General Fund Revenues

Proposed Budget - FY2023

	General Fund Revenues	FY2021 Actual	7/31/22 YTD	Projected Next 2 Months	Total Projected 9/30/22	FY2022 Amended	FY2023 Proposed	variance dollar	%
001-300-31100.10000	311.000 - AD VALOREM TAX (FY23 MILLAGE 9.5)	$2,355,772	$2,439,414	$1,785	$2,441,198	$2,437,786	$2,795,112	$357,326	15%
001.300.31400.10000	314.000 - UTILITY TAXES - ELECTRIC	$192,564	$147,249	$34,239	$181,488	$160,000	$180,000	$20,000	13%
001-300-31400-10100	314.100 - UTILITY TAXES - WATER	$33,337	$33,130	$0	$33,130	$33,500	$33,500	$0	0%
001-300-31400-20000	314.200 - UTILITY TAXES - GAS/PROPANE	$7,865	$5,709	$2,850	$8,560	$5,500	$6,800	$1,300	24%
001-300-31500.10000	315.000 - SIMPLIFIED COMMUNICATIONS TAX	$67,902	$46,466	$25,312	$71,779	$68,188	$70,899	$2,711	4%
001-300-32300-10000	323.000 - FRANCHISE FEES - ELECTRIC	$130,803	$71,850	$49,934	$121,783	$111,806	$125,000	$13,194	12%
001-300-32300-10100	323.100 - FRANCHISE FEES - SOLID WASTE	$54,562	$54,931	$27,466	$82,397	$45,747	$0	($45,747)	-100%
001-300-32300-20000	323.200 - FRANCHISE FEES - GAS/PROPANE	$2,411	$1,890	$962	$2,853	$2,115	$2,115	$0	0%
001-300-33100-10000	331.000 - GRANTS	$176,939	$14,750	$0	$14,750	$0	$85,000	$85,000	0%
001-300-33500-30000	335.300 - FEMA	$847,255	$0	$0	$0	$0	$0	$0	0%
001-300-33500-10000	335.000 - STATE REVENUE SHARING - MUNICIPAL	$94,974	$73,313	$16,582	$89,895	$87,192	$99,924	$12,732	15%
001-300-33500-10100	335.100 - STATE REVENUE SHARING - HALF CENT SALES TAX	$266,452	$216,501	$108,477	$324,978	$240,908	$271,602	$30,694	13%
001-300-33500-20000	335.200 - STATE REVENUE SHARING - FUEL TAX REFUNDS	$0	$0	$0	$0	$0	$0	$0	0%
001-300-33800-10000	338.000 - LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	$714	$779	$189	$968	$250	$750	$500	200%
001-300-33800-10100	338.100 - LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	$269	$362	$141	$503	$950	$950	$0	0%
001-300-34700-10000	347.000 - RECREATIONAL PROGRAM FEES	$2,098	$13,092	$2,618	$15,711	$5,000	$9,500	$4,500	90%
001-300-34700-10100	347.100 - CONCESSION STAND	$0	$280	$56	$336	$600	$600	$0	0%
001-300-34700-20000	347.200 - FACILITY RENTALS	$1,840	$7,725	$1,545	$9,270	$1,750	$4,500	$2,750	157%
001-300-34800-10000	348.000 - TRAFFIC FINES	$17,307	$26,784	$5,357	$32,140	$5,000	$16,000	$11,000	220%
001-300-34900-10200	349.100 - POLICE SERV CHRG (OFF DUTY INCOME)	$208,306	$286,892	$0	$286,892	$0	$0	$0	0%
001-300-34900-10100	349.200 - NOTARY FEES	$211	$142	$28	$170	$0	$0	$0	0%
001-300-34900-10000	349.100 - SPECIAL EVENT FEES	$275	$50	$25	$75	$0	$0	$0	0%
001-300-34900-20000	349.200 - LIEN SEARCH FEES	$8,155	$6,370	$1,274	$7,644	$3,000	$3,000	$0	0%
001-300-35400-10000	354.100 - FINES - CODE COMPLIANCE	$164,973	$38,520	$5,000	$43,520	$25,000	$25,000	$0	0%
001-300-36900-10000	360.000 - MISCELLANEOUS REVENUE	$28,728	$31,236	$3,500	$34,736	$5,000	$7,500	$2,500	50%
001-300-36100-10000	361.000 - INTEREST INCOME	$8,185	$3,792	$636	$4,428	$5,000	$5,000	$0	0%
001-300-36600-10000	366.000 - CONTRIBUTIONS & DONATIONS	$24	$2,300	$0	$2,300	$0	$0	$0	0%
001-300-38100-10000	381.000 - OPERATING TRANSFERS IN	$67,344	$0	$111,864	$111,864	$111,864	$70,670	($41,194)	-37%
001-300-38300-10000	383.000 - CAPITAL LEASE PROCEEDS	$114,493	$43,539	$0	$43,539	$0	$0	$0	0%
	Total General Fund Revenues	**$4,853,756**	**$3,567,065**	**$399,841**	**$3,966,906**	**$3,356,155**	**$3,813,422**	**$457,267**	**14%**

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	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
Estimated taxable value		$270,114,696	$309,707,689
Proposed Millage Rate		9.5000	9.5000
100% Levy (FY 2022)	$2,439,414	$2,437,786	$2,795,112
AD VALOREM TAXES TOTAL	$2,439,414	$2,437,786	$2,795,112

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	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
(314.100) Utility Tax - Electric	$147,249	$160,000	$180,000
(314.200) Utility Tax - Water	$33,130	$33,500	$33,500
(314.300) Utility Tax - Gas	$5,709	$5,500	$6,800
UTILITY SERVICE TAX TOTAL	**$186,087**	**$199,000**	**$220,300**

BUDGET WORKSHEET	The Communications Services Tax is comprised of two components: a state communications services tax and a local communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to

COMMUNICATION SERVICES TAX

REVENUE CODE 315

DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
Communication Services Tax	$46,466	$68,188	$70,899
COMMUNICATION SERVICE TAX TOTAL	**$46,466**	**$68,188**	**$70,899**

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		
			FRANCHISE FEES
			REVENUE CODE 323
DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
323.000 - FRANCHISE FEES - ELECTRIC	$71,850	$111,806	$125,000
323.100 - FRANCHISE FEES - SOLID WASTE	$54,931	$45,747	$0
323.200 - FRANCHISE FEES - GAS/PROPANE	$1,890	$2,115	$2,115
FRANCHISE FEES TOTAL	$128,671	$159,667	$127,115

BUDGET WORKSHEET	Includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.		
			GRANTS REVENUE CODE 331
DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
331.000 - GRANTS (Vulnerability Study)	$14,750	$0	$85,000
331.000 - FEMA	$0	$0	$0
331.000 - CARES ACT	$0	$0	$0
GRANTS TOTAL	$14,750	$0	$85,000

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	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023	
335.000 - REVENUE SHARING - MUNICIPAL	$73,313	$87,192	$99,924	decreased per State ::This revision reflects corrections to the 'Section 218.245(3),
335.100 - REVENUE SHARING - HALF CENT SALES TAX	$216,501	$240,908	$271,602	unchanged as of 8/9/22
335.200 - REVENUE SHARING - FUEL TAX REFUNDS	$0	$0	$0	
STATE REVENUE SHARING PROGRAM TOTAL	$289,814	$328,100	$371,526	

F.S. Distribution' amounts due to calculation errors for Jacksonville (Duval), Fanning Springs, Flagler Beach, and Longboat Key. Consequently, the revised Yearly Totals represent increases for these jurisdictions and slight decreases for all other

municipalities.

BUDGET WORKSHEET	Payments made by the local governments to other local governments in lieu of taxes it would normally have to pay if their property or other tax base would be subject to taxation.		
			LOCAL REVENUE SHARING PROGRAM REVENUE CODE 338
DESCRIPTION	**YTD 07/31/22**	**AMENDED FY2022**	**PROPOSED FY2023**
338.000 - LOCAL REV SHARE - SCHOOL CROSSING GUARD	$779	$250	$750
338.100 - LOCAL REV SHARE - LAW ENFOREMENT TRAINING	$362	$950	$950
LOCAL REVENUE SHARING TOTAL	**$1,140**	**$1,200**	**$1,700**

BUDGET WORKSHEET	Reflects all revenues stemming from recreational charges for current services.		
	SERVICE CHARGE REVENUE - RECREATION REVENUE CODE 347		
DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
347.000 - RECREATIONAL PROGRAM FEES	$13,092	$5,000	$9,500
347.100 - CONCESSION STAND	$280	$600	$600
347.200 - FACILITY RENTALS	$7,725	$1,750	$4,500
CREATIONAL SERVICE CHARGE REVENUE TOTAL	$21,098	$7,350	$14,600

BUDGET WORKSHEET	All costs imposed for civil or criminal traffic violations in accordance with an administrative order or Florida Rules of Court, or in accordance with Chapter 318, F.S.		
			TRAFFIC FINES REVENUE CODE 348
DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
348.000 - TRAFFIC FINES/JUDGEMENTS	$26,784	$5,000	$16,000
TRAFFIC FINES TOTAL	$26,784	$5,000	$16,000

BUDGET WORKSHEET	Other Charges for Services		
			OTHER CHARGES FOR PERMITS REVENUE CODE 349
DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
349.100 - POLICE SERV CHRG (OFF DUTY INCOME) [1]	$286,892	$0	$0
349.200 - NOTARY FEES	$142	$0	$0
349.100 - SPECIAL EVENT FEES	$50	$0	$0
349.200 - LIEN SEARCH FEES	$6,370	$3,000	$3,000
[1] Off duty revenues and expenses are not budgeted annually. The revenue and expenditure have no effect on the fund balance of the Village.			
OTHER CHARGES TOTAL	$293,454	$3,000	$3,000

BUDGET WORKSHEET	Reflects all revenues stemming from charges for local ordinance violations.		
			LOCAL FINES REVENUE CODE 354
DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
354.100 - FINES - CODE COMPLIANCE	$38,520	$25,000	$25,000
LOCAL ORDINANCE VIOLATIONS TOTAL	$38,520	$25,000	$25,000

BUDGET WORKSHEET	Miscellaneous revenue		
			MISCELLANEOUS REVENUE REVENUE CODE 360
DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
360.000 - MISCELLANEOUS REVENUE	$31,236	$5,000	$7,500
MISCELLANEOUS INCOME TOTAL	$31,236	$5,000	$7,500

BUDGET WORKSHEET	All interest earned on bank accounts, investments, contracts and notes.		
			INTEREST INCOME REVENUE CODE 361
DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
361.000 - INTEREST INCOME	$3,792	$5,000	$5,000
INTEREST INCOME TOTAL	$3,792	$5,000	$5,000

BUDGET WORKSHEET	This account includes gifts, pledges, grants, or bequests from private sources.		
			CONTRIBUTIONS & DONATIONS REVENUE CODE 366
DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
366.000 - CONTRIBUTIONS & DONATIONS	$2,300	$0	$0
CONTRIBUTIONS & DONATIONS TOTAL	$2,300	$0	$0

BUDGET WORKSHEET	Transfers between individual department or fund groups within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds.		
			INTERFUND TRANSFERS REVENUE CODE 381
DESCRIPTION	YTD 07/31/22	AMENDED FY2022	PROPOSED FY2023
381.100 ADMINISTRATIVE FEES - SANITATION FUND	$0	$44,576	$48,490
381.200 ADMINISTRATIVE FEES - PUBLIC WORKS	$0	$24,214	$22,181
381.300 ADMINISTRATIVE FEES - BUILDING FUND	$0	$37,474	$0
381.300 ADMINISTRATIVE FEES - CITT FUND	$0	$5,600	$0
INTERFUND TRANSFERS TOTAL	**$0**	**$111,864**	**$70,670**