

General Fund Revenues

General Ledger Code/Description	FY2015	YTD	FY2016	VARIANCE	
	Adopted	@5/31/15	Proposed		
001.00.311.00300 AD VALOREM TAX	\$19,088,323	\$16,983,035	\$21,945,000	\$2,856,677	14.97%
001.00.314.00300 UTILITY TAX - ELECTRIC	\$1,400,000	\$881,401	\$1,400,000	\$0	0.00%
001.00.314.00301 UTILITY TAX - WATER	\$450,000	\$202,906	\$350,000	(\$100,000)	-22.22%
001.00.314.00302 UTILITY TAX - GAS	\$125,000	\$62,828	\$100,000	(\$25,000)	-20.00%
001.00.315.00300 SIMPLIFIED COMMUNICATION TAX	\$907,617	\$559,969	\$850,000	(\$57,617)	-6.35%
001.00.316.00300 LOCAL BUSINESS TAX RECEIPT	\$123,282	\$81,403	\$135,000	\$11,718	9.51%
001.00.322.00300 BUILDING PERMITS	\$1,500,000	\$1,224,947	\$1,500,000	\$0	0.00%
001.00.322.00301 BUILDING PERMITS - 350 OCEAN DRIVE	\$500,000	\$547,195	\$254,000	(\$246,000)	-49.20% *
001.00.323.00300 FRANCHISE FEE - ELECTRIC	\$575,000	\$0	\$575,000	\$0	0.00%
001.00.329.00300 CERTIFICATES OF OCCUPANCY	\$1,525	\$875	\$1,525	\$0	0.00%
001.00.329.00317 ZONING & SITE PLAN REVIEW FEES	\$20,000	\$9,389	\$20,000	\$0	0.00%
001.00.329.00339 ZONING HEARING FEES	\$1,000	\$975	\$1,000	\$0	0.00%
001.00.335.00300 STATE REVENUE SHARING	\$278,959	\$173,250	\$259,872	(\$19,087)	-6.84%
001.00.335.00301 HALF CENT SALES TAX	\$933,913	\$620,806	\$975,000	\$41,087	4.40%
001.00.335.00302 ALCOHOLIC BEVERAGE TAX	\$12,000	\$976	\$10,000	(\$2,000)	-16.67%
001.00.335.00303 FIREFIGHTERS SUPPLEMENT	\$15,520	\$9,480	\$19,000	\$3,480	22.42%
001.00.342.00300 FIRE RESCUE TRANSPORT FEES	\$203,300	\$101,557	\$203,300	\$0	0.00%
001.00.347.00300 COMM CTR - POINT OF SALE	\$300,000	\$203,495	\$300,000	\$0	0.00%
001.00.347.00301 COMM CTR - COURSE REVENUE	\$1,100,000	\$862,436	\$1,200,000	\$100,000	9.09%
001.00.347.00302 COMM CTR - FACILITY RENTALS	\$25,000	\$13,095	\$20,000	(\$5,000)	-20.00%
001.00.347.00303 COMM CTR - MEMBERSHIPS	\$630,000	\$421,416	\$630,000	\$0	0.00%
001.00.347.00304 SPORTS PROGRAMS REVENUE	\$468,025	\$225,290	\$437,025	(\$31,000)	-6.62%
001.00.349.00341 RESEARCH & LIEN LETTERS	\$25,000	\$17,335	\$25,000	\$0	0.00%
001.00.354.00300 BUILDING CODE VIOLATION FINES	\$85,000	\$44,168	\$85,000	\$0	0.00%
001.00.354.00301 PROPERTY MAINTENANCE VIOLATIONS	\$1,000	\$0	\$1,000	\$0	0.00%
001.00.354.00302 FIRE CODE FEES/FINES	\$40,000	\$55,550	\$50,000	\$10,000	25.00%
001.00.354.00303 FINES & FORFEITURES	\$40,000	\$63,025	\$65,000	\$25,000	62.50%
001.00.360.00300 SCHOOL CROSSING GUARDS	\$32,000	\$21,333	\$32,000	\$0	0.00%
001.00.360.00301 MISCELLANEOUS INCOME	\$20,000	\$42,523	\$20,000	\$0	0.00%
001.00.361.00349 INTEREST INCOME	\$15,000	\$18,955	\$30,000	\$15,000	100.00%
Total General Fund Revenues	\$28,916,464	\$23,449,613	\$31,493,722	\$2,577,258	8.91%

BUDGET WORKSHEET

Property taxes computed as a percentage of the Fair Market value of locally assessed real estate, and tangible personal property less any exclusions, differentials, exemptions and credits and expressed in mills. Ad Valorem taxes are recorded "net" of discounts, penalties and interest.

**AD VALOREM TAXES
REVENUE CODE 311**

DESCRIPTION	ADOPTED FY2015	YTD @5/31/15	Proposed FY2016
Estimated taxable value	\$6,697,657,229		\$7,700,000,000
Proposed Millage Rate	3.0000		3.0000
95% Levy	\$19,088,323	\$16,983,035	\$21,945,000
AD VALOREM TAXES TOTAL	\$19,088,342	\$16,983,035	\$21,945,000

BUDGET WORKSHEET

Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, liquefied petroleum gas (metered or bottled), manufactured gas (metered or bottled), and water services.

**UTILITY SERVICE TAXES
REVENUE CODE 314**

DESCRIPTION	ADOPTED FY2015	YTD @5/31/15	Proposed FY2016
(314.00300) Utility Tax - Electric	\$1,400,000	\$881,401	\$1,400,000
(314.00301) Utility Tax - Water	\$450,000	\$202,906	\$350,000
(314.00302) Utility Tax - Gas	\$125,000	\$62,828	\$100,000
UTILITY SERVICE TAX TOTAL	\$1,975,000	\$1,147,135	\$1,850,000

BUDGET WORKSHEET

Under Florida's Constitution, local governments possess home rule powers and may, therefore, utilize a variety of revenue sources for funding services and improvements without express statutory authorization. Building Permit Fees are a type of regulatory fee imposed pursuant to the local government's police powers in the exercise of its sovereign functions. The imposed fee cannot exceed the cost of the regulatory activity, and the fee is generally required to be applied solely to pay the cost of the regulatory activity for which it is imposed.

**BUILDING PERMITS
REVENUE CODE 322**

DESCRIPTION	ADOPTED FY2015	YTD @5/31/15	Proposed FY2016
(322.00300) Building Permits	\$1,500,000	\$1,224,947	\$1,500,000
(322.00301) Building Permits - 350 Ocean Drive	\$500,000	\$547,195	\$254,000
BUILDING PERMITS TOTAL	\$2,000,000	\$1,772,142	\$1,754,000

BUDGET WORKSHEET

Franchise Fees are a type of proprietary fee imposed based on the assertion that local governments have the exclusive legal right to impose such fees. The imposed fee must be reasonable in relation to the privilege or service provided by the local government, or the fee payer receives a special benefit from the local government. Local governments may impose a fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business.

**FRANCHISE FEES
REVENUE CODE 323**

DESCRIPTION	ADOPTED FY2015	YTD @5/31/15	Proposed FY2016
Electric Franchise Fees - FPL	\$575,000		\$575,000
(annual lump sum distribution in August)			
FRANCHISE FEES TOTAL	\$575,000	\$0	\$575,000

BUDGET WORKSHEET

Local governments possess home rule powers and may, therefore, utilize a variety of revenue sources for funding services and improvements without express statutory authorization. The Other Permits and Fees account code should be used where the permit, fee or special assessment is not categorized by any other account code.

**OTHER PERMITS
REVENUE CODE 329**

DESCRIPTION	ADOPTED FY2015	YTD @5/31/15	Proposed FY2016
(329.00300) Certificates of Occupancy	\$1,525	\$875	\$1,525
(329.00317) Zoning & Site Plan Review Fees	\$20,000	\$9,389	\$20,000
(329.00339) Zoning Hearing Fees	\$1,000	\$975	\$1,000
OTHER PERMITS TOTAL	\$22,525	\$11,239	\$22,525

