

The Village of Tequesta, Florida
ANNUAL BUDGET



FISCAL YEAR 2017

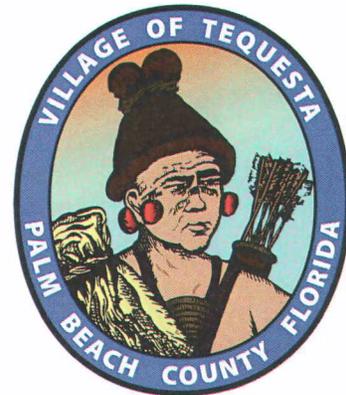


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Village of Tequesta

Tequesta Village Hall
345 Tequesta Drive

Meeting Agenda

Village Council - Special Council Meeting

Mayor Abby Brennan

Vice-Mayor Vince Arena Council Member Steve Okun

Council Member Tom Paterno Council Member Frank D'Ambra

Thursday, September 15, 2016

6:00 PM

Council Chambers

Public Hearing to Adopt Final 2016/2017 Budget

CALL TO ORDER

ROLL CALL

1. · Announce the percentage (increase 7.47% over) the rolled-back rate (5.8549 mills) necessary to fund the budget
· Announce Proposed Millage Rate is 6.2920
· Summary of Budget
· Citizen Comments
2. RESOLUTION NO. 26-16, A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF TEQUESTA, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR LEVYING OF AD VALOREM TAXES FOR THE VILLAGE OF TEQUESTA, PALM BEACH COUNTY, FLORIDA FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.
3. RESOLUTION NO. 27-16, A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF TEQUESTA, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR LEVYING OF AD VALOREM TAXES FOR THE VILLAGE OF TEQUESTA, PALM BEACH COUNTY, FLORIDA FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

ADJOURNMENT

PLEASE TAKE NOTICE AND BE ADVISED: If any person decides to appeal any decision made by this Council with respect to any matter considered at this meeting or hearing he/she will need a record of the proceedings, and that, for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

COMMUNICATIONS FROM CITIZENS:

Public comments / communications from citizens are limited to 3 (three) minutes. Anyone wishing to address Council should complete a "Comments by the Public" card and present it to the Village Clerk prior to the Communications from Citizens. When you are called to speak, please go to the podium and state your name and address for the record prior to addressing Council. Council will not discuss this item this evening; however, Council may choose to have the item placed on a future agenda for discussion. Reference Resolution 25-13 regarding public participation.

OTHER AGENDA ITEMS:

Any citizen is entitled to be heard on any official agenda item when the Village Council calls for public comments subject to the three-minute limitation.

Village Council Meetings are public business meetings, and as such, the Village Council retains the right to limit discussion on any issue.

NOTE: Disabled persons who need an accommodation in order to participate in this Village Council Meeting are requested to contact the Village Clerk's Office at 768-0440 at least three working days before this meeting. Hearing impaired persons please note wireless hearing system receivers are available by requesting the same from the Village Clerk.

SCHEDULE OF MEETINGS AND EVENTS
345 Tequesta Drive unless otherwise indicated

Workshop - October 3, 2016 - 6:00 p.m.

Regular Council Meeting - October 13, 2016 - 6:00 p.m.

RESOLUTION NO. 26-16

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF TEQUESTA, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR LEVYING OF AD VALOREM TAXES FOR THE VILLAGE OF TEQUESTA, PALM BEACH COUNTY, FLORIDA FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Village of Tequesta, Palm Beach County, Florida, on September 15, 2016, adopted Fiscal Year Final Millage Rates following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Village of Tequesta of Palm Beach County, Florida held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Palm Beach County has been certified by the County Property Appraiser to the Village of Tequesta as \$1,003,561,205; and

WHEREAS, pursuant to the provisions of Chapter 200, *Florida Statutes*, the Village of Tequesta has the power to levy ad valorem taxes against real property and tangible personal property in accordance with state law.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE OF TEQUESTA, PALM BEACH COUNTY, FLORIDA, THAT:

Section 1 The operating millage rate for the fiscal year beginning October 1, 2016 and ending September 30, 2017 is 6.292 mills which is above the rolled-back rate of 5.8549 by 7.47%.

Section 2 This Resolution shall take effect immediately upon its adoption by the Village Council.

RESOLUTION NO. 27-16

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF TEQUESTA, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2016-2017; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Village of Tequesta of Palm Beach County, Florida, on September 15, 2016, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Village of Tequesta of Palm Beach County, Florida has established its fiscal year to begin on October 1st of each year and end on September 30th of the following year; and,

WHEREAS, the Village of Tequesta of Palm Beach County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2016-2017 in the amount of \$19,127,050.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE OF TEQUESTA, PALM BEACH COUNTY, FLORIDA, THAT:

Section 1 The Fiscal Year 2016-2017 Final Budget is adopted.

Section 2 The Village Council of the Village of Tequesta, Palm Beach County, Florida, designated the Finance Director or her designee as Budget Officer in accordance with Section 166.241(3), *Florida Statutes*. The Finance Director or her designee, as the designated Budget Officer, with the written approval from the Village Manager, shall be authorized to make certain budget adjustments within a department provided that the total of the appropriations of the department is not changed.

Section 3 The Village Clerk shall mail a copy of this resolution to the Village of Palm Beach County Property Appraiser, to the Palm Beach County Tax Collector, and to the State of Florida Department of Revenue within three (3) days after its adoption.

Section 4 The Village Clerk shall, within thirty (30) days of the effective date of this resolution, certify to the State of Florida, Department of Revenue that the Village has complied with all statutory requirements in adopting the millage rate and budget. The Village Clerk shall transmit to the Department a copy of this resolution, a copy of the certification of value showing the rolled-back rate and proposed millage rates as provided to the Property Appraiser and a certified copy of the published advertisement of the final budget public hearing.

Section 5 This Resolution shall take effect immediately upon its adoption.

BUDGET SUMMARY

Village of Tequesta - Fiscal Year 2016-2017

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE VILLAGE OF TEQUESTA ARE 2.4% LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

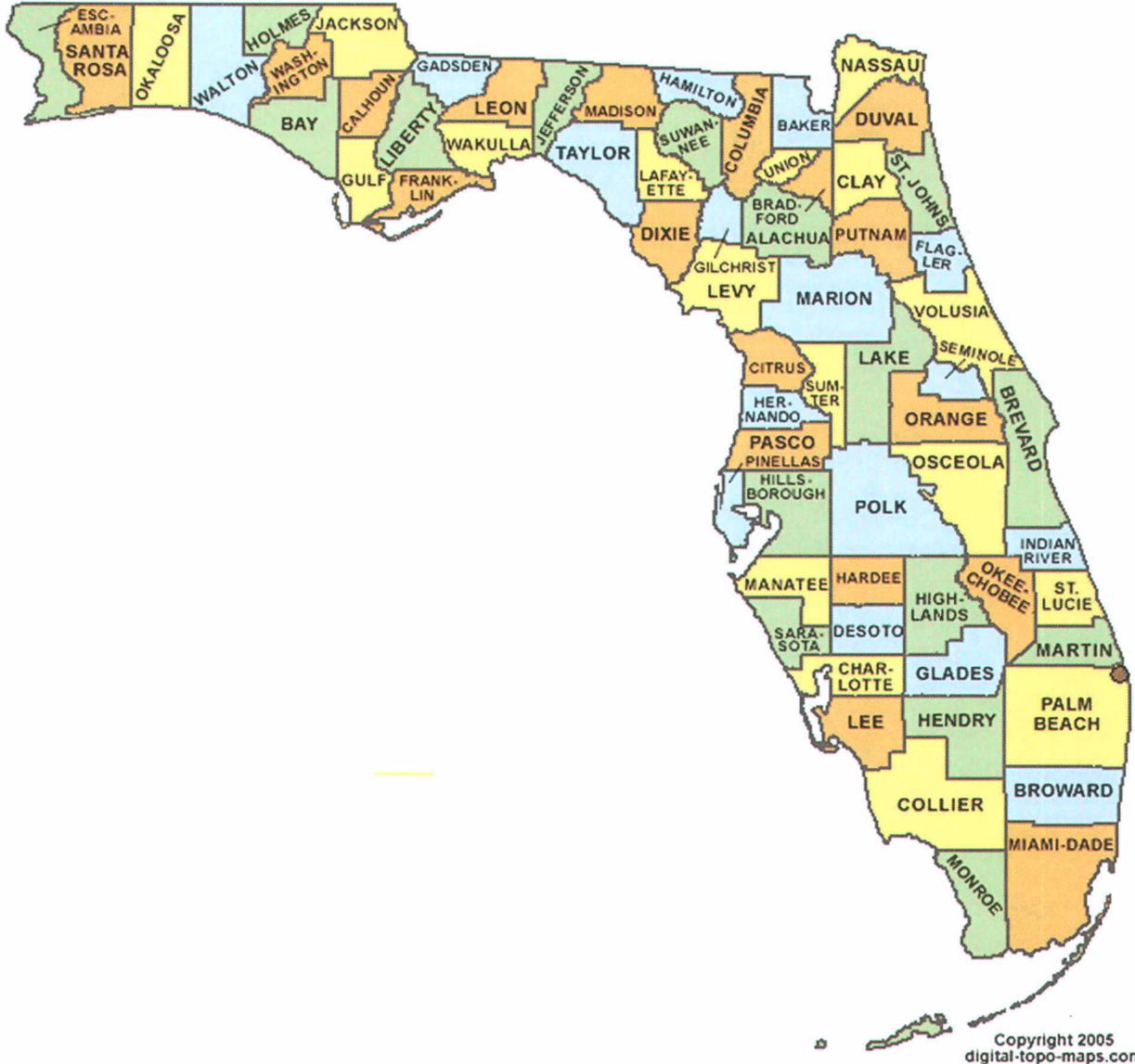
General fund	6.2920	Millage Per \$1000	6.2920	GENERAL FUND	CAPITAL IMPROVEMENT	CAPITAL PROJECTS	WATER UTILITY	REFUSE & RECYCLING	STORMWATER UTILITY	SPECIAL LAW ENFORCEMENT	TOTAL ALL FUNDS
ESTIMATED REVENUES											
Taxes:											
Ad Valorem Taxes				6,104,400							6,104,400
Sales and Use Taxes				1,180,100							1,180,100
Franchise Fees				462,000							462,000
Licenses and Permits				502,000							502,000
Intergovernmental Revenues				874,100							874,100
Charges for Services				1,136,150			4,776,200	484,000	341,250		6,737,600
Miscellaneous Revenues				299,800			12,000				311,800
Intragovernmental Services				561,350			7,800				561,350
Unrestricted Investment Earnings				5,000			44,500				12,800
Other Financing Sources				0							44,500
TOTAL SOURCES				\$11,124,900	\$0	\$0	\$4,840,500	\$484,000	\$341,250	\$0	\$16,790,650
Transfers In					\$106,000						106,000
Fund Balances/Reserves/Net Assets				\$250,650			\$1,714,750		\$265,000		2,230,400
TOTAL REVENUES, TRANSFERS & BALANCES				\$11,375,550	\$106,000	\$0	\$6,555,250	\$484,000	\$606,250	\$0	\$19,127,050
EXPENDITURES											
General Government				2,047,500							2,047,500
Public Safety				6,705,150							6,705,150
Physical Environment							6,005,650	484,000	606,250		7,095,900
Transportation				1,271,700	106,000						1,377,700
Leisure Services				696,500							696,500
Debt Service				534,900			527,600				1,062,500
Other Financing Uses				13,800			22,000				35,800
TOTAL EXPENDITURES				\$11,269,550	\$106,000	\$0	\$6,555,250	\$484,000	\$606,250	\$0	\$19,021,050
Transfers Out				\$106,000							106,000
Fund Balances/Reserves/Net Assets											0
TOTAL APPROPRIATED EXPENDITURES				\$11,375,550	\$106,000	\$0	\$6,555,250	\$484,000	\$606,250	\$0	\$19,127,050
TRANSFERS, RESERVES & BALANCES											

The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.

The Village of Tequesta at a Glance

The Village of Tequesta's Location in Florida

Incorporated in the State of Florida in 1957 and located in the northeast corner of Palm Beach County, the Village of Tequesta has been a picturesque, family-orientated, community for more than fifty years. It is nearly two square miles, has six parks and wonderful residents who make it a pleasure to live and work here.



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, 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
varena@tequesta.org
fdambra@tequesta.org
sokun@tequesta.org
tpaterno@tequesta.org

To contact the Village Council by phone please see page 46 of this document for a complete listing of phone numbers or you can contact the Administration Office at 561-768-0460.

www.Tequesta.org



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

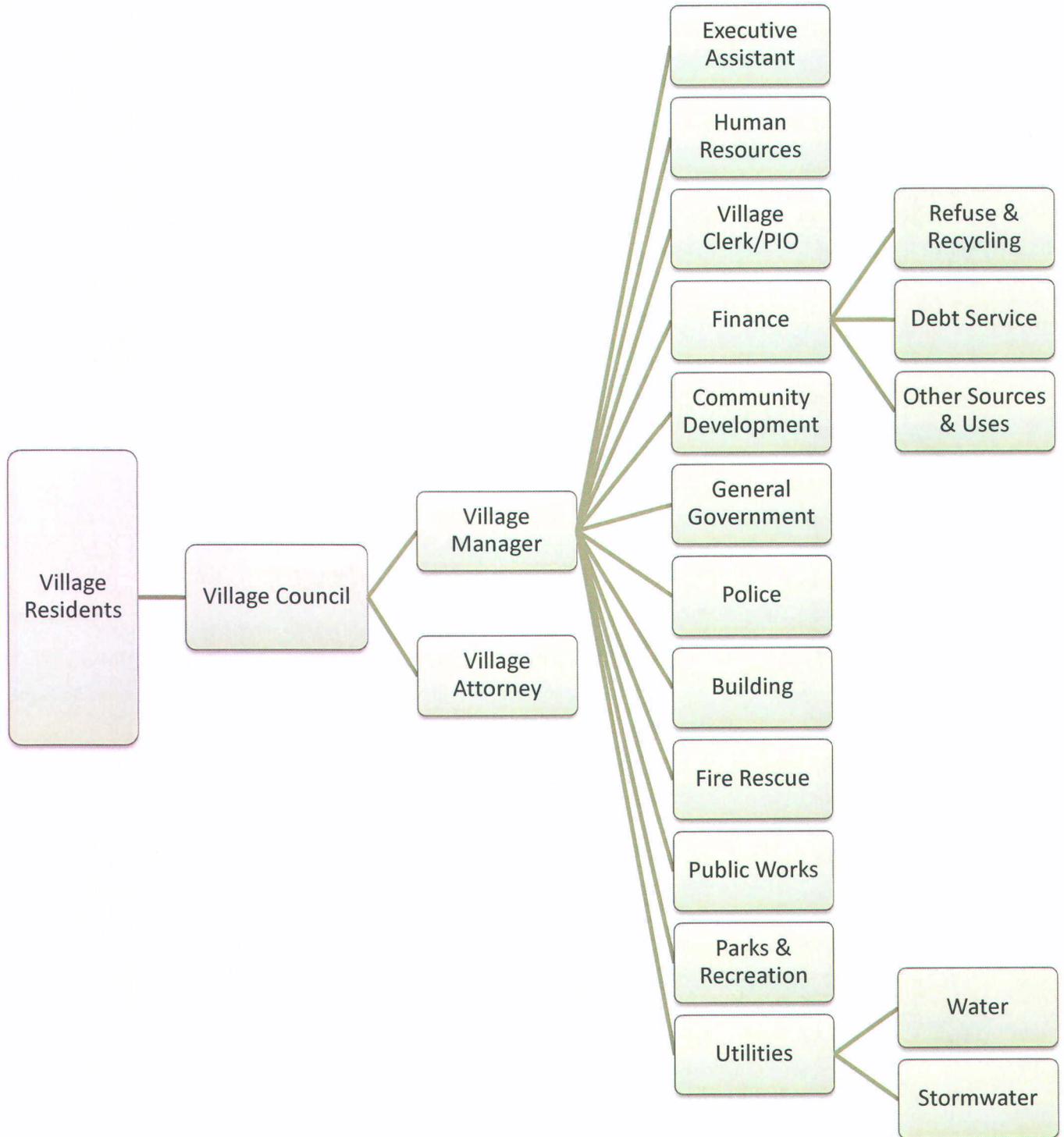
- Keep up to date with the latest news affecting the Village
- Access electronic notifications
- Access emergency alerts
- Access hurricane information
- Access public records

- 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 5,875 residents, 0.03% of the population
of the State of Florida lives in Tequesta (est. US Census Bureau 2014)



There are 2,519 households in The Village of Tequesta with an average household
size of 2.28 (est. US Census Bureau 2014)



The medium value of owner-occupied
housing units from 2010-2014 is \$287,400 (est. US Census Bureau 2014)



The owner-occupied housing unit rate from 2010-2014 is 79.6%
(est. US Census Bureau 2014)



The median household income in Tequesta, 2010-2014
was \$54,787 (est. US Census Bureau 2014)

Demographic and Economic Statistics



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 2010)



4,634 Registered Voters in Fiscal Year 2015



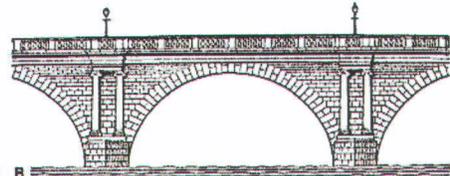
96 Full Time Employees in Fiscal Year 2017



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

457(b) and 401(a) Plan Committee

- The 457(b) and 401(a) Plan Committee administers and monitors the operations of the 457(b) and 401(a) plans.
- Board consists of five (5) members who serve two (2) year terms.

Planning & Zoning Board

- The Planning and Zoning Board meets as needed on the 3rd 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 2015: 960
 Number of Building Inspections Conducted in Fiscal Year 2015: 1,697



FIRE PROTECTION

Number of Stations in Fiscal Year 2015: 1
 Number of Full Time, Certified Firefighters in Fiscal Year 2015: 22
 Number of Ambulances in Fiscal Year 2015: 2
 Number of Pumpers in Fiscal Year 2015: 3
 Number of Emergency Responses in Fiscal Year 2015: 1,291
 Number of Emergency Transports in Fiscal Year 2015: 1,006
 Number of Fires Extinguished/Alarms in FY2015: 285
 Number of Inspections in FY2015: 499



POLICE PROTECTION

Number of Stations in Fiscal Year 2015: 1
 Number of Full Time, Certified Officers in Fiscal Year 2015: 19
 Number of Full Time, Certified Dispatchers in Fiscal Year 2015: 5
 Number of Patrol Units in Fiscal Year 2015: 10
 Number of Calls Received in Fiscal Year 2015: 3,853
 Number of Arrests in Fiscal Year 2015: 174
 Number of Incident Numbers Issued in Fiscal Year 2015: 552



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
- Community Yard Sales
- 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



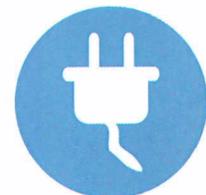
WATER UTILITY

Number of Connections in Fiscal Year 2015: 5,006
 Miles of Water Mains in Fiscal Year 2015: 77
 Number of Fire Hydrants in Fiscal Year 2015: 433
 Number of Water Treatment Plants in Fiscal Year 2015: 1
 Average Daily Water Production in Fiscal Year 2015: 2.75 MGD
 Number of Storage Tanks in Fiscal Year 2015: 2
 Storage Capacity in Fiscal Year 2015: 2.75 MG
 Number of Surficial Wells in Fiscal Year 2015: 10
 Number of Floridian Aquifer Wells in Fiscal Year 2015: 4



STORM WATER

Miles of Storm Water Pipe/Culvert in Fiscal Year 2015: 11
 Number of Inlets in Fiscal Year 2015: 458
 Miles of Ditches and Swales in Fiscal Year 2015: 12.6
 Feet of Exfiltration Trenches in Fiscal Year 2015: 528
 Number of Dry Retention Ponds in Fiscal Year 2015: 3
 Number of Major Storm Water Outfalls in Fiscal Year 2015: 6
 Number of Weir Structures in Fiscal Year 2015: 3
 Miles of Street Sweeping in Fiscal Year 2015: 4



ELECTRICITY

Electricity provided by Florida Power and Light



SANITARY SEWAGE

Sanitary Sewage provided by Loxahatchee River Environmental Control District

Introductory Section

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. 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:

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.

Fund Structure

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.

Budget Basis and Process

Budget Basis

The term "basis of accounting" is used to describe when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. In accordance with generally accepted accounting principles (GAAP), governmental funds are required to use the modified accrual basis of accounting; revenues are recorded when they become earned (or levied for the period), measurable and available and expenditures are recorded when the related fund liability is incurred. Proprietary and fiduciary funds are required to use the accrual basis of accounting; revenues are recorded when they are earned and expenses in the period in which costs are deemed to have expired or been consumed. The Village's Budget is adopted on a basis substantially consistent with GAAP with the following major exceptions:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP), as opposed to being expensed when paid (budget).
- Principle payments on long-term debt in the proprietary funds are applied to the outstanding liability on a GAAP basis, as opposed to being expensed on a budget basis.
- Capital outlay within the proprietary funds is recorded as an asset on a GAAP basis and expended on a budget basis.
- Budgeted depreciation takes into consideration the effects of both capital outlay and the pay down on principle of long term debt in total in the proprietary funds.

Budget Process

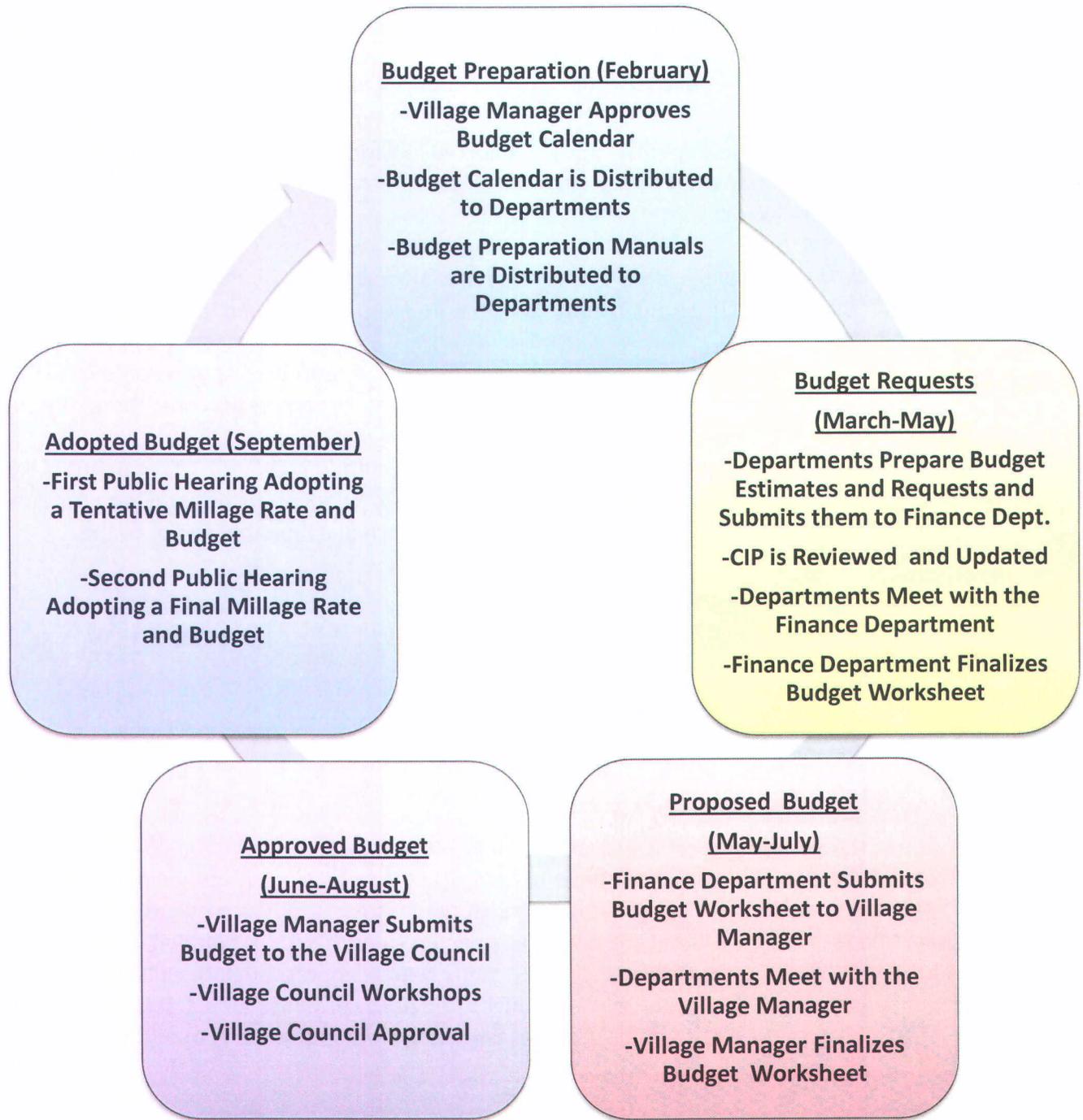
Budgets are vital tools for establishing public policy and maintaining control over the management of public resources. The Village of Tequesta's Village Council determines, by its approval, how much and what types of financial resources shall be raised and how those financial resources shall be spent. 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). The Village Charter requires that the Village Council adopt budgets and 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 and publicly announced at two public hearings prior to the adoption of the budget.

The budget for the fiscal year is implemented October 1st through September 30th. As the original budgeted appropriations are adopted by Resolution, all changes to the total appropriations of a fund must also be adopted by Resolution. The Village Council has established procedures by which a designated budget officer may authorize certain budget amendments within a department provided that the total of the appropriations of the department is not changed. At this time the Finance Director has been designated as the Budget Officer.

Annual Budget Process



Fund Balance

- ④ 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.

- ④ 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.

- ④ 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

Estimated Fund Balance at FYE 09/30/16

Nonspendable	\$177,270
Restricted	\$963,786
Committed	\$0
Assigned	\$1,103,708
Unassigned	\$2,729,209
Total:	\$4,973,973

FY2017 Expenditures: \$10,960,300

**Excludes Capital*

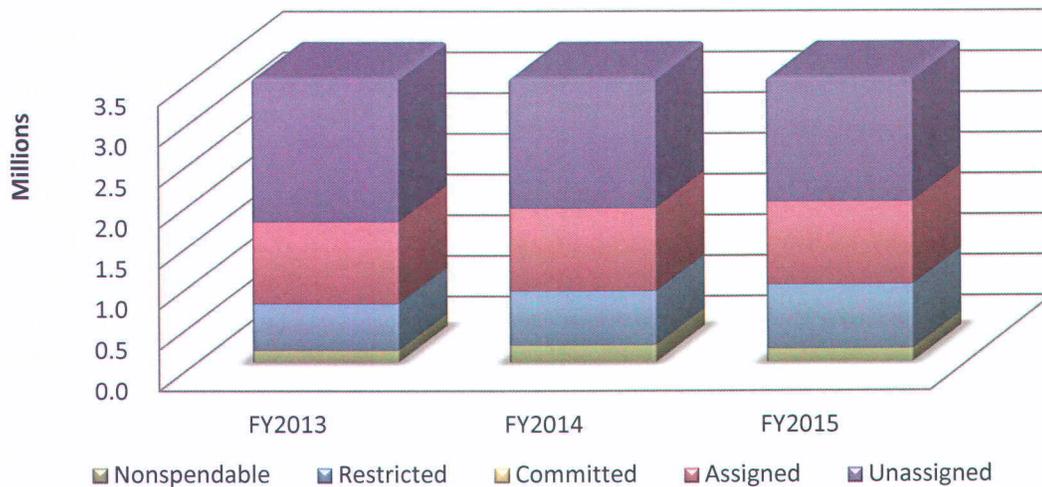
One twelfth of FY2017 Operating Expenditures: \$913,358

	x
Two Months Operating Expenditures:	\$1,826,717

Fund Balance Policy

Unassigned	\$2,729,209
Minimum Level of Unassigned Fund Balance	\$1,826,717
Excess:	\$902,492

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 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 proposed, total property tax rate for 2016 on property in the Village of Tequesta is 21.0114 mills. How much of that gets paid to the Village? Only 6.292 mills (30%) of the proposed, total property tax bill collected in fiscal year 2017 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 Budget? A Capital Budget is an annual financial plan for the construction or improvement of fixed assets such as buildings, street, 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 1st and ends on September 30th.

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.

Property Values and Ad Valorem Taxes

2016 Property Value Highlights



The gross taxable value of property for operating purposes rose by \$72,577,783 or 7.80% since the previous year.



New construction totaled \$3,069,725



Existing property values increased by \$69,508,058 or 7.50%



This resulted in total property values (for operating purposes) of \$1,003,561,205 in 2016.



This is the fifth consecutive year that values have increased; however, the total value is still down 1.30% from the high of \$1,016,766,767 in 2008.

Property Value History



Sources: 2016 Certification of Taxable Value Form DR-420 and 2015 Certification of Final Taxable Value Form DR-422.

This Year's Ad Valorem Tax Revenue

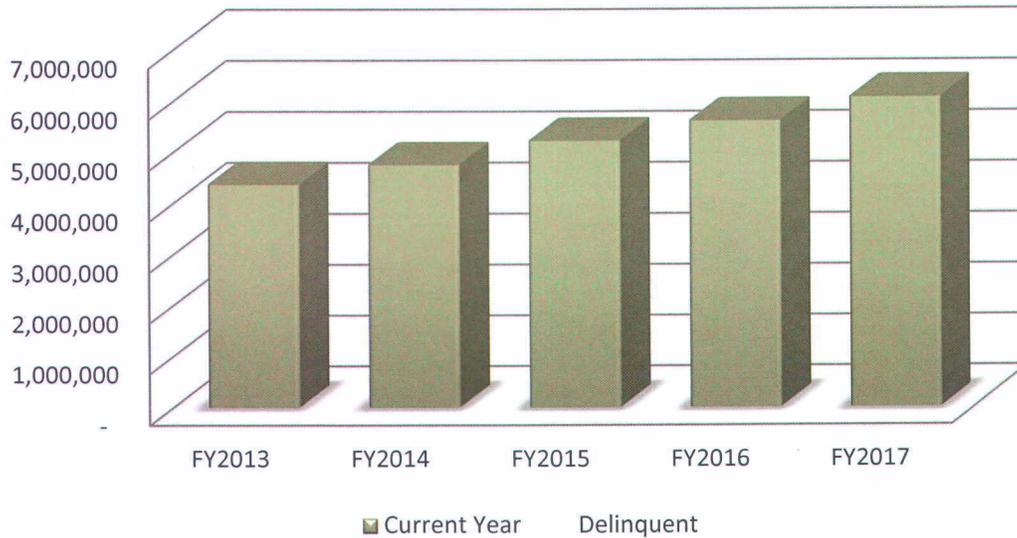
This year's ad valorem taxes budget is calculated as follows:

$$\begin{array}{r}
 \$1,003,561,205 \text{ 2016 Gross Taxable Value Estimate for Operating Purposes} \\
 \times \quad 0.006292 \text{ Proposed Fiscal Year 2017 Millage Rate} \\
 \hline
 \$6,314,407
 \end{array}$$

$$\begin{array}{r}
 \$6,314,407 \text{ Fiscal Year 2017 Estimated Ad Valorem Taxes} \\
 \quad 96.20\% \text{ Fiscal Year 2017 Anticipated Collection Rate} \\
 \hline
 \$6,074,460
 \end{array}$$

$$\begin{array}{r}
 \$6,074,400 \text{ Fiscal Year 2017 Budgeted Ad Valorem Taxes} \\
 \quad 30,000.00 \text{ Fiscal Year 2017 Budgeted Delinquent Ad Valorem Taxes} \\
 \hline
 \$6,104,400 \text{ Total Fiscal Year 2017 Budgeted Ad Valorem Taxes}
 \end{array}$$

Budgeted Ad Valorem Tax History



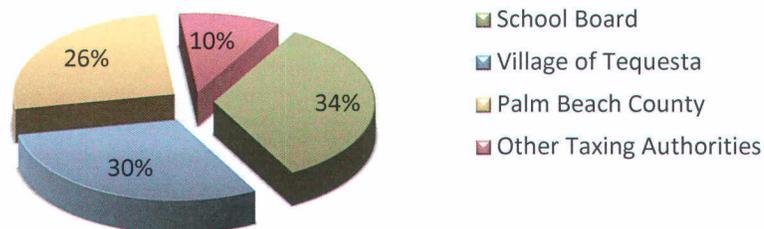
Components of Your Total Tax Bill

	<u>Fiscal Year 2015/2016</u>		<u>Fiscal Year 2016/2017</u>		<u>% Increase</u>
	<u>FY 15/16 Millage</u>	<u>Tax Bill at \$300,000 Taxable Value</u>	<u>Proposed FY 16/17 Millage</u>	<u>Tax Bill at \$300,000 Taxable Value</u>	
Ad Valorem Taxes					
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	0.1462	\$37	0.1327	\$33	-9.23%
Palm Beach County Library Oper.	0.5491	\$137	0.5491	\$137	0.00%
Palm Beach County Library Debt	0.0494	\$12	0.0442	\$11	-10.53%
School Board-Local	2.498	\$687	2.498	\$687	0.00%
School Board-State	5.014	\$1,379	4.572	\$1,257	-8.82%
S.F.W.M.D. Operating	0.1459	\$36	0.1359	\$34	-6.85%
S.F.W.M.D. Okeechobee Basin	0.1586	\$40	0.1477	\$37	-6.87%
S.F.W.M.D. Everglades Constr.	0.0506	\$13	0.0471	\$12	-6.92%
Children's Services Council	0.6677	\$167	0.6833	\$171	2.34%
Florida Inlet Navigational Dist.	0.032	\$8	0.032	\$8	0.00%
Health Care District	1.0426	\$261	0.9743	\$244	-6.55%
Jupiter Inlet District	0.1216	\$30	0.1216	\$30	0.00%
Totals:	21.5492	\$ 5,575	21.0114	\$ 5,430	-2.61%
Non-Ad Valorem Assessments					
Solid Waste Authority		\$ 170		\$ 170	0.00%
Tequesta Refuse & Recycling		\$ 158		\$ 158	-0.19%
Tequesta Stormwater*		\$ 86		\$ 90	5.24%
Totals:		\$ 414		\$ 418	1.01%

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

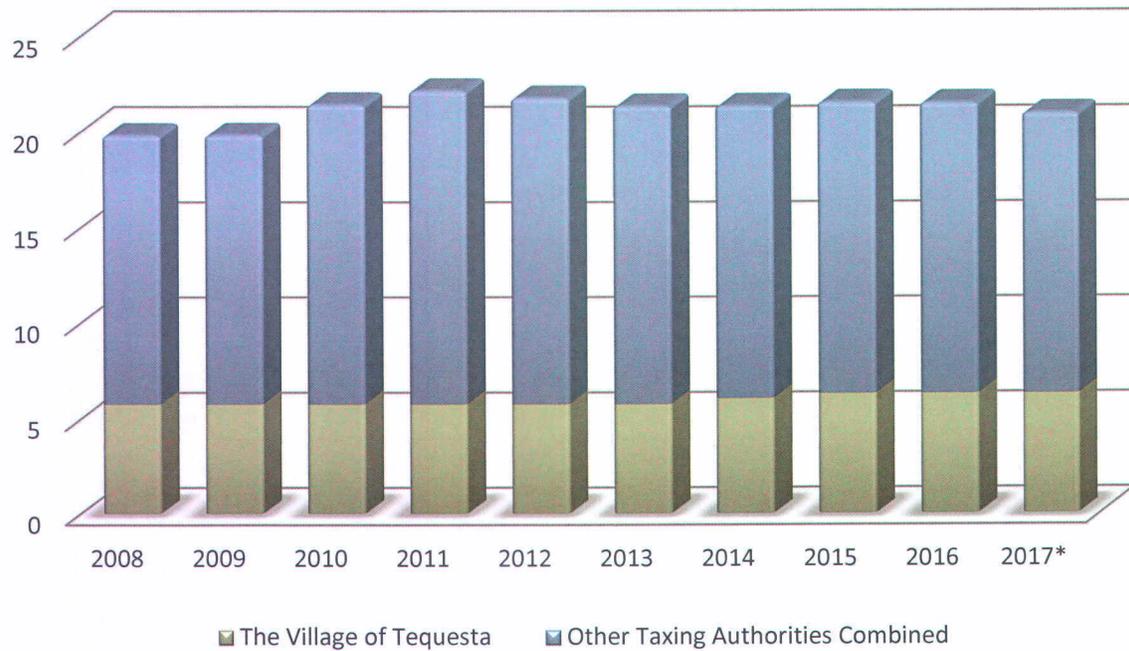
*Calculated using the \$50,000.00 Homestead Exemption except for School Boards which were calculated using the \$25,000.00 Homestead Exemption.

Proposed FY2017 Millage Rates by Taxing Authority



Millage Rate History
Last Ten Fiscal Years

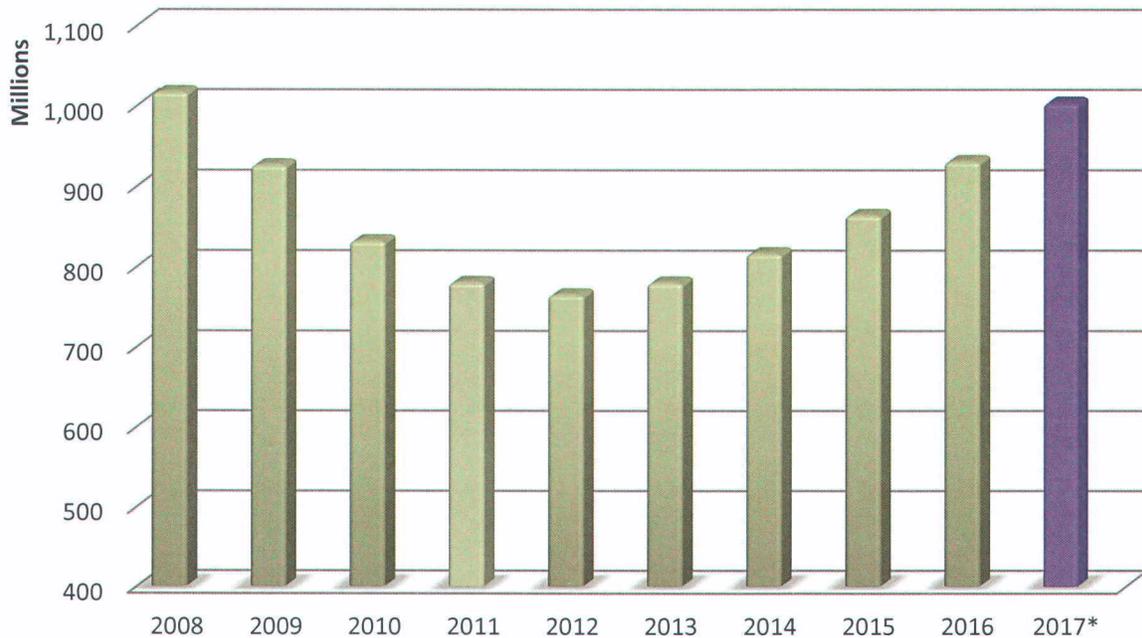
<u>September 30,</u>	<u>Millage Rate</u>	<u>Authorities Millage Rates</u>	<u>Millage Rates</u>
2008	5.7671	14.1031	19.8702
2009	5.7671	14.1162	19.8833
2010	5.7671	15.7149	21.482
2011	5.7671	16.4482	22.2153
2012	5.7671	16.0649	21.832
2013	5.7671	15.6347	21.4018
2014	6.0500	15.3583	21.4083
2015	6.2920	15.2993	21.5913
2016	6.2920	15.2572	21.5492
2017*	6.2920	14.7194	21.0114



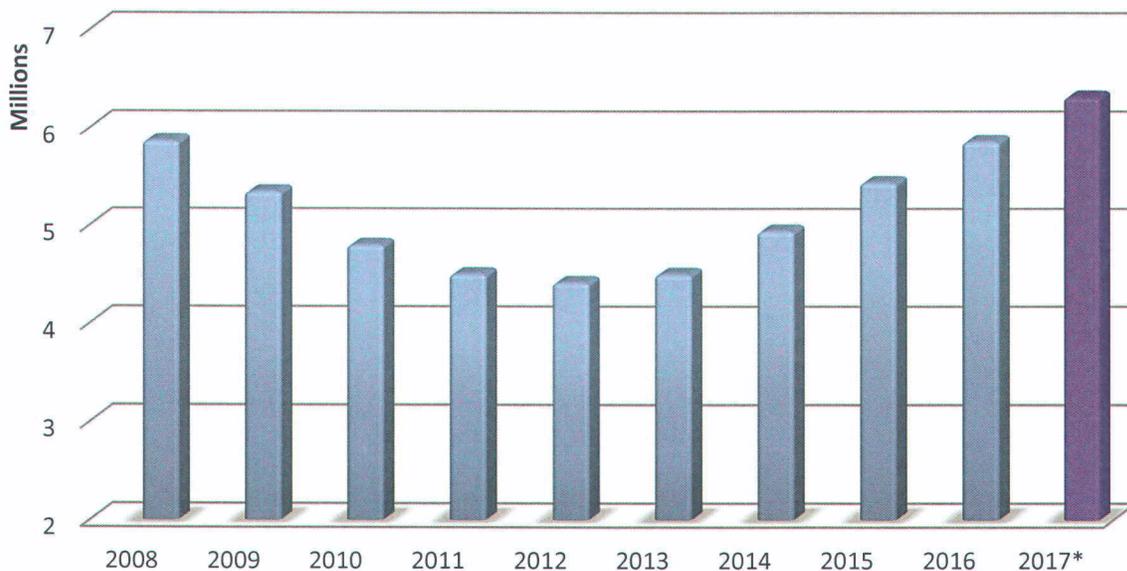
**Proposed Millage Rate*

Source: Palm Beach County Property Appraiser

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.*

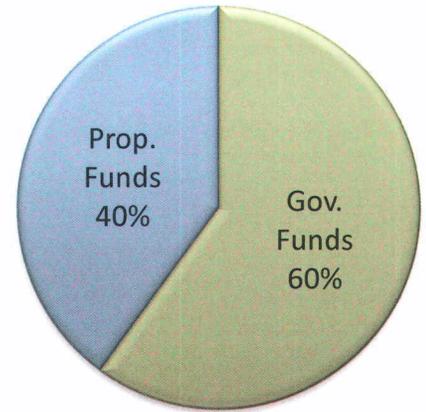
Proposed Fiscal Year 2017 Budget

Summary – All Funds

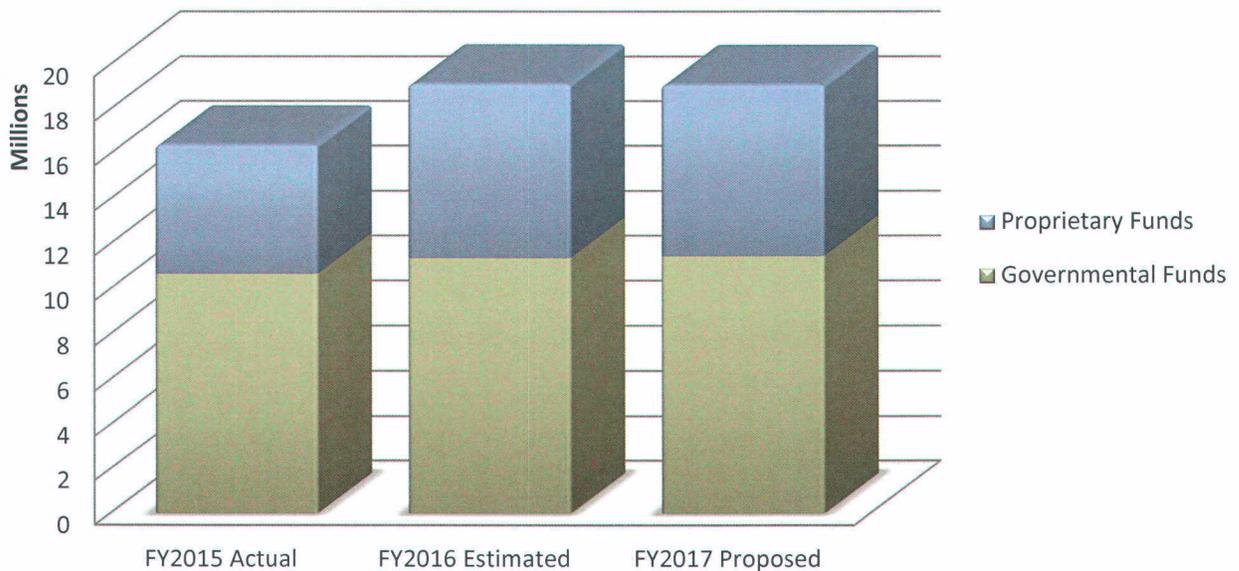
*The fiduciary funds are excluded as The Village does not control the resources that are managed in a trustee or fiduciary capacity.

Proposed FY2017 Budget - All Funds by Fund Type

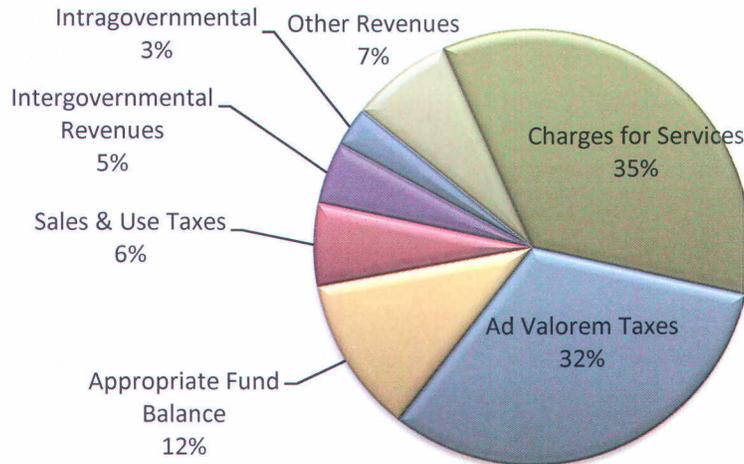
Governmental Funds	
General Fund	\$11,375,550
Capital Improvement	\$106,000
Capital Projects	\$0
Special Law Enf.	\$0
Total Governmental Funds:	\$11,481,550
Proprietary Funds	
Water Utility	\$6,555,250
Refuse & Recycling	\$484,000
Storm Water	\$606,250
Total Proprietary Funds:	\$7,645,500
Total FY2017 Proposed Budget: \$19,127,050	



Total Budget by Fund Type: Fiscal Years 2015-2017

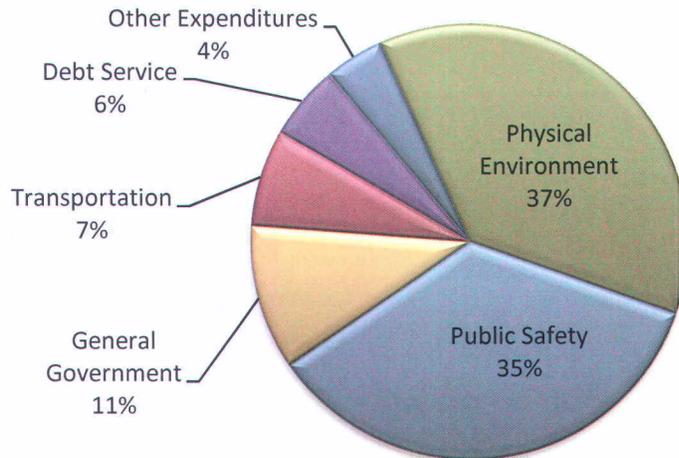


Where the Money Comes From - All Funds - Revenues



Charges for Services	\$	6,737,600
Ad Valorem Taxes	\$	6,104,400
Appropriate Fund Balance	\$	2,230,400
Sales & Use Taxes	\$	1,180,100
Intergovernmental Revenues	\$	874,100
Intragovernmental Revenues	\$	561,350
Other Revenues	\$	1,439,100
Total Revenues:	\$	19,127,050

Where the Money Goes - All Funds - Expenditures



Physical Environment	\$	7,095,900
Public Safety	\$	6,705,150
General Government	\$	2,047,500
Transportation	\$	1,377,700
Debt Service	\$	1,062,500
Other Expenditures/Expenses	\$	838,300
Total Expenditures:	\$	19,127,050

Budget Summary - All Funds

	General Fund	Capital Improvement	Capital Projects
REVENUES			
Ad Valorem Taxes	6,104,400		
Sales and Use Taxes	1,180,100		
Franchise Fees	462,000		
Licenses and Permits	502,000		
Intergovernmental Revenues	874,100		
Charges for Services	1,136,150		
Miscellaneous Revenues	299,800		
Intragovernmental Services	561,350		
Unrestricted Investment Earnings	5,000		
Other Financing Sources	0		
TOTAL REVENUES	\$11,124,900	\$0	\$0
Transfers In		\$106,000	
Fund Balances/Reserves/Net Assets	\$250,650		
TOTAL REVENUES, TRANSFERS & BALANCES	\$11,375,550	\$106,000	\$0
EXPENDITURES			
General Government	2,047,500		
Public Safety	6,705,150		
Physical Environment			
Transportation	1,271,700	106,000	
Leisure Services	696,500		
Debt Service	534,900		
Other Financing Uses	13,800		
TOTAL EXPENDITURES	\$11,269,550	\$106,000	\$0
Transfers Out	\$106,000		
Fund Balances/Reserves/Net Assets			
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$11,375,550	\$106,000	\$0

Budget Summary - All Funds

Water Utility	Refuse & Recycling	Stormwater Utility	Special Law Enforcement	Total
				6,104,400
				1,180,100
				462,000
				502,000
				874,100
4,776,200	484,000	341,250		6,737,600
12,000				311,800
				561,350
7,800				12,800
44,500				44,500
\$4,840,500	\$484,000	\$341,250	\$0	\$16,790,650
				106,000
\$1,714,750		\$265,000		2,230,400
\$6,555,250	\$484,000	\$606,250	\$0	\$19,127,050
				2,047,500
				6,705,150
6,005,650	484,000	606,250		7,095,900
				1,377,700
				696,500
527,600				1,062,500
22,000				35,800
\$6,555,250	\$484,000	\$606,250	\$0	\$19,021,050
				106,000
				0
\$6,555,250	\$484,000	\$606,250	\$0	\$19,127,050

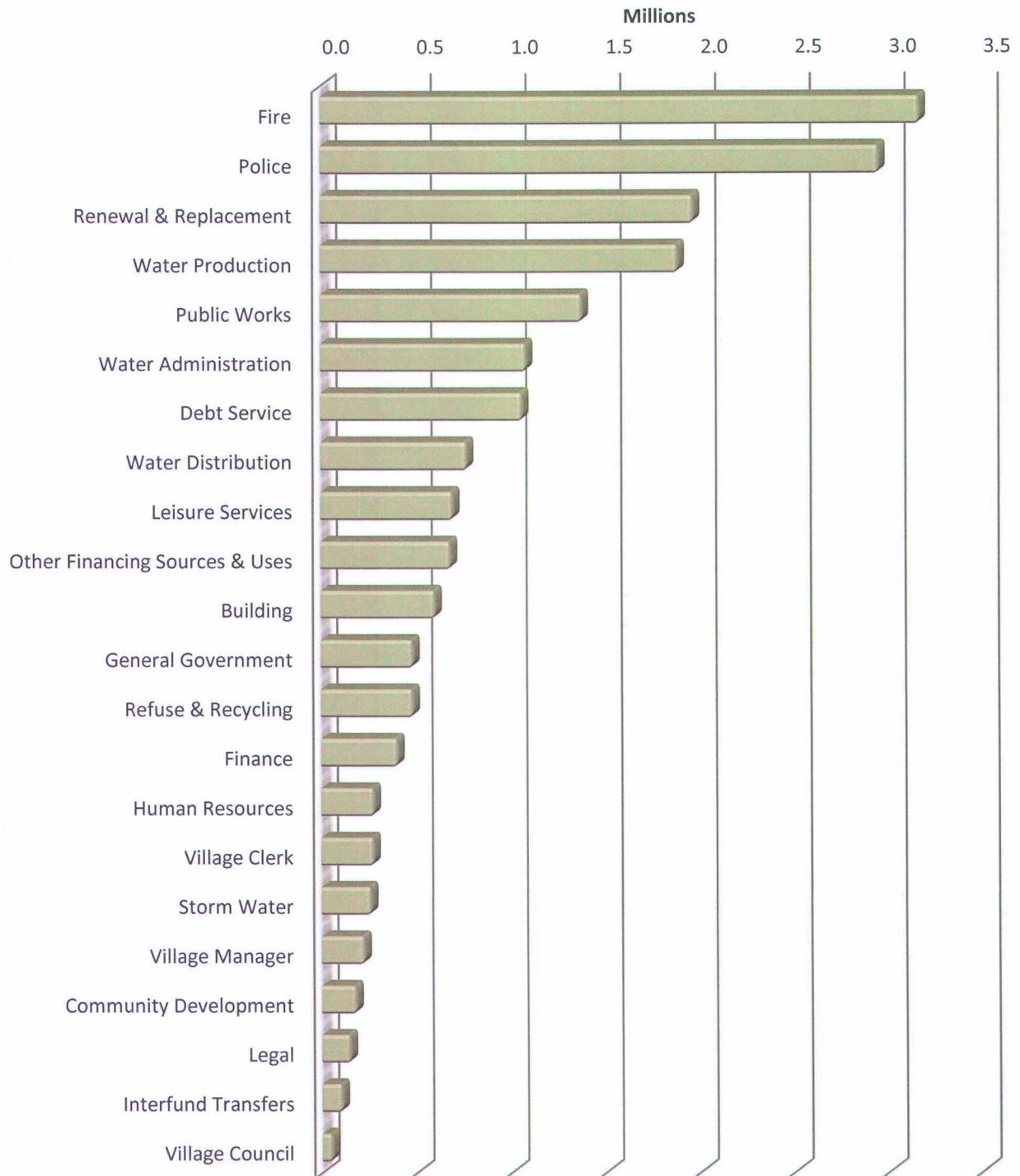
Proposed FY2017 Expenditure Appropriations by Department All Funds

The Village has a total of twenty-two (22) funded departments in the Proposed Fiscal Year 2017 Budget. Detailed information on each Department is presented in the Department Detail Section of this document beginning on page 45.

Below is a summary of Proposed Fiscal Year 2017 department appropriations for both Governmental and Proprietary Funds and total full-time employees (FTEs).

<u>Proposed Fiscal Year 2017 Budget</u>					
Dept.	DEPARTMENT BUDGETS	Governmental Funds	Proprietary Funds	Total Funds	FTEs
100	Village Council	\$53,100	\$0	\$53,100	0
110	Village Manager	\$224,500	\$0	\$224,500	1.5
111	Human Resources	\$276,600	\$0	\$276,600	2
120	Village Clerk	\$274,900	\$0	\$274,900	2
130	Finance	\$402,650	\$0	\$402,650	3.5
140	Legal	\$150,000	\$0	\$150,000	0
150	Community Development	\$181,500	\$0	\$181,500	0
160	General Government	\$484,250	\$0	\$484,250	0.8
175	Police	\$2,944,200	\$0	\$2,944,200	25
180	Building	\$601,550	\$0	\$601,550	5
192	Fire	\$3,159,400	\$0	\$3,159,400	23
210	Public Works	\$1,377,700	\$0	\$1,377,700	8.1
231	Leisure Services	\$696,500	\$0	\$696,500	3
241	Water Administration	\$0	\$1,083,650	\$1,083,650	2.1
242	Water Production	\$0	\$1,883,650	\$1,883,650	9.8
243	Water Distribution	\$0	\$770,350	\$770,350	8.5
245	Refuse & Recycling	\$0	\$484,000	\$484,000	0
250	Storm Water	\$0	\$261,250	\$261,250	1.7
411	Renewal & Replacement	\$0	\$1,964,750	\$1,964,750	0
700	Debt Service	\$534,900	\$527,600	\$1,062,500	0
900	Interfund Transfers	\$106,000	\$0	\$106,000	0
950	Other Financing Sources & Uses	\$13,800	\$670,250	\$684,050	0
		\$11,481,550	\$7,645,500	\$19,127,050	96.0

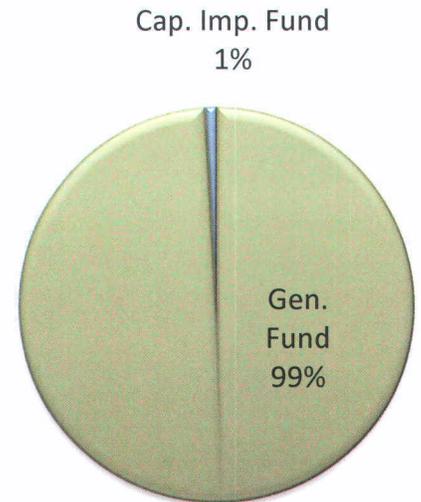
Proposed FY2017 Expenditure Appropriations by Department
All Funds



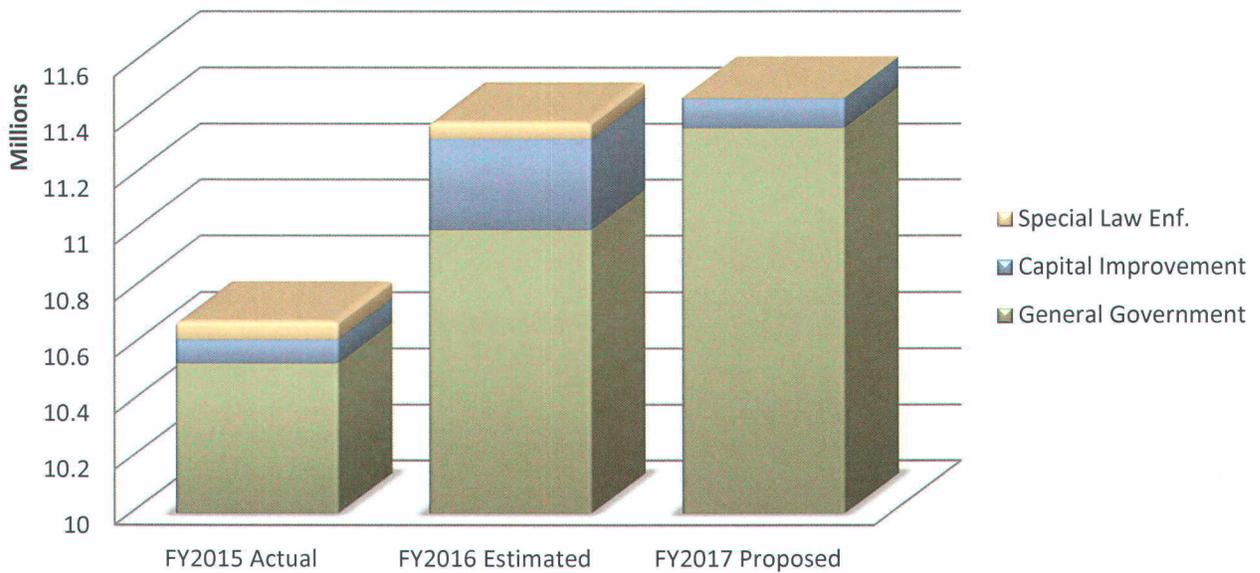
Proposed Fiscal Year 2017 Budget
Summary – Governmental Funds

Proposed FY2017 Budget - Governmental Funds

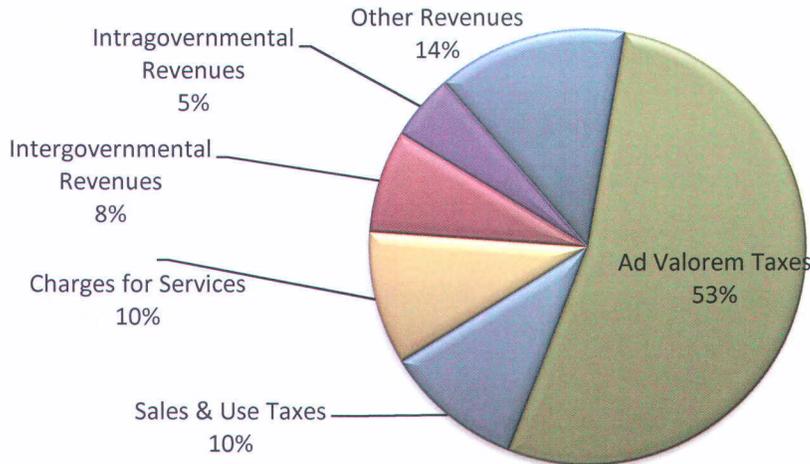
Governmental Funds	
General Fund	\$11,375,550
Capital Improvement	\$106,000
Capital Projects	\$0
Special Law Enf.	\$0
Total FY2017 Proposed Budget: \$11,481,550	



Total Budget by Fund: Fiscal Years 2015-2017

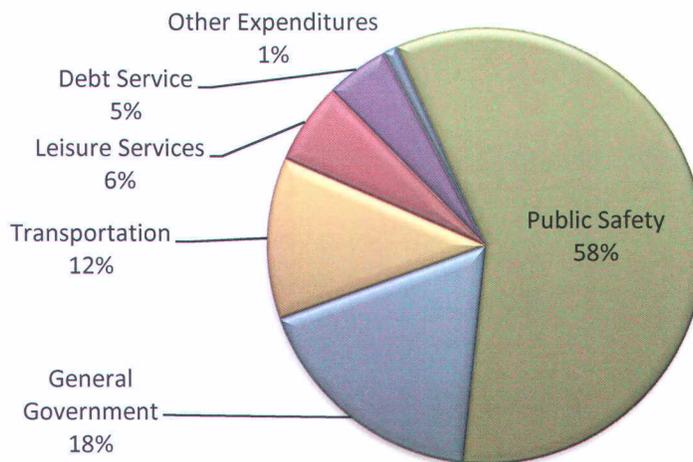


Where the Money Comes From - Governmental Funds - Revenues



Ad Valorem Taxes	\$	6,104,400
Sales & Use Taxes	\$	1,180,100
Charges for Services	\$	1,136,150
Intergovernmental Revenues	\$	874,100
Intragovernmental Revenues	\$	561,350
Other Revenues	\$	1,625,450
Total Revenues:	\$	11,481,550

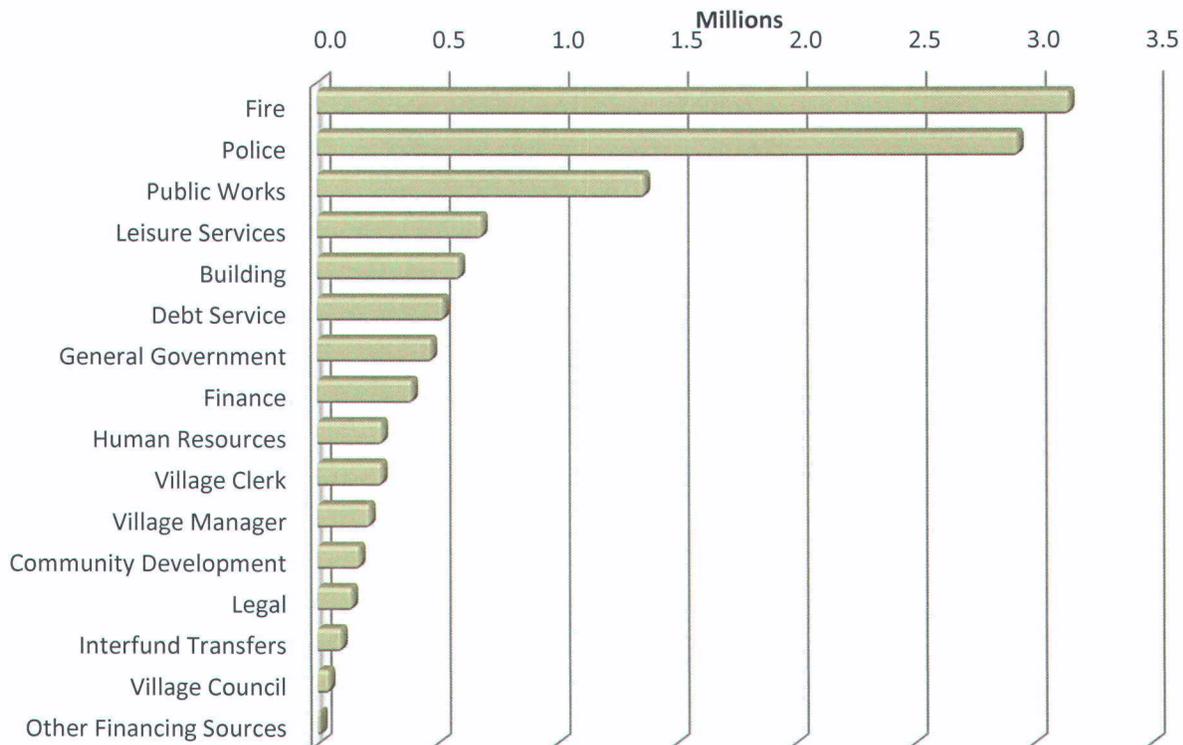
Where the Money Goes - Governmental Funds - Expenditures



Public Safety	\$	6,705,150
General Government	\$	2,047,500
Transportation	\$	1,377,700
Leisure Services	\$	696,500
Debt Service	\$	534,900
Other Expenditures/Expenses	\$	119,800
Total Expenditures:	\$	11,481,550

Proposed FY2017 Expenditure Appropriations by Department
Governmental Funds

Dept.	DEPARTMENT BUDGETS	Governmental Funds	FTEs
100	Village Council	\$53,100	0
110	Village Manager	\$224,500	1.5
111	Human Resources	\$276,600	2
120	Village Clerk	\$274,900	2
130	Finance	\$402,650	3.5
140	Legal	\$150,000	0
150	Community Development	\$181,500	0
160	General Government	\$484,250	0.8
175	Police	\$2,944,200	25
180	Building	\$601,550	5
192	Fire	\$3,159,400	23
210	Public Works	\$1,377,700	8.1
231	Leisure Services	\$696,500	3
700	Debt Service	\$534,900	0
900	Interfund Transfers	\$106,000	0
950	Other Financing Sources & Uses	\$13,800	0
		\$11,481,550	73.9



Proposed Fiscal Year 2017 Budget

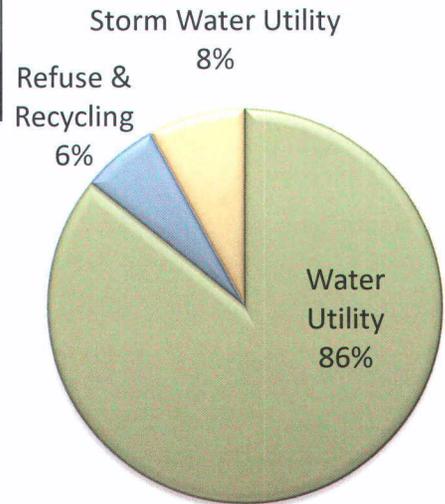
Summary – Proprietary Funds

Proposed FY2017 Budget – Proprietary Funds

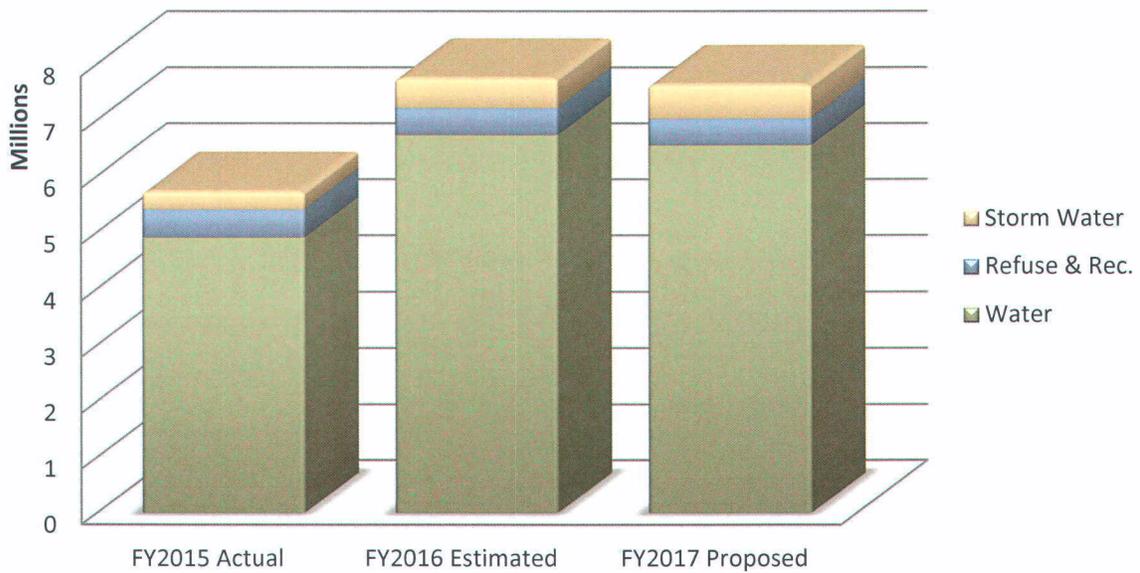
Proprietary Funds

Water Utility	\$6,555,250
Refuse & Recycling	\$484,000
Storm Water Utility	\$606,250

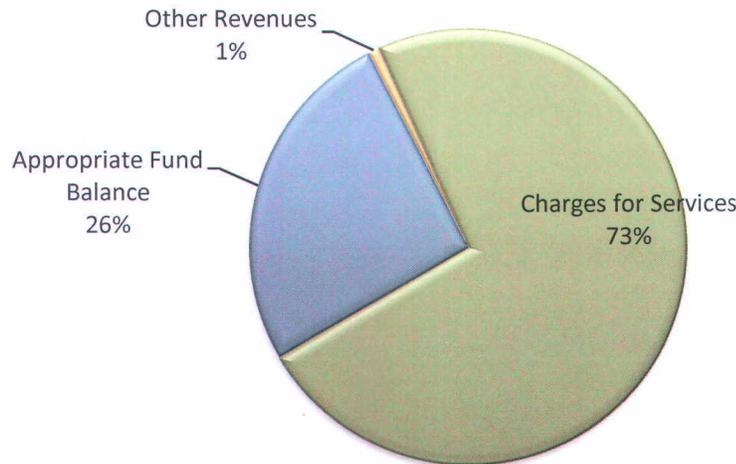
Total FY2017 Proposed Budget: \$7,645,500



Total Budget by Fund: Fiscal Years 2015-2017

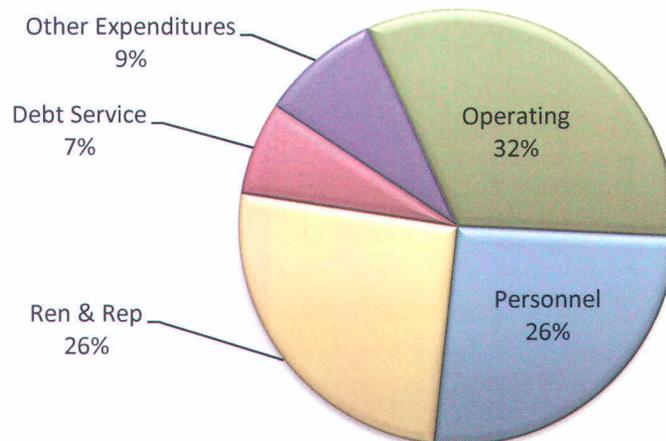


Where the Money Comes From - Proprietary Funds - Revenues



Charges for Services	\$	5,601,450
Appropriate Fund Balance	\$	1,979,750
Other Revenues	\$	64,300
Total Revenues:	\$	7,645,500

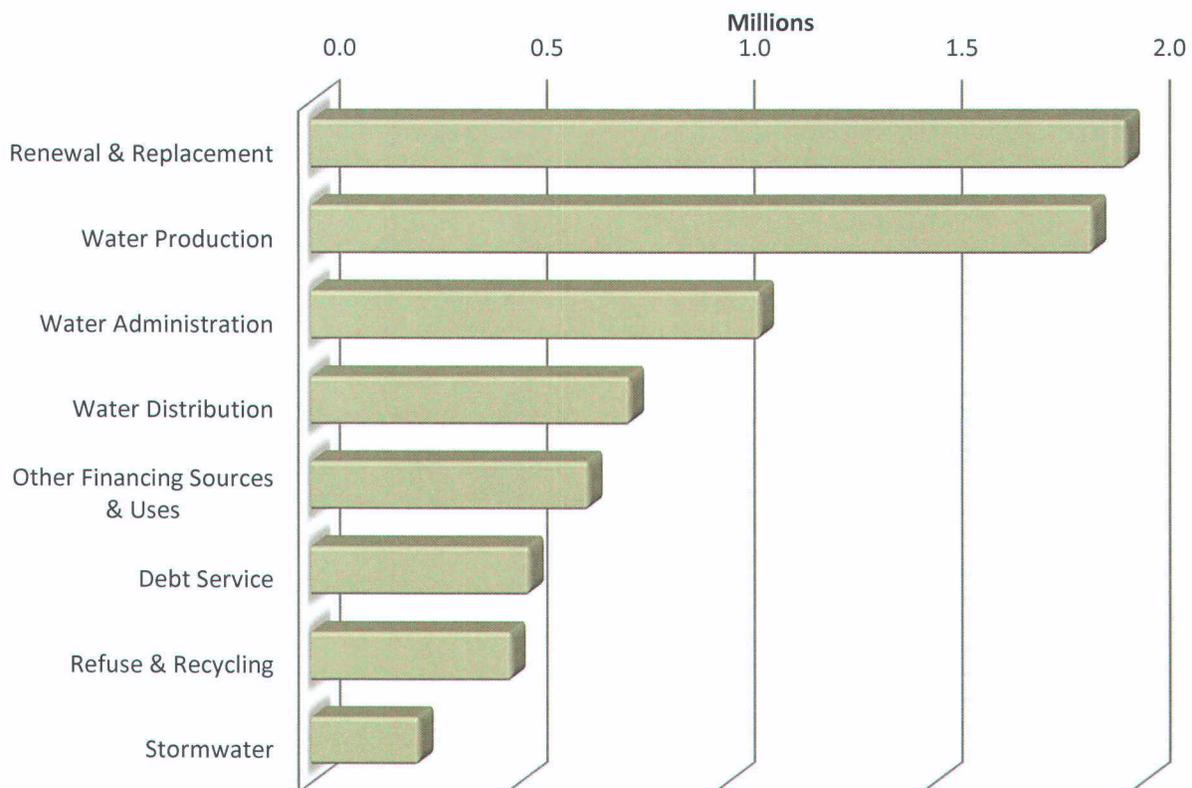
Where the Money Goes - Proprietary Funds - Expenses



Operating Expenditures	\$	2,483,750
Personnel Services		1,984,150
Renewal & Replacement	\$	1,964,750
Debt Service	\$	527,600
Other Expenditures/Expenses	\$	685,250
Total Expenses:	\$	7,645,500

Proposed FY2017 Expenditure Appropriations by Department
Proprietary Funds

Dept.	DEPARTMENT BUDGETS	Proprietary Funds	FTEs
241	Water Administration	\$1,083,650	2.1
242	Water Production	\$1,883,650	9.8
243	Water Distribution	\$770,350	8.5
245	Refuse & Recycling	\$484,000	0
250	Storm Water	\$261,250	1.7
411	Renewal & Replacement	\$1,964,750	0
700	Debt Service	\$527,600	0
950	Other Financing Sources & Uses	\$670,250	0
		\$7,645,500	22.1



Proposed Fiscal Year 2017 Budget

Detail – Governmental Funds

Mayor and Council

345 Tequesta Drive
Tequesta, FL 33469

Abby Brennan, Mayor
561-575-1219
abrennan@tequesta.org

Vince Arena, Vice Mayor
561-747-9370
varena@tequesta.org

Frank D'Ambra, Council Member
561-747-8581
fdambra@tequesta.org

Steve Okun, Council Member
561-744-6586
sokun@tequesta.org

Tom Paterno, Council Member
561-748-4222
tpaterno@tequesta.org

Employees

	FY 2015	FY 2016	FY 2017
Number of Employees:	Actual	Estimated	Proposed
<u>Full Time</u>	-	-	-
<u>Part Time</u>	-	-	-
Total Employees:	-	-	-

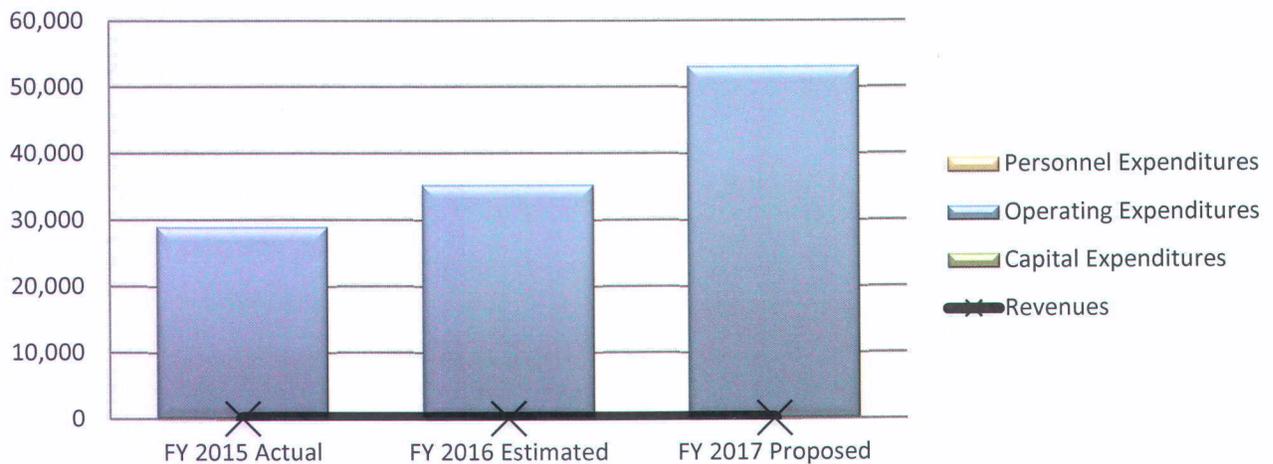
Explanation of Significant Changes

Operating Expenditures: Council Member fees increased October 1st per Ordinance 2-15.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	-	-	-	-	0.00%
<u>Operating</u>	28,972	38,283	35,315	53,100	38.70%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	-	-	-	-	0.00%
Total Expenditures:	28,972	38,283	35,315	53,100	38.70%

Revenues and Expenditures by Fiscal Year



Village Manager

345 Tequesta Drive
Tequesta, FL 33469

561-768-0463

Michael R. Couzzo, Jr.,
Village Manager

mcouzzo@tequesta.org

Employees

	FY 2015	FY 2016	FY 2017
Number of Employees:	Actual	Estimated	Proposed
<u>Full Time</u>	1.50	1.50	1.50
<u>Part Time</u>	-	-	-
Total Employees:	1.50	1.50	1.50

Explanation of Significant Changes

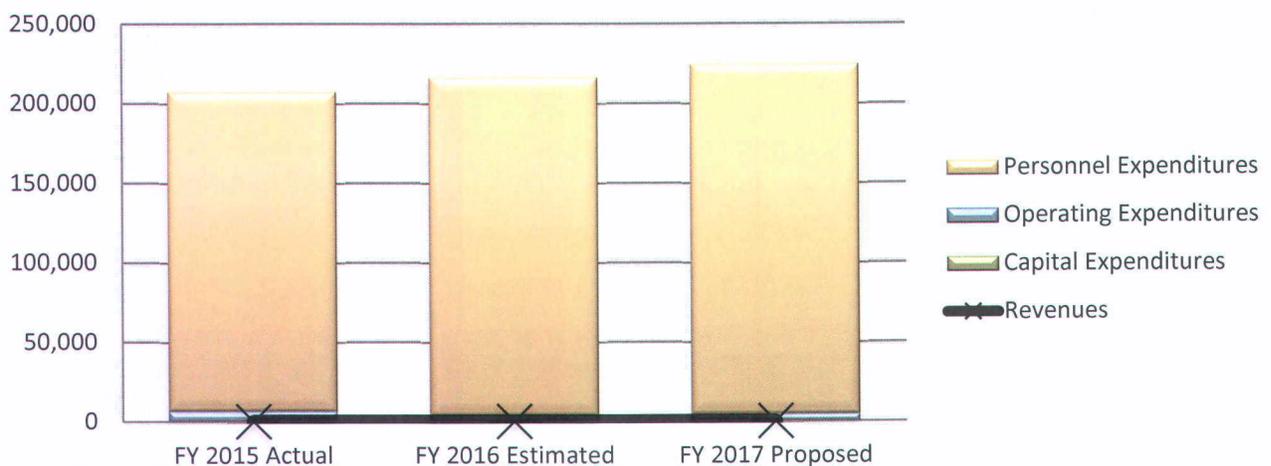
Personnel: The projected increase is primarily due to; increases in salary health insurance premiums and pension contributions. The increases are offset by decreases in compensated absences and personnel training. Additionally, participation in leave hour buy-back programs are expected to decrease.

Operating: Travel and per diem funding was decreased as the Village Manager will not be attending the annual ICCMA conference in FY2017.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	200,501	215,900	212,288	219,750	1.78%
<u>Operating</u>	6,700	5,850	3,944	4,750	-18.80%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	-	-	-	-	0.00%
Total Expenditures:	207,201	221,750	216,232	224,500	1.24%

Revenues and Expenditures by Fiscal Year



345 Tequesta Drive
Tequesta, FL 33469

561-768-0415

Merlene Reid,
Human Resources Director

mreid@tequesta.org

Human Resources

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
<u>Full Time</u>	2.00	2.00	2.00
<u>Part Time</u>		-	-
Total Employees:	2.00	2.00	2.00

Explanation of Significant Changes

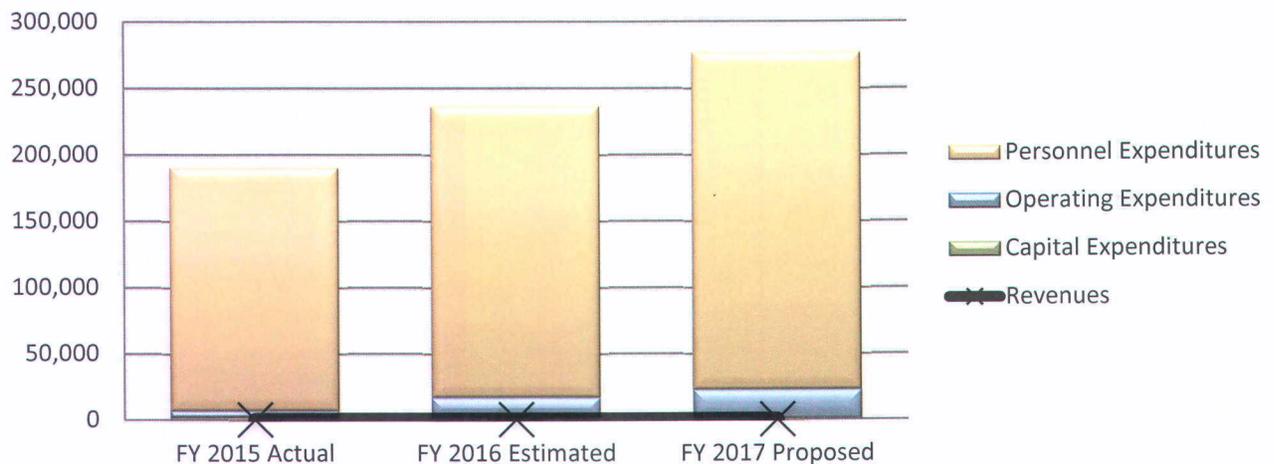
Personnel: This projected increase is primarily due to; salary increases, increases in health insurance premiums and increased pension contributions. The increases are offset by a one-time fee paid in FY2016 for financial advisory services associated with the 401a and 457 plans.

Operating: This increase is primarily due to software support fees associated with the new Human Resources software that was purchased in FY2016 and an increase in funding for printing and binding.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	183,454	221,400	219,766	254,000	14.72%
<u>Operating</u>	5,268	15,245	15,323	22,600	48.25%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	1,521	1,285	1,320	-	-100.00%
Total Expenditures:	190,243	237,930	236,409	276,600	16.25%

Revenues and Expenditures by Fiscal Year



345 Tequesta Drive
Tequesta, FL 33469

561-768-0443

Lori McWilliams,
Village Clerk

lmcwilliams@tequesta.org

Village Clerk

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
<u>Full Time</u>	2.00	2.00	2.00
<u>Part Time</u>	-	1.00	1.00
Total Employees:	2.00	3.00	3.00

Explanation of Significant Changes

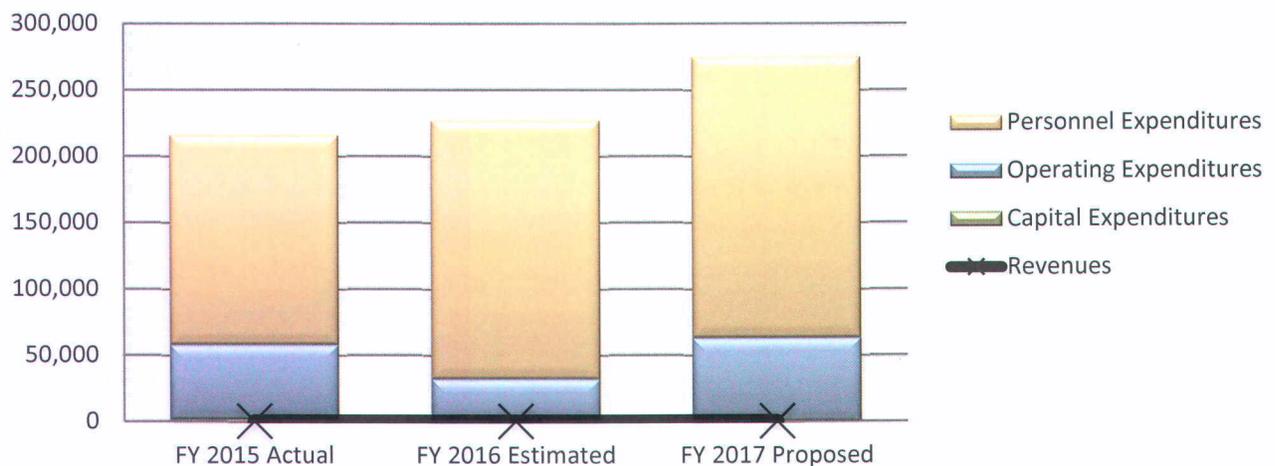
Personnel: This increase is primarily due to increases in; salary and pension contributions and the addition of a car allowance and funding for education reimbursement.

Operating: The Village was not required to hold an election in FY2016 as there was not more than one candidate for each seat up for election and budgeted funds were moved out into budgeted cost savings. The increase in FY2017 reflects funding for the FY 2017 election.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	157,791	198,400	194,601	211,850	6.78%
<u>Operating</u>	56,507	49,560	32,227	63,050	27.22%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	1,600	-	-	-	0.00%
Total Expenditures:	215,898	247,960	226,828	274,900	10.86%

Revenues and Expenditures by Fiscal Year



Finance

345 Tequesta Drive
Tequesta, FL 33469

561-768-0424

JoAnn Forsythe, CPA,
Finance Director

jforsythe@tequesta.org

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
<u>Full Time</u>	4.00	4.00	3.50
<u>Part Time</u>	-	-	-
Total Employees:	4.00	4.00	3.50

Explanation of Significant Changes

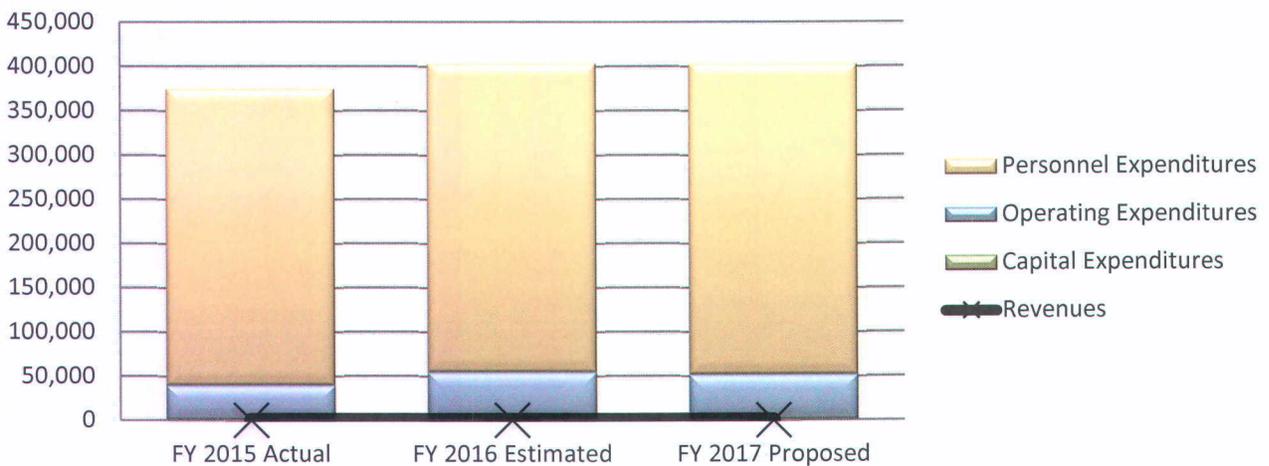
Personnel: This increase is primarily due to the increases in salaries, health insurance and pension contributions. These increases have been offset by the re-organization of the department and a re-alignment of funding between the General Fund and the Water Utility.

Operating: This decrease is primarily due to a one-time fee paid in FY2016 for the implementation of the CAFR Online software.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	335,689	349,737	349,319	351,550	0.52%
<u>Operating</u>	39,205	54,363	54,057	51,100	-6.00%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	-	-	-	-	0.00%
Total Expenditures:	374,894	404,100	403,376	402,650	-0.36%

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

Carson and Adkins, PA
Leonard Carson
850-894-1009
lacarson@carson-adkinslaw.com

Employees

	FY 2015	FY 2016	FY 2017
Number of Employees:	Actual	Estimated	Proposed
<u>Full Time</u>	-	-	-
<u>Part Time</u>	-	-	-
Total Employees:	-	-	-

Explanation of Significant Changes

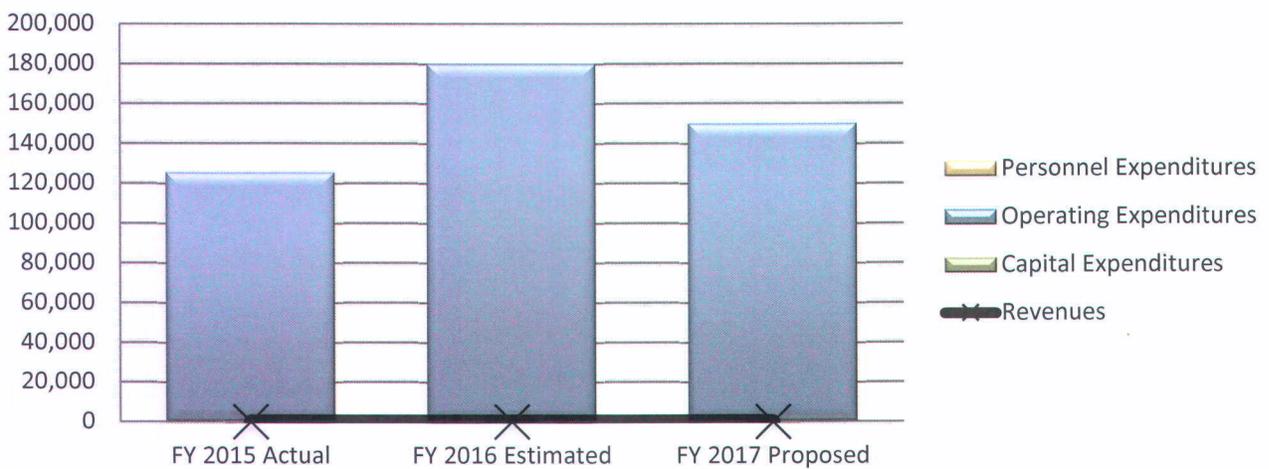
This Department has no significant changes.

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

SUMMARY

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	-	-	-	-	0.00%
<u>Operating</u>	125,542	150,000	180,000	150,000	0.00%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	-	-	-	-	0.00%
Total Expenditures:	125,542	150,000	180,000	150,000	0.00%

Revenues and Expenditures by Fiscal Year



345 Tequesta Drive
Tequesta, FL 33469

561-768-0457

NZ Consultants
Nilsa Zacarias

nzacarias@tequesta.org

Comprehensive Planning

Employees

	FY 2015	FY 2016	FY 2017
Number of Employees:	Actual	Estimated	Proposed
<u>Full Time</u>	-	-	-
<u>Part Time</u>	-	-	-
Total Employees:	-	-	-

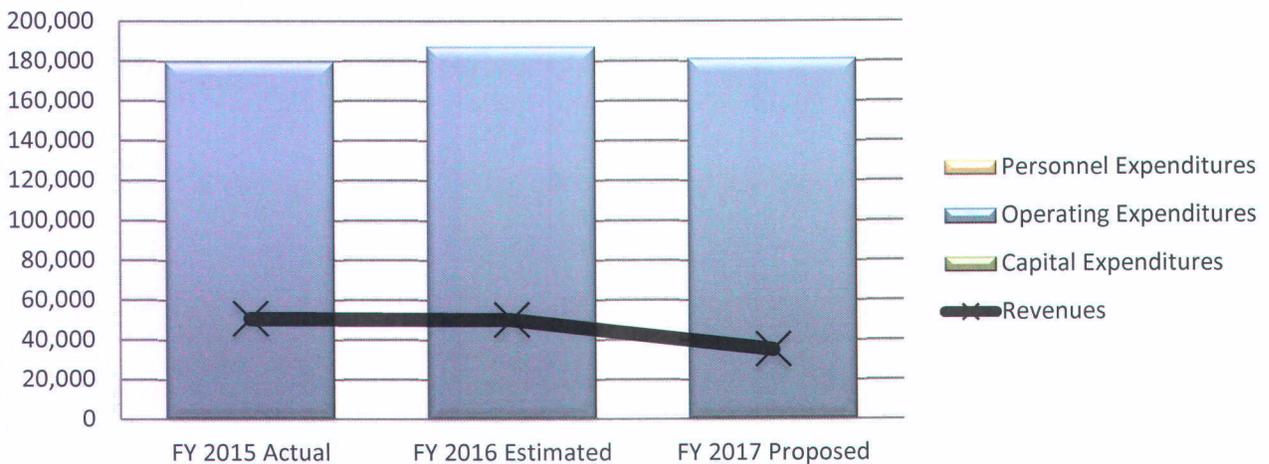
Explanation of Significant Changes

Operating: Legal Services, Other Contractual Services and Legal Advertising fees are expected to decrease in FY2017.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	50,510	35,000	50,000	35,000	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	-	-	-	-	0.00%
<u>Operating</u>	179,664	188,000	187,386	181,500	-3.46%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	-	-	-	-	0.00%
Total Expenditures:	179,664	188,000	187,386	181,500	-3.46%

Revenues and Expenditures by Fiscal Year



General Government

345 Tequesta Drive
Tequesta, FL 33469

561-768-0463

Michael R. Couzzo, Jr.,
Village Manager

mcouzzo@tequesta.org

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
Full Time	0.80	0.80	0.80
Part Time	-	1.00	1.00
Total Employees:	0.80	1.80	1.80

Explanation of Significant Changes

Personnel: This increase is primarily due to the addition of a part time employee in FY2016. Items affecting this increase are increases in salaries, health insurance and pension contributions. Additionally, a P/T position was originally budgeted in operating as contractual labor and funding has been moved into personnel for FY2017.

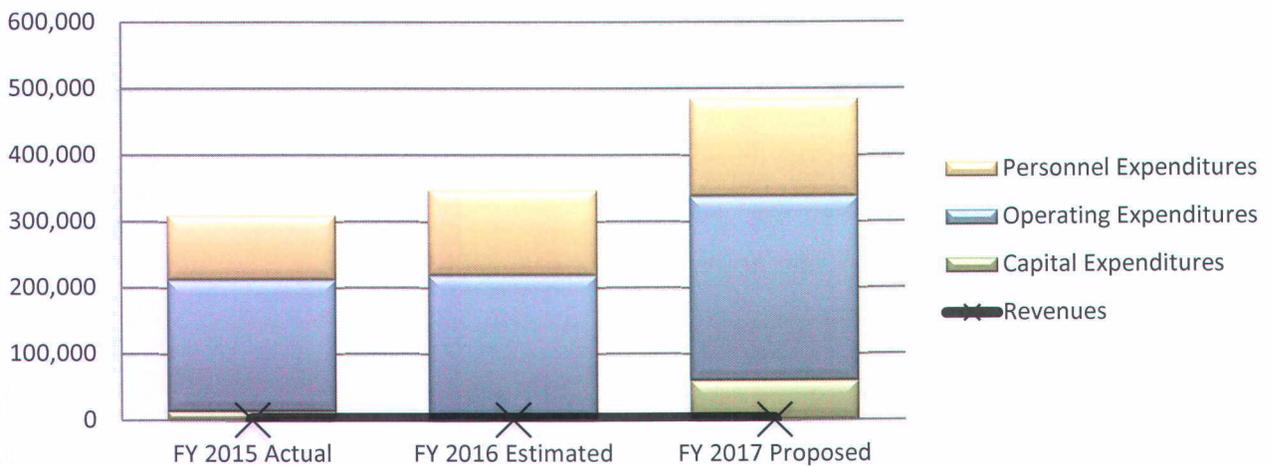
Operating: This increase is primarily due to an increase in the Paradise Park lease from \$1 annually to \$42,850.00 annually.

Capital: This funding is for the General Government's portion of 1) the cost of the migration from CCTV to Genetic System and 2) the cost of BS&A Software.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	97,574	113,500	128,319	146,800	29.34%
<u>Operating</u>	198,476	261,900	218,538	278,600	6.38%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	12,970	-	-	58,850	0.00%
Total Expenditures:	309,020	375,400	346,857	484,250	29.00%

Revenues and Expenditures by Fiscal Year



Police

357 Tequesta Drive
Tequesta, FL 33469

561-768-0509

Christopher Elg,
Police Chief

celg@tequesta.org

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
<u>F/T Certified Police Officers</u>	19.00	19.00	20.00
<u>Communications Officers</u>	5 FT / 4 PT	4 FT / 4 PT	4 FT / 4 PT
<u>Civilian Positions</u>	0 FT / 4 PT	1 FT / 4 PT	1 FT / 4 PT
Total Employees:	32.00	32.00	33.00

Explanation of Significant Changes

Revenues: This increase is due to budgeting \$12.50 Traffic Violation Funds in FY2017.

Personnel: This increase is primarily due to the addition of one full time position, and increases in salaries and health insurance. The increase is offset by decreases in overtime and part time salaries.

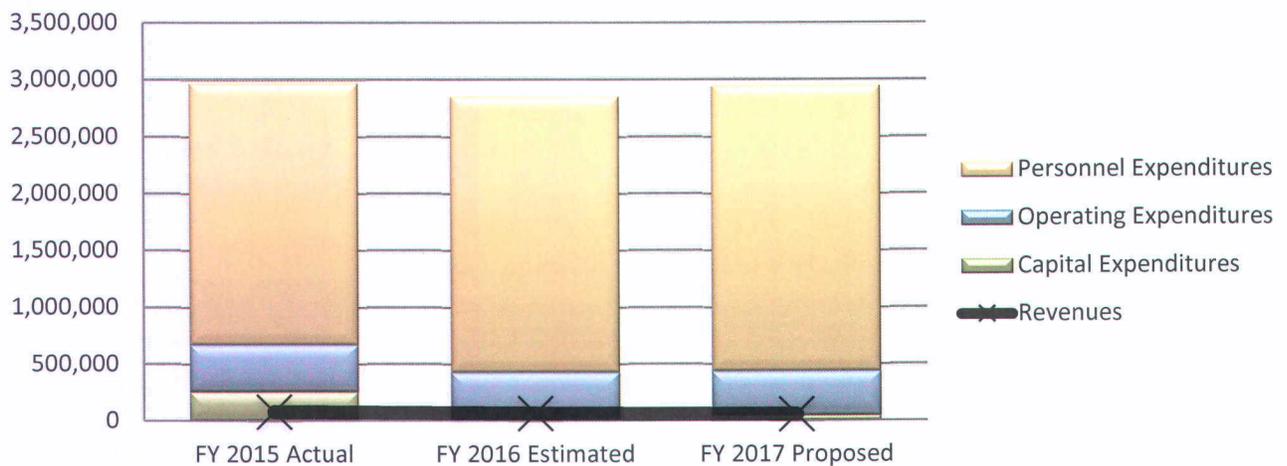
Operating: This decrease is primarily due to the re-distribution of communication services expenditures, and expected decreased insurance premiums and a projected decrease in gasoline and oil costs in FY2017.

Capital: This funding is for the Police Department's portion of the cost of the migration from CCTV to Genetic System.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	76,169	48,900	63,351	53,600	9.61%
APPROPRIATIONS:					
<u>Personnel</u>	2,297,599	2,429,220	2,424,163	2,510,500	3.35%
<u>Operating</u>	417,968	437,308	424,516	391,200	-10.54%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	251,099	1,042	1,973	42,500	3978.69%
Total Expenditures:	2,966,666	2,867,570	2,850,652	2,944,200	2.67%

Revenues and Expenditures by Fiscal Year



Building

345 Tequesta Drive
Tequesta, FL 33469

561-768-0455

Timothy English,
Building Director

tenglish@tequesta.org

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
Full Time	4.00	5.00	5.00
Part Time	1.00	-	-
Total Employees:	5.00	5.00	5.00

Explanation of Significant Changes

Revenues: This increase is due to increased permit activity and building permit fees associated with the construction of Bella Villagio.

Personnel: This increase is primarily due to changes made to the Building Inspector/Code Enforcement Officer position. Other increases affecting this change are salaries, health insurance and pension contributions.

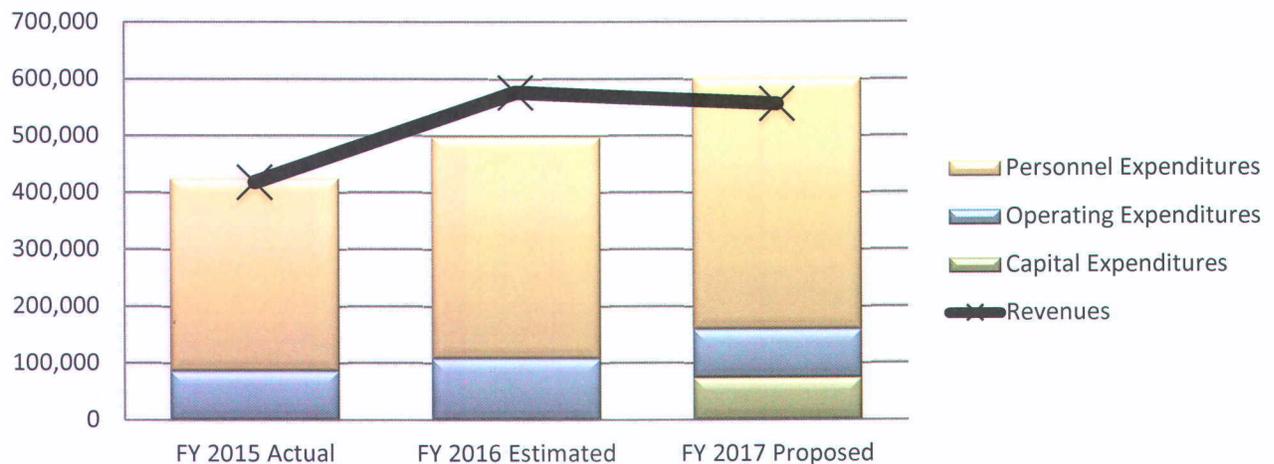
Operating: This increase is primarily due to the re-distribution of communication services expenditures and an increase in credit card fees (from \$500 to \$6,000)

Capital: This funding is for the Building Department's portion of the cost of the BS&A software and the purchase of a Ford Explorer.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	417,862	457,000	575,858	556,000	21.66%
APPROPRIATIONS:					
<u>Personnel</u>	338,789	374,900	389,287	442,100	17.92%
<u>Operating</u>	85,900	78,900	107,732	85,750	8.68%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	-	-	-	73,700	0.00%
Total Expenditures:	424,689	453,800	497,019	601,550	32.56%

Revenues and Expenditures by Fiscal Year



Fire

357 Tequesta Drive
Tequesta, FL 33469

561-768-0556

James Weinand,
Fire Chief

jweinand@tequesta.org

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
F/T Certified Firefighters	19.00	19.00	19.00
Interim Firefighters	3.00	3.00	3.00
Non-Firefighter Positions	1 FT / 2 PT	1 FT / 3 PT	1 FT / 3 PT
Total Employees:	25.00	26.00	26.00

Explanation of Significant Changes

Personnel: This increase is primarily due to changes in salaries (i.e., hiring of a new Fire Chief, adding a part time employee and raises) increases in health insurance and pension contributions (increases in revenue from insurance premium taxes of approx. \$30,000 will help fund this increase).

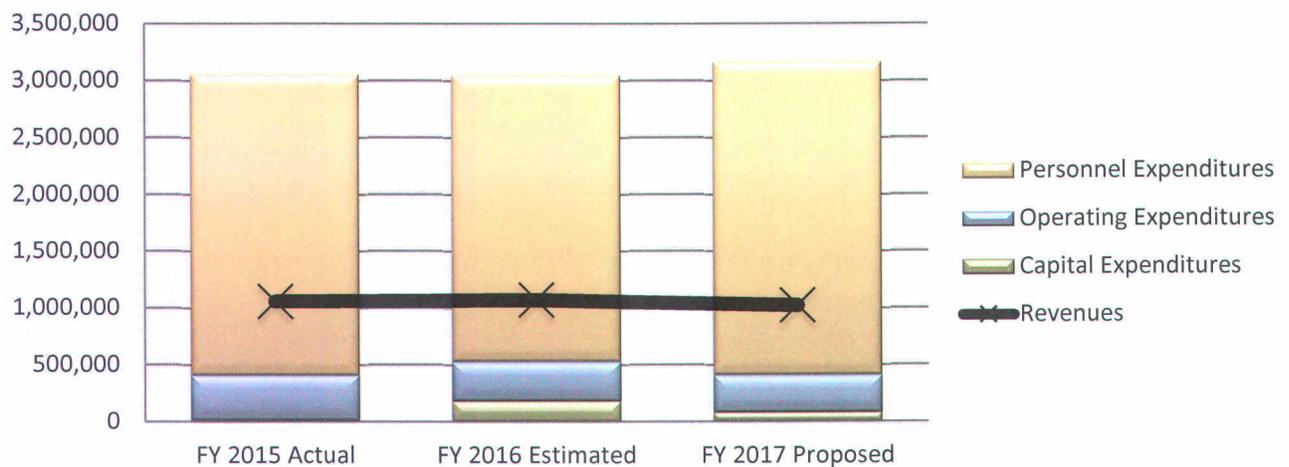
Operating: This decrease is primarily due to projected decreases in vehicle and building repair and maintenance costs and a projected decrease in the cost of gas and oil in FY2017.

Capital: This funding is for the purchase of thermal imaging cameras (3), combustible gas indicators (3), a forcible entry training prop (1) and the Fire Department's portion of the cost of the migration from CCTV to Genetic System.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	1,054,282	1,019,873	1,068,197	1,020,850	0.10%
APPROPRIATIONS:					
<u>Personnel</u>	2,642,986	2,451,187	2,520,027	2,754,150	12.36%
<u>Operating</u>	400,689	351,880	344,907	326,650	-7.17%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	6,321	178,994	177,594	78,600	-56.09%
Total Expenditures:	3,049,996	2,982,061	3,042,528	3,159,400	5.95%

Revenues and Expenditures by Fiscal Year



Public Works

136 Bridge Road
Tequesta, FL 33469

561-768-0484

Douglas Chambers,
Superintendent

dchambers@tequesta.org

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
Full Time	5.90	7.90	8.10
Part Time	-	-	-
Total Employees:	5.90	7.90	8.10

Explanation of Significant Changes

Personnel: This increase is primarily due to the re-organization of the department. Other items affecting the increase are the absorption of 20% of the cost of the electrician position, salary increases, and increases in health insurance premiums and pension contributions.

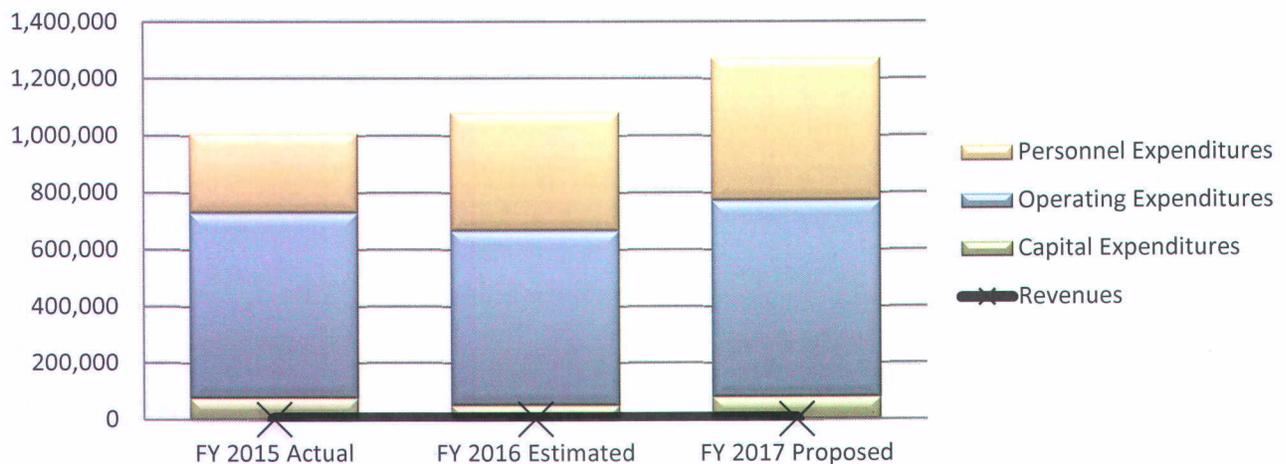
Operating: This increase is primarily due to increased repair and maintenance expenditures and the re-distribution of communication services expenditures.

Capital: The department is requesting to purchase a brush chipper and a Ford F150.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	279,736	416,600	414,942	500,100	20.04%
<u>Operating</u>	652,105	628,397	616,055	692,600	10.22%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	75,915	50,000	50,000	79,000	58.00%
Total Expenditures:	1,007,756	1,094,997	1,080,997	1,271,700	16.14%

Revenues and Expenditures by Fiscal Year



Leisure Services

399 Seabrook Road
Tequesta, FL 33469

561-768-0473

Greg Corbitt,
Director of Parks and Recreation

gcorbitt@tequesta.org

Employees

	FY 2015	FY 2016	FY 2017
Number of Employees:	Actual	Estimated	Proposed
<u>Full Time</u>	3.00	3.00	3.00
<u>Part Time</u>	3.00	4.00	4.00
<u>Seasonal</u>	10.00	10.00	10.00
Total Employees:	16.00	17.00	17.00

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

Explanation of Significant Changes

Revenues: Decreased as the department received a \$50,000.00 FRDAP Grant in FY2016 and does not expect to receive grant funding in FY 2017.

Personnel: This increase is primarily due to increases in salaries, health insurance and pension contributions.

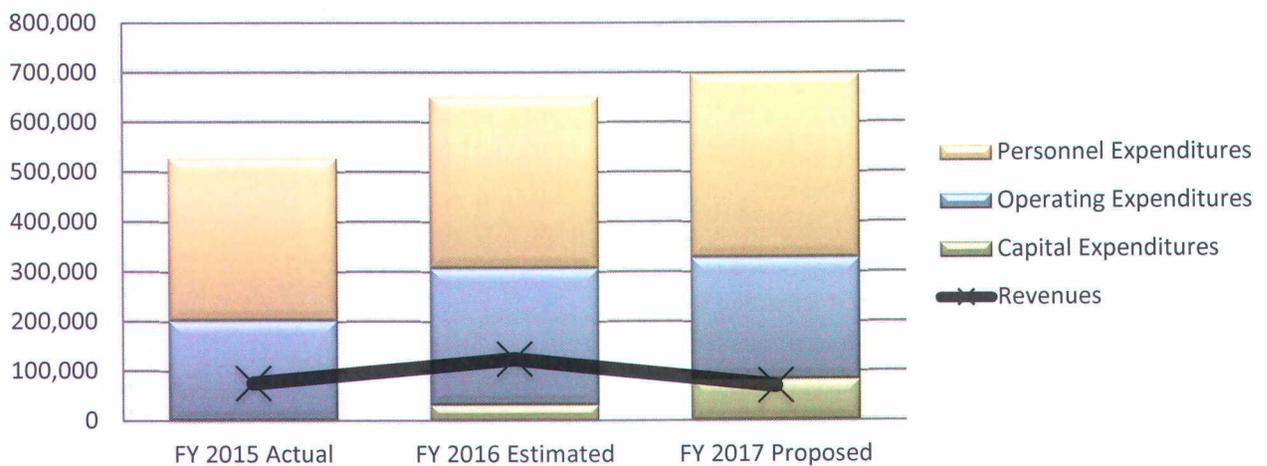
Operating: This decrease is primarily due to the department spending \$50,000 for facilities repair & maintenance (funded by the FRDAP Grant - not being budgeted in the 2017 Budget)

Capital: This funding is for the purchase of an umbrella, a Ford F350, Recreation’s portion of the cost of the migration from CCTV to Genetic System and the installation of a concrete border along the walking trail in Constitution Park.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	75,278	130,250	123,632	69,800	-46.41%
APPROPRIATIONS:					
<u>Personnel</u>	325,401	342,050	343,594	368,600	7.76%
<u>Operating</u>	201,821	275,485	275,377	245,300	-10.96%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	-	31,505	31,505	82,600	162.18%
Total Expenditures:	527,222	649,040	650,476	696,500	7.31%

Revenues and Expenditures by Fiscal Year



Debt Service

345 Tequesta Drive
Tequesta, FL 33469

561-768-0424

JoAnn Forsythe
Finance Director

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

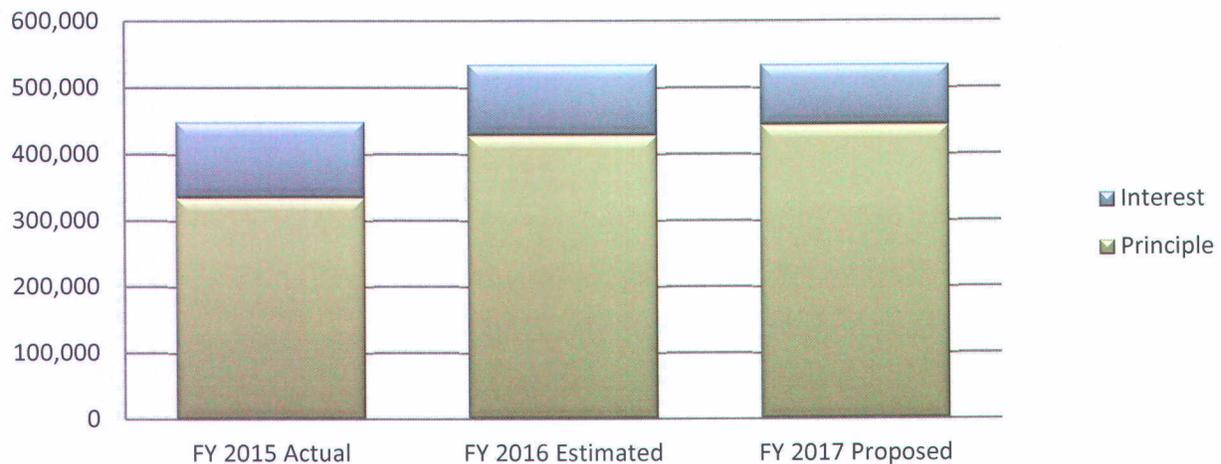
Capital Lease

Holder: Community Leasing Partners
Purpose: SCBA (20)
Original Amount of Loan: \$132,773.77
Interest Rate: 2.89%
Term: 5 Years
Expires: January 2020

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Principle</u>	334,631	454,300	428,132	443,300	-2.42%
<u>Interest</u>	113,986	110,850	106,962	91,600	-17.37%
	-	-	-	-	0.00%
	-	-	-	-	0.00%
Total Expenditures:	448,617	565,150	535,094	534,900	-5.35%

Expenditures by Fiscal Year



136 Bridge Road
Tequesta, FL 33469

561-768-0463

Michael R. Couzzo, Jr.,
Village Manager

mcouzzo@tequesta.org

Capital Improvement -
Fund #301

Explanation of Significant Changes

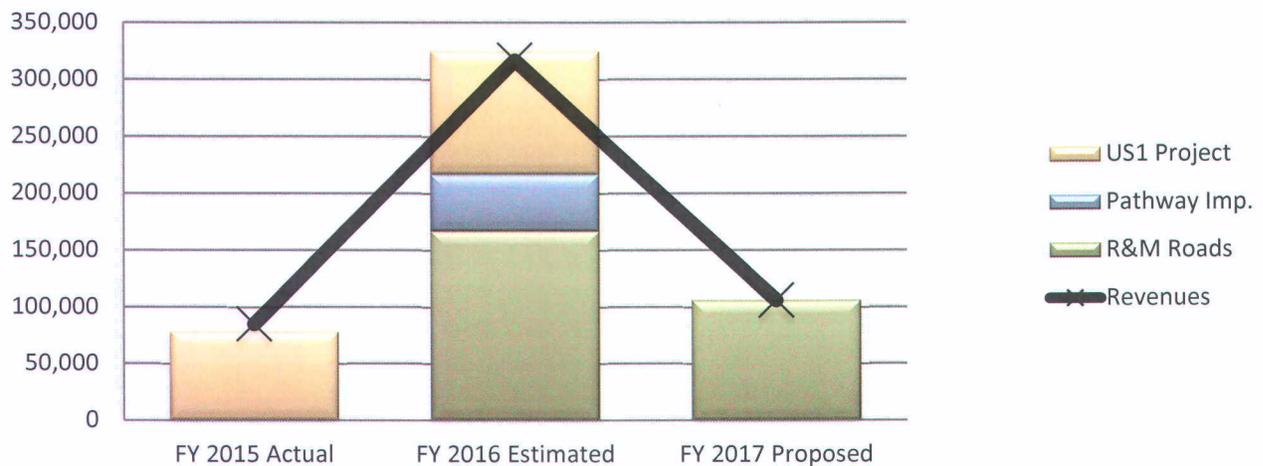
FY2017 - \$106,000 is being transferred from the General Fund to fund repair and maintenance of roads.

VILLAGE OF TEQUESTA
Capital Improvement Fund #301
SUMMARY

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Actual	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	85,000	324,800	316,800	106,000	-67.36%

EXPENDITURES:					
<u>R & M - Roads</u>	-	166,800	166,800	106,000	-36.45%
<u>Pathway Improvements</u>	-	50,000	50,000	-	-100.00%
<u>US1 Project</u>	78,285	108,000	108,000	-	-100.00%
Total Expenditures:	78,285	324,800	324,800	106,000	-67.36%

Revenues and Expenditures by Fiscal Year



136 Bridge Road
Tequesta, FL 33469

561-768-0463

Michael R. Couzzo, Jr.,
Village Manager

mcouzzo@tequesta.org

Capital Projects –
Fund #303

Explanation of Significant Changes

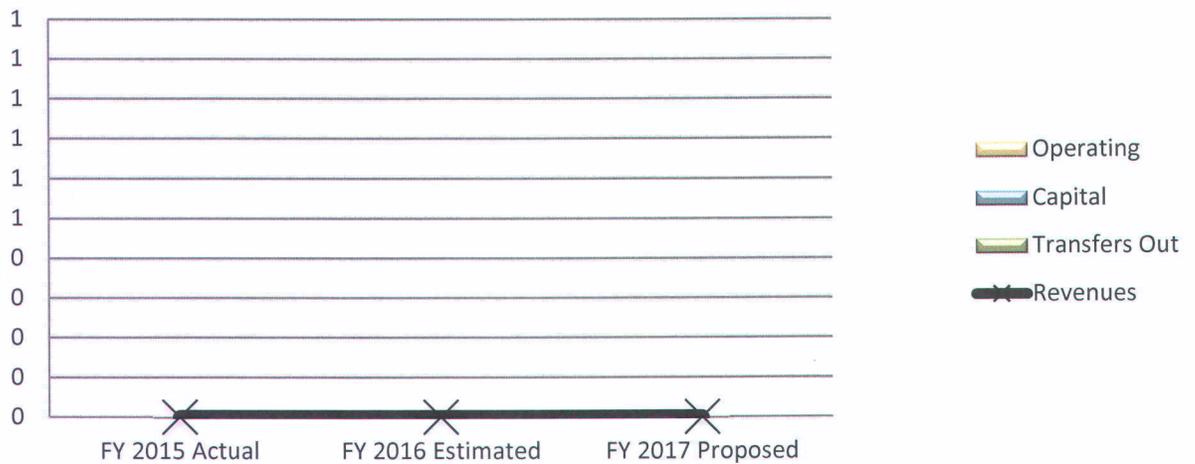
There are no capital projects budgeted for in the Proposed Fiscal Year 2017 Budget.

VILLAGE OF TEQUESTA
Capital Projects Fund #303

SUMMARY

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Budget	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Operating</u>	-	-	-	-	0.00%
<u>Capital</u>	-	-	-	-	0.00%
<u>Transfers Out</u>	-	-	-	-	0.00%
<u>Allocate to Fund Balance</u>	-	-	-	-	0.00%
Total Expenditures:	-	-	-	-	0.00%

Revenues and Expenditures by Fiscal Year



136 Bridge Road
Tequesta, FL 33469

561-768-0509

Christopher Elg,
Police Chief

celg@tequesta.org

Special Law Enforcement –
Fund #605

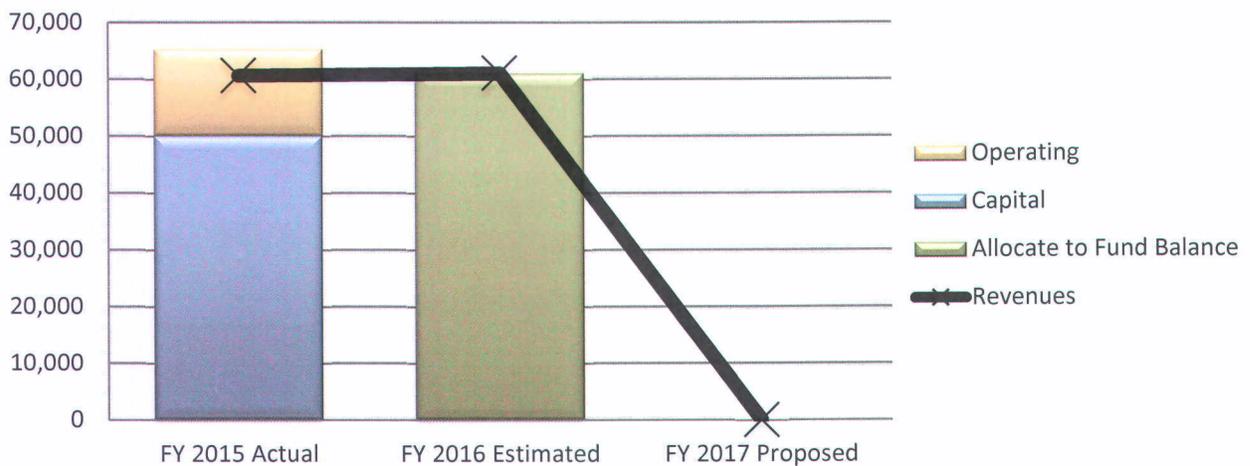
Explanation of Significant Changes

There are no special law enforcement items budgeted for in the Proposed Fiscal Year 2017 Budget.

VILLAGE OF TEQUESTA
Special Law Enforcement #605
SUMMARY

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Budget	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	60,607	50,000	61,066	-	-100.00%
APPROPRIATIONS:					
<u>Operating</u>	15,264	-	-	-	0.00%
<u>Capital</u>	50,032	-	-	-	0.00%
<u>Transfers Out</u>	-	-	-	-	0.00%
<u>Allocate to Fund Balance</u>	-	50,000	61,066	-	-100.00%
Total Expenditures:	65,296	50,000	61,066	-	-100.00%

Revenues and Expenditures by Fiscal Year



Proposed Fiscal Year 2017 Budget
Detail – Proprietary Funds

345 Tequesta Drive
Tequesta, FL 33469

561-768-0463

Michael R. Couzzo, Jr.,
Village Manager

mcouzzo@tequesta.org

Water Administration

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
<u>Full Time</u>	1.60	1.60	2.10
<u>Part Time</u>	-	-	-
Total Employees:	1.60	1.60	2.10

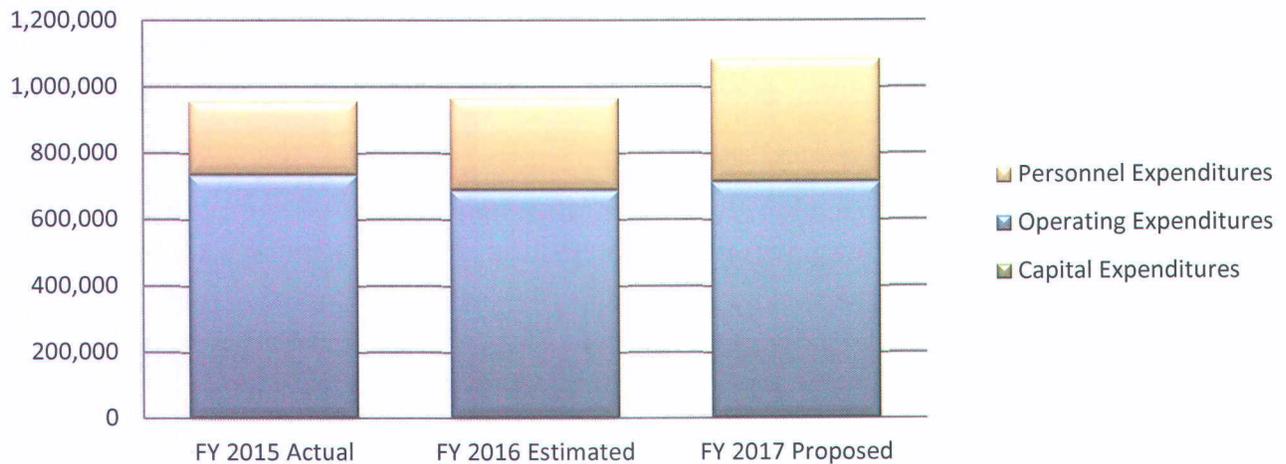
Explanation of Significant Changes

Personnel: This increase is primarily due to the addition of 50% funding of a position previously charged 100% to the General Fund. Other items that increased are employee salaries, workers' compensation premiums, pension contribution and Admin. Management Fees.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Budget	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	223,436	287,500	279,318	370,500	28.87%
<u>Operating</u>	733,716	720,150	687,287	713,150	-0.97%
<u>Budget Cost Savings</u>	-	400	-	-	-100.00%
<u>Capital</u>	-	-	-	-	0.00%
Total Expenditures:	957,152	1,008,050	966,605	1,083,650	7.50%

Revenues and Expenditures by Fiscal Year



Water Production

901 Old Dixie Highway
Tequesta, FL 33469

561-768-0493

Sam Heady
Deputy Utility Director

sheady@tequesta.org

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
Full Time	9.00	9.00	9.80
Part Time	-	-	-
Total Employees:	9.00	9.00	9.80

Explanation of Significant Changes

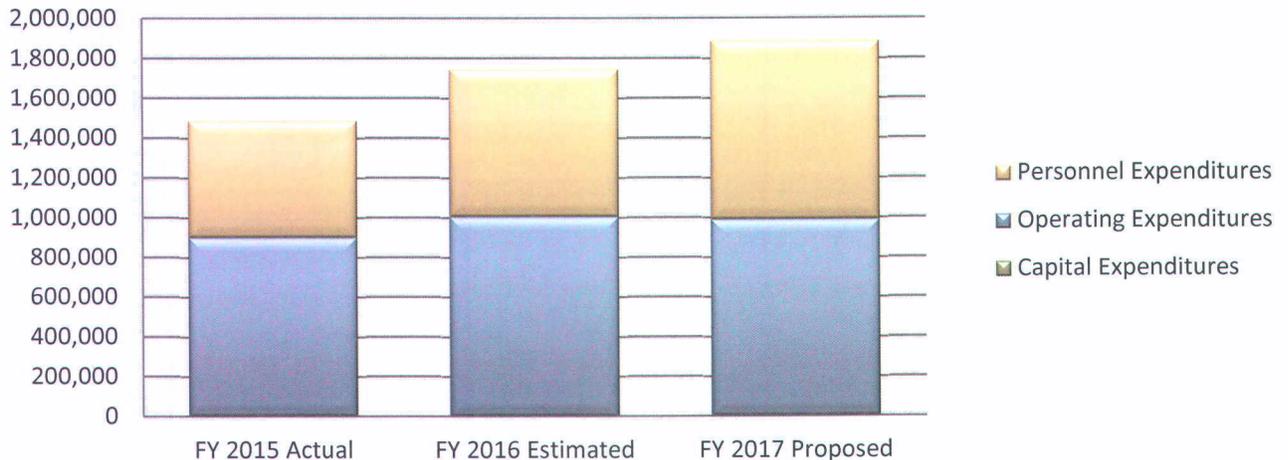
Personnel Expenditures: This increase is primarily due to the addition of a mechanic position. Other items increasing are employee salaries, health insurance and pension contributions. This increase is offset by charging 20% of the cost of the electrician position to the Public Works Department in FY2017.

Operating Expenditures: This increase is primarily due to the re-distribution of communication services expenditures and increased computer system expenses.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Budget	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	584,820	760,550	737,670	893,150	17.43%
<u>Operating</u>	900,762	1,055,114	1,005,131	990,500	-6.12%
<u>Budget Cost Savings</u>	-	127,440	-	-	-100.00%
<u>Capital</u>	-	-	-	-	0.00%
Total Expenditures:	1,485,582	1,943,104	1,742,801	1,883,650	-3.06%

Revenues and Expenditures by Fiscal Year



136 Bridge Road
 Tequesta, FL 33469

 561-768-0493

 Sam Heady
 Deputy Utility Director

sheady@tequesta.org

Water Distribution

Employees			
	FY 2015	FY 2016	FY 2017
Number of Employees:	Actual	Estimated	Proposed
<u>Full Time</u>	8.00	8.00	8.50
<u>Part Time</u>	-	-	-
Total Employees:	8.00	8.00	8.50

Explanation of Significant Changes

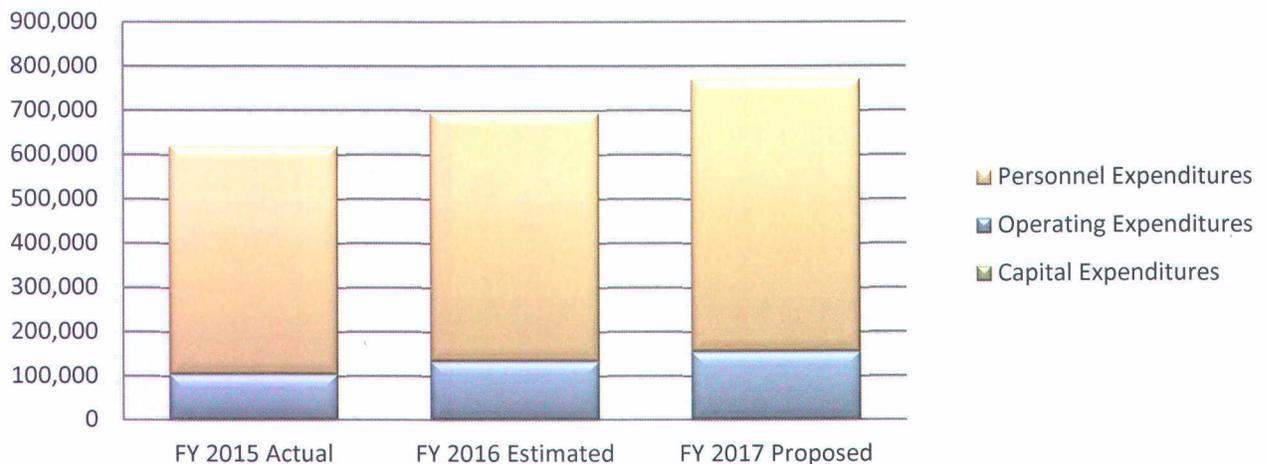
Personnel Expenditures: This increase is primarily due to increases in salaries, health insurance and pension contributions. This department is also absorbing 50% of a position that was previously budgeted in the Storm Water Fund.

Operating Expenditures: This increase is primarily due to the re-distribution of communication services expenditures.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Budget	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	514,696	566,950	559,766	615,350	8.54%
<u>Operating</u>	104,244	138,500	133,500	155,000	11.91%
<u>Budget Cost Savings</u>	-	4,150	-	-	-100.00%
<u>Capital</u>	-	-	-	-	0.00%
Total Expenditures:	618,940	709,600	693,266	770,350	8.56%

Revenues and Expenditures by Fiscal Year



Renewal & Replacement

136 Bridge Road
Tequesta, FL 33469

561-768-0493

Sam Heady
Deputy Utility Director

sheady@tequesta.org

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
<u>Full Time</u>	-	-	-
<u>Part Time</u>	-	-	-
Total Employees:	-	-	-

Explanation of Significant Changes

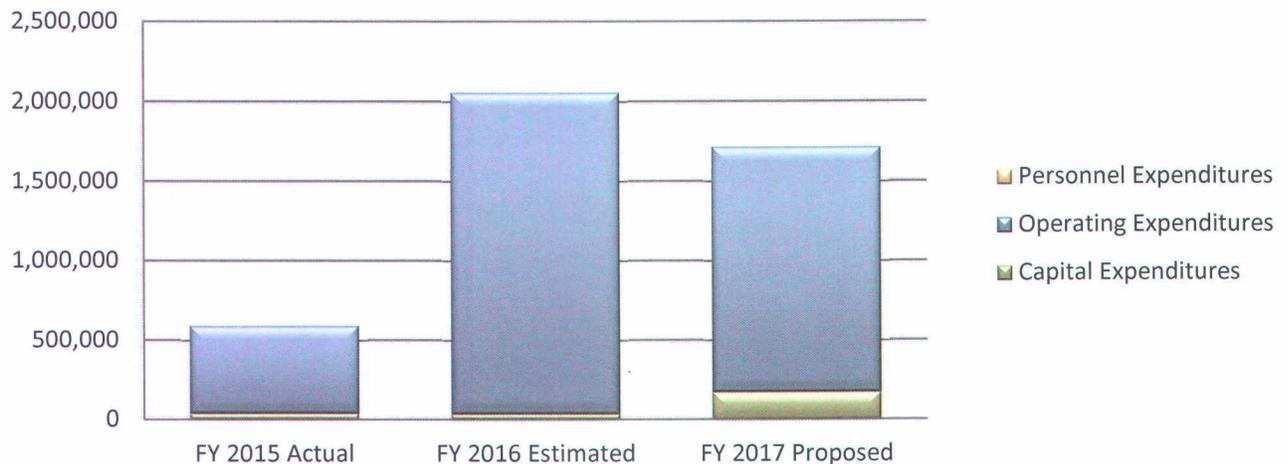
Operating Expenditures: This decrease is due to the water line replacement project in Jupiter Inlet Colony that began in Fiscal Year 2016. This decrease is offset by a number of improvements being made at the Water Plant in Fiscal Year 2017.

Capital Expenditures: This increase is due to the purchase of two tank mixers, a Ford F150 and BS&A Software in FY2017.

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Budget	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	-	-	-	-	0.00%
<u>Operating</u>	549,077	2,035,535	2,022,088	1,543,800	-24.16%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	39,417	36,928	33,949	170,950	362.93%
Total Expenditures:	588,494	2,072,463	2,056,037	1,714,750	-17.26%

Revenues and Expenditures by Fiscal Year



Debt Service

345 Tequesta Drive
Tequesta, FL 33469

561-768-0424

JoAnn Forsythe
Finance Director

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%

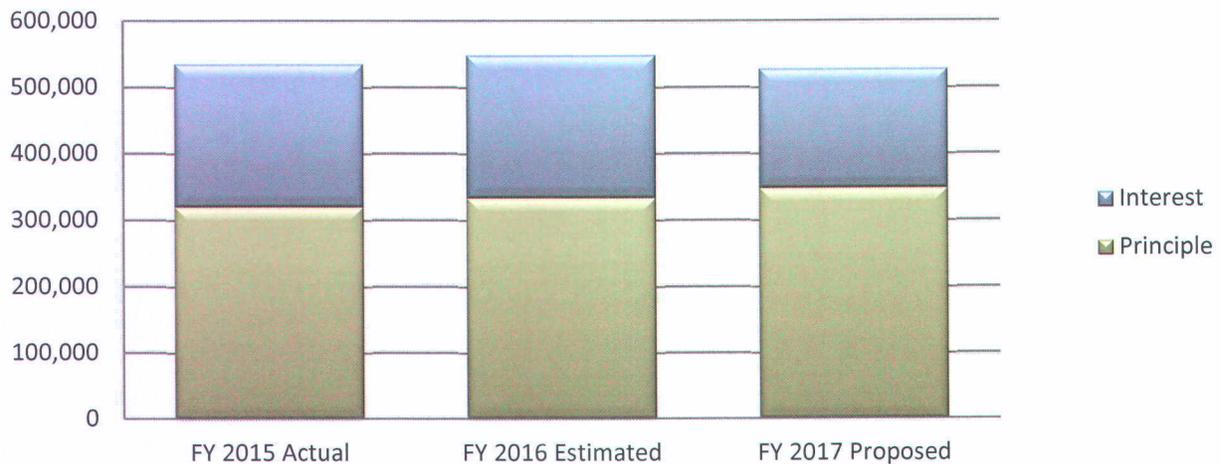
Term: 236 months (Approx. 20 yrs)

Expires: March 2028

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

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Budget	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Principle</u>	319,885	333,400	333,400	347,900	4.35%
<u>Interest</u>	215,128	214,900	214,900	179,700	-16.38%
	-	-	-	-	0.00%
	-	-	-	-	0.00%
Total Expenditures:	535,013	548,300	548,300	527,600	-3.78%

Revenues and Expenditures by Fiscal Year



345 Tequesta Drive
 Tequesta, FL 33469

 561-768-0424

 JoAnn Forsythe, CPA,
 Finance Director

jforsythe@tequesta.org

Refuse & Recycling

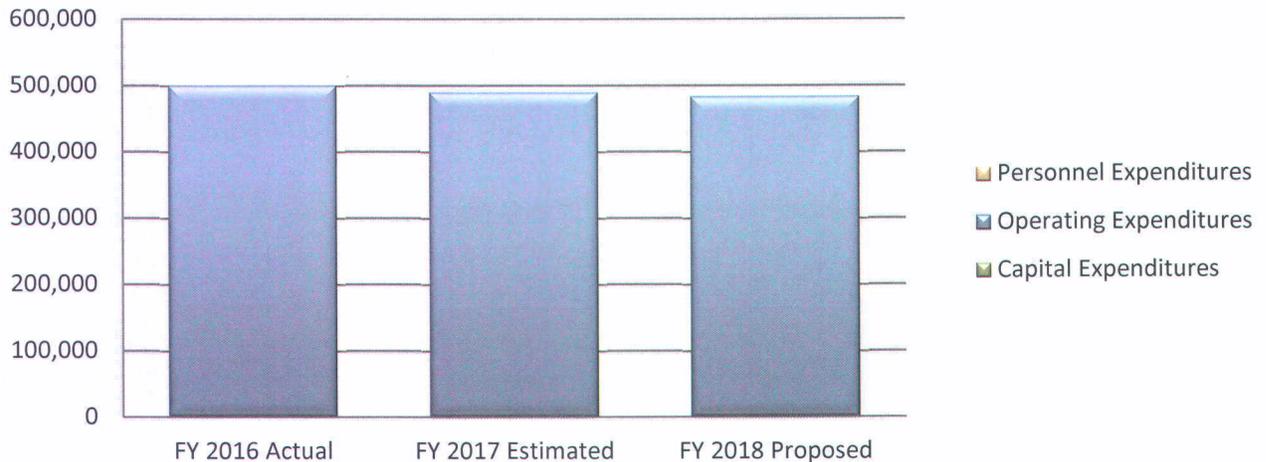
Employees			
	FY 2015	FY 2016	FY 2017
Number of Employees:	Actual	Estimated	Proposed
<u>Full Time</u>	-	-	-
<u>Part Time</u>	-	-	-
Total Employees:	-	-	-
Explanation of Significant Changes			

The collection rates increased approximately 1% in FY2017 but this was offset by a 30% decrease in the fuel factor.

VILLAGE OF TEQUESTA
Refuse & Recycling Fund #402
SUMMARY

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Budget	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	-	-	-	-	0.00%
<u>Operating</u>	499,980	490,000	489,877	484,000	-1.22%
<u>Budget Cost Savings</u>	-	-	-	-	0.00%
<u>Capital</u>	-	-	-	-	0.00%
Total Expenditures:	499,980	490,000	489,877	484,000	-1.22%

Revenues and Expenditures by Fiscal Year



136 Bridge Road
Tequesta, FL 33469

561-768-0493

Sam Heady
Deputy Utility Director

sheady@tequesta.org

Storm Water Utilities

Employees

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Number of Employees:			
<u>Full Time</u>	2.20	2.20	1.70
<u>Part Time</u>	-	-	-
Total Employees:	2.20	2.20	1.70

Explanation of Significant Changes

Revenues: This fund is appropriating \$265,000 to fund improvements to the drainage system.

Personnel: Increased primarily due to increases in salaries, health insurance, workers' compensation premiums and pension contributions. This increase is offset by the Water Fund's absorption of 50% of a position that was previously budgeted in the Storm Water Fund.

Operating: This decrease is due to reduced engineering fees.

Renewal & Replacement: This increase is due to additional drainage maintenance proposed for FY 2017.

Other: Other includes transfers out and budgeted depreciation.

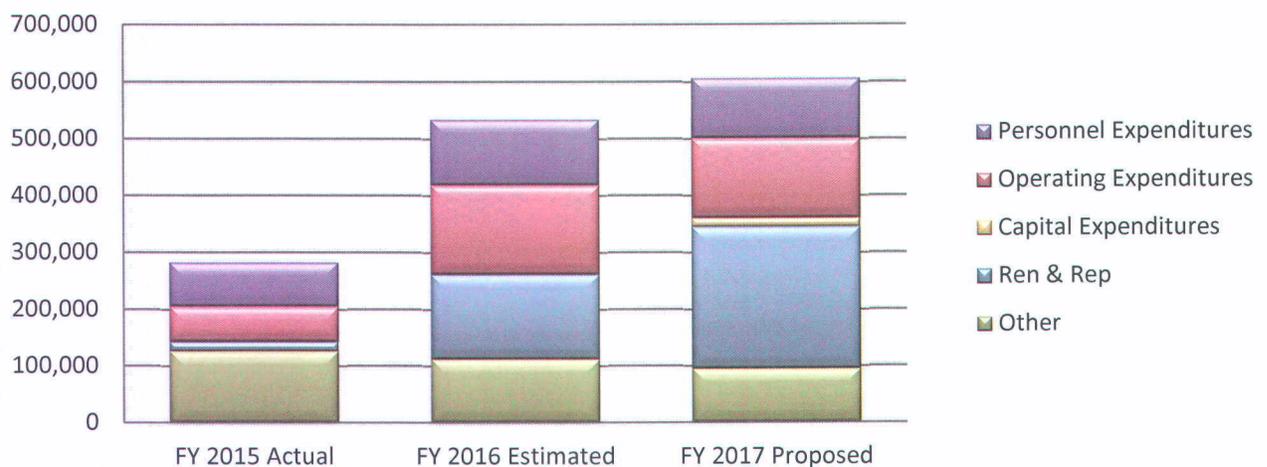
VILLAGE OF TEQUESTA

Storm Water Utility Fund #403

SUMMARY

	FY 2015 Prior Year Actual	FY 2016 Amended Budget	FY 2016 Estimated Budget	FY 2017 Proposed Budget	Difference Budget to Budget (%)
REVENUES:					
Total Revenues:	-	-	-	-	0.00%
APPROPRIATIONS:					
<u>Personnel</u>	77,606	114,350	115,584	105,150	-8.05%
<u>Operating</u>	62,734	182,050	157,428	141,100	-22.49%
<u>Capital</u>	-	-	-	15,000	0.00%
<u>Renewal & Replacement</u>	16,670	149,700	149,700	250,000	67.00%
<u>Other</u>	125,928	111,450	111,450	95,000	-14.76%
Total Expenditures:	282,938	557,550	534,162	606,250	8.73%

Revenues and Expenditures by Fiscal Year



Capital

2017 Capital - Detail

Fund: 001 - General Fund - Capital	\$ 415,250.00
Dept. 160 General Government	
664.601 Computer Equipment <i>BS&A Software</i>	\$ 49,850.00
664.607 Equipment - Tech <i>Migration of CCTV to Genetic System</i>	\$ 9,000.00
Dept. 175 Police	
664.607 Equipment - Tech <i>Migration of CCTV to Genetic System</i>	\$ 42,500.00
Dept. 180 Building	
664.601 Computer Equipment <i>BS&A Software</i>	\$ 41,700.00
664.602 Vehicles <i>Ford Explorer</i>	\$ 32,000.00
Dept: 192 Fire	
664.600 Machinery & Equipment <i>Thermal Imaging Cameras (3)</i>	\$ 23,400.00
<i>Combustible Gas Indicator & Air Monitors (3)</i>	\$ 4,500.00
<i>Forcible Entry Training Props (1)</i>	\$ 8,200.00
664.607 Equipment - Tech <i>Migration of CCTV to Genetic System</i>	\$ 42,500.00
Dept: 210 Public Works	
664.600 Machinery & Equipment <i>Brush Chipper (1)</i>	\$ 45,000.00
664.602 Vehicles <i>2016 Ford F150</i>	\$ 34,000.00
Dept: 231 Leisure Services	
663.600 Improvements Other than Buildings <i>10x10 Single Café Umbrella (1)</i>	\$ 8,600.00
663.650 Pathways <i>Install Concrete Border on Walking Trail</i>	\$ 24,000.00
664.602 Vehicles <i>2016 Ford Super Duty F-350 (1)</i>	\$ 30,000.00
664.607 Equipment - Tech <i>Migration of CCTV to Genetic System</i>	\$ 20,000.00
Fund: 401 - Water Fund - Capital	\$ 170,950.00
Dept. 411 Renewal and Replacement	
664.600 Machinery & Equipment <i>Tank Mixer (2)</i>	\$ 60,000.00
664.602 Vehicles <i>Ford Truck</i>	\$ 30,000.00
664.601 Computer Equipment <i>BS&A Software</i>	\$ 80,950.00
Fund: 403 - Storm Water Fund - Capital	\$ 15,000.00
Dept: 250 Storm Water	
664.600 Machinery & Equipment <i>Remote Controlled Rover and Camera (1)</i>	\$ 15,000.00
Grand Total All Funds:	\$ 601,200.00

Glossary

A

ACCRUAL BASIS OF ACCOUNTING: This is a method of accounting that recognizes the financial impact of transactions; revenues are recorded when they are earned and expenses in the period in which costs are deemed to have expired or been consumed.

AD VALOREM TAXES: Property taxes computed as a percentage of the value of real or personal property expressed in mills. This tax is also called "Property Tax".

ADOPTED BUDGET: This is the financial plan for the fiscal year beginning October 1ST and ending September 30th. Florida Statutes require the Village of Tequesta to adopt a budget at the second of two public hearings.

AMENDED BUDGET: The original adopted budget plus any amendments passed as of a certain date.

AMMORTIZATION: This is the gradual elimination of a liability, such as a mortgage in regular payments over a specified period of time and the method used to prorate the cost of a specific type of asset to the asset's life.

ANNEXATION: This is the legal process of merging land from one governing authority to another. An example would be when an incorporated body annexes land previously governed as unincorporated by a county.

ASSESSED VALUATION: The dollar value assigned to a property by the Palm Beach County Property Appraiser for purposes of measuring applicable taxes.

APPROPRIATE FUND BALANCE: The process of bringing forward unspent dollars from previous fiscal years' budgets to the current year's budget. All appropriations need approval from the Village Council.

APPROPRIATION: a sum of money or total of assets devoted to a special purpose. All appropriations need approval from the Village Council.

B

BASIS OF ACCOUNTING: an accounting term that is used to describe when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements.

BALANCED BUDGET: a budget in which revenues equal expenditures/expenses.

BUDGET: A fiscal plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

BUDGET AMENDMENT: Generally done on a semi-annual basis by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it.

BUDGETARY CONTROL: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C

CAPITAL BUDGET: The annual financial plan for the construction or improvement of fixed assets such as buildings, street, sewers, and vehicles and equipment.

CAPITAL EXPENDITURE: Expenditures which result in the acquisition of, or improvement to, fixed assets: buildings, streets, sewers, vehicles, etc.

CAPITAL IMPROVEMENT PLAN (CIP): A multi-year plan that forecasts spending for all anticipated capital projects. The plan addresses the repair and replacement of existing infrastructure. It also helps to identify needed capital projects and to coordinate facility financing and timing.

CASH MANAGEMENT: Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships and investing funds in order to achieve highest interest and return available for temporary cash balances.

COST OF LIVING ADJUSTMENT (COLA): Periodic changes in wages or benefits designed to compensate for the effects of inflation.

CONTINGENCY: An appropriation to cover emergencies or unforeseen expenditures.

CPI: Consumer Price Index.

D

DEBT SERVICE: The payments required for interest on, and repayment of, principle amounts of debt.

DEPARTMENT: A major unit of organization in the Village which indicates an overall operation or group of related operations within a functional area.

DEPRECIATION: a reduction in the value of an asset with the passage of time, due in particular to wear and tear.

DOR: Department of Revenue.

E

ENCUMBRANCE: An amount of money committed for the payment of goods or services not yet received or paid for.

ENTERPRISE FUNDS: a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. The Village has three (3) Enterprise Funds: Water Utility, Refuse & Recycling and Storm Water.

ESTIMATED EXPENDITURES: Projections of funds to be spent during the fiscal year.

ESTIMATED REVENUES: Projections of funds to be received during the fiscal year.

EXPENDITURE/EXPENSE: an amount of money spent.

F

FISCAL YEAR (FY): 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 1st and ends on September 30th.

FIXED ASSETS: assets that are purchased for long-term use and are not likely to be converted quickly into cash such as land, buildings and equipment.

FRANCHISE FEES: 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.

FRS: Florida Retirement System

FUND: 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.

FUND BALANCE: 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.

G

GENERAL FUND: 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.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): These comprise the uniform minimum standard of, and guidelines for, financial accounting and reporting. They govern the form and content of an entity's basic financial statements. GAAP encompasses the convention, rules and procedures necessary to define accepted accounting practices at a particular time.

GFOA: Government Finance Officers Association

GOVERNMENTAL FUND TYPES: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds.

GRANT: a sum of money or other assets received from another governmental entity, to be used or expended for a specific purpose.

GROSS DOMESTIC PRODUCT (GDP): The total value of goods produced and services provided in the United States during one year.

H

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 up to \$50,000. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption up to \$25,000, applies to the assessed value between \$50,000 and \$75,000 and only to non-school taxes.

I

INTER-FUND TRANSFERS IN/OUT: Monies transferred from one Fund to another. Such money is transferred to finance the operations of another Fund or to reimburse the Fund for certain expenditures/expenses.

INTER-LOCAL AGREEMENT: A written agreement between the Village and other units of government to share in similar services, projects, emergency assistance support, funding, etc. for the mutual benefit of all parties.

IMPACT FEES: A type of service charge imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

INTANGIBLE PERSONAL PROPERTY: All personal property that is not itself valuable, but it's valuable because of what it represents. The most common examples are shares of stocks issued by any corporation, bonds issued by corporations or state, county or municipal governments outside the state of Florida or shares of units of ownership in mutual and money market funds, and limited liability companies.

INTANGIBLE PERSONAL PROPERTY TAX: An annual tax based on the market value, as of January 1st, of the intangible personal property owned by a Florida business or by a non-Florida business that has a tax status in Florida.

INTERGOVERNMENTAL REVENUES: Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

L

LEVY: To impose taxes, special assessments or service charges for the support of Village activities.

LINE ITEM BUDGET: A budget that lists each expenditure category separately, such as salaries and wages, office supplies, uniforms, etc., along with the dollar amount budgeted for each specific category.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

M

MILL: A monetary measure equating to 0.001 of a dollar. When referring to the Ad Valorem tax it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

MILLAGE RATE: The rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel. It is the tax rate used to generate Ad Valorem tax revenue.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: This is a method of accounting that recognizes the financial impact of transactions; revenues are recorded when they become earned (or levied for the period), measurable and available and expenditures are recorded when the related fund liability is incurred.

N

NET BUDGET DEPRECIATION: Depreciation expense less budgeted capital and principle debt payments.

NON-AD VALOREM ASSESSMENT: A fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a non-ad valorem assessment. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a Special Assessment. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like ad-valorem taxes.

O

OPERATING BUDGET: The annual financial plan for on-going program costs, including salaries and benefits, services and supplies and debt service.

ORDINANCE: A formal legislative enactment by the Village Council that has the full force and effect of law within Village boundaries unless re-empted by a higher form of law. An ordinance has a higher legal standing than a resolution.

ORIGINAL BUDGET: The original adopted budget.

P

PERSONNEL SERVICES: Expenditures for salaries, wages and fringe benefits of a government's employees.

PORTABILITY: A legislative provision that was enacted as part of Constitutional Amendment 1 that allows Florida homeowners to transfer a portion of their Save Our Homes taxable value reduction when they move to another homesteaded property in the State of Florida. Portability reduces the local government tax base by reducing taxable values of homesteaded properties. Portability benefits must be requested by taxpayers.

PROPERTY TAX: Another term for ad valorem tax. See definition for Ad Valorem Taxes.

PROPOSED BUDGET: The Village Manager's fiscal plan of financial activity for the upcoming fiscal year which is submitted to the Village Council for consideration.

PROPRIETARY FUND: A group of funds in which the services provided are financed and operated similarly to those of a private business.

R

RESERVES: Funds set aside for a particular purpose.

RESOLUTION: A special order of the Village Council. A resolution has a lower legal standing than an ordinance.

RETAINED EARNINGS: The amount of financial resources available for use in an Enterprise Fund. Similar to "Fund Balance", it represents the excess of all prior years' surpluses and deficits.

REVENUE: An amount of money received.

ROLLED BACK RATE: The tax rate which when applied to the current year's adjusted taxable value generates the same Ad Valorem tax revenue as the prior year.

S

SAVE OUR HOMES: A voter approved amendment to the Florida Constitution which limits the size of the annual increase in the assessed value of owner occupied residential properties which have homestead status. Increases in the annual assessment of homesteaded property shall not exceed the lower of either 1) three percent (3%) of the assessment of the prior year or 2) the percent increase in the Consumer Price Index for all urban consumers in the United States.

SPECIAL ASSESSMENT: A fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a non-ad valorem assessment. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a Non-Ad Valorem Assessment. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like ad-valorem taxes.

STATUTE: A written law enacted by a duly organized and constituted legislative body. Citations are often followed by "F.S." to indicate Florida Statute.

SWA: Solid Waste Authority of Palm Beach County.

T

TANGIBLE PERSONAL PROPERTY: Non-real estate property, excluding motor vehicles, inventory and household goods, that is owned by business enterprises and subject to ad valorem taxation. Constitutional Amendment 1 provides that the first \$25,000 of tangible personal property is exempt, from ad valorem taxes starting with fiscal year 2009. It also imposes a 10% cap on annual increases in tangible property valuation.

TAXABLE VALUATION: The value used for computing ad valorem taxes levied against property. Taxable value is the assessed value less any exclusions, differentials, exemptions and credits allowed by law.

TRUTH IN MILLAGE LAW (TRIM): Florida law enacted in 1980 which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of various taxing authorities (Section 200.065, F.S.).

TRUST FUND: A fund used to account for assets held by the Village in a trustee capacity for individuals, other governments or other funds, such as Pension Funds.

U

UNINCORPORATED AREA: The portion of the County not within the boundaries of any municipalities.

UTILITY TAXES: 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.

BUDGET WORKSHEET
 FY2017-Manager's Draft #29

Village of Tequesta

	Prior Year Actual	Current Year			Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September				
9/30/2016								
Fund: 001 - General Fund								
Revenues								
Dept: 000 General								
Acct Class: 311 General Property Taxes								
311.000 Ad Valorem Taxes - Current	5,237,859	5,618,900	5,618,900	5,651,698	5,651,698		6,074,400	
311.100 Ad Valorem Taxes-Del	37,552	10,000	10,000	32,009	32,009		30,000	
General Property Taxes	5,275,411	5,628,900	5,628,900	5,683,707	5,683,707	0	6,104,400	0
Acct Class: 316 Sales & Use Taxes								
312.510 Fire Insurance Prem Tax	189,010	122,500	122,500	141,837	155,000	155,000	155,000	
314.100 Utility Tax-Electricity	509,338	476,000	476,000	415,810	490,000		500,000	
314.300 Utility Tax-Water	169,550	163,000	163,000	167,726	168,000		122,000	
314.400 Utility Tax - Natural Gas	1,195	300	300	1,355	1,500		1,500	
314.800 Utility Tax-Propane	27,159	30,000	30,000	22,279	27,000		27,000	
315.000 Comm.Services Tax (CST)	317,979	310,000	310,000	251,903	300,000		281,000	
321.000 Local Business Tax	76,182	75,000	75,000	81,604	82,000	81,000	81,000	
321.001 Home Business Tax	4,750	4,500	4,500	4,445	4,500	4,800	4,800	
321.010 Local Business Tax - County	9,148	4,800	4,800	8,602	6,281	7,800	7,800	
Sales & Use Taxes	1,304,311	1,186,100	1,186,100	1,095,561	1,234,281	248,600	1,180,100	0
Acct Class: 318 Franchise fees - gross receipt								
318.100 Fran Fees-Electric	462,312	456,000	456,000	404,568	462,000		462,000	
Franchise fees - gross receipt	462,312	456,000	456,000	404,568	462,000	0	462,000	0
Acct Class: 329 Intragovernmental Revenue								
341.401 Admin Mgmt Fees-Water	514,780	530,200	530,200	486,017	530,200	540,800	540,800	
341.402 Admin Mgmt Fee-Ref & Recycling	7,270	7,450	7,450	6,829	7,450	7,600	7,600	
341.403 Admin Mgmt Fees - Storm Water	12,340	12,700	12,700	11,642	12,700	12,950	12,950	
369.010 Misc Revenue - Hats	26	0	0	0	0			
Intragovernmental Revenue	534,416	550,350	550,350	504,488	550,350	561,350	561,350	0
Acct Class: 335 Intergovernmental Revenue								
335.120 Municipal Revenue Sharing Prog	178,888	180,000	180,000	164,548	180,000		182,000	
335.150 Alcoholic Beverage Licenses	10,931	6,000	6,000	6,922	8,000		8,000	
335.180 Loc Gov 1/2 Cent Sales Tax Pro	436,966	460,000	460,000	379,532	453,300		463,600	
338.101 Local Gas Tax-6 Cent	125,371	126,000	126,000	107,610	125,000		131,500	
338.102 Local Gas Tax 1-5 Cent	58,888	58,900	58,900	50,052	58,000		60,000	
Intergovernmental Revenue	811,044	830,900	830,900	708,664	824,300	0	845,100	0
Acct Class: 341 Chgs for Serv - Gen Gov								
341.101 Certification/Copy Fees	13,468	12,000	12,000	13,431	13,500		12,000	
341.103 Election qualifying fees	60	0	0	90	90			
341.105 Admin fees from other Gov'ts	1,999	1,200	1,200	1,203	1,203		1,200	
Chgs for Serv - Gen Gov	15,527	13,200	13,200	14,724	14,793	0	13,200	0
Acct Class: 362 Rents & Royalties								
362.110 Lease - Sprint	37,188	38,300	38,300	35,111	38,300		39,400	

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Village of Tequesta

	Prior Year Actual	Current Year			Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September				
9/30/2016								
Fund: 001 - General Fund								
Revenues								
Dept: 000 General								
Acct Class: 362 Rents & Royalties								
362.112 Lease-T-Mobile	52,836	54,950	54,950	49,878	54,430		57,100	
362.115 Lease - Nextel	0	0	0	0	0			
362.116 Lease - AT&T	30,000	30,000	30,000	30,000	30,000		30,000	
362.117 Verizon-901 Old Dixie	36,240	37,650	37,650	34,445	37,440		39,100	
362.118 Verizon-136 Bridge Rd	30,075	30,500	30,500	27,951	30,450		30,900	
Rents & Royalties	186,339	191,400	191,400	177,385	190,620	0	196,500	0
Acct Class: 366 Contributions & Donations								
366.100 Contrib & Donations & Sponsors	0	0	0	0	0			
Contributions & Donations	0	0	0	0	0	0	0	0
Acct Class: 369 Miscellaneous Revenues								
369.000 Other Miscellaneous Revenue	1,176	0	0	306	306			
369.100 Insurance Reimbursement	11,816	0	0	12,279	12,279		12,000	
Miscellaneous Revenues	12,992	0	0	12,585	12,585	0	12,000	0
General	8,602,352	8,856,850	8,856,850	8,601,682	8,972,636	809,950	9,374,650	0
Dept: 150 Comprehensive Planning								
Acct Class: 340 Charges for Services								
340.100 Water Conservation & Resource	959	0	0	0	0			
Charges for Services	959	0	0	0	0	0	0	0
Acct Class: 341 Chgs for Serv - Gen Gov								
341.150 Land Development Fees	49,551	35,000	35,000	48,480	50,000	35,000	35,000	
Chgs for Serv - Gen Gov	49,551	35,000	35,000	48,480	50,000	35,000	35,000	0
Acct Class: 369 Miscellaneous Revenues								
369.000 Other Miscellaneous Revenue	0	0	0	0	0			
Miscellaneous Revenues	0	0	0	0	0	0	0	0
Comprehensive Planning	50,510	35,000	35,000	48,480	50,000	35,000	35,000	0
Dept: 171 Police								
Acct Class: 320 Licenses & Permits								
329.102 Special Truck Permits	0	0	0	0	0			
Licenses & Permits	0	0	0	0	0	0	0	0
Acct Class: 331 Grants Federal								
331.210 FDLE - Federal Grant	0	0	0	0	0			
Grants Federal	0	0	0	0	0	0	0	0
Acct Class: 334 Grants - State								
334.201 State Police Block Grant	2,387	0	0	0	0			
Grants - State	2,387	0	0	0	0	0	0	0
Acct Class: 335 Intergovernmental Revenue								
335.201 PBC 911 Maint Reimbursement	11,669	8,000	8,000	0	8,000		8,000	
338.202 PBC 911 DISPATCH REIMBURSEMENT	15,170	18,300	18,300	0	18,300		18,000	

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Village of Tequesta

	Prior	Current Year			Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
	Year Actual	Original Budget	Amended Budget	Actual Thru September				
9/30/2016								
Fund: 001 - General Fund								
Revenues								
Dept: 171 Police								
Intergovernmental Revenue	26,839	26,300	26,300	0	26,300	0	26,000	0
Acct Class: 337 Grants & Contributions - Local								
366.122 Donations -Military to Main St	7,500	0	0	0	0			
Grants & Contributions - Local	7,500	0	0	0	0	0	0	0
Acct Class: 342 Chgs for Serv - Public Safety								
342.110 PBC - Marine law enforce. serv	16,660	16,600	16,600	16,660	16,660	16,600	16,600	
Chgs for Serv - Public Safety	16,660	16,600	16,600	16,660	16,660	16,600	16,600	0
Acct Class: 351 Fines & Forfeitures								
351.100 Court Fines	13,862	5,000	5,000	9,671	11,000	5,000	5,000	
351.250 \$12.50 traffic violation fund	0	0	0	5,424	5,424		5,500	
354.101 Parking Tickets	4,470	1,000	1,000	1,100	1,200	500	500	
354.102 Code Enf Fines & Court Costs	0	0	0	0	0			
Fines & Forfeitures	18,332	6,000	6,000	16,195	17,624	5,500	11,000	0
Acct Class: 363 Impact Fees								
362.221 Police Impact Fees	252	0	0	63	63			
Impact Fees	252	0	0	63	63	0	0	0
Acct Class: 366 Contributions & Donations								
366.100 Contrib & Donations & Sponsors	2	0	0	0	0			
Contributions & Donations	2	0	0	0	0	0	0	0
Acct Class: 369 Miscellaneous Revenues								
369.000 Other Miscellaneous Revenue	4,147	0	0	2,654	2,654			
Miscellaneous Revenues	4,147	0	0	2,654	2,654	0	0	0
Police	76,119	48,900	48,900	35,572	63,301	22,100	53,600	0
Dept: 175 Police Department								
Acct Class: 369 Miscellaneous Revenues								
359.100 Forfeitures/Confiscations	50	0	0	50	50			
Miscellaneous Revenues	50	0	0	50	50	0	0	0
Police Department	50	0	0	50	50	0	0	0
Dept: 180 Building & Zoning								
Acct Class: 320 Licenses & Permits								
322.000 Building Permit Fees	333,173	394,000	394,000	520,297	517,000	502,000	502,000	
329.000 Contractor's Registration	8,320	9,700	9,700	7,770	7,770			
329.010 Contractor Reg. - County	5,036	5,300	5,300	4,765	2,968			
Licenses & Permits	346,529	409,000	409,000	532,832	527,738	502,000	502,000	0
Acct Class: 351 Fines & Forfeitures								
354.102 Code Enf Fines & Court Costs	71,333	48,000	48,000	36,658	48,000	42,000	54,000	
Fines & Forfeitures	71,333	48,000	48,000	36,658	48,000	42,000	54,000	0
Acct Class: 369 Miscellaneous Revenues								
369.000 Other Miscellaneous Revenue	0	0	0	120	120			

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 001 - General Fund								
Revenues								
Dept: 180 Building & Zoning								
Miscellaneous Revenues	0	0	0	120	120	0	0	0
Building & Zoning	417,862	457,000	457,000	569,610	575,858	544,000	556,000	0
Dept: 192 Fire Control								
Acct Class: 334 Grants - State								
337.201 Local Government Grant PBC	0	0	24,200	24,200	24,200			
Grants - State	0	0	24,200	24,200	24,200	0	0	0
Acct Class: 335 Intergovernmental Revenue								
335.201 Fire Incentive Pay	4,066	3,600	3,600	2,700	3,000	3,000	3,000	
Intergovernmental Revenue	4,066	3,600	3,600	2,700	3,000	3,000	3,000	0
Acct Class: 340 Charges for Services								
342.950 Allow for doubtful rev- GovFnd	0	0	0	0	0			
Charges for Services	0	0	0	0	0	0	0	0
Acct Class: 342 Chgs for Serv - Public Safety								
342.192 Fire - Extra Duty	0	500	500	6,284	5,857	750	750	
342.201 Fire Plan Review Fees	21,851	30,000	30,000	40,617	40,617	30,600	30,600	
342.202 Fire Inspections	28,678	23,700	23,700	25,651	25,651	24,100	24,100	
342.401 Emergency Service-JIC	400,000	400,000	400,000	400,000	400,000	400,000	400,000	
402 Fire Rescue-CPR Program	1,015	700	700	325	600	700	700	
342.410 Emergency Svc- PBC Fire Rescue	265,206	201,000	219,773	234,631	234,631	207,000	207,000	
342.600 EMS Transportation Fees	332,858	315,000	315,000	328,346	328,346	350,900	350,900	
Chgs for Serv - Public Safety	1,049,608	970,900	989,673	1,035,854	1,035,702	1,014,050	1,014,050	0
Acct Class: 363 Impact Fees								
362.222 Fire Impact Fees	348	500	500	88	350	500	500	
Impact Fees	348	500	500	88	350	500	500	0
Acct Class: 366 Contributions & Donations								
366.100 Contrib & Donations & Sponsors	5	250	250	375	375	250	250	
Contributions & Donations	5	250	250	375	375	250	250	0
Acct Class: 369 Miscellaneous Revenues								
365.102 Fire Dept Sales	95	50	50	43	70	50	50	
369.000 Other Miscellaneous Revenue	160	1,600	1,600	4,421	4,500	3,000	3,000	
Miscellaneous Revenues	255	1,650	1,650	4,464	4,570	3,050	3,050	0
Fire Control	1,054,282	976,900	1,019,873	1,067,681	1,068,197	1,020,850	1,020,850	0
Dept: 231 Leisure Services								
Acct Class: 334 Grants - State								
334.205 State DEP Grant - (FRDAP)	0	50,000	50,000	0	50,000			
Grants - State	0	50,000	50,000	0	50,000	0	0	0
Acct Class: 347 Charges for Services - Recr.								
347.100 Tequesta Fest	7,752	7,800	7,800	5,396	5,396	7,800	7,800	
347.190 Special Events - Other	10,602	10,000	10,000	4,980	6,000	6,000	6,000	

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Village of Tequesta

	Prior Year Actual	Current Year			Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September				
Month: 9/30/2016								
Fund: 001 - General Fund								
Revenues								
Dept: 231 Leisure Services								
Acct Class: 347 Charges for Services - Recr.								
347.201 Winter/Summer Camp Fees	32,531	37,750	37,750	39,951	39,951	37,500	37,500	
347.205 Recreation Programs Fees	8,953	6,000	6,000	9,058	9,100	6,000	6,000	
Charges for Services - Recr.	59,838	61,550	61,550	59,385	60,447	57,300	57,300	0
Acct Class: 362 Rents & Royalties								
362.100 Rental - Facilities	5,917	6,500	6,500	7,371	7,400	6,500	6,500	
Rents & Royalties	5,917	6,500	6,500	7,371	7,400	6,500	6,500	0
Acct Class: 363 Impact Fees								
363.271 Parks and Rec Impact Fees	1,102	0	0	276	276			
Impact Fees	1,102	0	0	276	276	0	0	0
Acct Class: 366 Contributions & Donations								
366.100 Contrib & Donations & Sponsors	7,500	7,200	7,200	4,500	4,500	4,500	4,500	
Contributions & Donations	7,500	7,200	7,200	4,500	4,500	4,500	4,500	0
Acct Class: 369 Miscellaneous Revenues								
365.110 Concession Sales	921	5,000	5,000	1,009	1,009	1,500	1,500	
369.000 Other Miscellaneous Revenue	0	0	0	0	0			
Miscellaneous Revenues	921	5,000	5,000	1,009	1,009	1,500	1,500	0
Leisure Services	75,278	130,250	130,250	72,541	123,632	69,800	69,800	0
Dept: 900 Interfund Transfers								
Acct Class: 391 Transfers In								
381.301 Transfer-In from Cap Improvemn	0	0	0	0	0			
381.303 Tsfer-In from Capital Projects	0	0	0	0	0			
381.605 Tfr In - Special Law Enf Trust	0	0	0	0	0			
Transfers In	0	0	0	0	0	0	0	0
Interfund Transfers	0	0	0	0	0	0	0	0
Dept: 910 Other Financing Sources & Uses								
Acct Class: 390 Other Financing Sources								
383.100 Capital Lease at Inception	240,658	163,300	163,300	132,774	133,300			
Other Financing Sources	240,658	163,300	163,300	132,774	133,300	0	0	0
Other Financing Sources & Uses	240,658	163,300	163,300	132,774	133,300	0	0	0
Dept: 950 Other Nonoperating								
Acct Class: 361 Unrestricted Investment Earnin								
361.100 Interest/Investment Earnings	6,997	8,500	8,500	7,532	7,900		5,000	
361.101 PBC Tax Col-Interest on Dep	142	0	0	200	200			
367.100 Net Unreal appreciation (Dep)	0	0	0	0	0			
Unrestricted Investment Earnin	7,139	8,500	8,500	7,732	8,100	0	5,000	0
Acct Class: 369 Miscellaneous Revenues								
369.100 Disposition of Assets	13,073	250,000	6,000	15,409	15,409		10,000	
Miscellaneous Revenues	13,073	250,000	6,000	15,409	15,409	0	10,000	0

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated			
9/30/2016	Actual	Budget	Budget	September	Total	DEPARTMENT	MANAGER	COUNCIL
Fund: 001 - General Fund								
Revenues								
Other Nonoperating	20,212	258,500	14,500	23,141	23,509	0	15,000	0
Dept: 990 Other/Reserve/Contingency								
Acct Class: 390 Other Financing Sources								
399.999 Appropriate Fund Balance	0	0	318,478	0	0		250,650	
Other Financing Sources	0	0	318,478	0	0	0	250,650	0
Other/Reserve/Contingency	0	0	318,478	0	0	0	250,650	0
Total Revenues	10,537,323	10,926,700	11,044,151	10,551,531	11,010,483	2,501,700	11,375,550	0
Expenditures								
Dept: 100 Council								
Acct Class: 530 Operating Expenditures/Expense								
531.311 Council Fees - Arena	3,000	5,100	5,100	5,100	5,100	7,300	7,300	
531.313 Council fees - T. Paterno	3,000	3,000	3,000	3,000	3,000	5,200	5,200	
531.314 Council fees - F. D'Ambra	3,000	5,100	5,100	5,100	5,100	7,300	7,300	
531.316 Council fees - S. Okun	3,000	5,100	5,100	5,100	5,100	7,300	7,300	
531.317 Council Fees - Brennan	3,000	3,000	3,000	3,000	3,000	5,200	5,200	
540.301 Council Expenses - Arena	0	3,000	1,183	1,183	1,183	3,000	3,000	
540.304 Council Expense - F. D'Ambra	1,764	3,000	500	500	500	3,000	3,000	
540.306 Council Expense - S. Okun	2,915	3,000	3,000	547	3,000	3,000	3,000	
540.307 Council Expenses - Brennan	2,892	3,000	3,300	3,400	3,400	3,000	3,000	
540.308 Council Expenses - Paterno	1,214	3,000	3,000	0	0	3,000	3,000	
549.300 Other Misc Chgs & Obligations	284	700	700	624	700	700	700	
549.350 Volunteer Appreciation	843	800	800	1,171	1,172	800	1,400	
554.300 Books, Publ, Subs & Membership	3,060	3,500	3,500	3,060	3,060	3,700	3,700	
582.800 Aid to Community Organizations	0	0	0	0	0			
582.801 Aid to Com.Org - Arena	500	0	500	500	500			
582.804 Aid to Community Org - D'Ambra	500	0	500	500	500			
582.807 Aid to Com. Org. - Brennan	0	0	0	0	0			
582.808 Aid to Com. Org. - Paterno	0	0	0	0	0			
Operating Expenditures/Expense	28,972	41,300	38,283	32,785	35,315	52,500	53,100	0
Council	28,972	41,300	38,283	32,785	35,315	52,500	53,100	0
Dept: 110 Manager								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	141,027	146,900	146,900	135,646	146,900	153,400	153,900	
514.100 Overtime	0	0	0	0	0			
515.103 Bonus Pay Plan	5,000	750	8,250	8,250	8,250	750	750	
515.108 Auto Allowance	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
515.125 Other Allowances	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
516.100 Compensated Absences	0	3,500	3,500	1,100	1,101	3,650	1,750	

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated		
Actual	Budget	Budget	September	Total	DEPARTMENT	MANAGER	COUNCIL
Date: 9/30/2016							
Fund: 001 - General Fund							
Expenditures							
Dept: 110 Manager							
Acct Class: 510 Personal Services							
516.105 Compensated Absences - HSA	0	0	0	0	0		
521.101 FICA Taxes	7,240	8,000	8,000	7,271	7,700	8,000	7,900
521.102 Medicare Taxes	2,330	2,400	2,400	2,325	2,500	2,400	2,400
522.102 VOT Pension Contributions	11,889	11,000	11,000	10,146	11,000	12,700	16,500
523.101 Life/Health Insurance	17,577	19,700	19,700	19,652	19,700	19,700	20,900
523.105 HSA - Health Savings Account	0	0	0	0	0		
524.100 Workers' Comp Insurance	234	250	250	237	237	250	250
526.104 ICMA-Def Comp Plan	10,219	10,700	10,700	9,855	10,700	11,200	11,200
554.301 Personnel Training	785	1,000	1,000	0	0	1,000	
Personal Services	200,501	208,400	215,900	198,682	212,288	217,250	219,750
0							
Acct Class: 530 Operating Expenditures/Expense							
540.300 Travel & Per Diem	2,224	1,400	1,400	0	0	2,200	
546.320 Computer system maint & suppli	1,948	800	800	0	0	800	800
549.300 Other Misc Chgs & Obligations	0	250	250	544	544	250	250
554.300 Books, Publ, Subs & Membership	2,528	3,400	3,400	2,287	3,400	3,700	3,700
Operating Expenditures/Expense	6,700	5,850	5,850	2,831	3,944	6,950	4,750
0							
Acct Class: 590 Other Financing Sources & Uses							
599.100 Budget Cost Savings	0	0	0	0	0		
Other Financing Sources & Uses	0	0	0	0	0	0	0
0							
Acct Class: 600 Capital Outlay							
664.601 Computer Equipment	0	0	0	0	0		
Capital Outlay	0	0	0	0	0	0	0
0							
Manager	207,201	214,250	221,750	201,513	216,232	224,200	224,500
0							
Dept: 111 Human Resources							
Acct Class: 510 Personal Services							
512.100 Regular Salaries & Wages	104,899	138,400	135,000	124,573	134,950	141,200	148,700
515.103 Bonus Pay Plan	0	750	750	750	750	1,500	1,500
515.107 Part-time Salaries	27,322	0	0	0	0		6,750
515.120 Cell phone allowance	700	1,200	1,200	1,200	1,200	1,200	1,200
516.100 Compensated Absences	3,353	2,700	2,700	2,618	2,618	2,850	2,800
516.105 Compensated Absences - HSA	0	0	0	0	0		
521.101 FICA Taxes	8,358	8,700	8,700	7,732	8,350	8,900	9,800
521.102 Medicare Taxes	1,955	2,100	2,100	1,808	2,000	2,100	2,700
522.102 VOT Pension Contributions	8,843	10,400	10,400	9,318	10,100	11,700	15,900
523.101 Life/Health Insurance	11,040	26,600	26,600	26,574	26,575	26,700	28,200
523.105 HSA - Health Savings Account	0	0	0	0	0		
524.100 Workers' Comp Insurance	195	250	250	223	223	250	250

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 111 Human Resources								
Acct Class: 510 Personal Services								
525.100 Unemployment Compensation	1,925	0	0	0	0			
526.101 Employee Recognition Program	7,152	10,000	10,000	6,729	10,000	12,000	12,000	
526.102 Employee Assistance Program	3,406	4,200	16,200	9,406	15,500	10,200	10,200	
526.103 Education Reimbursement Prgm	0	1,000	1,000	0	1,000	1,000	1,000	
554.301 Personnel Training	1,875	2,500	2,500	1,485	2,500	3,000	3,000	
554.310 Employee Development	2,431	4,000	4,000	2,013	4,000	4,000	10,000	
Personal Services	183,454	212,800	221,400	194,429	219,766	226,600	254,000	0
Acct Class: 530 Operating Expenditures/Expense								
534.300 Other Contractual Services	0	0	0	408	477		500	
540.300 Travel & Per Diem	2,314	2,000	2,000	1,710	2,000	2,500	2,500	
546.320 Computer system maint & suppli	522	1,200	9,930	9,034	10,920	13,200	15,000	
547.300 Printing & Binding	1,044	1,500	215	0	215	1,500	1,500	
549.300 Other Misc Chgs & Obligations	0	500	500	275	500	500	500	
549.401 Recruitment expenses	914	1,500	1,500	160	161	1,500	1,500	
552.302 Small Tools and Equipment	0	500	500	0	450	500	500	
552.300 Books, Publ, Subs & Membership	474	600	600	340	600	600	600	
Operating Expenditures/Expense	5,268	7,800	15,245	11,927	15,323	20,300	22,600	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Acct Class: 600 Capital Outlay								
664.601 Computer Equipment	1,521	0	1,285	1,320	1,320			
Capital Outlay	1,521	0	1,285	1,320	1,320	0	0	0
Human Resources	190,243	220,600	237,930	207,676	236,409	246,900	276,600	0
Dept: 120 Village Clerk								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	118,608	125,100	124,100	109,304	118,750	129,300	127,600	
514.100 Overtime	235	2,200	2,200	0	2,200	2,200	1,100	
515.103 Bonus Pay Plan	0	750	750	750	750	1,100	1,100	
515.107 Part-time Salaries	0	26,500	26,500	22,626	26,500	26,000	27,600	
515.108 Auto Allowance	0	0	0	3,000	3,000	3,000	3,000	
516.100 Compensated Absences	0	0	0	339	340			
516.105 Compensated Absences - HSA	0	0	0	0	0			
521.101 FICA Taxes	7,511	9,900	9,900	8,360	9,300	10,000	9,700	
521.102 Medicare Taxes	1,757	2,400	2,400	1,955	2,200	2,400	2,300	
522.102 VOT Pension Contributions	9,999	9,400	9,400	8,170	8,875	10,700	13,700	
523.101 Life/Health Insurance	17,387	19,300	19,300	17,276	16,800	15,200	21,100	

BUDGET WORKSHEET
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Village of Tequesta

	Prior Year Actual	Current Year			Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September				
9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 120 Village Clerk								
Acct Class: 510 Personal Services								
523.105 HSA - Health Savings Account	0	0	0	0	0			
524.100 Workers' Comp Insurance	194	200	200	199	200	250	250	
526.103 Education Reimbursement Prgm	0	0	0	2,036	2,036	3,000	3,000	
554.301 Personnel Training	2,100	1,950	3,650	2,190	3,650	1,400	1,400	
Personal Services	157,791	197,700	198,400	176,205	194,601	204,550	211,850	0
Acct Class: 530 Operating Expenditures/Expense								
531.303 Codification Services	8,106	10,700	10,700	3,171	4,999	5,800	5,800	
531.304 Recording Secy Service	8,859	0	0	0	0			
534.301 Election Expense	988	18,600	1,600	1,368	1,368	18,050	18,050	
534.302 Legal Advertising	9,800	14,800	14,800	4,196	10,000	13,800	13,800	
534.311 Election exp. - annexations	0	0	0	0	0			
540.300 Travel & Per Diem	4,063	3,450	1,750	192	1,750	2,800	4,000	
541.300 Communication Services	1,198	1,300	1,300	963	1,300	1,300	1,300	
546.320 Computer system maint & suppli	18,931	10,750	10,750	3,939	5,650	10,750	10,750	
548.110 Marketing and Public Relations	1,718	2,200	2,200	1,731	2,200	4,200	3,200	
549.100 Miscellaneous Archival	683	2,500	2,500	0	1,000	2,500	2,500	
549.201 Advertising & Promotion	0	0	0	0	0			
549.300 Other Misc Chgs & Obligations	1,025	2,300	2,300	1,752	2,300	2,250	2,250	
552.302 Small Tools and Equipment	124	500	500	494	500	500	500	
552.306 Microfilm Service/Supplies	11	0	0	0	0			
554.300 Books, Publ, Subs & Membership	1,001	1,160	1,160	964	1,160	900	900	
Operating Expenditures/Expense	56,507	68,260	49,560	18,770	32,227	62,850	63,050	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Acct Class: 600 Capital Outlay								
664.601 Computer Equipment	1,600	0	0	0	0			
Capital Outlay	1,600	0	0	0	0	0	0	0
Village Clerk	215,898	265,960	247,960	194,975	226,828	267,400	274,900	0
Dept: 130 Finance								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	248,180	255,400	254,800	235,338	254,800	265,600	225,400	
514.100 Overtime	0	0	0	0	0			
515.103 Bonus Pay Plari	0	2,250	2,250	2,250	2,250	1,750	1,400	
515.120 Cell phone allowance	350	600	600	600	600	600	600	
515.100 Compensated Absences	2,536	3,600	1,900	0	1,885	3,800	31,500	
516.105 Compensated Absences - HSA	0	0	0	0	0			

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
Date: 9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 150 Comprehensive Planning								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	0	0	0	0	0			
515.103 Bonus Pay Plan	0	0	0	0	0			
516.100 Compensated Absences	0	0	0	0	0			
521.101 FICA Taxes	0	0	0	0	0			
521.102 Medicare Taxes	0	0	0	0	0			
522.101 FRS Contributions	0	0	0	0	0			
523.101 Life/Health Insurance	0	0	0	0	0			
524.100 Workers' Comp Insurance	0	0	0	0	0			
Personal Services	0	0	0	0	0	0	0	0
Acct Class: 530 Operating Expenditures/Expense								
531.301 Legal Services	26,268	22,000	22,000	23,714	25,000	22,000	20,000	
531.321 Mapping Services	2,117	2,500	2,500	2,462	2,500	2,500	2,500	
531.322 Misc Planning Service	135,129	143,550	143,550	117,404	143,550	143,550	143,550	
531.326 Comp Plan Service	0	0	0	0	0			
531.331 Board of Adjustment	0	0	0	0	0			
531.332 Planning and Zoning Board	667	1,000	1,000	0	0	1,000	1,000	
531.405 Legal - Annexation	0	0	0	0	0			
534.300 Other Contractual Services	6,536	5,000	5,000	4,275	6,000	5,000	3,000	
534.302 Legal Advertising	3,302	7,500	7,500	3,638	4,100	7,500	5,000	
534.420 Legal Advertising - Annexation	0	0	0	0	0			
546.320 Computer system maint & suppli	3,766	3,800	3,800	3,000	3,800	3,800	3,800	
547.300 Printing & Binding	132	500	500	335	336	500	500	
549.150 Miscellaneous annexation exp	0	0	0	0	0			
549.300 Other Misc Chgs & Obligations	228	500	500	0	500	500	500	
551.300 Office Supplies & Equipment	619	750	750	375	700	750	750	
554.300 Books, Publ, Subs & Membership	900	900	900	900	900	900	900	
Operating Expenditures/Expense	179,664	188,000	188,000	156,103	187,386	188,000	181,500	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Acct Class: 600 Capital Outlay								
664.601 Computer Equipment	0	0	0	0	0			
Capital Outlay	0	0	0	0	0	0	0	0
Comprehensive Planning	179,664	188,000	188,000	156,103	187,386	188,000	181,500	0
Dept: 160 General Government								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	70,787	72,900	72,900	67,480	73,050	75,900	75,900	

BUDGET WORKSHEET
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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 160 General Government								
Acct Class: 510 Personal Services								
515.103 Bonus Pay Plan	0	600	600	600	600	600	600	
515.107 Part-time Salaries	0	0	0	18,876	21,300	26,300	26,000	
516.100 Compensated Absences	0	4,100	4,100	0	1,300	3,000	3,000	
516.105 Compensated Absences - HSA	0	0	0	0	0			
521.101 FICA Taxes	4,150	4,700	4,700	5,081	5,700	6,400	6,400	
521.102 Medicare Taxes	971	1,100	1,100	1,188	1,400	1,500	1,500	
522.102 VOT Pension Contributions	5,967	5,500	5,500	5,048	5,500	6,300	8,100	
523.101 Life/Health Insurance	13,105	15,200	15,200	15,130	15,150	15,200	16,100	
523.105 HSA - Health Savings Account	0	0	0	0	0			
524.100 Workers' Comp Insurance	123	150	150	119	119	200	5,200	
526.101 Employee Recognition Program	903	0	0	3	0			
526.102 Employee Assistance Program	978	11,950	4,250	3,758	4,200			
526.103 Education Reimbursement Prgm	0	3,000	3,000	2,890	0	3,000	3,000	
554.301 Personnel Training	590	2,000	2,000	750	0	2,000	1,000	
Personal Services	97,574	121,200	113,500	120,923	128,319	140,400	146,800	0
Class: 530 Operating Expenditures/Expense								
531.306 IT - Other Contractual Service	11,713	32,000	32,000	0	0			
534.300 Other Contractual Services	24,210	20,300	20,300	21,536	24,200	20,500	20,500	
534.303 Special Events	308	10,000	10,000	3,682	10,000	10,000	10,000	
540.300 Travel & Per Diem	0	2,000	2,000	69	70	2,000	2,000	
541.300 Communication Services	16,552	15,000	15,000	9,725	10,700	16,100	10,600	
541.301 Postage	4,231	4,300	4,300	3,725	4,300	4,300	4,300	
541.305 Website Maintenance	6,547	6,500	6,500	6,357	6,357	6,600	6,600	
543.300 Utility Services	16,145	17,000	17,000	15,918	18,600	18,400	17,500	
544.301 Operating Leases	4,844	5,300	5,300	5,207	5,245	5,300	48,150	
545.300 Insurance	56,123	68,000	69,955	69,997	69,997	75,650	79,900	
546.301 Office Equip/Repair & Maint	1,894	3,000	3,000	1,622	2,000	3,000	3,000	
546.302 Vehicle Repair & Maintenance	70	500	500	0	500	300	300	
546.303 Building Repair & Maint	0	0	0	120	120			
546.310 Equipment Repair & Maint	42	1,000	1,000	0	1,000			
546.320 Computer system maint & suppli	12,153	32,500	32,500	28,759	32,500	32,500	32,750	
547.300 Printing & Binding	6,155	2,000	2,000	32	2,000	2,000	2,000	
549.300 Other Misc Chgs & Obligations	9,274	10,000	8,045	7,472	8,000	10,000	10,000	
549.302 Village Newsletter	17,494	21,000	21,000	9,433	9,433	21,000	19,000	
551.304 Licenses, Fees & Permits	2,239	2,700	2,700	2,076	2,700	2,700	2,700	
551.300 Office Supplies & Equipment	4,310	4,000	4,000	3,624	4,000	4,000	4,000	

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Village of Tequesta

	Prior Year Actual	Current Year			(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September			
9/30/2016							
Fund: 001 - General Fund							
Expenditures							
Dept: 160 General Government							
Acct Class: 530 Operating Expenditures/Expense							
552.160 IT Operating Supplies	732	800	800	1,030	1,030	1,200	1,200
552.301 Gas & Oil	117	500	500	141	300	300	300
552.302 Small Tools and Equipment	1,180	1,000	1,000	2,985	2,986	1,000	1,000
554.300 Books, Publ, Subs & Membership	2,143	2,500	2,500	2,456	2,500	2,800	2,800
Operating Expenditures/Expense	198,476	261,900	261,900	195,966	218,538	239,650	278,600
Acct Class: 590 Other Financing Sources & Uses							
599.100 Budget Cost Savings	0	0	0	0	0		
Other Financing Sources & Uses	0	0	0	0	0	0	0
Acct Class: 600 Capital Outlay							
662.600 Buildings	3,998	0	0	0	0		
664.600 Mach/Equipment	2,670	0	0	0	0		
664.601 Computer Equipment	6,302	0	0	0	0	49,850	
664.602 Vehicles	0	0	0	0	0		
664.607 Equipment - Tech	0	0	0	0	0	9,000	
Capital Outlay	12,970	0	0	0	0	0	58,850
General Government	309,020	383,100	375,400	316,889	346,857	380,050	484,250
Dept: 175 Police Department							
Acct Class: 510 Personal Services							
512.171 Sal & Wages - Administration	126,314	133,300	133,300	150,757	167,800	139,100	226,600
512.172 Reg Sal & Wages - Communicatio	249,303	256,000	256,000	216,869	231,800	307,100	199,600
512.175 Reg Sal & Wages - Operations	1,041,485	1,091,300	1,091,300	946,530	1,023,000	1,139,700	1,146,300
514.172 Overtime - Communications	14,020	21,400	21,400	26,634	31,000	23,100	23,000
514.175 Overtime - Operations	107,829	93,170	93,170	110,884	125,000	133,600	39,400
515.101 Holiday Pay	43,989	45,000	45,000	40,266	45,000	45,000	45,000
515.103 Bonus Pay Plan	9,250	10,250	10,250	10,000	10,000	11,000	9,000
515.106 Clothing & Boot Allowance	12,200	13,250	13,250	12,073	12,074	12,700	12,300
515.107 Part-time Salaries	0	0	0	0	0		
515.108 Auto Allowance	6,000	6,000	6,000	8,500	8,500	6,000	12,000
515.120 Cell phone allowance	1,200	1,200	1,200	1,700	1,700	1,200	2,400
515.125 Other Allowances	8,400	8,400	8,400	16,400	16,400	8,400	8,400
515.172 P/T Salary - Communications	48,598	36,800	36,800	33,633	39,000	8,900	32,000
515.175 P/T Salary - Operations	42,300	93,500	93,500	89,102	100,000	122,900	56,200
516.100 Compensated Absences	10,615	15,500	15,500	10,376	10,400	15,500	8,000
516.105 Compensated Absences - HSA	0	0	0	0	0		
521.101 FICA Taxes	103,051	108,700	108,700	99,853	108,700	117,000	108,300
521.102 Medicare Taxes	24,477	25,900	25,900	23,713	25,900	27,900	25,900
522.101 FRS Contributions	43,673	46,100	46,100	43,564	48,000	49,900	43,700

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Village of Tequesta

	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
Date: 9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 175 Police Department								
Acct Class: 510 Personal Services								
522.102 VOT Pension Contributions	96,373	66,200	66,200	49,978	56,200	52,400	61,600	
522.105 Defined Contribution	39,319	47,100	47,100	44,154	49,000	58,500	66,100	
522.110 Other Pension Contributions	0	0	0	0	0			
523.101 Life/Health Insurance	221,326	252,200	252,200	258,413	258,410	327,300	322,100	
523.105 HSA - Health Savings Account	3,480	4,200	4,200	1,040	1,120	850	1,100	
524.100 Workers' Comp Insurance	34,164	32,350	32,350	32,305	32,305	33,000	38,250	
525.100 Unemployment Compensation	825	0	0	0	0			
526.101 Employee Recognition Program	1,347	3,000	3,000	2,204	2,204	3,000	3,000	
526.103 Education Reimbursement Prgm	0	4,000	4,000	4,000	7,000	4,000	4,000	
526.105 Employee Physical/Psychological	435	3,400	3,400	1,483	2,000	4,250	4,250	
554.301 Personnel Training	7,626	11,000	11,000	11,650	11,650	11,000	12,000	
Personal Services	2,297,599	2,429,220	2,429,220	2,246,081	2,424,163	2,663,300	2,510,500	0
Acct Class: 530 Operating Expenditures/Expense								
531.301 Legal Services	0	0	0	0	0			
531.320 Code Enforcement Service	0	0	0	0	0			
534.327 Other Contractual -MTMS	55,365	0	0	0	0			
534.300 Other Contractual Services	2,538	0	0	0	0			
540.300 Travel & Per Diem	7,902	12,000	12,000	6,402	12,000	12,000	9,000	
541.300 Communication Services	25,590	30,500	30,500	18,835	23,000	30,500	23,000	
541.301 Postage	928	2,000	2,000	643	2,000	2,000	2,000	
543.300 Utility Services	26,423	25,000	25,000	21,160	25,000	25,000	25,000	
544.301 Operating Leases	1,996	2,000	2,000	1,833	2,000	2,000	2,000	
545.300 Insurance	55,528	59,800	60,723	60,709	60,723	68,450	53,650	
546.175 K-9 Equipment & Maintenance	4,881	6,000	6,000	5,286	6,000	6,000	6,000	
546.301 Office Equip/Repair & Maint	296	1,000	1,000	2,422	2,422	1,000	1,000	
546.302 Vehicle Repair & Maintenance	32,654	20,650	20,650	15,853	20,650	20,650	18,000	
546.303 Building Repair & Maint	14,488	35,000	34,077	41,557	40,407	35,000	35,000	
546.304 Communication Equip Maint	12,790	32,850	32,850	29,283	32,850	30,600	30,600	
546.310 Equipment Repair & Maint	3,633	2,500	2,500	3,580	3,581	2,500	2,500	
546.320 Computer system maint & suppli	78,201	103,600	102,558	89,973	102,558	98,000	98,000	
547.300 Printing & Binding	1,617	4,000	4,000	867	2,000	4,000	4,000	
549.300 Other Misc Chgs & Obligations	3,294	5,000	5,000	5,175	6,500	5,000	5,000	
549.303 Investigative Expenses	1,067	2,000	2,000	1,040	1,300	2,000	2,000	
549.304 Licenses, Fees & Permits	1,929	2,500	2,500	1,848	2,500	2,500	2,500	
549.311 Marine Unit Operations	1,363	1,750	1,750	3,303	3,303	1,750	1,750	
549.314 K.E.Y.S. Program	0	0	0	0	0			

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Village of Tequesta

	Prior Year Actual	Current Year			Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September				
Date: 9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 175 Police Department								
Acct Class: 530 Operating Expenditures/Expense								
549.401 Recruitment expenses	0	0	0	1,786	1,786			
551.300 Office Supplies & Equipment	4,737	5,000	5,000	3,763	4,500	5,000	5,000	
551.301 Crime Prevention Supplies	1,364	2,500	2,500	3,435	3,436	2,500	2,500	
552.301 Gas & Oil	37,497	45,000	45,000	23,202	30,000	45,000	25,000	
552.302 Small Tools and Equipment	22,765	16,000	16,000	13,236	15,000	16,000	16,000	
552.305 Uniforms	17,155	18,000	18,000	14,283	18,000	18,000	18,000	
554.300 Books, Publ, Subs & Membership	1,967	3,700	3,700	2,515	3,000	3,700	3,700	
Operating Expenditures/Expense	417,968	438,350	437,308	371,989	424,516	439,150	391,200	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Acct Class: 600 Capital Outlay								
663.710 Police Department Capital Proj	0	0	0	0	0			
664.600 Mach/Equipment	6,321	0	1,042	1,042	1,042			
664.601 Computer Equipment	0	0	0	0	0			
664.602 Vehicles	244,778	0	0	931	931			
664.607 Equipment - Tech	0	0	0	0	0		42,500	
664.620 Intangible - Software	0	0	0	0	0			
Capital Outlay	251,099	0	1,042	1,973	1,973	0	42,500	0
Police Department	2,966,666	2,867,570	2,867,570	2,620,043	2,850,652	3,102,450	2,944,200	0
Dept: 180 Building & Zoning								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	216,708	245,800	297,618	270,131	296,050	327,000	329,000	
515.103 Bonus Pay Plan	0	500	500	500	500	500	500	
515.106 Clothing & Boot Allowance	100	100	100	0	0	200	200	
515.107 Part-time Salaries	56,879	58,000	6,182	8,561	8,561			
516.100 Compensated Absences	0	0	0	73	73			
516.105 Compensated Absences - HSA	0	0	0	0	0			
521.101 FICA Taxes	16,851	18,900	18,900	16,943	18,400	19,900	20,100	
521.102 Medicare Taxes	3,941	4,400	4,400	3,962	4,300	4,700	4,700	
522.102 VOT Pension Contributions	18,269	18,400	18,400	20,206	22,150	27,000	35,100	
523.101 Life/Health Insurance	20,827	23,300	23,300	34,758	34,758	41,600	46,300	
523.105 HSA - Health Savings Account	0	0	0	0	0			
524.100 Workers' Comp Insurance	3,386	3,100	3,100	3,051	3,051	3,500	3,800	
524.100 Unemployment Compensation	309	0	0	0	0			
554.301 Personnel Training	1,519	2,400	2,400	1,444	1,444	2,400	2,400	
Personal Services	338,789	374,900	374,900	359,629	389,287	426,800	442,100	0

BUDGET WORKSHEET
 FY2017-Manager's Draft #29

Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 180 Building & Zoning								
Acct Class: 530 Operating Expenditures/Expense								
531.301 Legal Services	30,341	20,000	20,000	39,477	42,600	22,000	22,000	
531.320 Code Enforcement Service	5,554	4,000	4,000	5,640	6,500	4,200	7,200	
531.325 Inspection Services	0	0	0	0	0			
531.328 Legal Services - Code Enf.	0	0	0	0	0			
534.300 Other Contractual Services	1,350	5,250	5,250	280	2,000	1,500	1,500	
540.300 Travel & Per Diem	1,420	3,000	3,000	2,885	2,886	1,950	1,950	
541.300 Communication Services	5,528	6,000	6,000	5,939	7,000	5,500	7,500	
541.301 Postage	2,425	1,600	1,600	1,749	2,400	2,400	2,400	
543.300 Utility Services	6,003	6,000	6,000	5,721	6,000	6,000	6,200	
544.301 Operating Leases	1,843	1,850	1,850	1,689	1,850	1,850	1,850	
545.300 Insurance	0	1,100	1,100	1,076	1,076	1,200	1,400	
546.301 Office Equip/Repair & Maint	1,295	1,000	1,000	955	1,300	1,150	1,150	
546.302 Vehicle Repair & Maintenance	5,463	2,250	2,100	2,230	2,231	1,000	1,000	
546.303 Building Repair & Maint	0	0	0	0	0			
546.320 Computer system maint & suppli	14,467	18,750	18,750	17,707	18,750	16,000	18,500	
546.300 Printing & Binding	141	300	300	184	200	150	150	
549.300 Other Misc Chgs & Obligations	1,103	800	800	862	862	800	800	
549.304 Licenses, Fees & Permits	1,332	1,700	1,700	996	997	1,400	1,400	
551.300 Office Supplies & Equipment	4,909	2,800	2,800	2,879	2,880	2,200	2,200	
552.301 Gas & Oil	834	1,000	1,000	906	1,000	1,100	1,100	
554.300 Books, Publ, Subs & Membership	1,438	1,000	1,150	1,182	1,200	1,450	1,450	
Operating Expenditures/Expense	85,446	78,400	78,400	92,357	101,732	71,850	79,750	0
Acct Class: 590 Other Financing Sources & Uses								
549.395 Credit Card Fees and Charges	454	500	500	5,970	6,000	5,000	6,000	
Other Financing Sources & Uses	454	500	500	5,970	6,000	5,000	6,000	0
Acct Class: 600 Capital Outlay								
664.600 Mach/Equipment	0	0	0	0	0			
664.601 Computer Equipment	0	0	0	0	0		41,700	
664.602 Vehicles	0	0	0	0	0	32,000	32,000	
664.620 Intangible - Software	0	0	0	0	0			
Capital Outlay	0	0	0	0	0	32,000	73,700	0
Building & Zoning	424,689	453,800	453,800	457,956	497,019	535,650	601,550	0
Dept: 192 Fire Control								
Acct Class: 510 Personal Services								
514.100 Regular Salaries & Wages	1,451,390	1,492,800	1,492,800	1,387,876	1,502,500	1,582,300	1,559,800	
514.100 Overtime	68,307	67,500	67,500	57,802	64,500	65,100	65,100	
514.300 Overtime - Training	20,659	19,500	19,500	18,404	22,500	36,950	19,500	

BUDGET WORKSHEET
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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 192 Fire Control								
Acct Class: 510 Personal Services								
515.101 Holiday Pay	50,448	50,700	50,700	46,388	50,800	53,000	49,400	
515.103 Bonus Pay Plan	0	4,450	4,450	4,988	4,988	5,500	5,500	
515.107 Part-time Salaries	36,376	39,800	39,800	38,856	44,200	67,500	59,000	
515.108 Auto Allowance	0	0	0	0	0	3,600	4,800	
515.110 Intern Fire Fighter Pay	59,120	62,800	61,877	54,434	59,200	64,600	63,300	
515.120 Cell phone allowance	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
515.125 Other Allowances	3,600	3,300	3,300	4,200	4,200			
516.100 Compensated Absences	6,565	22,000	22,000	33,780	33,800		5,000	
516.105 Compensated Absences - HSA	0	0	0	0	0			
521.101 FICA Taxes	102,484	107,200	107,200	99,529	110,000	113,100	109,200	
521.102 Medicare Taxes	23,968	25,100	25,100	23,277	26,000	26,700	26,000	
522.102 VOT Pension Contributions	339,528	203,600	63,710	63,316	63,600	185,000	212,200	
522.110 Other Pension Contributions	189,010	122,500	122,500	141,837	155,000	155,000	155,000	
523.101 Life/Health Insurance	201,282	273,000	273,000	278,846	278,846	301,500	312,100	
523.105 HSA - Health Savings Account	0	0	0	0	0			
525.100 Workers' Comp Insurance	51,556	45,800	45,800	45,771	45,771	46,000	54,650	
525.100 Unemployment Compensation	0	0	0	0	0			
526.101 Employee Recognition Program	2,762	2,950	2,950	2,147	2,150	3,000	3,000	
526.103 Education Reimbursement Prgm	11,899	24,900	24,900	14,203	24,900	25,800	15,000	
526.104 ICMA-Def Comp Plan	4,905	3,800	3,800	6,121	7,200		14,700	
526.105 Employee Physical/Psychological	11,099	9,900	9,900	9,772	9,772	10,000	10,000	
554.301 Personnel Training	6,828	9,200	9,200	8,211	8,900	9,700	9,700	
Personal Services	2,642,986	2,592,000	2,451,187	2,340,958	2,520,027	2,755,550	2,754,150	0
Acct Class: 530 Operating Expenditures/Expense								
531.318 Volunteer Fire Fighter Program	0	0	0	0	0			
534.300 Other Contractual Services	7,505	0	0	0	0	10,000		
540.300 Travel & Per Diem	4,426	5,300	5,300	1,645	3,850	5,300	5,300	
541.300 Communication Services	14,597	13,750	13,750	10,326	12,000	14,800	11,500	
541.301 Postage	1,208	1,500	1,500	1,065	1,350	1,500	1,500	
543.300 Utility Services	30,325	33,500	33,500	23,586	28,300	33,000	33,400	
544.301 Operating Leases	5,538	5,900	5,900	3,354	4,500	4,600	4,600	
545.300 Insurance	22,381	20,800	21,723	21,714	21,714	22,500	19,400	
546.302 Vehicle Repair & Maintenance	73,810	3,700	22,473	34,682	34,682	3,700	1,500	
546.303 Building Repair & Maint	22,083	43,300	42,300	43,608	42,438	39,700	30,000	
546.310 Equipment Repair & Maint	22,038	24,800	24,800	17,210	18,200	25,200	25,200	
546.320 Computer system maint & suppli	18,674	36,350	33,908	33,098	36,350	32,500	47,500	

BUDGET WORKSHEET
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Village of Tequesta

	Prior Year Actual	Current Year			Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September				
9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 192 Fire Control								
Acct Class: 530 Operating Expenditures/Expense								
547.300 Printing & Binding	1,127	1,450	1,450	1,941	1,941	1,450	1,450	
549.300 Other Misc Chgs & Obligations	3,682	3,850	3,850	4,691	4,692	4,000	4,000	
549.304 Licenses, Fees & Permits	17,502	19,000	19,000	17,074	17,074	19,000	19,000	
549.311 Marine Unit Operations	1,536	3,700	3,700	3,526	3,526	3,700	3,700	
549.397 Bad Debt Expense	62,994	0	0	830	830			
551.300 Office Supplies & Equipment	2,640	2,700	2,700	3,573	3,600	3,000	3,000	
551.302 Fire Prevention Education	2,221	2,350	2,350	2,200	2,300	2,350	2,350	
552.301 Gas & Oil	14,757	19,200	19,200	9,335	11,000	16,800	10,000	
552.302 Small Tools and Equipment	2,669	3,250	3,250	2,645	2,700	3,200	3,200	
552.304 Chemicals	950	1,000	1,000	1,000	1,000	1,000	1,000	
552.305 Uniforms	18,532	23,350	23,350	23,221	23,026	23,400	23,400	
552.308 Safety Supplies	11,525	19,700	18,626	17,563	18,500	19,700	19,700	
552.310 Disaster Relief Supplies	1,367	5,300	5,300	1,543	2,000	5,300	4,000	
552.311 CPR Program Supplies	540	550	550	344	500	550	550	
552.312 Medical Supplies	31,127	36,000	36,000	36,034	43,500	45,000	45,000	
554.344 Fire Station Supplies	1,677	3,000	3,000	2,339	2,450	2,900	2,900	
554.300 Books, Publ, Subs & Membership	3,258	3,400	3,400	2,884	2,884	3,500	3,500	
Operating Expenditures/Expense	400,689	336,700	351,880	321,031	344,907	347,650	326,650	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Acct Class: 600 Capital Outlay								
664.600 Mach/Equipment	6,321	133,300	178,994	177,130	177,594	36,100	36,100	
664.601 Computer Equipment	0	0	0	0	0			
664.602 Vehicles	0	0	0	0	0	30,000		
664.607 Equipment - Tech	0	0	0	0	0		42,500	
664.620 Intangible - Software	0	0	0	0	0			
Capital Outlay	6,321	133,300	178,994	177,130	177,594	66,100	78,600	0
Fire Control	3,049,996	3,062,000	2,982,061	2,839,119	3,042,528	3,169,300	3,159,400	0
Dept: 210 Public Works								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	185,058	298,900	291,020	262,766	289,800	320,400	341,500	
514.100 Overtime	1,605	1,500	1,500	1,207	1,500	1,600	1,600	
515.103 Bonus Pay Plan	0	0	0	0	0	200	200	
515.106 Clothing & Boot Allowance	450	750	750	500	700	750	750	
515.107 Part-time Salaries	0	0	0	0	0			
515.108 Auto Allowance	240	1,450	1,450	1,440	1,440	1,450	1,450	

BUDGET WORKSHEET
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Village of Tequesta

	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 210 Public Works								
Acct Class: 510 Personal Services								
515.120 Cell phone allowance	80	0	480	480	480	500	500	
516.100 Compensated Absences	2,694	0	0	1,116	1,116			
516.105 Compensated Absences - HSA	0	0	0	0	0			
521.101 FICA Taxes	11,545	17,700	17,700	15,859	17,400	19,600	21,200	
521.102 Medicare Taxes	2,700	4,200	4,200	3,709	4,100	4,600	5,000	
522.101 FRS Contributions	0	0	0	0	0			
522.102 VOT Pension Contributions	15,606	22,400	22,400	19,652	21,700	26,400	36,500	
523.101 Life/Health Insurance	46,600	94,600	62,750	60,390	62,400	66,000	71,400	
523.105 HSA - Health Savings Account	0	0	0	0	0			
524.100 Workers' Comp Insurance	13,158	14,350	14,350	14,306	14,306	17,000	20,000	
Personal Services	279,736	455,850	416,600	381,425	414,942	458,500	500,100	0
Acct Class: 530 Operating Expenditures/Expense								
531.302 Engineering Services	2,780	2,000	15,512	14,787	15,512	14,000	14,000	
534.300 Other Contractual Services	7,444	1,000	1,395	1,395	1,395	2,000	2,000	
540.300 Travel & Per Diem	0	100	100	0	100	100	100	
543.300 Communication Services	5,013	4,700	8,000	6,834	7,300	4,700	8,000	
543.300 Utility Services	103,169	110,000	110,000	87,210	110,000	110,000	105,000	
543.301 Street Lights	136,543	137,000	137,000	113,894	137,000	137,000	137,000	
544.301 Operating Leases	844	1,200	1,200	0	0	1,200	1,200	
544.304 FEC Lease	14,648	15,300	15,300	15,296	15,300	15,300	15,300	
545.300 Insurance	11,614	13,800	13,800	13,793	13,800	16,100	14,650	
546.200 R&M - Station 11	341	2,500	500	0	500	8,500	8,500	
546.301 Office Equip/Repair & Maint	68	200	200	22	200	450	450	
546.302 Vehicle Repair & Maintenance	4,787	6,300	6,300	5,174	6,300	6,500	6,500	
546.303 Building Repair & Maint	10,951	12,000	23,000	21,079	23,000	44,500	44,500	
546.305 Pathway Maintenance	7,422	22,400	14,827	11,613	14,827	150,000	30,000	
546.306 General Maintenance	27,065	30,000	25,000	28,710	25,331	30,000	30,000	
546.309 Landscape & Irrigation Maint	129,098	137,000	152,590	135,787	142,000	151,000	151,000	
546.310 Equipment Repair & Maint	4,386	11,000	5,000	5,097	5,097	11,000	7,000	
546.320 Computer system maint & suppli	317	3,800	3,800	2,713	3,800	2,100	2,100	
546.350 R & M - Roads	83,225	62,300	47,988	42,952	111,096	65,000	65,000	
549.300 Other Misc Chgs & Obligations	3,100	3,500	3,500	3,601	3,557	3,500	3,500	
549.304 Licenses, Fees & Permits	1,616	1,500	1,500	1,362	1,500	1,500	1,500	
551.300 Office Supplies & Equipment	336	450	650	543	650	650	650	
552.400 Janitorial Supplies	5,082	6,000	6,000	6,074	6,500	6,000	6,000	
552.301 Gas & Oil	5,509	6,000	6,000	3,334	4,000	6,000	5,000	

BUDGET WORKSHEET
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Village of Tequesta

	Prior Year Actual	Current Year			(6)	(7)	(8)	
		Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
Date: 9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 210 Public Works								
Acct Class: 530 Operating Expenditures/Expense								
552.302 Small Tools and Equipment	4,605	3,000	8,800	8,752	8,800	3,400	3,400	
552.305 Uniforms	1,744	2,000	3,000	2,854	3,000	2,600	2,600	
553.301 Road Signs	4,983	10,000	10,000	11,162	11,163	10,000	10,000	
563.600 Public Works Misc Projects	75,415	20,330	7,435	6,886	7,435	20,500	17,650	
Operating Expenditures/Expense	652,105	625,380	628,397	550,924	679,163	823,600	692,600	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Acct Class: 600 Capital Outlay								
663.650 Pathways	4,708	20,000	20,000	17,826	20,000			
664.600 Mach/Equipment	17,252	30,000	30,000	18,741	30,000	45,000	45,000	
664.602 Vehicles	53,955	0	0	0	0		34,000	
664.607 Equipment - Tech	0	0	0	0	0			
Capital Outlay	75,915	50,000	50,000	36,567	50,000	45,000	79,000	0
Public Works	1,007,756	1,131,230	1,094,997	968,916	1,144,105	1,327,100	1,271,700	0
Dept: 230 Parks								
Acct Class: 530 Operating Expenditures/Expense								
546.315 Facilities - Repair & Maint	0	0	0	0	0			
Operating Expenditures/Expense	0	0	0	0	0	0	0	0
Parks	0	0	0	0	0	0	0	0
Dept: 231 Leisure Services								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	169,845	175,000	175,000	161,294	174,650	182,000	183,300	
515.103 Bonus Pay Plan	0	2,450	2,450	2,487	2,487	2,500	2,500	
515.106 Clothing & Boot Allowance	100	100	100	100	100	100	100	
515.107 Part-time Salaries	46,131	49,400	49,400	40,757	49,400	56,100	55,600	
515.108 Auto Allowance	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
515.109 Seasonal Salaries & Wages	23,876	20,000	20,000	24,706	24,706	20,000	20,000	
515.120 Cell phone allowance	700	1,200	1,200	1,200	1,200	1,200	1,200	
516.100 Compensated Absences	2,329	4,000	4,000	2,375	2,376	4,200	4,200	
516.105 Compensated Absences - HSA	0	0	0	0	0			
521.101 FICA Taxes	14,733	15,400	15,400	14,093	15,400	16,200	16,300	
521.102 Medicare Taxes	3,446	3,600	3,600	3,296	3,600	3,800	3,800	
522.102 VOT Pension Contributions	14,318	13,100	13,100	12,065	13,100	15,000	19,600	
523.101 Life/Health Insurance	39,370	44,700	44,700	44,685	44,700	44,800	47,900	
523.105 HSA - Health Savings Account	0	0	0	0	0			
524.100 Workers' Comp Insurance	6,378	6,400	6,400	6,375	6,375	7,100	8,400	

BUDGET WORKSHEET
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Village of Tequesta

	Prior Year Actual	Current Year			Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September				
9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 231 Leisure Services								
Acct Class: 510 Personal Services								
525.100 Unemployment Compensation	0	0	0	0	0			
526.105 Employee Physical/Psychological	965	2,500	2,500	1,008	2,500	1,500	1,500	
554.301 Personnel Training	210	1,200	1,200	0	0	1,200	1,200	
Personal Services	325,401	342,050	342,050	317,441	343,594	358,700	368,600	0
Acct Class: 530 Operating Expenditures/Expense								
531.324 Grants Acquisition & Admin	2,000	0	0	0	0	2,000	2,000	
534.300 Other Contractual Services	0	0	0	0	0	4,000	4,000	
534.303 Special Events	46,442	51,240	51,240	50,168	50,168	51,000	51,000	
540.300 Travel & Per Diem	0	1,500	1,500	0	0	1,500	1,500	
541.300 Communication Services	6,458	5,700	5,700	10,487	12,500	5,700	14,000	
541.301 Postage	161	150	150	155	155	150	150	
543.300 Utility Services	10,336	14,000	12,495	10,938	11,000	14,000	14,600	
545.300 Insurance	14,871	15,600	15,600	15,553	15,554	17,600	13,100	
546.302 Vehicle Repair & Maintenance	1,951	4,450	4,450	3,371	3,500	1,000	1,000	
546.303 Building Repair & Maint	21,685	20,000	20,000	24,250	25,000	20,000	30,000	
546.306 General Maintenance	27,650	30,000	30,000	27,402	30,000	35,000	35,000	
546.310 Equipment Repair & Maint	850	1,700	1,700	1,614	1,700	1,700	1,700	
546.315 Facilities - Repair & Maint	0	50,000	50,000	49,381	50,000			
546.320 Computer system maint & suppli	1,701	5,150	5,150	3,587	5,150	4,100	4,100	
549.201 Advertising & Promotion	4,910	5,000	5,000	6,185	6,185	6,000	6,000	
549.300 Other Misc Chgs & Obligations	2,684	5,000	5,000	1,110	3,000	3,450	3,450	
549.304 Licenses, Fees & Permits	2,330	2,200	2,200	1,993	2,200	2,200	2,200	
549.332 Recreation Program Expense	39,002	38,300	38,300	38,400	38,401	38,000	38,000	
549.333 Spring/Summer Camp	12,889	15,000	15,000	13,329	14,000	15,000	15,000	
551.300 Office Supplies & Equipment	766	2,000	2,000	1,235	1,950	2,000	2,000	
551.315 Concession Supplies	1,732	5,000	5,000	1,215	1,215	1,500	1,500	
552.301 Gas & Oil	1,416	2,500	2,500	1,078	1,200	2,500	2,500	
552.302 Small Tools and Equipment	1,620	1,500	1,500	863	1,500	1,500	1,500	
552.305 Uniforms	367	500	500	834	834	500	500	
554.300 Books, Publ, Subs & Membership	0	500	500	165	165	500	500	
Operating Expenditures/Expense	201,821	276,990	275,485	263,313	275,377	230,900	245,300	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Acct Class: 600 Capital Outlay								
663.600 Improvements other than Bldgs	0	0	0	0	0	8,600	8,600	
663.650 Pathways	0	0	0	0	0	24,000	24,000	

BUDGET WORKSHEET
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Village of Tequesta

	Prior Year Actual	Current Year		Actual Thru September	Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget					
9/30/2016								
Fund: 001 - General Fund								
Expenditures								
Dept: 950 Other Nonoperating								
Acct Class: 590 Other Financing Sources & Uses								
549.391 Bank Charges	10,225	11,000	11,000	9,859	11,000		11,000	
549.395 Credit Card Fees and Charges	1,984	2,800	2,800	347	2,800		2,800	
567.000 Gain/Loss on Investments	119	0	0	0	0			
590.001 Allocate to Fund Balance	0	0	0	0	0			
999.001 Suspense	0	0	0	0	0			
999.002 Suspense - Payroll	0	0	0	0	0			
999.200 Suspense - A/P	0	0	0	0	0			
Other Financing Sources & Uses	12,328	13,800	13,800	10,206	13,800	0	13,800	0
Other Nonoperating	12,328	13,800	13,800	10,206	13,800	0	13,800	0
Dept: 990 Other/Reserve/Contingency								
Acct Class: 590 Other Financing Sources & Uses								
599.902 Reserves - Contingency	0	0	187,510	0	0			
Other Financing Sources & Uses	0	0	187,510	0	0	0	0	0
Other/Reserve/Contingency	0	0	187,510	0	0	0	0	0
Total Expenditures	10,153,708	10,926,700	11,044,151	10,028,800	10,932,877	11,386,050	11,375,550	0
General Fund	383,615	0	0	522,731	77,606	-8,884,350	0	0

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 301 - Capital Improvement Fund								
Revenues								
Dept: 000 General								
Acct Class: 366 Contributions & Donations								
366.100 Contrib & Donations & Sponsors	0	0	0	0	0			
Contributions & Donations	0	0	0	0	0	0	0	0
Acct Class: 369 Miscellaneous Revenues								
369.000 Other Miscellaneous Revenue	0	0	0	0	0			
Miscellaneous Revenues	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0
Dept: 900 Interfund Transfers								
Acct Class: 391 Transfers In								
381.001 Transfer from General Fund	85,000	316,800	316,800	316,800	316,800	140,000	106,000	
381.303 Tsfer-In from Capital Projects	0	0	0	0	0			
Transfers In	85,000	316,800	316,800	316,800	316,800	140,000	106,000	0
Interfund Transfers	85,000	316,800	316,800	316,800	316,800	140,000	106,000	0
Dept: 950 Other Nonoperating								
Acct Class: 361 Unrestricted Investment Earnin								
361.100 Interest/Investment Earnings	0	0	0	0	0			
Unrestricted Investment Earnin	0	0	0	0	0	0	0	0
Other Nonoperating	0	0	0	0	0	0	0	0
Dept: 990 Other/Reserve/Contingency								
Acct Class: 390 Other Financing Sources								
399.999 Appropriate Fund Balance	0	0	8,000	0	0			
Other Financing Sources	0	0	8,000	0	0	0	0	0
Other/Reserve/Contingency	0	0	8,000	0	0	0	0	0
Total Revenues	85,000	316,800	324,800	316,800	316,800	140,000	106,000	0
Expenditures								
Dept: 000 General								
Acct Class: 530 Operating Expenditures/Expense								
546.305 Pathway Maintenance	0	0	0	0	0			
Operating Expenditures/Expense	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0
Dept: 210 Public Works								
Acct Class: 530 Operating Expenditures/Expense								
546.305 Pathway Maintenance	0	0	0	0	0			
546.350 R & M - Roads	0	0	166,800	103,336	166,800	140,000	106,000	
553.301 Road Signs	0	0	0	0	0			
Operating Expenditures/Expense	0	0	166,800	103,336	166,800	140,000	106,000	0
Class: 600 Capital Outlay								
663.652 Pathway/Sidewalk Improvements	0	50,000	50,000	48,209	50,000			
663.653 Signage	0	45,000	0	0	0			

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Village of Tequesta

	Prior Year Actual	Current Year			(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September			
9/30/2016							
Fund: 301 - Capital Improvement Fund							
Expenditures							
Dept: 210 Public Works							
Acct Class: 600 Capital Outlay							
663.655 Landscaping	0	0	0	0	0		
663.657 Roadway Improvements	0	121,800	0	0	0		
Capital Outlay	0	216,800	50,000	48,209	50,000	0	0
Public Works	0	216,800	216,800	151,545	216,800	140,000	106,000
Dept: 371 US1 Boulevard Project							
Acct Class: 530 Operating Expenditures/Expense							
646.657 R & M - Roadway Improvements	78,285	0	8,000	8,000	8,000		
Operating Expenditures/Expense	78,285	0	8,000	8,000	8,000	0	0
Acct Class: 600 Capital Outlay							
663.657 Roadway Improvements	0	100,000	100,000	0	100,000		
Capital Outlay	0	100,000	100,000	0	100,000	0	0
US1 Boulevard Project	78,285	100,000	108,000	8,000	108,000	0	0
Dept: 399 Misc Proj-General							
Acct Class: 600 Capital Outlay							
663.647 IT - Storage Project	0	0	0	0	0		
Capital Outlay	0	0	0	0	0	0	0
Misc Proj-General	0	0	0	0	0	0	0
Dept: 900 Interfund Transfers							
Acct Class: 591 Interfund Transfers Out							
591.001 Transfer to General Fund	0	0	0	0	0		
Interfund Transfers Out	0	0	0	0	0	0	0
Interfund Transfers	0	0	0	0	0	0	0
Total Expenditures	78,285	316,800	324,800	159,545	324,800	140,000	106,000
Capital Improvement Fund	6,715	0	0	157,255	-8,000	0	0

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Village of Tequesta

	Prior Year Actual	Current Year			(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September			
9/30/2016							
Fund: 401 - Water Fund							
Revenues							
Dept: 000 General							
Acct Class: 340 Charges for Services							
342.501 Site Plan Review Fees	0	0	0	0	0		
343.301 Water Sales	2,400,486	2,503,800	2,503,800	2,192,267	2,473,432	2,704,100	2,737,000
343.302 Water- Connect Charges	21,645	18,190	18,190	25,794	25,679	19,600	17,000
343.303 Water-Fire Hydrants Rent	67,472	72,360	72,360	65,125	67,400	72,300	67,400
343.304 Water Surcharge	394,799	409,280	409,280	392,565	412,242	400,000	456,100
343.306 Monthly Service Charge	1,438,881	1,530,100	1,530,100	1,393,035	1,491,769	1,652,500	1,491,700
343.307 Penalty Charges	4,947	4,820	4,820	4,728	5,500	4,800	4,500
343.308 Other Water Service Income	1,923	1,500	1,500	769	1,500	1,500	1,500
343.309 Convenience Fee - CC	0	0	0	0	0		
343.700 Water Conservation & Resource	1,015	1,000	1,000	2,369	2,369	1,000	1,000
343.950 Allow for doubtful rev - Enterp	0	0	0	0	0		
Charges for Services	4,331,168	4,541,050	4,541,050	4,076,652	4,479,891	4,855,800	4,776,200
Acct Class: 369 Miscellaneous Revenues							
363.101 Martin/Tropic V-Const portion	17,864	12,000	12,000	33,840	33,840		12,000
369.000 Other Miscellaneous Revenue	26	0	0	30	30		
100 Insurance Reimbursement	2,541	0	0	3,174	3,174		
Miscellaneous Revenues	20,431	12,000	12,000	37,044	37,044	0	12,000
Acct Class: 390 Other Financing Sources							
369.110 Capital Connect Charge - Cust	44,002	19,260	19,260	47,763	47,763	21,600	25,900
369.111 Capital Connect Charge - Devel	30,934	16,050	16,050	26,326	26,326	19,400	8,600
369.112 Capital Connect - Tropic Vist	15,925	10,000	10,000	0	0		10,000
Other Financing Sources	90,861	45,310	45,310	74,089	74,089	41,000	44,500
General	4,442,460	4,598,360	4,598,360	4,187,785	4,591,024	4,896,800	4,832,700
Dept: 900 Interfund Transfers							
Acct Class: 391 Transfers In							
381.403 Transfer from Stormwater Util	19,981	0	0	0	0		
Transfers In	19,981	0	0	0	0	0	0
Interfund Transfers	19,981	0	0	0	0	0	0
Dept: 950 Other Nonoperating							
Acct Class: 361 Unrestricted Investment Earnin							
361.100 Interest/Investment Earnings	10,000	8,500	8,500	12,076	12,076		7,800
361.105 Int Income - Tropic Vista Asse	0	0	0	0	0		
367.100 Net Unreal appreciation (Dep)	0	0	0	0	0		
Unrestricted Investment Earnin	10,000	8,500	8,500	12,076	12,076	0	7,800
Acct Class: 369 Miscellaneous Revenues							
100 Disposition of Assets	0	0	0	4,226	4,226		
Miscellaneous Revenues	0	0	0	4,226	4,226	0	0

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Village of Tequesta

	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 401 - Water Fund								
Revenues								
Other Nonoperating	10,000	8,500	8,500	16,302	16,302	0	7,800	0
Dept: 990 Other/Reserve/Contingency								
Acct Class: 390 Other Financing Sources								
399.999 Appropriate Fund Balance	0	1,786,590	2,400,207	0	0		1,714,750	
Other Financing Sources	0	1,786,590	2,400,207	0	0	0	1,714,750	0
Other/Reserve/Contingency	0	1,786,590	2,400,207	0	0	0	1,714,750	0
Total Revenues	4,472,441	6,393,450	7,007,067	4,204,087	4,607,326	4,896,800	6,555,250	0
Expenditures								
Dept: 241 Water-Administration								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	170,618	206,200	206,200	189,577	205,240	213,800	242,000	
515.103 Bonus Pay Plan	5,000	650	8,150	8,150	8,150	850	1,250	
515.106 Clothing & Boot Allowance	0	50	50	0	0			
515.108 Auto Allowance	3,240	4,450	4,450	4,440	4,440	4,450	4,450	
515.120 Cell phone allowance	430	600	600	1,080	1,080	1,100	1,100	
515.125 Other Allowances	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
516.100 Compensated Absences	6,184	8,400	8,400	0	2,600	8,400	35,000	
516.105 Compensated Absences - HSA	0	0	0	0	0			
521.101 FICA Taxes	8,812	10,600	10,600	9,957	10,600	11,400	15,300	
521.102 Medicare Taxes	2,755	3,200	3,200	3,067	3,200	3,400	4,100	
522.102 VOT Pension Contributions	14,390	15,500	15,500	14,180	15,400	17,600	23,700	
522.150 Pension Expense	-14,533	0	0	0	0			
523.101 Life/Health Insurance	13,817	22,900	15,500	15,460	15,460	15,900	23,200	
523.105 HSA - Health Savings Account	0	0	0	0	0			
523.110 Retiree Health Care Expense	800	0	0	0	0			
524.100 Workers' Comp Insurance	278	250	250	247	248	4,700	8,000	
526.102 Employee Assistance Program	225	2,700	2,700	876	1,000			
526.104 ICMA-Def Comp Plan	10,220	10,700	10,700	9,855	10,700	11,200	11,200	
554.301 Personnel Training	0	0	0	0	0			
Personal Services	223,436	287,400	287,500	258,089	279,318	294,000	370,500	0
Acct Class: 530 Operating Expenditures/Expense								
531.301 Legal Services	10,304	2,000	9,000	13,348	16,000	10,000	10,000	
531.302 Engineering Services	60,079	75,000	73,413	20,618	30,000	75,000	50,000	
532.300 Accounting & Auditing Services	28,611	29,200	29,200	30,433	30,433	29,800	29,800	
534.300 Other Contractual Services	56,637	30,000	30,000	16,500	18,000	20,000	20,000	
530.300 Communication Services	3,050	3,050	3,050	2,250	2,250	4,000	4,000	
544.304 FEC Lease	12,694	13,000	13,000	12,792	12,792	13,500	13,500	
545.300 Insurance	46,780	45,300	46,887	46,830	46,831	49,600	44,200	

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 401 - Water Fund								
Expenditures								
Dept: 241 Water-Administration								
Acct Class: 530 Operating Expenditures/Expense								
549.301 Admin Mgmt Fees	514,780	514,800	514,800	486,017	530,200	540,850	540,850	
549.304 Licenses, Fees & Permits	781	800	800	781	781	800	800	
Operating Expenditures/Expense	733,716	713,150	720,150	629,569	687,287	743,550	713,150	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	400	0	0			
Other Financing Sources & Uses	0	0	400	0	0	0	0	0
Water-Administration	957,152	1,000,550	1,008,050	887,658	966,605	1,037,550	1,083,650	0
Dept: 242 Water - Production								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	424,097	528,800	528,800	466,722	506,800	603,900	596,800	
514.100 Overtime	7,543	10,000	10,000	17,799	19,000	10,000	10,000	
515.101 Holiday Pay	4,655	5,200	5,200	4,830	5,200	5,200	5,200	
515.102 Standby Pay	4,773	6,000	6,000	4,670	6,000	6,000	6,000	
515.103 Bonus Pay Plan	0	500	500	0	0	500	500	
515.106 Clothing & Boot Allowance	700	800	800	572	573	800	800	
515.107 Part-time Salaries	0	0	0	0	0			
515.108 Auto Allowance	3,500	6,000	6,000	6,000	6,000	6,000	6,000	
515.120 Cell phone allowance	700	1,200	1,200	1,200	1,200	1,200	1,200	
516.100 Compensated Absences	14,837	5,000	5,000	7,227	7,227	5,000	5,000	
516.105 Compensated Absences - HSA	0	0	0	0	0			
521.101 FICA Taxes	27,806	33,500	33,500	30,547	33,500	38,400	37,600	
521.102 Medicare Taxes	6,503	7,900	7,900	7,144	7,900	9,000	8,800	
522.101 FRS Contributions	5,146	5,300	5,300	4,908	5,300	5,700	5,700	
522.102 VOT Pension Contributions	29,908	34,300	34,300	30,052	32,650	44,200	56,600	
522.150 Pension Expense	-37,057	0	0	0	0			
523.101 Life/Health Insurance	74,514	118,900	102,100	92,386	92,386	119,500	131,500	
523.105 HSA - Health Savings Account	0	0	0	0	0			
523.110 Retiree Health Care Expense	4,200	0	0	0	0			
524.100 Workers' Comp Insurance	11,445	9,950	9,950	9,933	9,934	11,100	15,450	
554.301 Personnel Training	1,550	4,000	4,000	3,993	4,000	6,000	6,000	
Personal Services	584,820	777,350	760,550	687,983	737,670	872,500	893,150	0
Acct Class: 530 Operating Expenditures/Expense								
531.342 Water Analysis & Sampling	32,065	50,000	50,000	25,292	45,000	50,000	30,000	
540.300 Travel & Per Diem	1,317	4,000	4,000	2,206	4,000	4,000	4,000	
5300 Communication Services	11,864	9,500	9,500	16,446	17,200	9,500	19,000	
541.301 Postage	2,048	2,000	2,000	1,177	2,000	5,000	5,000	
543.300 Utility Services	349,848	357,000	357,000	309,978	350,000	357,000	357,000	

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 401 - Water Fund								
Expenditures								
Dept: 242 Water - Production								
Acct Class: 530 Operating Expenditures/Expense								
544.301 Operating Leases	7,500	10,000	7,900	6,690	7,900	10,000	10,000	
546.302 Vehicle Repair & Maintenance	7,479	8,050	8,050	5,653	10,000	10,000	10,000	
546.303 Building Repair & Maint	23,169	50,000	88,570	82,756	88,570	80,000	62,350	
546.309 Landscape & Irrigation Maint	10,236	10,000	23,000	24,323	24,323	25,000	25,000	
546.310 Equipment Repair & Maint	60,916	75,000	75,000	31,398	75,000	100,000	68,050	
546.320 Computer system maint & suppli	6,487	22,650	45,494	42,973	42,869	22,500	22,500	
546.342 Water System Maintenance	105,865	100,000	100,000	74,822	100,000	100,000	85,000	
546.343 Well Redevelopment	64,216	0	0	0	0			
547.300 Printing & Binding	3,668	3,000	3,000	3,014	3,015	3,000	3,000	
549.300 Other Misc Chgs & Obligations	4,736	2,000	2,000	3,198	3,154	5,000	5,000	
549.304 Licenses, Fees & Permits	27,828	30,000	30,000	29,481	30,000	30,000	30,000	
551.300 Office Supplies & Equipment	4,545	4,000	4,000	6,262	6,400	4,000	4,000	
552.301 Gas & Oil	3,531	5,000	5,000	2,470	3,500	5,000	5,000	
552.302 Small Tools and Equipment	5,130	5,000	5,000	4,733	5,000	5,000	5,000	
552.303 Diesel Fuel	2,603	15,000	15,000	6,168	6,200	15,000	15,000	
552.305 Uniforms	3,284	3,000	3,000	2,639	3,000	4,000	4,000	
552.341 Water Purchases	0	30,000	30,000	0	0	30,000	30,000	
552.342 Water Chemicals	141,163	185,000	171,000	140,750	160,000	175,000	175,000	
552.343 Laboratory Supplies	19,591	15,000	15,000	16,400	16,400	15,000	15,000	
554.300 Books, Publ, Subs & Membership	1,673	1,600	1,600	1,482	1,600	1,600	1,600	
Operating Expenditures/Expense	900,762	996,800	1,055,114	840,311	1,005,131	1,065,600	990,500	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	127,440	0	0			
Other Financing Sources & Uses	0	0	127,440	0	0	0	0	0
Acct Class: 600 Capital Outlay								
664.607 Equipment - Tech	0	0	0	0	0			
Capital Outlay	0	0	0	0	0	0	0	0
Water - Production	1,485,582	1,774,150	1,943,104	1,528,294	1,742,801	1,938,100	1,883,650	0
Dept: 243 Water-Distribution								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	380,330	394,300	394,300	361,093	390,940	407,400	419,900	
514.100 Overtime	3,460	5,100	5,100	4,768	5,100	5,100	5,100	
515.102 Standby Pay	11,115	10,200	10,200	9,191	10,200	10,200	10,200	
515.103 Bonus Pay Plan	0	1,000	1,000	1,000	1,000	1,000	1,000	
515.106 Clothing & Boot Allowance	500	500	500	500	500	500	550	
515.107 Part-time Salaries	0	0	0	0	0			
515.108 Auto Allowance	0	0	0	0	0			

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	Prior Year Actual	Current Year				(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget	Actual Thru September	Estimated Total			
9/30/2016								
Fund: 401 - Water Fund								
Expenditures								
Dept: 243 Water-Distribution								
Acct Class: 510 Personal Services								
516.100 Compensated Absences	4,627	5,100	5,100	2,179	2,179	5,100	5,100	
516.105 Compensated Absences - HSA	0	0	0	0	0			
521.101 FICA Taxes	24,055	25,100	25,100	22,676	25,100	25,900	26,600	
521.102 Medicare Taxes	5,626	5,900	5,900	5,303	5,900	6,100	6,300	
522.101 FRS Contributions	10,599	10,800	10,800	10,033	10,800	11,700	11,600	
522.102 VOT Pension Contributions	20,245	18,800	18,800	17,093	18,600	21,300	29,000	
522.150 Pension Expense	-34,560	0	0	0	0			
523.101 Life/Health Insurance	75,926	83,100	78,950	78,295	78,295	79,100	88,900	
523.105 HSA - Health Savings Account	0	0	0	0	0			
523.110 Retiree Health Care Expense	3,800	0	0	0	0			
524.100 Workers' Comp Insurance	8,352	8,200	8,200	8,152	8,152	7,000	8,100	
525.100 Unemployment Compensation	0	0	0	0	0			
554.301 Personnel Training	621	3,000	3,000	2,969	3,000	3,000	3,000	
Personal Services	514,696	571,100	566,950	523,252	559,766	583,400	615,350	0
Acct Class: 530 Operating Expenditures/Expense								
530.300 Travel & Per Diem	292	1,000	1,000	140	1,000	1,000	1,000	
541.300 Communication Services	6,269	6,000	6,000	9,649	11,500	6,000	14,000	
541.301 Postage	22,360	23,000	23,000	20,306	23,000	24,000	24,000	
544.301 Operating Leases	2,840	3,200	3,200	1,807	3,200	3,200	3,200	
546.301 Office Equip/Repair & Maint	199	1,200	1,200	264	1,200	1,500	1,500	
546.302 Vehicle Repair & Maintenance	2,396	10,400	10,400	7,521	8,000	10,000	10,000	
546.303 Building Repair & Maint	1,735	6,000	6,000	622	1,500	10,000	10,000	
546.309 Landscape & Irrigation Maint	679	1,000	1,000	273	1,000	1,000	1,000	
546.310 Equipment Repair & Maint	3,843	5,000	5,000	2,174	4,000	6,500	6,500	
546.320 Computer system maint & suppli	7,928	12,000	12,000	10,079	12,000	10,000	10,000	
546.342 Water System Maintenance	34,722	40,000	40,000	35,902	45,000	45,000	45,000	
547.300 Printing & Binding	2,498	3,000	3,000	2,195	2,500	3,000	3,000	
549.300 Other Misc Chgs & Obligations	1,629	2,500	2,500	1,537	2,400	2,500	2,500	
549.304 Licenses, Fees & Permits	1,447	1,700	1,700	1,673	1,700	1,800	1,800	
551.300 Office Supplies & Equipment	2,065	1,500	1,500	1,281	1,500	1,500	1,500	
552.301 Gas & Oil	9,619	14,000	14,000	6,205	8,000	12,000	12,000	
552.302 Small Tools and Equipment	2,133	5,000	5,000	2,102	4,000	5,000	5,000	
552.305 Uniforms	1,590	2,000	2,000	1,559	2,000	3,000	3,000	
Operating Expenditures/Expense	104,244	138,500	138,500	105,289	133,500	147,000	155,000	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	4,150	0	0			

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 401 - Water Fund								
Expenditures								
Dept: 243 Water-Distribution								
Other Financing Sources & Uses	0	0	4,150	0	0	0	0	0
Acct Class: 600 Capital Outlay								
664.607 Equipment - Tech	0	0	0	0	0			
Capital Outlay	0	0	0	0	0	0	0	0
Water-Distribution	618,940	709,600	709,600	628,541	693,266	730,400	770,350	0
Dept: 411 Renewal & Replacement								
Acct Class: 530 Operating Expenditures/Expense								
531.302 Engineering Services	0	0	0	0	0	125,000	145,000	
546.604 R & M - Pump and Motor Rehab	0	0	0	0	0	40,000	40,000	
546.605 R&M - Well Rehabilitation	0	100,000	111,222	68,674	111,222	100,000	50,000	
546.607 R&M - Water Mains	0	0	0	0	0	50,000	50,000	
546.615 R&M - JIC - Engineering	73,142	93,300	93,300	25,206	84,725			
546.617 R&M - JIC- Construction	0	1,245,000	1,740,000	83,475	1,735,628			
549.671 Misc. Renewal & Replacement	402,534	115,000	19,013	4,013	19,013	1,297,000	1,060,000	
552.601 Meters, Valves & Hydrants	69,188	60,000	60,000	47,731	60,000	200,000	181,800	
552.603 Filter Cartridges/ROP	4,213	7,000	7,000	5,186	6,500	7,000	7,000	
552.605 Spare Pumps & Motors	0	5,000	5,000	0	5,000	10,000	10,000	
Operating Expenditures/Expense	549,077	1,625,300	2,035,535	234,285	2,022,088	1,829,000	1,543,800	0
Acct Class: 600 Capital Outlay								
663.671 Misc. Renewel and Replacement	0	0	0	0	0			
664.600 Mach/Equipment	0	0	14,248	19,269	19,270	60,000	60,000	
664.601 Computer Equipment	0	10,000	22,680	14,069	14,679		80,950	
664.602 Vehicles	0	0	0	0	0	30,000	30,000	
Capital Outlay	0	10,000	36,928	33,338	33,949	90,000	170,950	0
Renewal & Replacement	549,077	1,635,300	2,072,463	267,623	2,056,037	1,919,000	1,714,750	0
Dept: 700 Debt Service								
Acct Class: 471 D/S - Principal								
571.705 Prin - 2004 Water N/P BOA	0	33,000	33,000	33,000	33,000	35,000	35,000	
571.720 Prin - 2008 Water Utility Note	0	300,400	300,400	300,398	300,400	312,900	312,900	
D/S - Principal	0	333,400	333,400	333,398	333,400	347,900	347,900	0
Acct Class: 472 D/S - Interest								
572.705 Int - 2004 Water N/P BOA	11,919	11,100	11,100	6,418	11,100	9,400	9,400	
572.720 Int - 2008 Water Utility Note	180,742	180,800	180,800	156,681	180,800	170,300	170,300	
573.700 Other Debt Service Costs	22,467	23,000	23,000	0	23,000			
D/S - Interest	215,128	214,900	214,900	163,099	214,900	179,700	179,700	0
Debt Service	215,128	548,300	548,300	496,497	548,300	527,600	527,600	0
Dept: 910 Other Financing Sources & Uses								
Acct Class: 590 Other Financing Sources & Uses								
567.000 Gain/Loss on Investments	0	0	0	0	0			

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Village of Tequesta

	Prior Year Actual	Current Year		Actual Thru September	Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
		Original Budget	Amended Budget					
9/30/2016								
Fund: 401 - Water Fund								
Expenditures								
Dept: 910 Other Financing Sources & Uses								
Acct Class: 590 Other Financing Sources & Uses								
567.100 Unrealized Loss on Investments	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Dept: 950 Other Nonoperating								
Acct Class: 530 Operating Expenditures/Expense								
559.300 Depreciation	1,066,711	0	0	0	0			
559.301 Budgeted Depreciation (netted)	0	707,550	707,550	0	707,550		553,250	
Operating Expenditures/Expense	1,066,711	707,550	707,550	0	707,550	0	553,250	0
Acct Class: 590 Other Financing Sources & Uses								
549.391 Bank Charges	10,036	11,000	11,000	9,672	11,000		11,000	
549.395 Credit Card Fees and Charges	9,192	7,000	7,000	9,296	11,000		11,000	
567.000 Gain/Loss on Investments	341	0	0	0	0			
590.001 Allocate to Fund Balance	0	0	0	0	0			
999.001 Suspense	0	0	0	0	0			
999.200 Suspense - A/P	0	0	0	0	0			
Other Financing Sources & Uses	19,569	18,000	18,000	18,968	22,000	0	22,000	0
Other Nonoperating	1,086,280	725,550	725,550	18,968	729,550	0	575,250	0
Dept: 990 Other/Reserve/Contingency								
Acct Class: 590 Other Financing Sources & Uses								
599.902 Reserves - Contingency	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Other/Reserve/Contingency	0	0	0	0	0	0	0	0
Total Expenditures	4,912,159	6,393,450	7,007,067	3,827,581	6,736,559	6,152,650	6,555,250	0
Water Fund	-439,718	0	0	376,506	-2,129,233	-1,255,850	0	0

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 402 - Refuse & Recycling								
Revenues								
Dept: 000 General								
Acct Class: 335 Intergovernmental Revenue								
338.110 Recycling Shared Rev - SWA	5,633	5,000	5,000	3,058	3,058			
Intergovernmental Revenue	5,633	5,000	5,000	3,058	3,058	0	0	0
Acct Class: 340 Charges for Services								
343.307 Penalty Charges	0	0	0	0	0			
343.400 Refuse / Recycling Fees	472,983	485,000	485,000	483,642	485,000	484,000	484,000	
Charges for Services	472,983	485,000	485,000	483,642	485,000	484,000	484,000	0
Acct Class: 369 Miscellaneous Revenues								
369.000 Other Miscellaneous Revenue	0	0	0	0	0			
Miscellaneous Revenues	0	0	0	0	0	0	0	0
Acct Class: 390 Other Financing Sources								
399.999 Appropriate Fund Balance	0	0	0	0	0			
Other Financing Sources	0	0	0	0	0	0	0	0
General	478,616	490,000	490,000	486,700	488,058	484,000	484,000	0
Dept: 950 Other Nonoperating								
Acct Class: 361 Unrestricted Investment Earnin								
361.100 Interest/Investment Earnings	126	0	0	126	126			
361.101 PBC Tax Col-Interest on Dep	13	0	0	17	17			
367.100 Net Unreal appreciation (Dep)	0	0	0	0	0			
Unrestricted Investment Earnin	139	0	0	143	143	0	0	0
Other Nonoperating	139	0	0	143	143	0	0	0
Total Revenues	478,755	490,000	490,000	486,843	488,201	484,000	484,000	0
Expenditures								
Dept: 245 Refuse and Recycling								
Acct Class: 530 Operating Expenditures/Expense								
531.301 Legal Services	0	0	0	0	0			
543.302 Solid Waste/Residential	257,806	256,830	256,656	235,267	256,656	259,000	259,000	
543.303 Recycling/Residential	91,306	90,960	90,923	83,346	90,923	91,700	91,700	
543.304 Yard Waste/Residential	85,552	84,530	85,169	78,071	85,169	85,950	85,950	
543.305 PBC Tax Col Fees & Discounts	0	0	0	0	0			
543.306 Fuel Factor	57,546	49,640	49,490	45,365	49,490	39,150	39,150	
549.300 Other Misc Chgs & Obligations	190	590	312	189	189	600	600	
549.301 Admin Mgmt Fees	7,270	7,450	7,450	6,829	7,450	7,600	7,600	
Operating Expenditures/Expense	499,670	490,000	490,000	449,067	489,877	484,000	484,000	0
Refuse and Recycling	499,670	490,000	490,000	449,067	489,877	484,000	484,000	0
Dept: 910 Other Financing Sources & Uses								
Acct Class: 590 Other Financing Sources & Uses								
567.000 Gain/Loss on Investments	0	0	0	0	0			

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Village of Tequesta

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru September	Estimated Total	(6) DEPARTMENT	(7) MANAGER	(8) COUNCIL
9/30/2016								
Fund: 402 - Refuse & Recycling								
Expenditures								
Dept: 910 Other Financing Sources & Uses								
Acct Class: 590 Other Financing Sources & Uses								
567.100 Unrealized Loss on Investments	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Dept: 950 Other Nonoperating								
Acct Class: 590 Other Financing Sources & Uses								
567.000 Gain/Loss on Investments	310	0	0	0	0			
590.001 Allocate to Fund Balance	0	0	0	0	0			
Other Financing Sources & Uses	310	0	0	0	0	0	0	0
Other Nonoperating	310	0	0	0	0	0	0	0
Total Expenditures	499,980	490,000	490,000	449,067	489,877	484,000	484,000	0
Refuse & Recycling	-21,225	0	0	37,776	-1,676	0	0	0

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 403 - Stormwater Utility								
Revenues								
Dept: 000 General								
Acct Class: 340 Charges for Services								
343.901 Storm Water Utility Fees	319,993	325,000	325,000	323,182	325,000	325,000	341,250	
Charges for Services	319,993	325,000	325,000	323,182	325,000	325,000	341,250	0
Acct Class: 369 Miscellaneous Revenues								
369.000 Other Miscellaneous Revenue	0	0	0	0	0			
Miscellaneous Revenues	0	0	0	0	0	0	0	0
General	319,993	325,000	325,000	323,182	325,000	325,000	341,250	0
Dept: 950 Other Nonoperating								
Acct Class: 361 Unrestricted Investment Earnin								
361.100 Interest/Investment Earnings	1,030	1,000	1,000	969	1,000			
361.101 PBC Tax Col-Interest on Dep	9	0	0	11	11			
367.100 Net Unreal appreciation (Dep)	0	0	0	0	0			
Unrestricted Investment Earnin	1,039	1,000	1,000	980	1,011	0	0	0
Other Nonoperating	1,039	1,000	1,000	980	1,011	0	0	0
Dept: 990 Other/Reserve/Contingency								
Acct Class: 390 Other Financing Sources								
399.999 Appropriate Fund Balance	0	231,550	231,550	0	0		265,000	
Other Financing Sources	0	231,550	231,550	0	0	0	265,000	0
Other/Reserve/Contingency	0	231,550	231,550	0	0	0	265,000	0
Total Revenues	321,032	557,550	557,550	324,162	326,011	325,000	606,250	0
Expenditures								
Dept: 250 Storm Water Utilities								
Acct Class: 510 Personal Services								
512.100 Regular Salaries & Wages	55,588	91,300	82,000	75,904	82,400	213,700	69,900	
514.100 Overtime	717	1,000	1,000	1,465	2,000	1,000	1,000	
515.102 Standby Pay	1,839	2,000	2,000	2,833	3,000	2,000	2,000	
515.103 Bonus Pay Plan	0	0	0	0	0	100	100	
515.106 Clothing & Boot Allowance	150	250	250	100	100	400	150	
515.108 Auto Allowance	120	750	750	720	720	750	750	
515.120 Cell phone allowance	40	0	0	240	240	250	250	
516.100 Compensated Absences	1,477	0	0	0	0			
516.105 Compensated Absences - HSA	0	0	0	0	0			
521.101 FICA Taxes	3,539	5,600	5,600	4,998	5,400	13,100	4,600	
521.102 Medicare Taxes	828	1,300	1,300	1,169	1,250	3,100	1,100	
522.102 VOT Pension Contributions	4,673	6,900	6,900	5,678	6,165	17,100	7,500	
523.100 Pension Expense	-4,722	0	0	0	0			
523.101 Life/Health Insurance	10,894	28,600	13,200	13,203	13,203	52,000	11,300	
523.105 HSA - Health Savings Account	0	0	0	0	0			

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Village of Tequesta

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 403 - Stormwater Utility								
Expenditures								
Dept: 250 Storm Water Utilities								
Acct Class: 510 Personal Services								
523.110 Retiree Health Care Expense	500	0	0	0	0			
524.100 Workers' Comp Insurance	1,946	1,050	1,050	1,003	1,004	4,600	5,500	
526.102 Employee Assistance Program	17	300	300	91	102			
554.301 Personnel Training	0	0	0	0	0	1,500	1,000	
Personal Services	77,606	139,050	114,350	107,404	115,584	309,600	105,150	0
Acct Class: 530 Operating Expenditures/Expense								
531.302 Engineering Services	14,414	50,000	50,000	3,280	25,000	50,000	10,000	
532.300 Accounting & Auditing Services	4,006	4,100	4,100	4,261	4,261	4,200	4,200	
534.300 Other Contractual Services	0	50,000	50,000	46,366	50,000	50,000	28,450	
540.300 Travel & Per Diem	0	0	0	0	1,000	1,500	1,500	
541.300 Communication Services	1,829	1,900	1,900	4,015	4,600	2,500	6,000	
541.301 Postage	0	1,100	1,100	0	0	1,100	1,100	
545.300 Insurance	0	0	0	0	0	500	450	
546.302 Vehicle Repair & Maintenance	687	2,000	2,000	877	1,000	4,000	2,000	
546.303 Building Repair & Maint	0	2,000	2,000	405	1,000	4,000	2,000	
546.308 Drainage Maintenance	16,696	42,300	37,300	29,246	37,300	60,000	45,000	
546.310 Equipment Repair & Maint	1,951	2,500	2,500	1,852	2,500	5,000	5,000	
546.320 Computer system maint & suppli	317	1,750	1,750	949	1,750	1,400	1,400	
549.300 Other Misc Chgs & Obligations	1,044	1,000	1,000	1,316	1,317	2,000	2,000	
549.301 Admin Mgmt Fees	12,340	12,400	12,400	11,642	12,700	13,000	13,000	
549.304 Licenses, Fees & Permits	3,936	4,500	4,500	3,889	4,500	4,500	4,500	
551.300 Office Supplies & Equipment	232	300	300	93	300	1,000	1,000	
552.301 Gas & Oil	1,620	2,700	2,700	1,078	2,700	5,000	5,000	
552.302 Small Tools and Equipment	3,662	7,500	7,500	4,164	7,500	15,000	7,500	
554.100 Public Education Program	0	1,000	1,000	0	0	1,000	1,000	
Operating Expenditures/Expense	62,734	187,050	182,050	113,433	157,428	225,700	141,100	0
Acct Class: 590 Other Financing Sources & Uses								
599.100 Budget Cost Savings	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Acct Class: 600 Capital Outlay								
662.632 Architect & Engineering	0	0	0	0	0			
663.663 Drainage Improvements	0	0	0	0	0			
664.600 Mach/Equipment	0	0	0	0	0	15,000	15,000	
664.602 Vehicles	0	0	0	0	0	60,000		
667.607 Equipment - Tech	0	0	0	0	0			
Capital Outlay	0	0	0	0	0	75,000	15,000	0
Storm Water Utilities	140,340	326,100	296,400	220,837	273,012	610,300	261,250	0

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	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	DEPARTMENT	MANAGER	COUNCIL
9/30/2016								
Fund: 403 - Stormwater Utility								
Expenditures								
Dept: 411 Renewal & Replacement								
Acct Class: 530 Operating Expenditures/Expense								
531.302 Engineering Services	16,670	20,000	0	0	0	20,000	40,000	
546.308 Drainage Maintenance	0	100,000	149,700	146,138	149,700	390,000	210,000	
546.319 S.Cypress rear alleyway improv	0	0	0	0	0			
546.321 Budget Alleyway Improvements	0	0	0	0	0			
546.322 Seabrook Stormwater Imprvmnts	0	0	0	0	0			
Operating Expenditures/Expense	16,670	120,000	149,700	146,138	149,700	410,000	250,000	0
Renewal & Replacement	16,670	120,000	149,700	146,138	149,700	410,000	250,000	0
Dept: 900 Interfund Transfers								
Acct Class: 591 Interfund Transfers Out								
591.401 Tfr to Water Utilities # 401	19,981	0	0	0	0			
Interfund Transfers Out	19,981	0	0	0	0	0	0	0
Interfund Transfers	19,981	0	0	0	0	0	0	0
Dept: 910 Other Financing Sources & Uses								
Acct Class: 590 Other Financing Sources & Uses								
567.100 Unrealized Loss on Investments	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Dept: 950 Other Nonoperating								
Acct Class: 530 Operating Expenditures/Expense								
559.300 Depreciation	105,406	0	0	0	0			
559.301 Budgeted Depreciation (netted)	0	111,450	111,450	0	111,450		95,000	
Operating Expenditures/Expense	105,406	111,450	111,450	0	111,450	0	95,000	0
Acct Class: 590 Other Financing Sources & Uses								
567.000 Gain/Loss on Investments	541	0	0	0	0			
590.001 Allocate to Fund Balance	0	0	0	0	0			
Other Financing Sources & Uses	541	0	0	0	0	0	0	0
Other Nonoperating	105,947	111,450	111,450	0	111,450	0	95,000	0
Dept: 990 Other/Reserve/Contingency								
Acct Class: 590 Other Financing Sources & Uses								
599.902 Reserves - Contingency	0	0	0	0	0			
Other Financing Sources & Uses	0	0	0	0	0	0	0	0
Other/Reserve/Contingency	0	0	0	0	0	0	0	0
Total Expenditures	282,938	557,550	557,550	366,975	534,162	1,020,300	606,250	0
Stormwater Utility	38,094	0	0	-42,813	-208,151	-695,300	0	0
Grand Total:	-32,519	0	0	1,051,455	-2,269,454	-10,835,500	0	0