

General Fund Revenues

General Ledger Code/Description	FY2016 Adopted	YTD @5/31/16	FY2017 Proposed	VARIANCE			
				Budget 2016 VS 2017		2016 Actual VS Budget	
001.00.311.00300 AD VALOREM TAX	\$22,006,983	\$20,987,057	\$23,757,600	\$1,750,617	7.95%	(\$1,019,926)	95.4%
001.00.314.00300 UTILITY TAX - ELECTRIC	\$1,400,000	\$901,398	\$1,400,000	\$0	0.00%	(\$498,602)	64.4%
001.00.314.00301 UTILITY TAX - WATER	\$350,000	\$266,843	\$450,000	\$100,000	28.57%	(\$83,157)	76.2%
001.00.314.00302 UTILITY TAX - GAS	\$100,000	\$54,605	\$100,000	\$0	0.00%	(\$45,395)	54.6%
001.00.315.00300 SIMPLIFIED COMMUNICATION TAX	\$829,538	\$473,171	\$830,000	\$462	0.06%	(\$356,367)	57.0%
001.00.316.00300 LOCAL BUSINESS TAX RECEIPT	\$135,000	\$136,242	\$135,000	\$0	0.00%	\$1,242	100.9%
001.00.322.00300 BUILDING PERMITS	\$1,500,000	\$979,088	\$1,500,000	\$0	0.00%	(\$520,912)	65.3%
001.00.322.00301 BUILDING PERMITS - 350 OCEAN DRIVE	\$254,000	\$138,909	\$0	(\$254,000)	-100.00%	(\$115,091)	54.7%
001.00.323.00300 FRANCHISE FEE - ELECTRIC	\$595,000	\$0	\$595,000	\$0	0.00%	(\$595,000)	0.0%
001.00.329.00300 CERTIFICATES OF OCCUPANCY	\$1,525	\$4,515	\$1,000	(\$525)	-34.43%	\$2,990	296.1%
001.00.329.00317 ZONING & SITE PLAN REVIEW FEES	\$20,000	\$2,861	\$5,000	(\$15,000)	-75.00%	(\$17,139)	14.3%
001.00.329.00339 ZONING HEARING FEES	\$1,000	\$701	\$1,000	\$0	0.00%	(\$299)	70.1%
001.00.335.00300 STATE REVENUE SHARING	\$285,234	\$192,799	\$290,000	\$4,766	1.67%	(\$92,435)	67.6%
001.00.335.00301 HALF CENT SALES TAX	\$938,707	\$650,155	\$960,000	\$21,293	2.27%	(\$288,552)	69.3%
001.00.335.00302 ALCOHOLIC BEVERAGE TAX	\$10,000	\$8,427	\$10,000	\$0	0.00%	(\$1,573)	84.3%
001.00.335.00303 FIREFIGHTERS SUPPLEMENT	\$19,000	\$12,667	\$20,925	\$1,925	10.13%	(\$6,333)	66.7%
001.00.342.00300 FIRE RESCUE TRANSPORT FEES	\$203,300	\$106,586	\$190,000	(\$13,300)	-6.54%	(\$96,714)	52.4%
001.00.347.00300 COMM CTR - POINT OF SALE	\$300,000	\$192,227	\$280,000	(\$20,000)	-6.67%	(\$107,773)	64.1%
001.00.347.00301 COMM CTR - COURSE REVENUE	\$1,450,000	\$913,736	\$1,300,000	(\$150,000)	-10.34%	(\$536,264)	63.0%
001.00.347.00302 COMM CTR - FACILITY RENTALS	\$20,000	\$10,300	\$20,000	\$0	0.00%	(\$9,700)	51.5%
001.00.347.00303 COMM CTR - MEMBERSHIPS	\$630,000	\$429,887	\$650,000	\$20,000	3.17%	(\$200,113)	68.2%
001.00.347.00304 SPORTS PROGRAMS REVENUE	\$437,025	\$449,356	\$552,200	\$115,175	26.35%	\$12,331	102.8%
001.00.349.00341 RESEARCH & LIEN LETTERS	\$25,000	\$12,682	\$25,000	\$0	0.00%	(\$12,318)	50.7%
001.00.354.00300 BUILDING CODE VIOLATION FINES	\$85,000	\$57,065	\$85,000	\$0	0.00%	(\$27,935)	67.1%
001.00.354.00301 PROPERTY MAINTENANCE VIOLATIONS	\$1,000	\$50	\$0	(\$1,000)	-100.00%	(\$950)	5.0%
001.00.354.00302 FIRE CODE FEES/FINES	\$50,000	\$61,225	\$50,000	\$0	0.00%	\$11,225	122.5%
001.00.354.00303 FINES & FORFEITURES	\$90,000	\$46,808	\$80,000	(\$10,000)	-11.11%	(\$43,192)	52.0%
001.00.360.00300 SCHOOL CROSSING GUARDS	\$32,000	\$12,978	\$32,000	\$0	0.00%	(\$19,022)	40.6%
001.00.360.00301 MISCELLANEOUS INCOME	\$20,000	\$19,126	\$20,000	\$0	0.00%	(\$874)	95.6%
001.00.361.00349 INTEREST INCOME	\$30,000	\$14,749	\$30,000	\$0	0.00%	(\$15,251)	49.2%
Total General Fund Revenues	\$31,819,312	\$27,136,213	\$33,369,725	\$1,550,413	4.87%	(\$4,683,099)	85.3%

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 FY2016	YTD @5/31/16	Proposed FY2017
Estimated taxable value	\$7,721,748,524		\$8,336,000,000
Proposed Millage Rate	3.000000000		3.000000000
	23,165,245		25,008,000
95% Levy	\$22,006,983	\$20,987,057	\$23,757,600
AD VALOREM TAXES TOTAL	\$22,007,002	\$20,987,057	\$23,757,600

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 FY2016	YTD @5/31/16	Proposed FY2017
Electric Franchise Fees - FPL	\$595,000		\$595,000
(annual lump sum distribution in August)			
FRANCHISE FEES TOTAL	\$595,000	\$0	\$595,000

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 FY2016	YTD @5/31/16	Proposed FY2017
(329.00300) Certificates of Occupancy	\$1,525	\$4,515	\$1,000
(329.00317) Zoning & Site Plan Review Fees	\$20,000	\$2,861	\$5,000
(329.00339) Zoning Hearing Fees	\$1,000	\$701	\$1,000
OTHER PERMITS TOTAL	\$22,525	\$8,077	\$7,000

BUDGET WORKSHEET

State Shared Revenues refer to local government entities sharing with other local government entities statewide through a DOR reallocation process. The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.

STATE REVENUE SHARING PROGRAM

REVENUE CODE 335

DESCRIPTION	ADOPTED FY2016	YTD @5/31/16	Proposed FY2017
(335.00300) State Revenue Sharing	\$285,234	\$192,799	\$290,000
(335.00301) Half Cent Sales Tax	\$938,707	\$650,155	\$960,000
(335.00302) Alcoholic Beverage Tax	\$10,000	\$8,427	\$10,000
(335.00303) Firefighters Supplement	\$19,000	\$12,667	\$20,925
STATE REVENUE SHARING PROGRAM TOTAL	\$1,252,941	\$864,048	\$1,280,925

