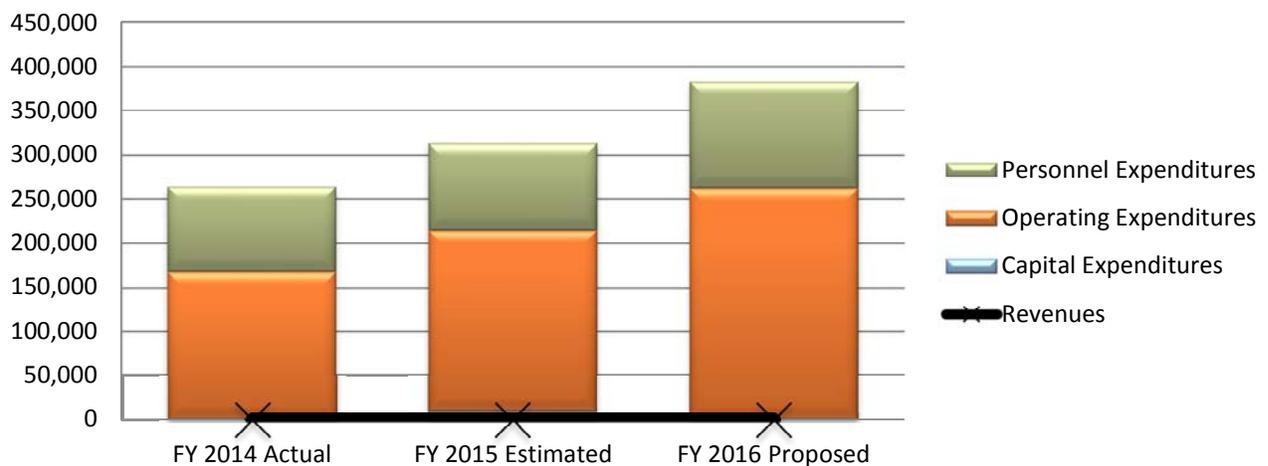
**Operating:** This increase is primarily due to the addition of contractual I.T. services, the cost of updating Microsoft Office and increased property/liability/automobile insurance premiums.

**Capital:** This decrease is due to the installation of panic buttons in Village Hall, the purchase of an ice machine and the I.T. department purchasing a computer in FY2015.

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 160 – General Government**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 95,850                          | 102,229                      | 98,172                         | 121,200                       | 18.56%                                |
| <u>Operating</u>           | 167,537                         | 210,081                      | 205,719                        | 261,900                       | 24.67%                                |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | 9,070                        | 9,070                          | -                             | -100.00%                              |
| <b>Total Expenditures:</b> | <b>263,387</b>                  | <b>321,380</b>               | <b>312,961</b>                 | <b>383,100</b>                | <b>19.20%</b>                         |

**Revenues and Expenditures by Fiscal Year**



357 Tequesta Drive  
 Tequesta, FL 33469  
  
 561-768-0509  
  
 Christopher Elg,  
 Police Chief  
  
[celg@tequesta.org](mailto:celg@tequesta.org)

## Police

| Employees               |              |              |              |
|-------------------------|--------------|--------------|--------------|
|                         | FY 2014      | FY 2015      | FY 2016      |
| Number of Employees:    | Actual       | Estimated    | Proposed     |
| Full Time               | 24.00        | 24.00        | 24.00        |
| Part Time*              | 3.00         | 3.00         | 5.00         |
| Reserve Officers        | -            | -            | -            |
| <b>Total Employees:</b> | <b>27.00</b> | <b>27.00</b> | <b>29.00</b> |

*\*Includes one part time dispatch position that is sometimes covered by multiple part time employees.*

### Explanation of Significant Changes

**Revenues:** This increase is primarily due to budgeting PBC manatee protection revenues in the FY2016 Budget.

**Personnel:** This increase is primarily due to the addition of two part time positions, employee merit increases, a decrease in the Village’s pension contributions and increased health insurance premiums

**Operating:** This decrease is primarily due to the completion of the Military to Main Street program, the upgrading of the audio/visual equipment in the EOC, the cost of updating Microsoft Office and radios no longer being under warranty.

**Budget Cost Savings:** There was a savings of \$52,021.00 after union contract negotiations were finalized. A portion of this savings (\$51,534.00) was used to cover shortages in personnel and capital accounts.

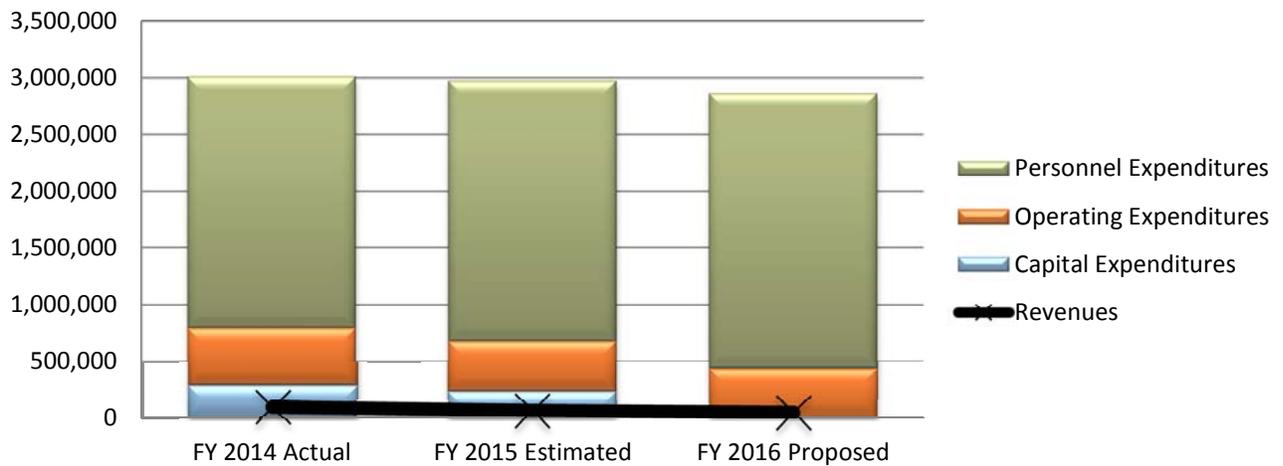
**Capital:** This decrease is primarily due to the purchase of 7 police vehicles in FY2015.

VILLAGE OF TEQUESTA  
 General Fund #001  
 Dept. 175 - Police

SIIMMARY

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | <b>98,011</b>                   | <b>35,120</b>                | <b>65,451</b>                  | <b>48,900</b>                 | <b>39.24%</b>                         |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 2,219,109                       | 2,303,297                    | 2,298,966                      | 2,429,220                     | 5.47%                                 |
| <u>Operating</u>           | 502,679                         | 446,532                      | 440,030                        | 438,350                       | -1.83%                                |
| <u>Budget Cost Savings</u> | -                               | 487                          | -                              | -                             | -100.00%                              |
| <u>Capital</u>             | 289,961                         | 238,434                      | 238,434                        | -                             | -100.00%                              |
| <b>Total Expenditures:</b> | <b>3,011,749</b>                | <b>2,988,750</b>             | <b>2,977,430</b>               | <b>2,867,570</b>              | <b>-4.05%</b>                         |

Revenues and Expenditures by Fiscal Year



345 Tequesta Drive  
Tequesta, FL 33469

561-768-0455

Timothy English,  
Building Director

[tenglish@tequesta.org](mailto:tenglish@tequesta.org)

## Building

### Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 4.00        | 4.00        | 4.00        |
| <u>Part Time</u>        | 2.00        | 2.00        | 2.00        |
| <b>Total Employees:</b> | <b>6.00</b> | <b>6.00</b> | <b>6.00</b> |

### Explanation of Significant Changes

**Revenues:** This increase is primarily due to building permit fees associated with the construction of a new assisted living community.

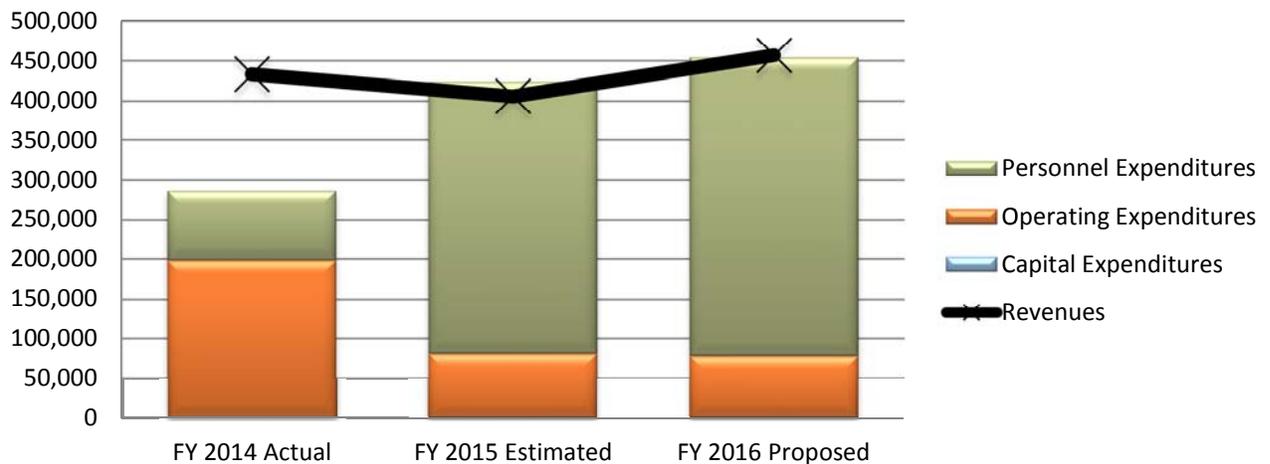
**Personnel:** This increase is primarily due to employee merit increases, increased health insurance premiums and increased personnel training.

**Operating:** This decrease is primarily due to the addition of contract scanning services in FY2016, increased travel & per diem costs associated with increased personnel training, the addition of automobile insurance and projected decreases in vehicle repairs and maintenance and books and memberships

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 180 – Building**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | <b>433,473</b>                  | <b>408,630</b>               | <b>405,750</b>                 | <b>457,000</b>                | <b>11.84%</b>                         |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 88,175                          | 349,050                      | 342,467                        | 374,900                       | 7.41%                                 |
| <u>Operating</u>           | 197,743                         | 81,800                       | 81,513                         | 78,900                        | -3.55%                                |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>285,918</b>                  | <b>430,850</b>               | <b>423,980</b>                 | <b>453,800</b>                | <b>5.33%</b>                          |

**Revenues and Expenditures by Fiscal Year**



Fire

357 Tequesta Drive  
Tequesta, FL 33469

561-768-0556

James Weinand,  
Fire Chief

[jweinand@tequesta.org](mailto:jweinand@tequesta.org)

Employees

|                         | FY 2014      | FY 2015      | FY 2016      |
|-------------------------|--------------|--------------|--------------|
| Number of Employees:    | Actual       | Estimated    | Proposed     |
| Full Time               | 20.00        | 20.00        | 20.00        |
| Part Time               | 3.00         | 2.00         | 2.00         |
| Interims                | 3.00         | 3.00         | 3.00         |
| <b>Total Employees:</b> | <b>26.00</b> | <b>25.00</b> | <b>25.00</b> |

Explanation of Significant Changes

**Revenues:** This decrease is due to a projected decrease in fire plan review fees.

**Personnel:** This decrease is primarily due to employee merit, the retirements of one captain and the Fire Chief, increased health insurance premiums, decreased VOT pension contributions and the interim firefighters receiving both health insurance and education reimbursement funds in FY2016.

**Operating:** This increase is primarily due to the cost of upgrading the audio/visual equipment in the EOC and updating Microsoft Office.

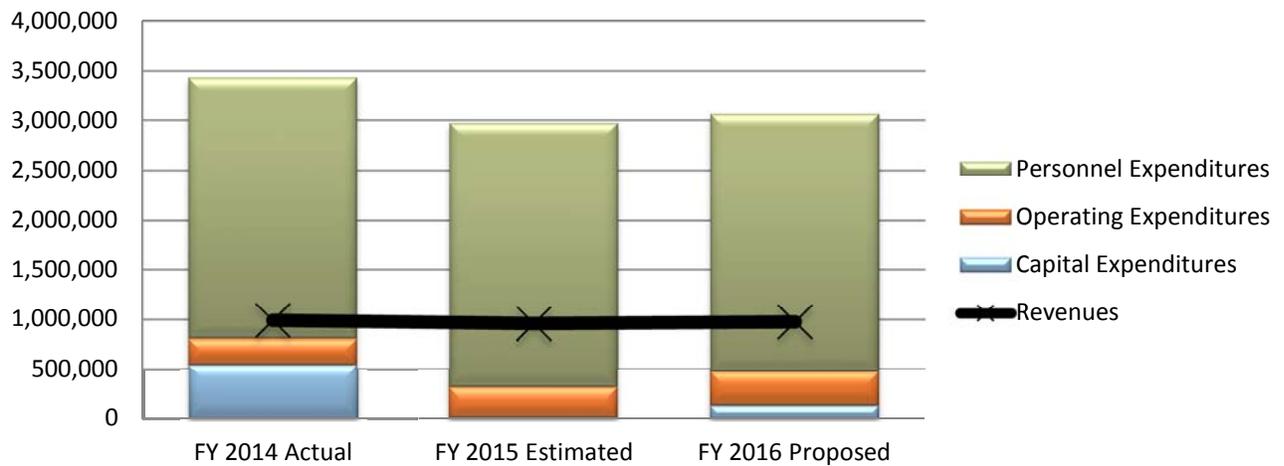
**Budget Cost Savings:** There was a savings of \$59,220.00 after union contract negotiations were finalized (\$36,800), the part time firefighter position was eliminated (\$11,400) and the hydraulic extrication equipment was purchased for less than originally anticipated (\$11,020).

**Capital:** This increase is primarily due to the replacement of the SCBA system in FY2016. (This will be a 5 year lease purchase.)

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 192 – Fire**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | <b>992,571</b>                  | <b>983,126</b>               | <b>960,196</b>                 | <b>976,900</b>                | <b>-0.63%</b>                         |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 2,627,601                       | 2,615,200                    | 2,655,293                      | 2,592,000                     | -0.89%                                |
| <u>Operating</u>           | 265,673                         | 312,670                      | 301,174                        | 336,700                       | 7.69%                                 |
| <u>Budget Cost Savings</u> | -                               | 59,220                       | -                              | -                             | -100.00%                              |
| <u>Capital</u>             | 540,080                         | 10,980                       | 10,980                         | 133,300                       | 1114.03%                              |
| <b>Total Expenditures:</b> | <b>3,433,354</b>                | <b>2,998,070</b>             | <b>2,967,447</b>               | <b>3,062,000</b>              | <b>2.13%</b>                          |

**Revenues and Expenditures by Fiscal Year**



Public Works

136 Bridge Road  
Tequesta, FL 33469

561-768-0484

Douglas Chambers,  
Superintendent

[dchambers@tequesta.org](mailto:dchambers@tequesta.org)

Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 5.00        | 5.90        | 7.90        |
| <u>Part Time</u>        | -           | -           | -           |
| <b>Total Employees:</b> | <b>5.00</b> | <b>5.90</b> | <b>7.90</b> |

Explanation of Significant Changes

**Personnel:** This increase is primarily due to the addition of 1.40 full time positions in FY2015, the elimination of 1 part time position in FY2015 and the addition of two full time positions in FY2016.

**Operating:** This decrease is primarily due to the cost of connecting to the sewer system in FY2015.

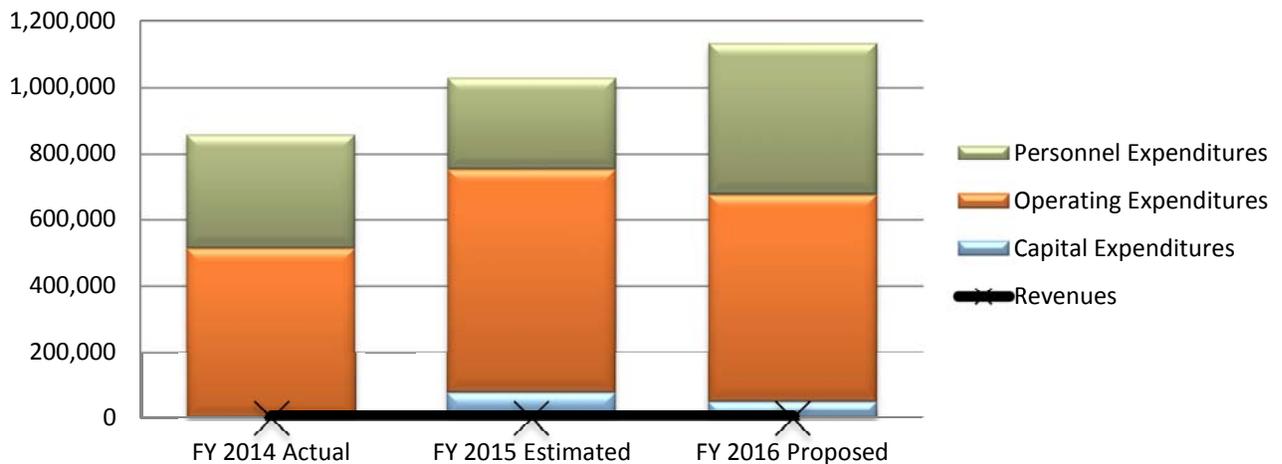
**Budget Cost Savings:** There was a savings of \$31,100.00 because of a change in an employee’s health insurance coverage and delaying the hiring of a budgeted part time position. Portions of this savings were used for pathway lighting design (\$3,300) and for road repairs (\$27,800).

**Capital:** This decrease is due to the purchase of two vehicles, two lawn mowers and pathway lighting design in FY2015. The proposed FY2016 budget is for equipment replacement (\$30,000) and pathway installation (\$20,000).

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 210 – Public Works**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 347,642                         | 275,070                      | 277,478                        | 455,850                       | 65.72%                                |
| <u>Operating</u>           | 511,146                         | 713,100                      | 674,058                        | 625,380                       | -12.30%                               |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | 78,300                       | 77,715                         | 50,000                        | -36.14%                               |
| <b>Total Expenditures:</b> | <b>858,788</b>                  | <b>1,066,470</b>             | <b>1,029,251</b>               | <b>1,131,230</b>              | <b>6.07%</b>                          |

**Revenues and Expenditures by Fiscal Year**



399 Seabrook Road  
Tequesta, FL 33469

561-768-0473

Greg Corbitt,  
Director of Parks and Recreation

[gcorbitt@tequesta.org](mailto:gcorbitt@tequesta.org)

## Leisure Services

### Employees

|                         | FY 2014      | FY 2015      | FY 2016      |
|-------------------------|--------------|--------------|--------------|
| Number of Employees:    | Actual       | Estimated    | Proposed     |
| <u>Full Time</u>        | 3.00         | 3.00         | 3.00         |
| <u>Part Time*</u>       | 3.00         | 3.00         | 3.00         |
| <u>Interims</u>         | 10.00        | 10.00        | 10.00        |
| <b>Total Employees:</b> | <b>16.00</b> | <b>16.00</b> | <b>16.00</b> |

*\*Includes one part time park attendant position that is sometimes covered with multiple part time employees.*

### Explanation of Significant Changes

**Revenues:** This increase is primarily due to the Department receiving a FRDAP Grant in FY2016.

**Personnel:** This increase is primarily due to employee merit and salary increases, decreased seasonal salaries and increased health insurance premiums.

**Operating:** This increase is primarily due to the Department receiving a FRDAP Grant in FY2016, increases in liability/property/automobile insurance premiums and the cost of upgrading Microsoft Office.

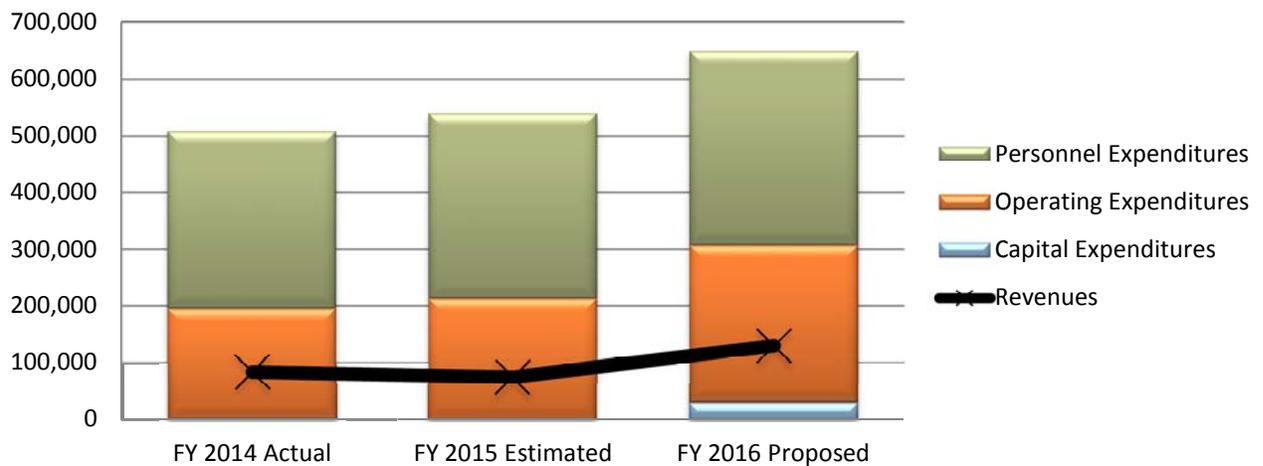
**Budget Cost Savings:** There was a savings of \$5,300.00 because of a decrease in the seasonal salaries account.

**Capital:** This increase is due to the purchase of a van in FY2016. (This will be a three year lease purchase.)

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 231 – Leisure Services**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | <b>84,042</b>                   | <b>85,250</b>                | <b>74,708</b>                  | <b>130,250</b>                | <b>52.79%</b>                         |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 313,465                         | 325,166                      | 325,380                        | 342,050                       | 5.19%                                 |
| <u>Operating</u>           | 193,605                         | 215,614                      | 212,785                        | 276,990                       | 28.47%                                |
| <u>Budget Cost Savings</u> | -                               | 5,300                        | -                              | -                             | -100.00%                              |
| <u>Capital</u>             | 1,200                           | -                            | -                              | 30,000                        | N/A                                   |
| <b>Total Expenditures:</b> | <b>508,270</b>                  | <b>546,080</b>               | <b>538,165</b>                 | <b>649,040</b>                | <b>18.85%</b>                         |

**Revenues and Expenditures by Fiscal Year**



## Debt Service

345 Tequesta Drive  
Tequesta, FL 33469

561-768-0424

JoAnn Forsythe  
Finance Director

[jforsythe@tequesta.org](mailto:jforsythe@tequesta.org)

## Explanation of Significant Changes

**Principle & Interest:**

The Village has entered into the following capital lease and long-term debt agreements:

2002 Note Payable

Holder: Bank of America  
Purpose: Public Safety Facility  
Original Amount of Loan: \$5,000,000  
Interest Rate: 4.28%  
Term: 20 Years  
Expires: September 2022

Capital Lease

Holder: Banc of America  
Purpose: Sutphen Custom Pumper Truck  
and Equipment  
Original Loan Amount: \$397,922  
Interest Rate: 3.61%  
Term: 10 Years  
Expires: April 2012

Capital Lease

Holder: KS State Bank  
Purpose: Police Vehicles (7)  
Original Amount of Loan: \$240,658  
Interest Rate: 3.049%  
Term: 3 Years  
Expires: May 2018

The Proposed FY2016 Budget includes funding for two new capital leases:

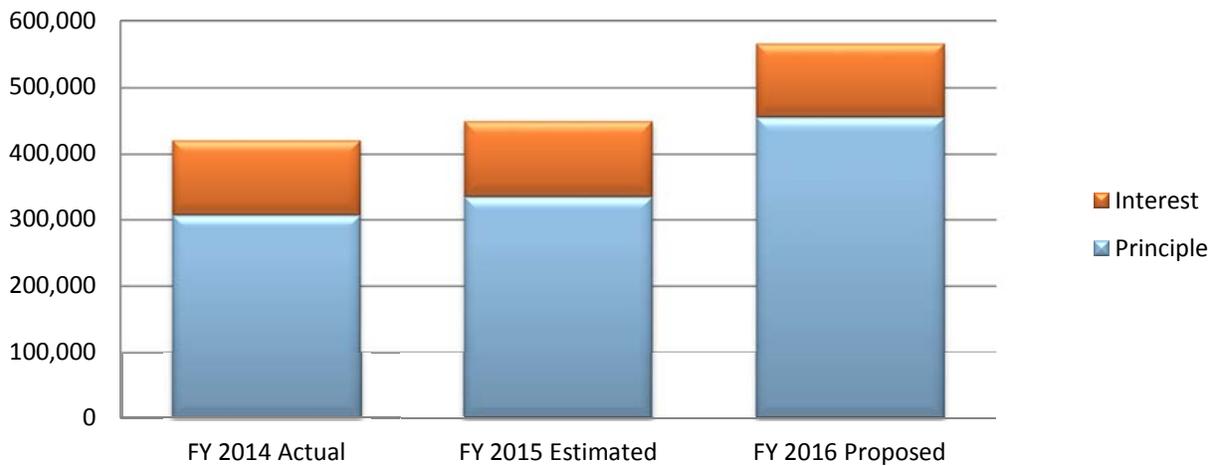
- Fire: 5 Year Lease for SCBA equipment. Original amount of loan: \$133,300
- Parks & Recreation: 3 Year Lease for a van. Original amount of loan: \$30,000

The FY2015 and Proposed FY2016 Budgets also included funding to lease two pick-up trucks for the Public Works Department however; these trucks were purchased in FY2015 instead of being leased over three years as originally planned.

**VILLAGE OF TEQUESTA**  
**General Fund #001**  
**Dept. 700 – Debt Service**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Principle</u>           | 306,411                         | 370,222                      | 334,637                        | 454,300                       | 22.71%                                |
| <u>Interest</u>            | 114,397                         | 118,388                      | 113,990                        | 110,850                       | -6.37%                                |
|                            | -                               | -                            | -                              | -                             | 0.00%                                 |
|                            | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>420,808</b>                  | <b>488,610</b>               | <b>448,627</b>                 | <b>565,150</b>                | <b>15.66%</b>                         |

**Expenditures by Fiscal Year**



136 Bridge Road  
Tequesta, FL 33469

561-768-0463

Michael R. Couzzo, Jr.,  
Village Manager

[mcouzzo@tequesta.org](mailto:mcouzzo@tequesta.org)

## Capital Improvement – Fund #301

### Explanation of Significant Changes

#### Capital:

FY2015 - \$85,000.00 was transferred from the General Fund and \$1,300.00 was appropriated from Fund Balance to fund the US1 Project in the amount of \$86,300.00.

FY2016 - \$316,800.00 is being transferred from the General Fund in order to fund the following projects:

- |                                 |           |
|---------------------------------|-----------|
| • Pathway/Sidewalk Improvements | \$50,000  |
| • Signage                       | \$45,000  |
| • Roadway Improvements          | \$121,800 |
| • US1 Project                   | \$100,000 |

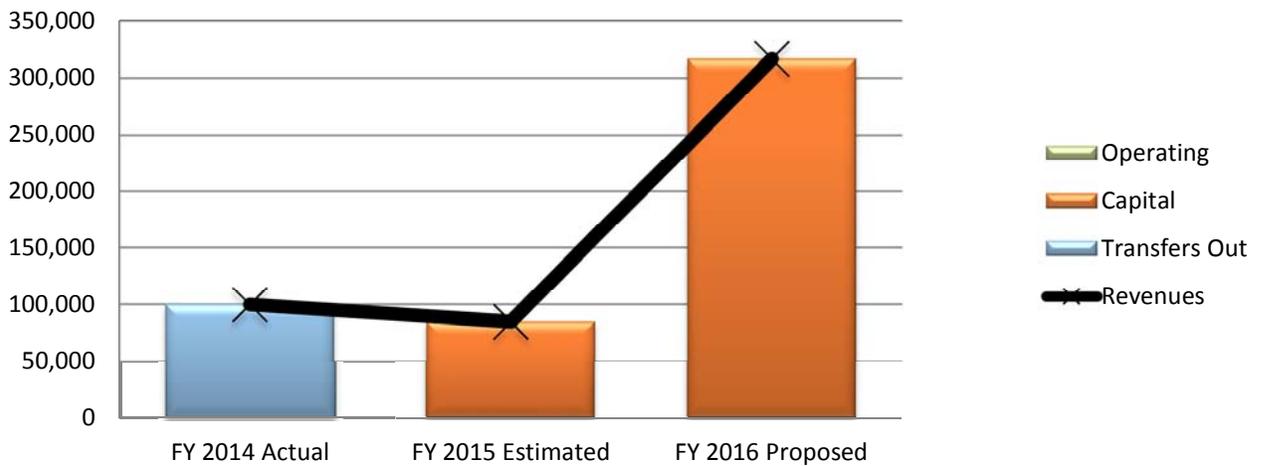
#### Transfers Out:

FY2014 - \$100,000.00 was appropriated from Fund Balance and transferred to the General Fund

**VILLAGE OF TEQUESTA**  
**Capital Improvement Fund #301**  
**SUMMARY**

|                                 | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|---------------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>                |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>          | <b>100,000</b>                  | <b>85,000</b>                | <b>85,000</b>                  | <b>316,800</b>                | <b>272.71%</b>                        |
| <b>APPROPRIATIONS:</b>          |                                 |                              |                                |                               |                                       |
| <u>Operating</u>                | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>                  | -                               | 85,000                       | 85,000                         | 316,800                       | 272.71%                               |
| <u>Transfers Out</u>            | 100,000                         | -                            | -                              | -                             | 0.00%                                 |
| <u>Allocate to Fund Balance</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b>      | <b>100,000</b>                  | <b>85,000</b>                | <b>85,000</b>                  | <b>316,800</b>                | <b>272.71%</b>                        |

**Revenues and Expenditures by Fiscal Year**



136 Bridge Road  
Tequesta, FL 33469

561-768-0463

Michael R. Couzzo, Jr.,  
Village Manager

[mcouzzo@tequesta.org](mailto:mcouzzo@tequesta.org)

## Capital Projects – Fund #303

### Explanation of Significant Changes

**Transfers Out:**

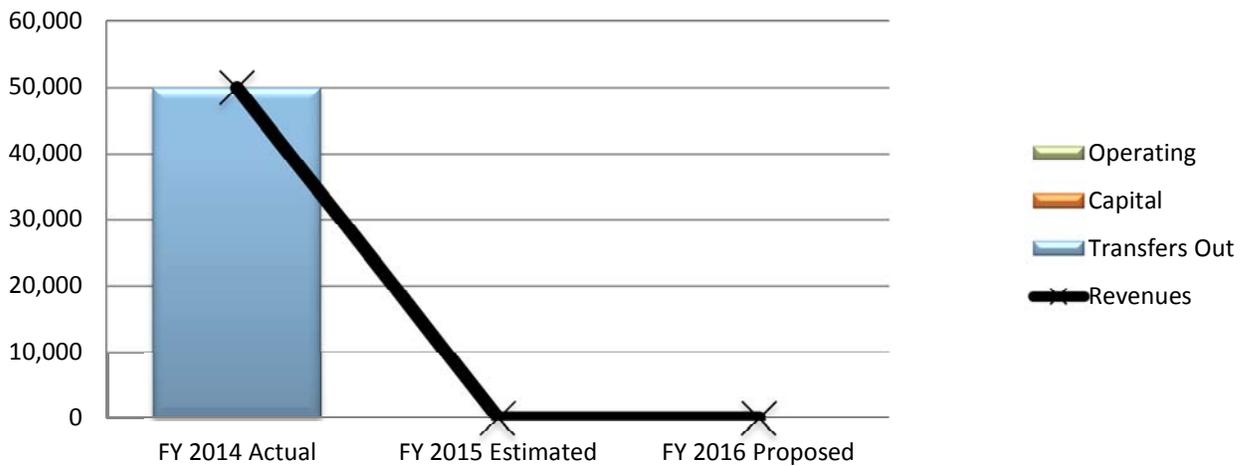
FY2014 - \$50,000.00 was appropriated from Fund Balance and transferred to the General Fund.

**VILLAGE OF TEQUESTA**  
**Capital Projects Fund #303**

**SUMMARY**

|                                 | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|---------------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>                |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>          | <b>50,000</b>                   | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>          |                                 |                              |                                |                               |                                       |
| <u>Operating</u>                | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>                  | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Transfers Out</u>            | 50,000                          | -                            | -                              | -                             | 0.00%                                 |
| <u>Allocate to Fund Balance</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b>      | <b>50,000</b>                   | -                            | -                              | -                             | <b>0.00%</b>                          |

**Revenues and Expenditures by Fiscal Year**



136 Bridge Road  
Tequesta, FL 33469

561-768-0509

Christopher Elg,  
Police Chief

[celg@tequesta.org](mailto:celg@tequesta.org)

## Special Law Enforcement – Fund #605

### Explanation of Significant Changes

#### **Operating:**

FY2015 – The Police Department used forfeiture funds to purchase defibrillators, training weapons and weapon upper receivers. It also used forfeiture funds to pay for its annual membership to the Palm Beach County Special Law Enforcement Exchange System.

#### **Capital:**

FY2015 – The Police Department used forfeiture funds to purchase a Powerflare traffic control kit, a traffic radar recorder, a weapons cabinet, radar units and portable radios.

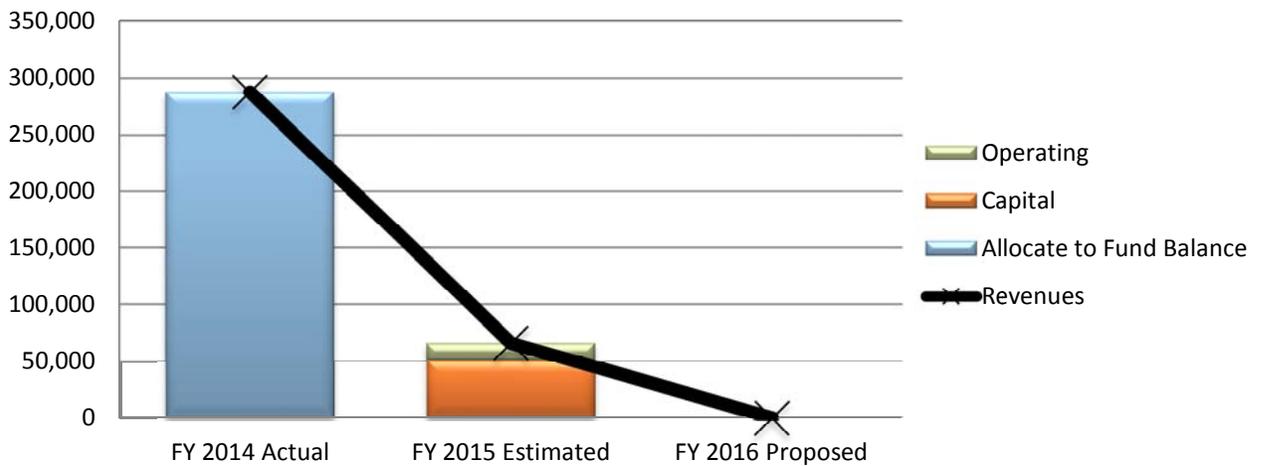
#### **Allocate to Fund Balance:**

FY2014 - \$268,656.00 of forfeiture funds were collected from the DEA (\$1,073.00) and the US Department of Justice (\$267,583.00). These funds were allocated to Fund Balance.

**VILLAGE OF TEQUESTA**  
**Special Law Enforcement #605**  
**SUMMARY**

|                                 | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|---------------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>                |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>          | <b>287,621</b>                  | <b>71,000</b>                | <b>66,289</b>                  | <b>-</b>                      | <b>-100.00%</b>                       |
| <b>APPROPRIATIONS:</b>          |                                 |                              |                                |                               |                                       |
| <u>Operating</u>                | -                               | 19,975                       | 15,264                         | -                             | 0.00%                                 |
| <u>Capital</u>                  | -                               | 51,025                       | 51,025                         | -                             | 0.00%                                 |
| <u>Transfers Out</u>            | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Allocate to Fund Balance</u> | 287,621                         | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b>      | <b>287,621</b>                  | <b>71,000</b>                | <b>66,289</b>                  | <b>-</b>                      | <b>0.00%</b>                          |

**Revenues and Expenditures by Fiscal Year**



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# Proposed Fiscal Year 2016 Budget

## Detail – Proprietary Funds

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345 Tequesta Drive  
Tequesta, FL 33469

561-768-0463

Michael R. Couzzo, Jr.,  
Village Manager

[mcouzzo@tequesta.org](mailto:mcouzzo@tequesta.org)

## Water Administration

### Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 1.15        | 1.60        | 1.60        |
| <u>Part Time</u>        | -           | -           | -           |
| <b>Total Employees:</b> | <b>1.15</b> | <b>1.60</b> | <b>1.60</b> |

### Explanation of Significant Changes

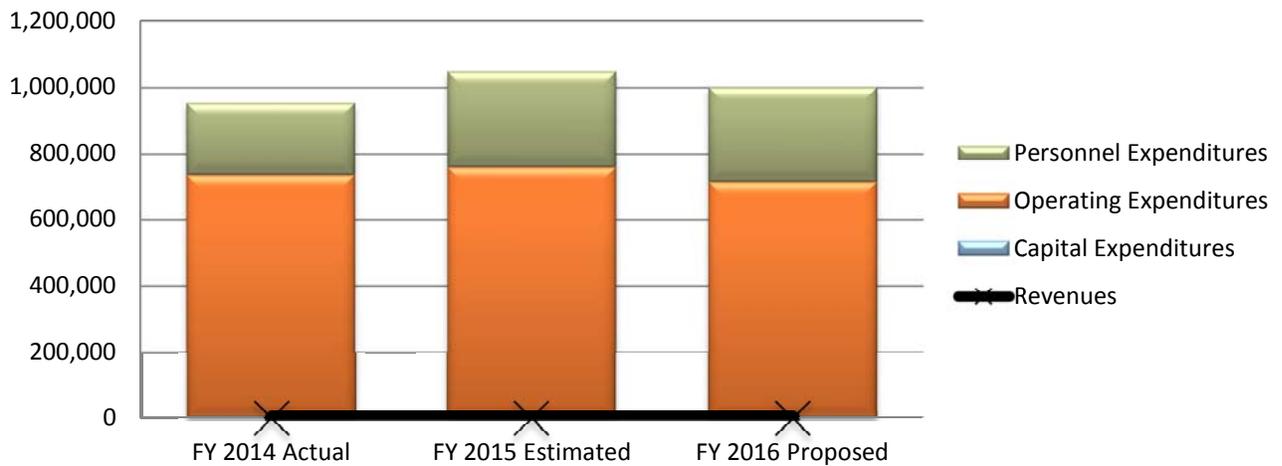
**Personnel:** This increase is primarily due to the addition of 0.40 full time positions in FY2015, employee merit and salary increases and an increase in the cost of health insurance.

**Operating Expenditures:** This decrease is primarily due to the Village completing a Rate Study in FY2015.

**VILLAGE OF TEQUESTA**  
**Water Utility Fund #401**  
**Dept. 241 – Water Administration**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 217,678                         | 227,580                      | 289,863                        | 287,400                       | 26.29%                                |
| <u>Operating</u>           | 734,120                         | 758,470                      | 758,674                        | 713,150                       | -5.98%                                |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>951,798</b>                  | <b>986,050</b>               | <b>1,048,537</b>               | <b>1,000,550</b>              | <b>1.47%</b>                          |

**Revenues and Expenditures by Fiscal Year**



901 Old Dixie Highway  
Tequesta, FL 33469

561-768-0493

Sam Heady  
Deputy Utility Director

[sheady@tequesta.org](mailto:sheady@tequesta.org)

## Water Production

### Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 8.00        | 9.00        | 9.00        |
| <u>Part Time</u>        | -           | -           | -           |
| <b>Total Employees:</b> | <b>8.00</b> | <b>9.00</b> | <b>9.00</b> |

### Explanation of Significant Changes

**Personnel Expenditures:** This increase is primarily due to the addition of a full time position in late FY2015, employee merit and salary increases and an increase in the cost of health insurance.

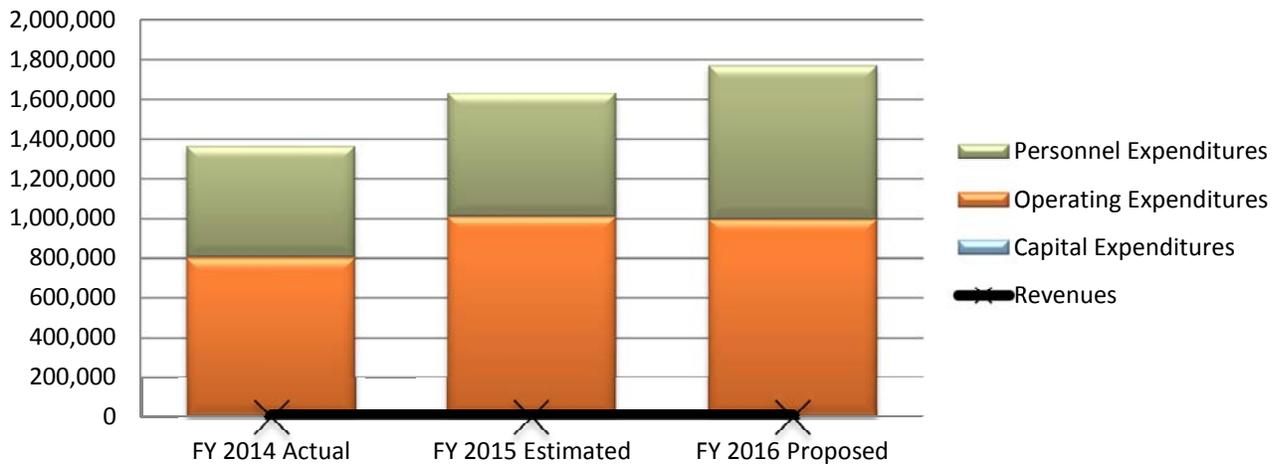
**Operating Expenditures:** This decrease is primarily due to the reclassification of an account. Account # 401-242-546.343, Well Redevelopment, is being moved from operating expenses to renewal and replacement expenses.

Water analysis costs, utility expenses and the cost of water chemicals are all projected to increase in FY2016.

**VILLAGE OF TEQUESTA**  
**Water Utility Fund #401**  
**Dept. 242 - Water Production**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 561,811                         | 626,700                      | 622,099                        | 777,350                       | 24.04%                                |
| <u>Operating</u>           | 802,870                         | 1,039,735                    | 1,011,009                      | 996,800                       | -4.13%                                |
| <u>Budget Cost Savings</u> | -                               | 199,950                      | -                              | -                             | -100.00%                              |
| <u>Capital</u>             | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>1,364,681</b>                | <b>1,866,385</b>             | <b>1,633,108</b>               | <b>1,774,150</b>              | <b>-4.94%</b>                         |

**Revenues and Expenditures by Fiscal Year**



136 Bridge Road  
Tequesta, FL 33469

561-768-0493

Sam Heady  
Deputy Utility Director

[sheady@tequesta.org](mailto:sheady@tequesta.org)

## Water Distribution

### Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 8.00        | 8.00        | 8.00        |
| <u>Part Time</u>        | -           | -           | -           |
| <b>Total Employees:</b> | <b>8.00</b> | <b>8.00</b> | <b>8.00</b> |

### Explanation of Significant Changes

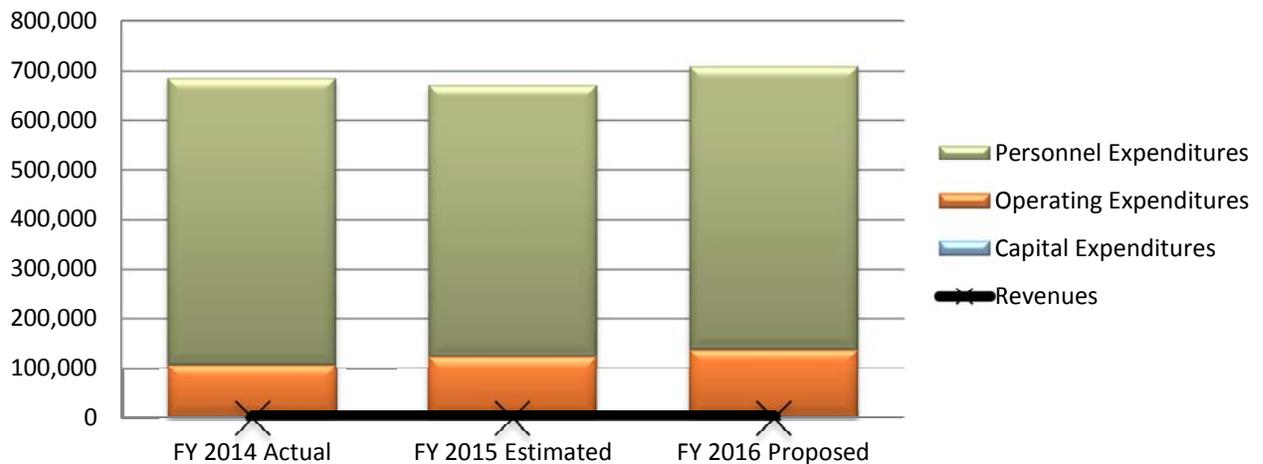
**Personnel Expenditures:** The increase in personnel costs is primarily due to employee merit increases and an increase in the cost of health insurance.

**Operating Expenditures:** The increase in operating costs is primarily due to updating Microsoft Office and projected increases in vehicle repairs and maintenance costs and computer hardware.

**VILLAGE OF TEQUESTA**  
**Water Utility Fund #401**  
**Dept. 243 – Water Distribution**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 579,299                         | 554,960                      | 547,980                        | 571,100                       | 2.91%                                 |
| <u>Operating</u>           | 106,784                         | 125,400                      | 123,600                        | 138,500                       | 10.45%                                |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>686,083</b>                  | <b>680,360</b>               | <b>671,580</b>                 | <b>709,600</b>                | <b>4.30%</b>                          |

**Revenues and Expenditures by Fiscal Year**



136 Bridge Road  
Tequesta, FL 33469

561-768-0493

Sam Heady  
Deputy Utility Director

[sheady@tequesta.org](mailto:sheady@tequesta.org)

## Renewal & Replacement

### Employees

|                         | FY 2014 | FY 2015   | FY 2016  |
|-------------------------|---------|-----------|----------|
| Number of Employees:    | Actual  | Estimated | Proposed |
| <u>Full Time</u>        | -       | -         | -        |
| <u>Part Time</u>        | -       | -         | -        |
| <b>Total Employees:</b> | -       | -         | -        |

### Explanation of Significant Changes

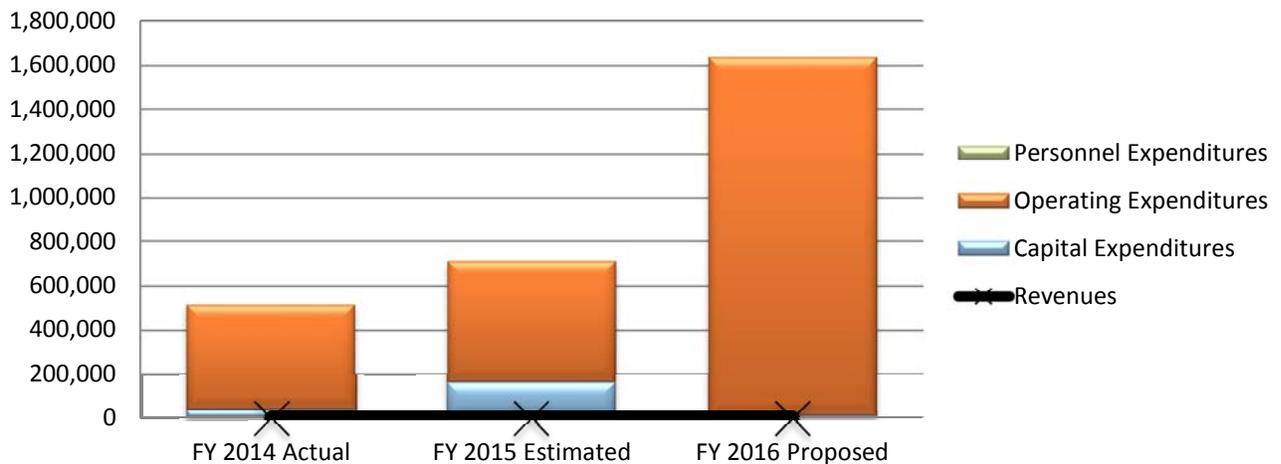
**Operating Expenditures:** This increase is primarily due to the Jupiter Inlet Colony Water Main Replacement Project. There is \$1,338,300.00 budgeted for this project in FY2016.

**Capital Expenditures:** This decrease is due to the purchase of two vehicles, several SCADA computers and CMMS software and integration costs in FY2015. The proposed FY2016 budget is for computers at the Water Plant.

**VILLAGE OF TEQUESTA**  
**Water Utility Fund #401**  
**Dept. 411 – Renewal & Replacement**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Operating</u>           | 475,645                         | 549,428                      | 549,428                        | 1,625,300                     | 195.82%                               |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | 36,496                          | 188,200                      | 162,200                        | 10,000                        | -94.69%                               |
| <b>Total Expenditures:</b> | <b>512,141</b>                  | <b>737,628</b>               | <b>711,628</b>                 | <b>1,635,300</b>              | <b>121.70%</b>                        |

**Revenues and Expenditures by Fiscal Year**



## Debt Service

345 Tequesta Drive  
Tequesta, FL 33469

561-768-0424

JoAnn Forsythe  
Finance Director

[jforsythe@tequesta.org](mailto:jforsythe@tequesta.org)

### Explanation of Significant Changes

**Principle & Interest:**

The Village has entered into the following capital lease and long-term debt agreements:

**2004 Note Payable**

Holder: Bank of America

Purpose: Water System Expansion

Original Amount of Loan: \$645,170

Interest Rate: 4.96%

Term: 20 Years

Expires: May 2024

**2008 Note Payable**

Holder: Bank of America

Purpose: Advance refunding of 1998  
Water Revenue Bonds

Original Loan Amount: \$6,554,935

Interest Rate: 3.6852%

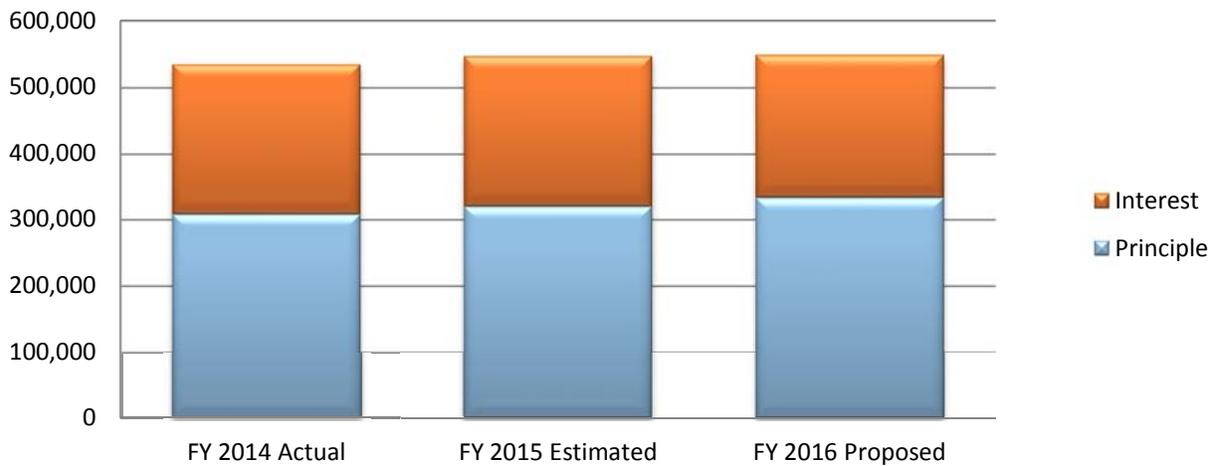
Term: 236 months (Approx. 20 yrs)

Expires: March 2028

**VILLAGE OF TEQUESTA**  
**Water Utility Fund #401**  
**Dept. 700 – Debt Service**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | -                               | -                            | -                              | -                             | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Principle</u>           | 307,867                         | 319,890                      | 319,890                        | 333,400                       | 4.22%                                 |
| <u>Interest</u>            | 227,222                         | 226,910                      | 226,910                        | 214,900                       | -5.29%                                |
|                            | -                               | -                            | -                              | -                             | 0.00%                                 |
|                            | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>535,089</b>                  | <b>546,800</b>               | <b>546,800</b>                 | <b>548,300</b>                | <b>0.27%</b>                          |

**Revenues and Expenditures by Fiscal Year**



345 Tequesta Drive  
Tequesta, FL 33469

561-768-0424

JoAnn Forsythe, CPA,  
Finance Director

[jforsythe@tequesta.org](mailto:jforsythe@tequesta.org)

## Refuse & Recycling

### Employees

|                         | FY 2014 | FY 2015   | FY 2016  |
|-------------------------|---------|-----------|----------|
| Number of Employees:    | Actual  | Estimated | Proposed |
| <u>Full Time</u>        | -       | -         | -        |
| <u>Part Time</u>        | -       | -         | -        |
| <b>Total Employees:</b> | -       | -         | -        |

### Explanation of Significant Changes

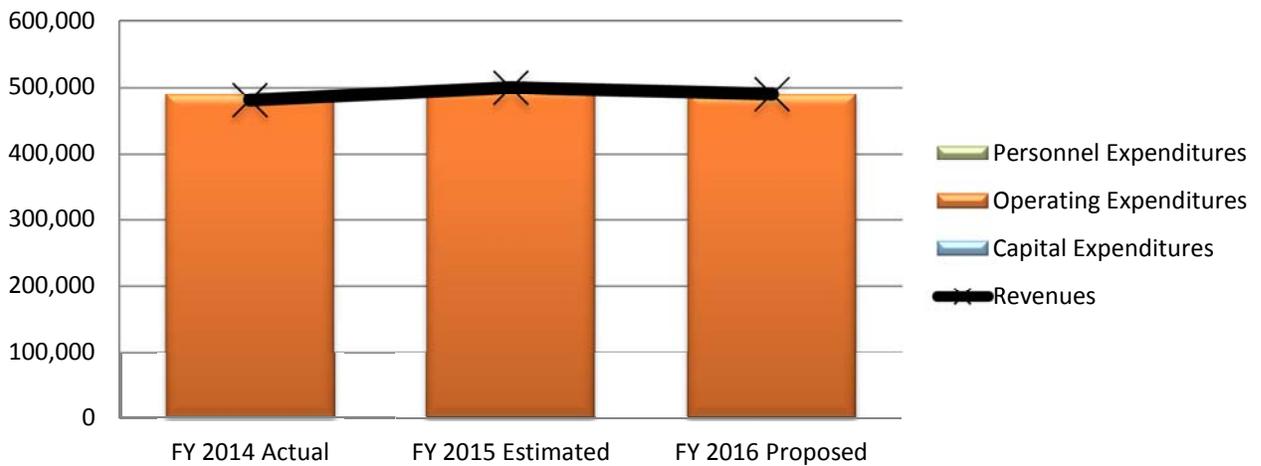
**Operating Expenditures:** This decrease in operating costs is primarily due to lower refuse and recycling fees charged by Waste Management.

**VILLAGE OF TEQUESTA**  
**Refuse & Recycling Fund #402**

**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | <b>481,176</b>                  | <b>499,795</b>               | <b>499,685</b>                 | <b>490,000</b>                | <b>0.00%</b>                          |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Operating</u>           | 489,977                         | 499,795                      | 499,685                        | 490,000                       | -1.96%                                |
| <u>Budget Cost Savings</u> | -                               | -                            | -                              | -                             | 0.00%                                 |
| <u>Capital</u>             | -                               | -                            | -                              | -                             | 0.00%                                 |
| <b>Total Expenditures:</b> | <b>489,977</b>                  | <b>499,795</b>               | <b>499,685</b>                 | <b>490,000</b>                | <b>-1.96%</b>                         |

**Revenues and Expenditures by Fiscal Year**



136 Bridge Road  
Tequesta, FL 33469

561-768-0493

Sam Heady  
Deputy Utility Director

[sheady@tequesta.org](mailto:sheady@tequesta.org)

## Storm Water Utilities

### Employees

|                         | FY 2014     | FY 2015     | FY 2016     |
|-------------------------|-------------|-------------|-------------|
| Number of Employees:    | Actual      | Estimated   | Proposed    |
| <u>Full Time</u>        | 1.20        | 1.20        | 2.20        |
| <u>Part Time</u>        | -           | -           | -           |
| <b>Total Employees:</b> | <b>1.20</b> | <b>1.20</b> | <b>2.20</b> |

### Explanation of Significant Changes

**Personnel:** This increase is primarily due to the addition of 0.40 full time positions in FY2015, 1 full time position in FY2016, employee merit increases and an increase in the cost of health insurance.

**Operating Expenditures:** This increase is primarily due to budgeted depreciation.

**Budget Cost Savings:** There was a savings of \$7,620.00 on the purchase of a lawnmower in FY2015.

**Capital:** This decrease is due to the purchase of a lawnmower in FY2015.

**VILLAGE OF TEQUESTA**  
**Storm Water Utility Fund #403**  
**SUMMARY**

|                            | FY 2014<br>Prior Year<br>Actual | FY 2015<br>Amended<br>Budget | FY 2015<br>Estimated<br>Budget | FY 2016<br>Proposed<br>Budget | Difference<br>Budget to<br>Budget (%) |
|----------------------------|---------------------------------|------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| <b>REVENUES:</b>           |                                 |                              |                                |                               |                                       |
| <b>Total Revenues:</b>     | <b>324,624</b>                  | <b>487,300</b>               | <b>319,519</b>                 | <b>557,550</b>                | <b>14.42%</b>                         |
| <b>APPROPRIATIONS:</b>     |                                 |                              |                                |                               |                                       |
| <u>Personnel</u>           | 95,937                          | 87,044                       | 83,769                         | 139,050                       | 59.75%                                |
| <u>Operating</u>           | 183,116                         | 385,256                      | 198,033                        | 418,500                       | 8.63%                                 |
| <u>Budget Cost Savings</u> | -                               | 7,620                        | -                              | -                             | -100.00%                              |
| <u>Capital</u>             | -                               | 7,380                        | 7,379                          | -                             | -100.00%                              |
| <b>Total Expenditures:</b> | <b>279,053</b>                  | <b>487,300</b>               | <b>289,181</b>                 | <b>557,550</b>                | <b>14.42%</b>                         |

**Revenues and Expenditures by Fiscal Year**

