

## **GENERAL FUND**

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

- The General Fund accounts for normal recurring activities funded by property taxes, intergovernmental revenues, licenses, fees and programmed use of General Fund Reserves-Used for Operations.

**City of Punta Gorda, FL**  
**General Fund**  
**Revenue and Expenditure Comparison**  
**Actual FY 2015 through Budget FY 2018**

	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected FY 2017	Budget FY 2018
<b>General Fund Revenues:</b>					
Ad Valorem Taxes	\$ 7,443,942	\$ 7,762,213	\$ 8,224,800	\$ 8,228,000	\$ 8,847,000
Other Taxes	3,191,082	3,245,992	3,137,828	3,346,256	3,392,450
Permits, Fees, & Spec Assmts	1,394,799	1,426,201	1,433,610	1,355,320	1,383,790
1% Local Sales Tax	625,501				
Intergovernmental Revenue	1,964,660	2,122,576	1,981,770	2,208,200	2,195,520
Charges for Services, Fines & Forfeits	177,585	169,043	76,110	161,275	140,620
Lot Mowing	309,159	325,011	302,000	315,000	315,000
Administrative Charges	2,806,310	2,819,310	3,037,860	3,037,860	3,128,987
Other Miscellaneous Revenue	546,838	494,793	255,012	3,905,280	365,670
Transfers	36,592	101,508	100,000	233,735	309,335
	<u>18,496,468</u>	<u>18,466,647</u>	<u>18,548,990</u>	<u>22,790,926</u>	<u>20,078,372</u>
Prior Year Encumbrances & Reappropriations	303,687	563,579			
General Fund Reserve-Used for Operations			336,953		376,950
-Used for Capital, Paving, & Drainage			300,000	281,269	534,505
General Fund Reserve	2,756,341	3,065,839	2,493,563	4,025,018	3,113,563
Total General Fund	<u>\$ 21,556,496</u>	<u>\$ 22,096,065</u>	<u>\$ 21,679,506</u>	<u>\$ 27,097,213</u>	<u>\$ 24,103,390</u>
<b>General Fund Expenditures:</b>					
City Council	\$ 99,390	\$ 92,881	\$ 98,442	\$ 122,630	\$ 129,311
City Manager	235,321	257,489	251,182	250,939	474,808
Human Resources	292,448	322,100	304,543	329,057	346,560
City Clerk	422,946	437,391	530,987	512,068	514,803
Legal	229,032	177,329	203,700	206,351	255,794
Finance	802,239	811,097	880,793	871,642	927,959
Procurement	486,369	494,886	592,583	571,486	571,939
Public Works Admin	303,750	303,476	312,020	312,759	351,303
Engineering	421,594	442,108	435,082	414,482	469,099
Facilities Maint	693,866	715,928	771,601	805,133	798,453
Right of Way Maint	1,033,132	1,062,640	1,254,571	1,243,159	1,548,578
Parks & Grounds	1,376,947	1,362,313	1,499,740	1,531,982	1,465,069
Police	5,363,016	5,497,735	5,560,536	5,667,174	5,766,363
Fire	3,243,542	3,275,981	3,460,350	3,483,549	3,661,532
Urban Design	540,341	547,683	652,304	692,283	619,990
Zoning & Code Compliance	502,333	489,119	410,944	433,575	500,272
Non-Departmental:					
Lot Mowing	233,949	237,043	280,000	306,225	274,000
Other Non-Departmental	84,793	162,851	217,565	309,220	89,994
Subtotal Operations	<u>16,365,008</u>	<u>16,690,050</u>	<u>17,716,943</u>	<u>18,063,714</u>	<u>18,765,827</u>
Transfer to CRA Fund	448,578	470,728	500,000	501,481	575,000
Transfer for Capital Projects	85,000	145,000	10,000	38,000	690,000
Transfer for Drainage			500,000	500,000	500,000
Transfer for Paving	609,000	459,000	459,000	459,000	459,000
Transfer to Special Use Fund	117,992			3,510,000	
Transfer for 1% Local Sales Tax	301,500	25,000			
Subtotal Operations & Transfers	<u>17,927,078</u>	<u>17,789,778</u>	<u>19,185,943</u>	<u>23,072,195</u>	<u>20,989,827</u>
Reserve-Carryovers & Reappropriations	563,579	327,620			
Reserve-Fleet/Equip	312,000	420,000	420,000	534,505	
Reserve-Future Years' Budget	581,899	1,063,579	678,626	1,048,645	671,695
Projected Carryover - End	2,171,940	2,495,088	1,394,937	2,441,868	2,441,868
Total General Fund	<u>\$ 21,556,496</u>	<u>\$ 22,096,065</u>	<u>\$ 21,679,506</u>	<u>\$ 27,097,213</u>	<u>\$ 24,103,390</u>

**City of Punta Gorda, FL**  
**General Fund**  
**Proforma Schedule of Revenues and Expenditures**  
**FY 2015 through FY 2022**

	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected FY 2017	Budget FY 2018	Proforma FY 2019	Proforma FY 2020	Proforma FY 2021	Proforma FY 2022
<b>Revenues:</b>									
<b>Millage Rate</b>					<b>3.1969</b>				
Ad Valorem Taxes	\$ 7,443,942	\$ 7,762,213	\$ 8,224,800	\$ 8,228,000	\$ 8,847,000	\$ 9,377,820	\$ 9,940,490	\$ 10,536,920	\$ 11,169,135
Other Taxes	3,191,082	3,245,992	3,137,828	3,346,256	3,392,450	3,451,449	3,511,540	3,572,742	3,635,079
Permits, Fees, & Spec.Assmts	1,394,799	1,426,201	1,433,610	1,355,320	1,383,790	1,411,466	1,439,696	1,468,489	1,497,858
Intergovernmental Revenues	1,964,660	2,122,576	1,981,770	2,208,200	2,195,520	2,260,582	2,283,688	2,307,037	2,330,631
1% Sales Tax	625,501								
Charges for services, Fines & Forfeits	486,744	494,054	378,110	476,275	455,620	456,696	457,793	458,913	460,055
Administrative Charges	2,806,310	2,819,310	3,037,860	3,037,860	3,128,987	2,950,969	2,980,834	3,010,992	3,040,947
Other Misc. Revenue	546,838	494,793	255,012	3,905,280	365,670	366,315	372,636	379,107	385,730
Transfers	36,592	101,508	100,000	233,735	309,335	90,000	90,000	90,000	90,000
Subtotal Current Revenues	18,496,468	18,466,647	18,548,990	22,790,926	20,078,372	20,365,297	21,076,677	21,824,200	22,609,435
Use of Operating Reserves/(Incr. to Reserves)	(569,390)	(676,869)	336,953		376,950	671,695			
Use of Op. Rsrvs for Capital & Drainage			300,000	281,269	534,505				
<b>Total General Revenues</b>	<b>17,927,078</b>	<b>17,789,778</b>	<b>19,185,943</b>	<b>23,072,195</b>	<b>20,989,827</b>	<b>21,036,992</b>	<b>21,076,677</b>	<b>21,824,200</b>	<b>22,609,435</b>
<b>Expenditures:</b>									
Personnel Expenditures	12,575,587	12,586,729	13,136,785	13,076,437	13,681,151	14,177,709	14,698,768	15,242,730	15,810,776
Operating Expenditures	3,547,826	3,543,417	3,915,157	4,339,059	4,249,176	4,376,283	4,542,419	4,637,723	4,742,340
Contingency			15,000	15,000	15,000	15,000	15,000	15,000	15,000
Capital Outlay	241,595	559,904	560,596	633,218	820,500	399,000	1,110,000	525,000	974,000
5 Yr. Capital Outlay, net funding*			89,405			357,000	(357,000)	228,000	(228,000)
Transfers to other Funds	419,492	25,000		3,510,000					
Transfer for Capital Projects	85,000	145,000	10,000	38,000	690,000	155,000	155,000	155,000	155,000
Transfer to CRA for TIF	448,578	470,728	500,000	501,481	575,000	598,000	621,920	646,797	672,669
Transfer for Drainage			500,000	500,000	500,000	500,000	500,000	500,000	500,000
Transfer for Paving	609,000	459,000	459,000	459,000	459,000	459,000	459,000	459,000	459,000
<b>Total General Expenditures</b>	<b>17,927,078</b>	<b>17,789,778</b>	<b>19,185,943</b>	<b>23,072,195</b>	<b>20,989,827</b>	<b>21,036,992</b>	<b>21,745,107</b>	<b>22,409,250</b>	<b>23,100,785</b>
<b>Expenditures in Excess of Revenues (Shortfall)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (668,430)</b>	<b>\$ (585,050)</b>	<b>\$ (491,350)</b>
<b>Estimated Operating Reserve - Beg</b>	\$2,748,028	\$3,317,418	\$1,921,516	\$3,886,287	\$3,490,513	\$3,113,563	\$2,441,868	\$2,441,868	\$2,441,868
<b>Estimated Capital Outlay Reserve - Beg</b>	\$312,000	\$312,000	\$420,000	\$420,000	\$534,505	\$0	\$0	\$0	\$0
<b>Estimated Operating Reserve - End</b>	\$3,317,418	\$3,886,287	\$1,284,563	\$3,490,513	\$3,113,563	\$2,441,868	\$2,441,868	\$2,441,868	\$2,441,868
<b>Estimated Capital Outlay Reserve - End</b>	\$312,000	\$420,000	\$420,000	\$534,505	\$0	\$0	\$0	\$0	\$0
<b>Information:</b>									
7.5%-9.5% Minimum Operating Reserve					\$1,575,000	\$1,683,000	\$1,849,000	\$2,017,000	\$2,195,000

\* New reserve established in FY 2015 to smooth funding of 5 year capital outlay needs. Funds are budgeted in the Proforma each year and are intended to smooth the funding by increasing the capital outlay reserve if not spent and then be fully spent at end of year five. Proforma reflects use of prior years expenditure line before use of the initial reserve established.

**City of Punta Gorda, FL  
General Fund  
Proforma Schedule of Revenues and Expenditures  
FY 2015 through FY 2022**

**Assumptions:**

**Revenue:**

FY 2018 Ad Valorem Taxes based on net 7.4% increase in taxable values and millage rate of 3.1969  
FY 2019-2022 6% est. increase in Ad Valorem Taxes  
Other Taxes - FY 2018 based on current trends, FY 2019-2022 1%-2% est. increases  
Permits, Fees and Special Assessments - FY 2018 based on current trends, FY 2019-2022 2% est. increase  
Intergovernmental Revenues - FY 2018 per projections, FY 2019-2022 0%-3% est. increases. Grants are not budgeted until official notification by grantor  
1% Local Option Sales Tax is now budgeted in a special revenue fund beginning with the new election period of 1/1/15 through 12/31/20  
Charges for Service, Fines & Forfeits - FY 2018 per projections, FY 2019-2022 minimal increases  
Admin Charges - interfund charges for services FY 2018 per schedule, FY 2019-2022 0%-1% est. increase  
Other Misc. Revenues - FY 2018 per projections, FY 2019-2022 0%-3% est. increases  
Transfers - FY 2018 from Special Use Fund for community branding program, FY 2018-2022 from 1% Local Option Sales Tax Fund for project management

**Personnel Expense:**

FY 2018 - Increase of 1.5 FTEs from operating departments  
3% merit increases  
Overtime per departments  
Health Insurance - increase 3%  
Fire and Police pension contributions per actuarial requirements. General pension contributions flat with FY 2017, which is above current actuarial requirements  
Workers Compensation per schedule, est. 10% increase  
FY 2019-2022 - 3% merit wage incr, pension est 5% incr, health insurance est 6% incr, & workers comp insurance est 10% incr

**Operating Expense:**

FY 2018 - Per Departmental approved requests, Computer Overhead per schedule, Fire/General Liability per schedule est. 5% increase  
FY 2019-2022 - Election Expenses \$35,000 - additional elections will be appropriated with carryover requests, Comprehensive Planning per 5 year schedule, and all other operating expenses 3% est. incr except Fire/General Liability 5% est incr

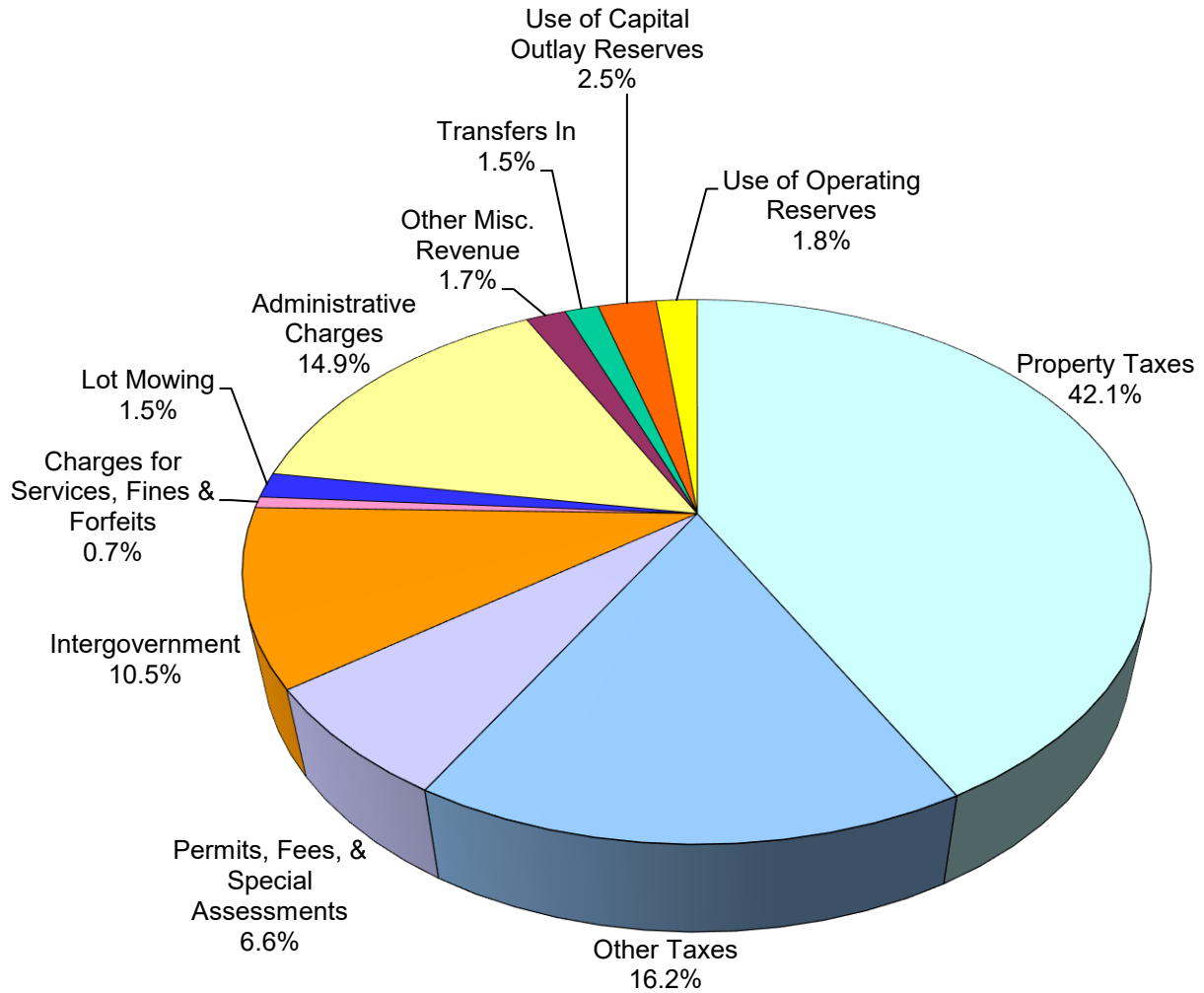
**Capital Expense:**

FY 2018 Police, Fire, and Public Works vehicle and equipment replacements  
FY 2019-2022 \$753,000 average funded per year - Capital Outlay Reserve increased or decreased based on specific year's capital outlay needs

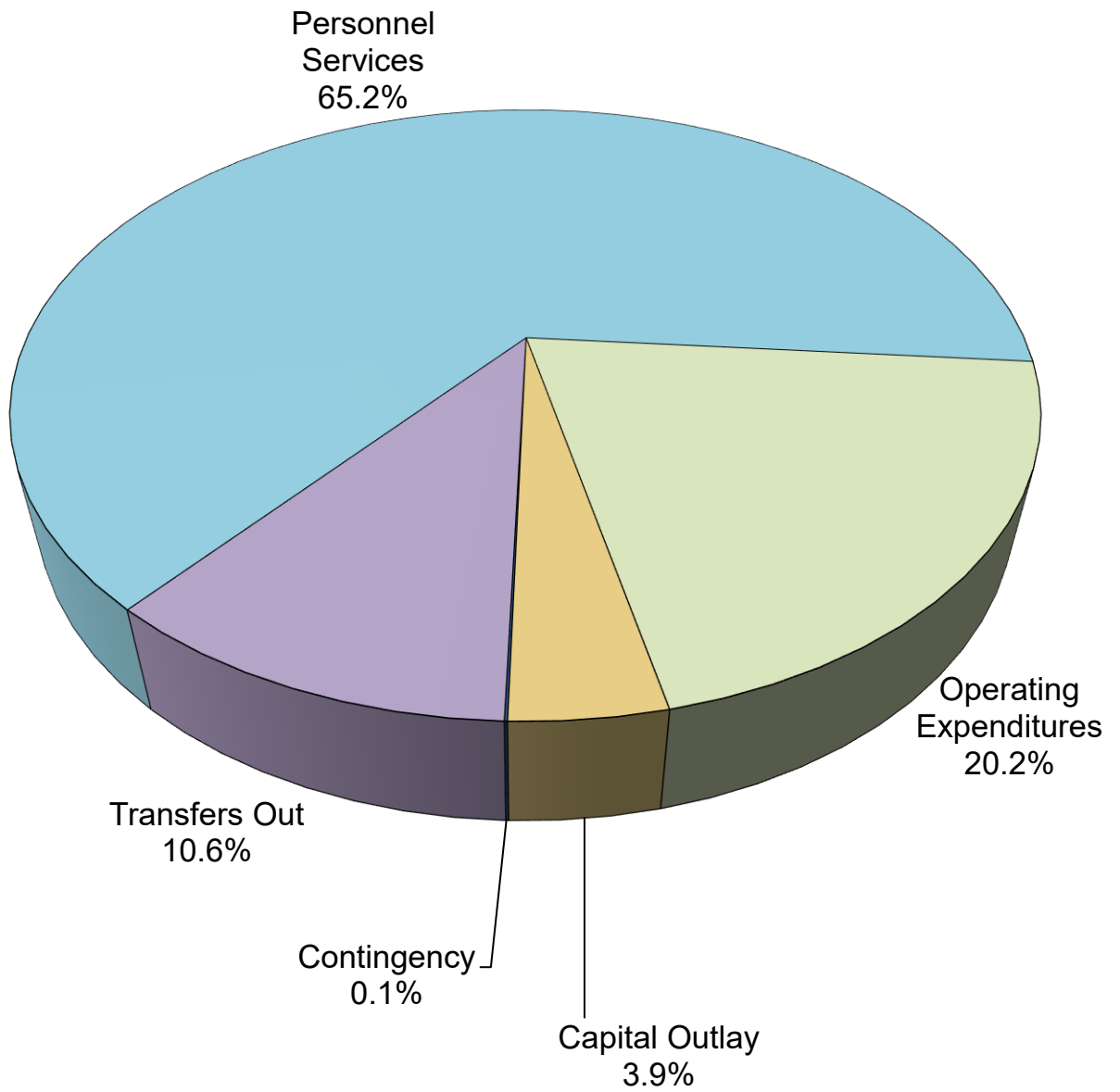
**Transfers:**

Transfer to CRA for Tax Incremental Financing is estimate of \$575,000 for FY 2018 (9.7% valuation increase from FY 2017 & millage rate of 3.1969); FY 2019-2022 est. 4% increases  
Transfer to General Construction Fund for capital projects (excluding Drainage Improvements) is \$690,000 for FY 2018 which includes fire apparatus and \$155,000 in future years per 5 year CIP plan  
Transfer to General Construction Fund for Drainage Improvements is \$500,000 for FY 2018-2022  
Transfer to Gas Tax Fund for Paving is \$459,000 for FY 2018-2022  
Transfer of 1% Sales tax is eliminated as it is now accounted for in a special revenue fund beginning with the new election period of 1/1/15 through 12/31/20

**GENERAL FUND REVENUES FY 2018 - \$20,989,827**



**GENERAL FUND EXPENDITURES FY 2018 - \$20,989,827**



## CITY OF PUNTA GORDA, FLORIDA CAPITAL OUTLAY

### Introduction

Beginning in FY 2015, the City established a minimum funding for the purpose of building a reserve to smooth out the funding of the costs of the five year capital outlay plan. In FY 2018 the amount required is \$756,000. The annual average amount FY 2018 through FY 2022 is \$753,000.

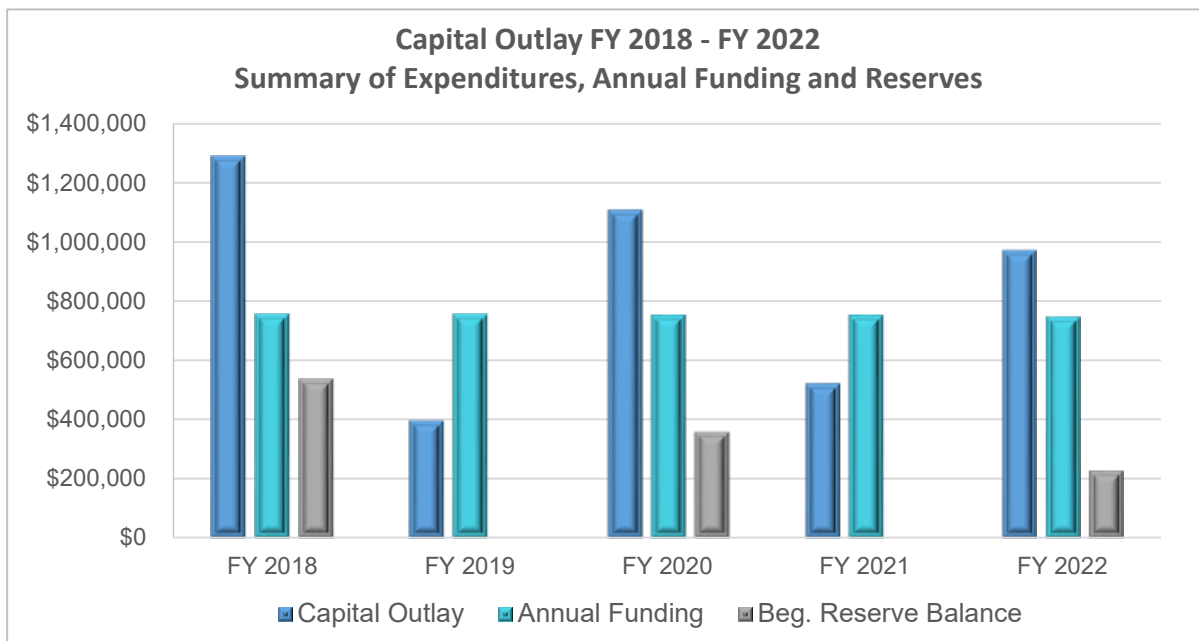
### History

During the 6 year economic decline that lasted until FY 2013, replacement of general fund capital was kept to a minimum, resulting in an aging fleet and equipment and resulting in ineffective repairs and maintenance costs as well as lower service levels due to lack of equipment. With the beginning of a turnaround in the economy, the City instituted a method to plan for replacement of necessary fleet and equipment to avoid the future ineffective measures.

### Goal

The new method will result in a funding plan to provide adequate and timely replacement for fleet and equipment without over burdening the financial capabilities of the general fund. When the most current year drops out of the 5 year plan, a new year will be included in the plan. The average amount needed for funding will be adjusted to meet the new 5 year plan. This will keep the reserve current and fund the anticipated needs in the 5 year proforma.

The added benefit of the new method was the flexibility provided by the reserve to allow for timing and cost adjustments to fleet and equipment replacement. Case in point is the \$125,000 boom mower planned for replacement in FY 2018. In recent months, the mower has been non-performing and since funds were available to move up the bid and procurement process, the mower will be delivered with minimal downtime and avoidance of costly rentals. The funds budgeted in FY 2018 for the mower will replace the reserve funds used early.



**GENERAL FUND  
VEHICLE & EQUIPMENT REPLACEMENT DETAIL  
FY 2018 - FY 2022  
(All figures in thousands of dollars)**

Capital Outlay Replacement Plan	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022+
	(All figures in thousands of dollars)				
<b>Public Works Admin:</b>					
1998 SUV (4392)	34				
2005 SUV (5467)		34			
<b>Engineering:</b>					
2002 SUV (4494)	34				
2008 4 Door Utility Vehicle (6813)		34			
<b>Facilities:</b>					
2007 1/2 ton pickup truck (6810)				36	
2006 F750 XL Utility truck 2 door (6812)				150	
<b>Right of Way:</b>					
2003 Tractor side-arm mower (5435)	125				
1991 4 wheel tire rubber excavator (2459)	270				
2000 flatbed dump truck (4439)	75				
2003 1/2 ton pickup truck (5430)	35				
2001 1/2 ton pickup truck (4470)		35			
2001 3/4 ton pickup truck (4458)		40			
2010 Riding mower (6863)		18			
2008 3/4 ton pickup truck (6826)					45
2002 Grader (5411)					175
1999 Flatbed Dump Truck (4409)					80
2002 Front End Loader (5413)					225
2007 Dump Truck (5977)					125
2003 All-terrain vehicle (5434)					20
<b>Parks &amp; Grounds:</b>					
2004 riding mower (5445)	18				
2005 1/2 ton pickup truck (5474)		35			
2006 1/2 ton extended cab pickup truck (5513)		38			
2003 3 ton flatbed truck (5412)			100		
2008 compact pickup truck (6841)			28		
2008 1/4 ton pickup truck (6840)			28		
2006 all-terrain vehicle (5974)				20	
2005 1/2 ton extended cab pickup truck (5472)				38	
<b>Police:</b>					
Police Fleet (\$100,000 in 1% Sales Tax until FY2020)	96	96	125	225	225
FY 2018 Replacements:					
2006 Patrol Vehicle					
2007 Patrol Vehicle					
2005 F150 Tow vehicle					
2010 Patrol Vehicle					
2010 Patrol Vehicle					
Replace Tasers & Radar Equipment	15	15	15	15	15
Police Vessel Refurbishment (5468)	18				
Replace Police Vessel Motor		13			
<b>Fire:</b>					
Personal Protective Equipment	10	10	10	10	10
Suppression Equipment	15	15	15	15	15
Medical Equipment	39	16	39	16	39
2006 Fire Marshall 1/4 pu, new fire inspector	32				
Fire Apparatus (5432, 5463)	475		750		
<b>TOTAL</b>	<b>\$1,291</b>	<b>\$399</b>	<b>\$1,110</b>	<b>\$525</b>	<b>\$974</b>
<b>Revised annual level Capital Outlay reserve</b>	<b>756</b>	<b>756</b>	<b>753</b>	<b>753</b>	<b>746</b>
<b>Capital Outlay Reserve - Beg</b>	<b>535</b>	<b>0</b>	<b>357</b>	<b>0</b>	<b>228</b>
<b>Capital Outlay Reserve - End</b>	<b>\$0</b>	<b>\$357</b>	<b>\$0</b>	<b>\$228</b>	<b>\$0</b>

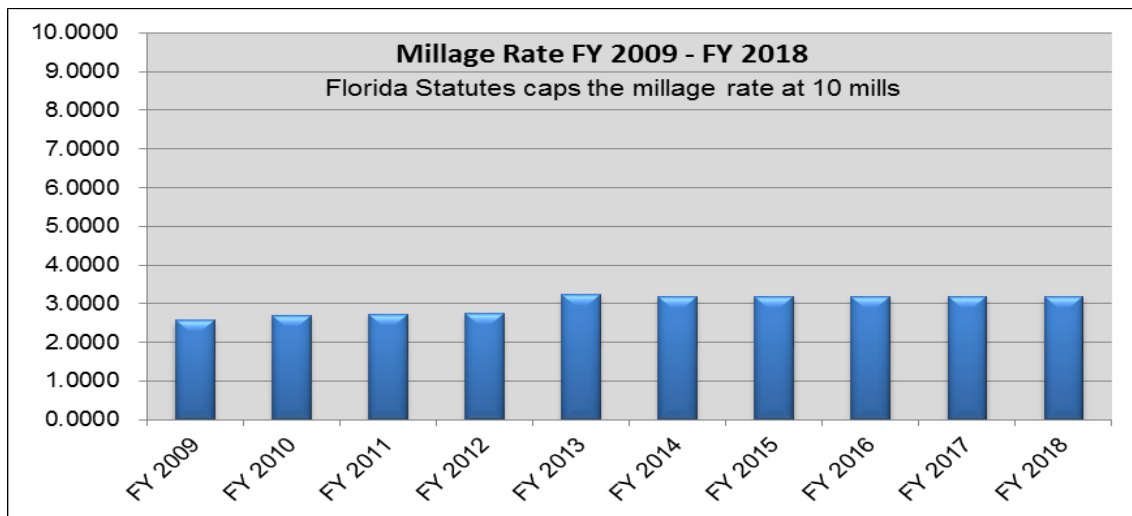


**City of Punta Gorda, FL  
General Fund  
Ad Valorem Taxes  
001-0000-311-1000**

The Ad Valorem (percentage of value) property tax is calculated by multiplying the taxable value by the City of Punta Gorda millage rate. The Charlotte County Property Appraiser determines the assessed value. The City Council sets the ad valorem millage rate by ordinance. A mill is defined as one dollar for each thousand dollars of net taxable value after exemptions. The tax bills paid in November receive a 4% discount; in each subsequent month through February, the discount is reduced 1%. In March the full payment is due. Due to discounts and potential assessment changes after the value adjustment board hearings, the state requires that entities budget a minimum of 95% of revenue. Based on recent payment history, the City is budgeting FY 2018 at a 96% collection rate.

The General Fund "Transfer to CRA" equals the ad valorem taxes collected from properties located within the Community Redevelopment District boundaries, in excess of the tax on the 1989 base year of \$80.6 million. This tax revenue is transferred and accounted for in the Community Redevelopment Agency (CRA), rather than being retained in the General Fund.

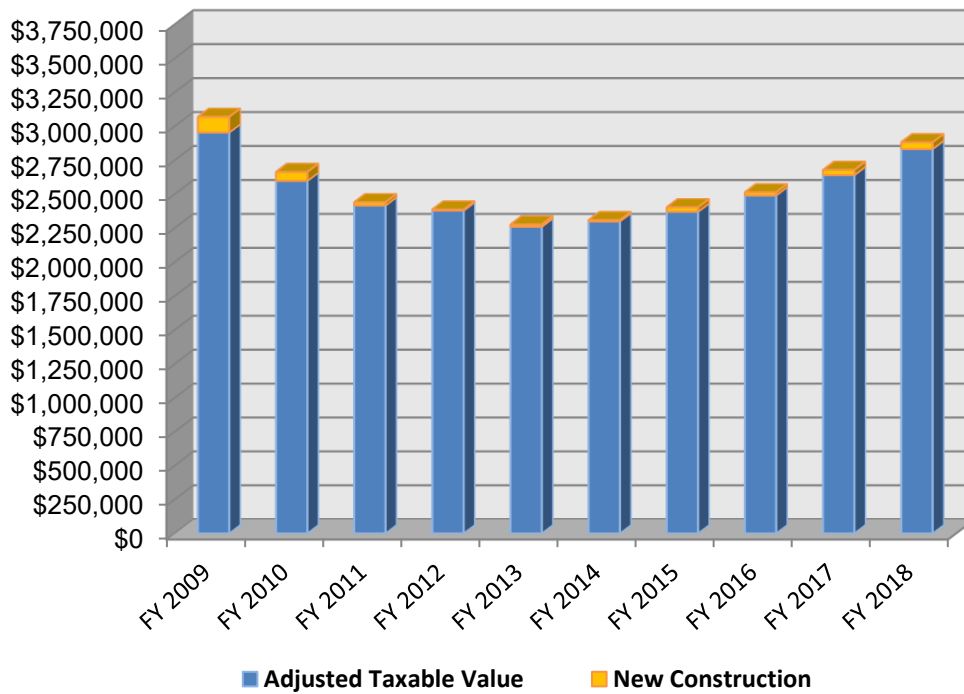
<b>Fiscal Year</b>	<b>Gross Taxable Original Value (DR 420)</b>	<b>Millage Rate</b>	<b>Ad Valorem Revenue Original Budget</b>	<b>Transfer to CRA Original Budget</b>
FY 2009	\$3,069,446,172	2.5689	\$7,609,122	\$583,878
FY 2010	\$2,664,115,626	2.6996	\$6,922,345	\$540,742
FY 2011	\$2,440,885,926	2.7251	\$6,319,075	\$437,090
FY 2012	\$2,387,114,422	2.7462	\$6,260,496	\$459,785
FY 2013	\$2,276,784,142	3.2462	\$7,133,600	\$497,689
FY 2014	\$2,309,178,922	3.1969	\$7,087,000	\$462,249
FY 2015	\$2,403,601,442	3.1969	\$7,377,000	\$454,299
FY 2016	\$2,514,217,625	3.1969	\$7,716,200	\$468,678
FY 2017	\$2,678,944,043	3.1969	\$8,224,800	\$500,000
FY 2018	\$2,882,634,481	3.1969	\$8,847,000	\$575,000



**City of Punta Gorda, FL**  
**Certification of Taxable Value (expressed in thousands)**  
**Per Charlotte Co. Property Appraiser DR420**

Fiscal Year	Adjusted Taxable Value	New Construction	Gross Taxable Value
FY 2009	\$2,954,166	\$115,280	\$3,069,446
FY 2010	\$2,598,202	\$65,914	\$2,664,116
FY 2011	\$2,416,569	\$24,317	\$2,440,886
FY 2012	\$2,379,260	\$7,854	\$2,387,114
FY 2013	\$2,259,928	\$16,856	\$2,276,784
FY 2014	\$2,299,288	\$9,891	\$2,309,179
FY 2015	\$2,370,801	\$32,800	\$2,403,601
FY 2016	\$2,490,322	\$23,895	\$2,514,217
FY 2017	\$2,640,586	\$38,358	\$2,678,944
FY 2018	\$2,832,084	\$50,550	\$2,882,634

**Gross Taxable Value (in thousands)**



**City of Punta Gorda, FL**  
**Analysis of Estimated Taxable Value and Tax Revenues**  
**FY 2017 compared to FY 2018**

	DR 420 Original Budget FY 2017	Recapitulation Final FY 2017	DR 420 Original Budget FY 2018
Current Year Adjusted Taxable Value	\$2,640,586,113	\$2,646,945,229	\$2,832,084,719
Prior Year Final Gross Taxable Value	<u>\$2,513,363,249</u>	<u>\$2,513,363,249</u>	<u>\$2,685,303,159</u>
Estimated Incr/(Decr) (without new construction/annex)	\$127,222,864	\$133,581,980	\$146,781,560
Percent Incr/(-)Decr (without new construction/annex)	5.06%	5.31%	5.47%
Net New Taxable Value of New Construction/Annex	\$38,357,930	\$38,357,930	\$50,549,762
Total Estimated Current Year Taxable Value	\$2,678,944,043	\$2,685,303,159	\$2,882,634,481
Net Incr/(Decr) from Prior Year Final Gross Taxable Value	\$165,580,794	\$171,939,910	\$197,331,322
Net Percent Incr/(-)Decr from Prior Year Final Gross Taxable Value	6.59%	6.84%	7.35%

	FY 2017	FY 2017	FY 2018
Taxable Value	\$2,678,944,043	\$2,685,303,159	\$2,882,634,481
	x 96.0%	x 96.0%	x 96.0%
Budget Value of a Mill	<u>\$2,571,786</u>	<u>\$2,577,891</u>	<u>\$2,767,329</u>
Operating Mills	<b>3.1969</b>	<b>3.1969</b>	<b>3.1969</b>
Revenue from Base Properties	\$8,107,078	\$8,123,538	\$8,691,862
Revenue from New Construction	\$117,722	\$117,722	\$155,138
Total Estimated Ad Valorem Tax Revenue	<u>\$ 8,224,800</u>	<u>\$ 8,241,260</u>	<u>\$ 8,847,000</u>

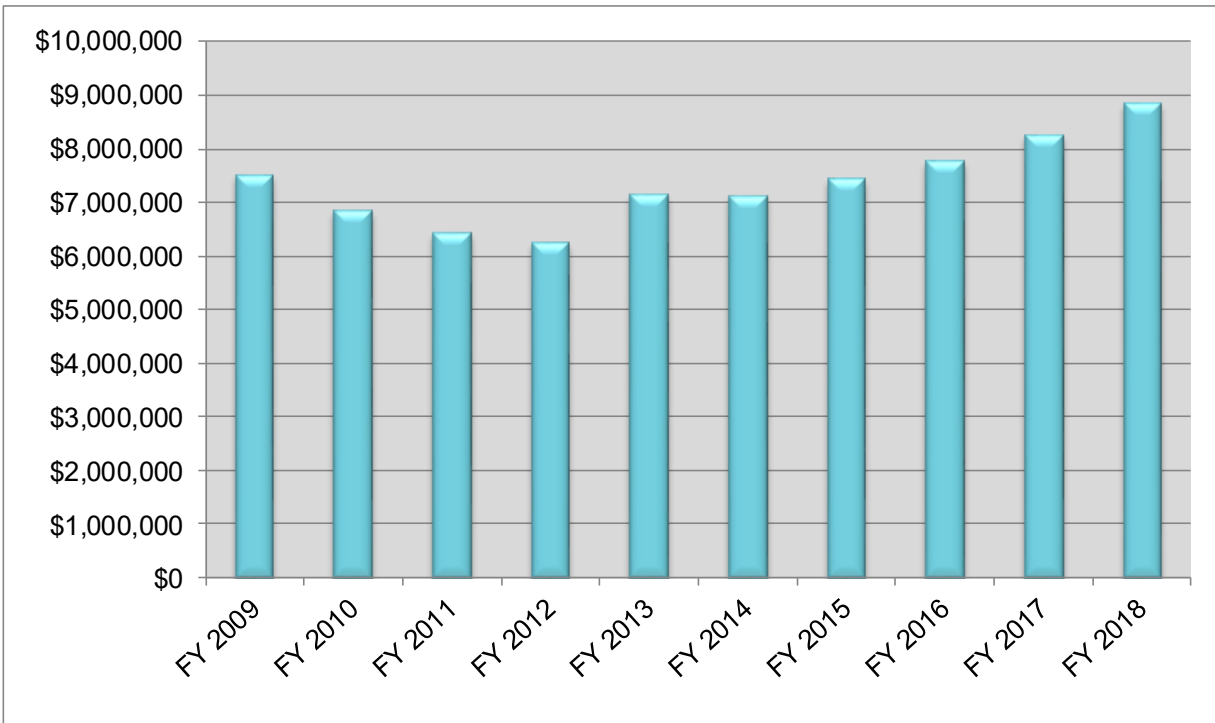
Calculation of City Ad Valorem Tax on various assessed values:

	Homestead Single Family		Non-Homestead Vacant Land      Commercial	
Assessed Value	\$150,000	\$300,000	\$110,000	\$1,000,000
Less Homestead Exemption	<u>\$50,000</u>	<u>\$50,000</u>		
Net Taxable Value	\$100,000	\$250,000	\$110,000	\$1,000,000
City Millage Rate	3.1969	3.1969	3.1969	3.1969
City Ad Valorem Tax FY 2017	<u>\$320</u>	<u>\$799</u>	<u>\$352</u>	<u>\$3,197</u>

**City of Punta Gorda, FL  
General Fund  
Ad Valorem Revenue  
001-0000-311-1000**

Section 9, Article VII, Florida Constitution and Chapters 192-197 and 200, Florida Statutes provides the authorization of up to 10 mills for municipal purposes; limits the ability of the City to raise revenue (above 10 mills) except for a voted debt service millage and a voted millage not to exceed two years. An annual City Resolution approved during the second budget hearing of September, authorizes the ensuing fiscal year millage, which is levied on the assessed value of real estate and tangible personal property. Various exemptions and discounts are applied per Florida State Statute. All Florida State truth in millage reporting and notice requirements are fully met.

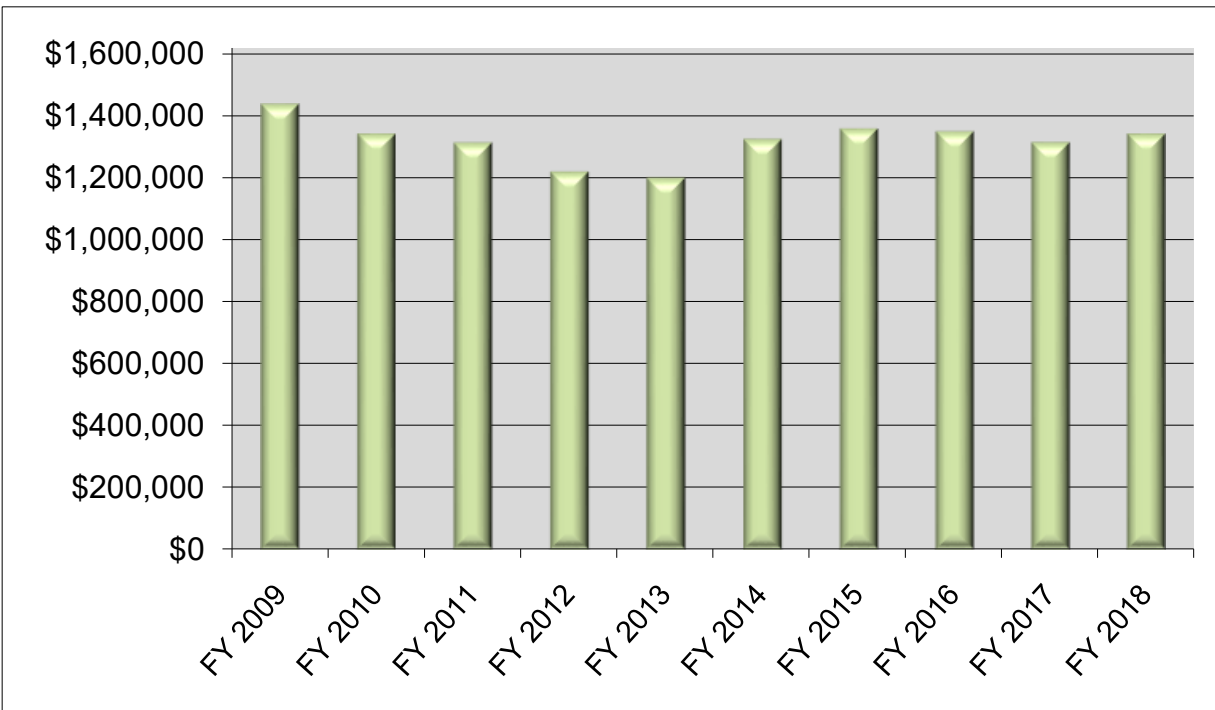
Fiscal Year	Revenue	Percentage Change
FY 2009	\$7,495,907	2.41%
FY 2010	\$6,829,121	-8.90%
FY 2011	\$6,424,928	-5.92%
FY 2012	\$6,239,901	-2.88%
FY 2013	\$7,126,709	14.21%
FY 2014	\$7,113,559	-0.18%
FY 2015	\$7,443,084	4.63%
FY 2016	\$7,762,136	4.29%
FY 2017	\$8,228,000	6.00%
FY 2018	\$8,847,000	7.52%



**City of Punta Gorda, FL**  
**General Fund**  
**Florida Power & Light Franchise Fees**  
**001-0000-323-1000**

Florida Power & Light collects a 5.90% franchise fee from customers inside the city limits. Ordinance #1500-07 grants FP&L an electric franchise to use the public right of way for a period of thirty years until Sept. 2037. Per section 7, each monthly payment is delayed sixty days. Each payment is based upon 5.90% of the monthly net revenue. Franchise fees are charged on the fuel adjustment instituted by FP&L.

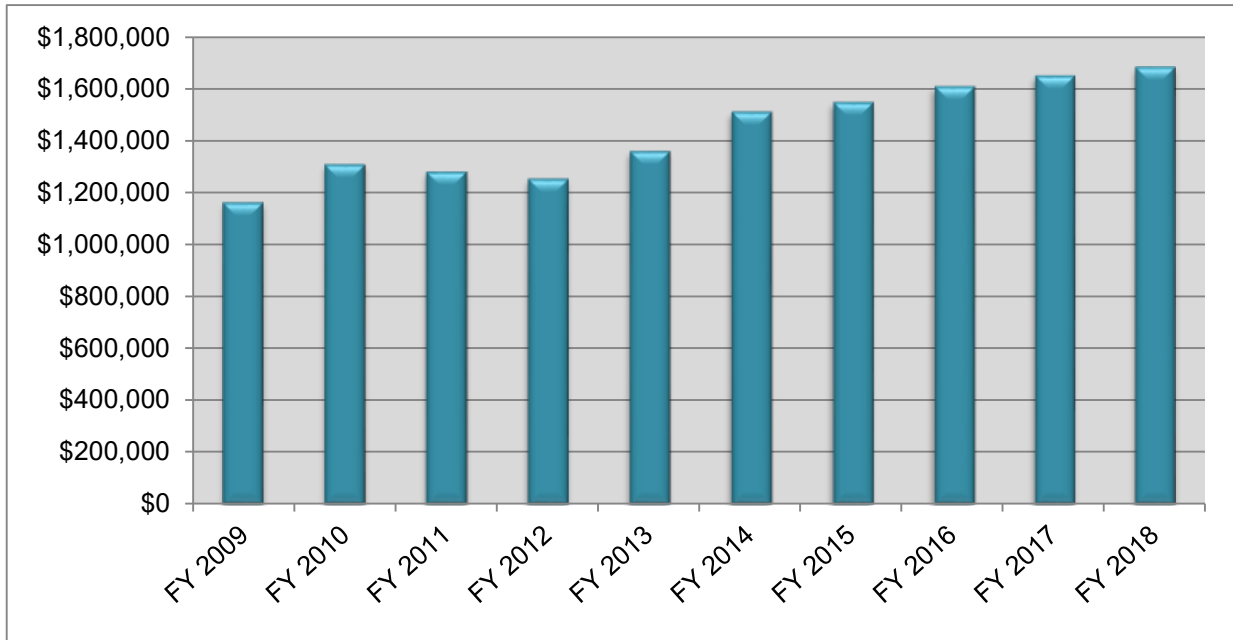
Fiscal Year	Revenue	Percentage Change
FY 2009	\$1,435,888	6.31%
FY 2010	\$1,340,371	-6.65%
FY 2011	\$1,311,752	-2.14%
FY 2012	\$1,217,206	-7.21%
FY 2013	\$1,198,571	-1.53%
FY 2014	\$1,322,464	10.34%
FY 2015	\$1,356,841	2.60%
FY 2016	\$1,347,826	-0.66%
FY 2017	\$1,312,500	-2.62%
FY 2018	\$1,340,550	2.14%



**City of Punta Gorda, FL  
General Fund  
Electric Utility Tax  
001-0000-314-1000**

The City Code of Ordinances section 21-5 states the utility tax rate is ten percent (10%) of the first \$500 and three percent (3%) thereafter to be remitted monthly.

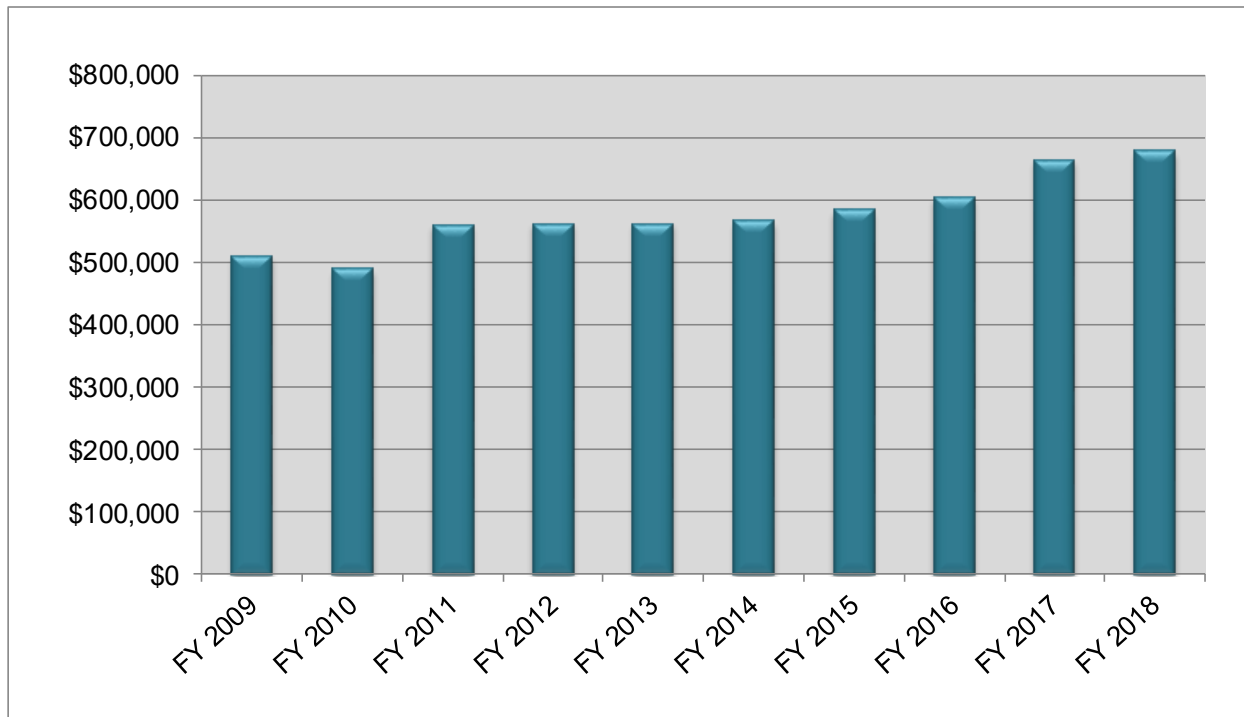
Fiscal Year	Revenue	Percentage Change
FY 2009	\$1,163,039	4.53%
FY 2010	\$1,308,911	12.54%
FY 2011	\$1,281,050	-2.13%
FY 2012	\$1,252,996	-2.19%
FY 2013	\$1,358,740	8.44%
FY 2014	\$1,510,856	11.20%
FY 2015	\$1,547,257	2.41%
FY 2016	\$1,608,098	3.93%
FY 2017	\$1,650,000	2.61%
FY 2018	\$1,683,000	2.00%



**City of Punta Gorda, FL  
General Fund  
Water Utility Tax  
001-0000-314-3000**

The Code of Ordinances Section 21-5(b) levies a ten percent (10%) utility tax on the purchase of water sold in the City. The monthly tax cap is \$100, for corporate accounts.

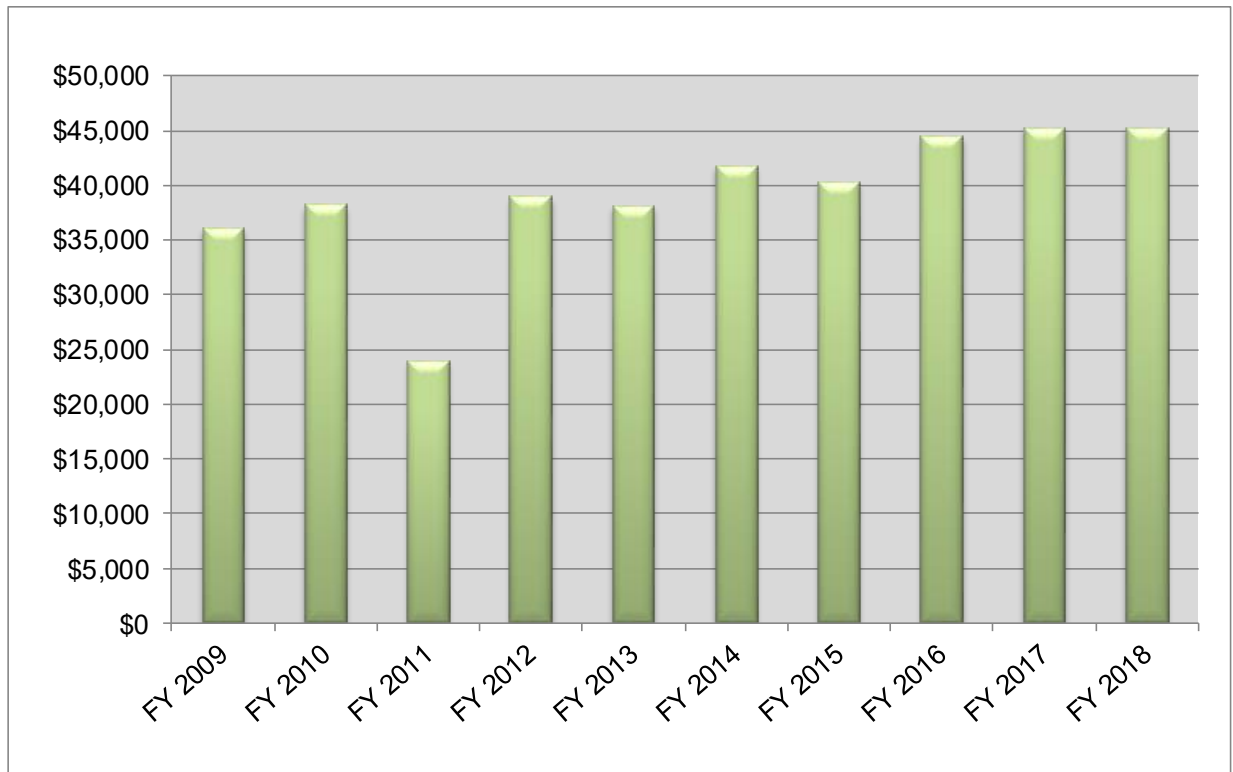
Fiscal Year	Revenues	Percentage Change
FY 2009	\$509,574	17.00%
FY 2010	\$488,620	-4.11%
FY 2011	\$559,587	14.52%
FY 2012	\$561,307	0.31%
FY 2013	\$561,844	0.10%
FY 2014	\$566,320	0.80%
FY 2015	\$584,089	3.14%
FY 2016	\$604,273	3.46%
FY 2017	\$664,700	10.00%
FY 2018	\$678,000	2.00%



**City of Punta Gorda, FL  
General Fund  
Bottled Gas Utility Tax  
001-0000-314-8000**

The Code of Ordinances Section 21-5(a) levies a ten percent (10%) utility tax on the purchase of bottled gas (natural liquefied petroleum gas or manufactured) sold in the City. The rate is 10% of the first \$500 and 3% thereafter.

Fiscal Year	Revenue	Percentage Change
FY 2009	\$36,046	-4.85%
FY 2010	\$38,212	6.01%
FY 2011	\$23,965	-37.28%
FY 2012	\$38,929	62.44%
FY 2013	\$38,146	-2.01%
FY 2014	\$41,734	9.41%
FY 2015	\$40,329	-3.37%
FY 2016	\$44,458	10.24%
FY 2017	\$45,300	1.89%
FY 2018	\$45,300	0.00%

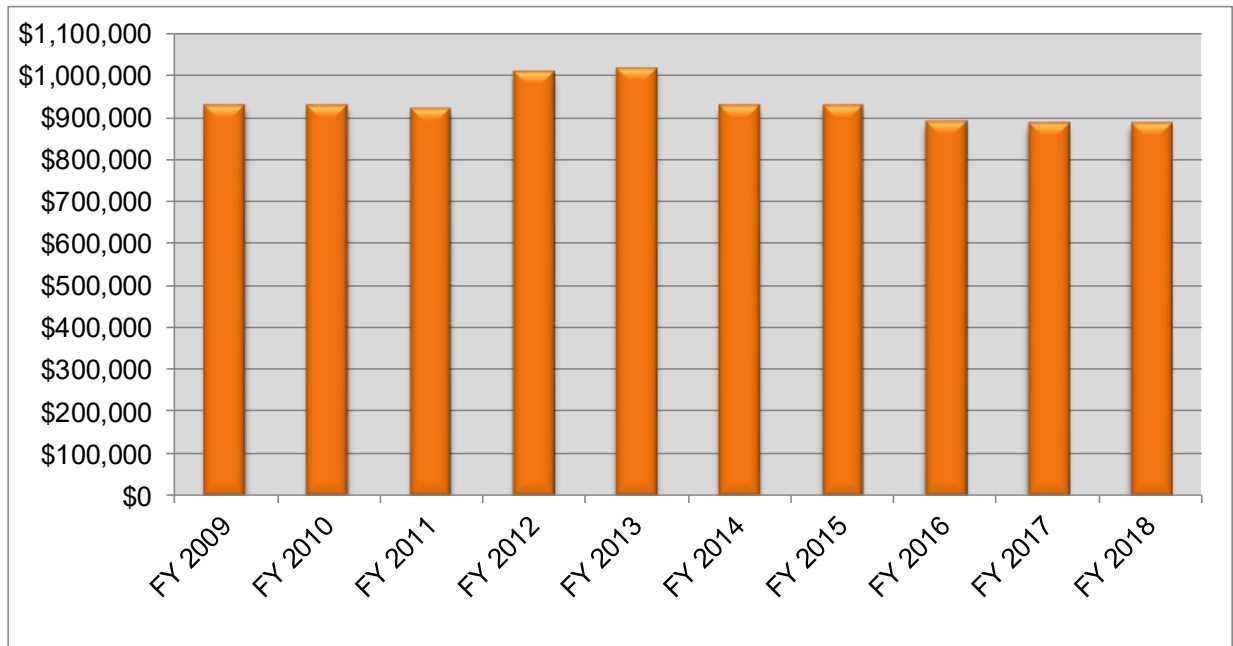




**City of Punta Gorda, FL  
General Fund  
Communication Services Tax  
001-0000-315-1099**

The Communications Service Tax applies to telecommunications, cable, direct to home satellite, and related services, provided to customers within the city limits. The definition includes voice, data, audio, video or other information or signals, including cable services, transmitted by any medium. The state of Florida's combined rate is 9.17%, which consist of 2.37% for the gross receipts and 6.8% for state sales tax. The City's specific tax rate has been 5.22% since October 1, 2002. There is also a county surtax conversion rate of 0.60% that is charged and remitted directly to the county.

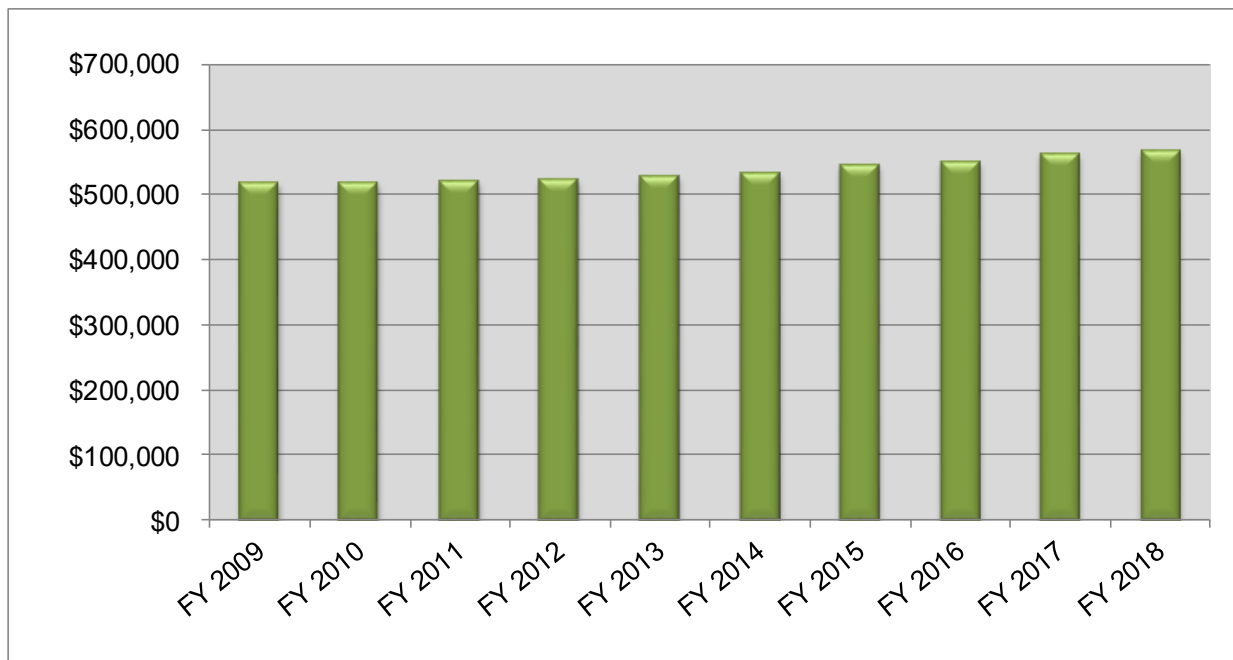
<b>Fiscal Year</b>	<b>Revenue</b>	<b>Percentage Change</b>
FY 2009	\$ 929,263	-0.25%
FY 2010	\$ 929,000	-0.03%
FY 2011	\$ 921,390	-0.82%
FY 2012	\$ 1,006,250	9.21%
FY 2013	\$ 1,013,519	0.72%
FY 2014	\$ 928,610	-8.38%
FY 2015	\$ 927,585	-0.11%
FY 2016	\$ 890,406	-4.01%
FY 2017	\$ 885,000	-0.61%
FY 2018	\$ 885,000	0.00%



**City of Punta Gorda, FL  
General Fund  
Municipal Revenue Sharing  
001-0000-335-1299**

Beginning July 1, 2000 the Municipal Financial Assistance Trust Fund (cigarette tax) was eliminated and the Revenue Sharing Trust Fund was expanded to include 1.715% of state sales tax collections per HB 2433. Effective July 1, 2004 the projected growth of state shared revenue was redirected to implement the funding reform of the state court system per HB 113-A. The net impact is that local governments are held harmless relative to FY 2004.

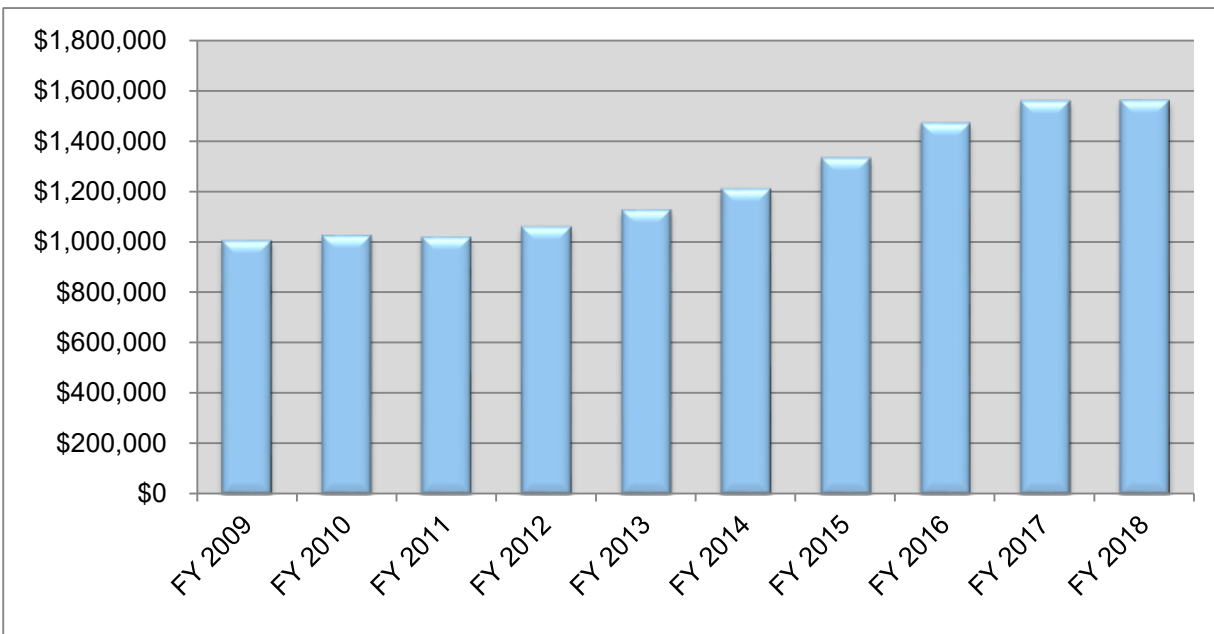
Fiscal Year	Revenue Sharing	Percentage Change
FY 2009	\$519,672	-3.53%
FY 2010	\$518,721	-0.18%
FY 2011	\$523,112	0.85%
FY 2012	\$524,702	0.30%
FY 2013	\$528,353	0.70%
FY 2014	\$535,203	1.30%
FY 2015	\$546,498	2.11%
FY 2016	\$551,672	0.95%
FY 2017	\$562,700	2.00%
FY 2018	\$568,000	0.94%



**City of Punta Gorda, FL  
General Fund  
Local Government Half Cent Sales Tax  
001-0000-335-1800**

The six-percent sales tax is the main revenue source for the State of Florida. The state distribution to the Local Government Half-cent Sales Tax Clearing Trust Fund decreased from 9.653% to 8.814% July 1, 2004 per HB 113-A which implements the funding reforms of the state court system. This program's primary purpose is to provide relief from ad valorem taxes and provide revenues for local programs. The distribution formula is stated in Chapter 212, FL statutes. The formula uses a weighted population factor. The city's share of the state distribution to Charlotte County is determined by dividing the city population by the total county population and two thirds of the city's population. The City of Punta Gorda will receive 9.67% and Charlotte County will receive 90.33% of the monthly distribution from the state.

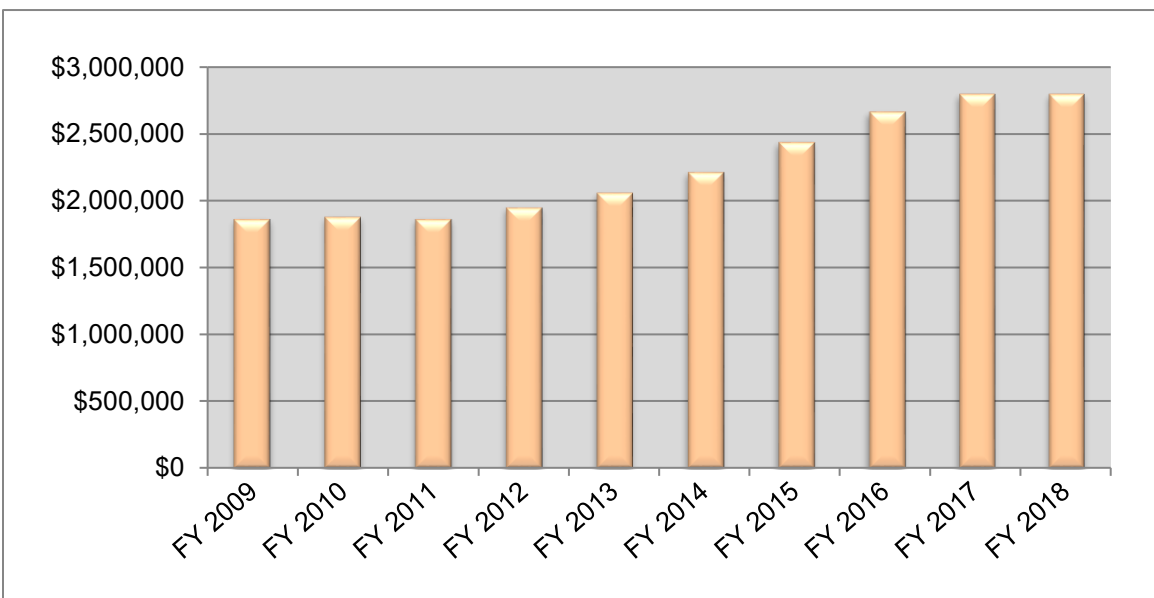
<b>Fiscal Year</b>	<b>Revenue</b>	<b>Percentage Change</b>
FY 2009	\$1,006,494	-11.52%
FY 2010	\$1,026,747	2.01%
FY 2011	\$1,020,622	-0.60%
FY 2012	\$1,061,493	4.00%
FY 2013	\$1,129,071	6.37%
FY 2014	\$1,212,049	7.35%
FY 2015	\$1,335,030	10.15%
FY 2016	\$1,473,400	10.36%
FY 2017	\$1,560,300	5.90%
FY 2018	\$1,562,900	0.17%



**City of Punta Gorda, FL  
General Fund  
1% Local Option Sales Tax  
001-0000-335-1801**

The Charlotte County voters, November 2014, approved the six year extension of the one-cent local option sales tax. The effective date was January 1, 2015 and expires Dec. 31, 2020. With the new election, a special revenue fund was established to provide for transparency and keep all revenue and expenditures in one fund. The authorized uses of the proceeds are found in Florida Statutes Chapter 212.055(2)(d). Allowed uses are the financing, planning and constructing of infrastructure; acquiring land for public recreation or conservation purposes; purchase of vehicles or equipment with a five-year life expectancy (including emergency service vehicles and the equipment to outfit them). The distribution formula between the city and county is found in FL statutes 218.62 and is based on a weighted population equation. Currently the city will receive 10% and Charlotte County 90%. The following is the revenue history of previous elections. Revenue generated after 1/1/15 is reported in the 1% Local Option Sales Tax Fund.

<b>Fiscal Year</b>	<b>Revenue</b>	<b>Fund</b>		<b>Percent Change</b>
FY 2009	\$1,868,362	General	New election 1/1/09	-9.07%
FY 2010	\$1,886,385	General		0.96%
FY 2011	\$1,867,911	General		-0.98%
FY 2012	\$1,954,584	General		4.64%
FY 2013	\$2,065,102	General		5.65%
FY 2014	\$2,218,360	General		7.42%
FY 2015	\$ 625,501	General		Incl. Below
FY 2015	See page 8.03	1% Sales Tax	New election 1/1/15	10.07%
FY 2016	See page 8.03	1% Sales Tax		
FY 2017	See page 8.03	1% Sales Tax		
FY 2018	See page 8.03	1% Sales Tax		



**CITY OF PUNTA GORDA, FLORIDA  
BUDGET FY 2018  
GENERAL FUND**

**REVENUE**

	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL FY 2015</b>	<b>ACTUAL FY 2016</b>	<b>BUDGET FY 2017</b>	<b>PROJECTED FY 2017</b>	<b>BUDGET FY 2018</b>
10-00	CURRENT AD VALOREM TAXES	7,443,942	7,762,213	8,224,800	8,228,000	8,847,000
10-00	ELECTRICITY UTILITY TAX	1,547,257	1,608,098	1,518,000	1,650,000	1,683,000
30-00	WATER UTILITY TAX	584,089	604,273	601,800	664,700	678,000
80-00	BOTTLED GAS UTILITY TAX	40,329	44,458	42,656	45,300	45,300
10-99	COMMUNICATION SERVICE TAX	927,585	890,406	885,000	885,000	885,000
01-00	OCCUPATIONAL LICENSES	89,651	94,976	88,740	96,800	98,750
01-01	PENALTIES	1,824	3,368	1,326	4,150	2,100
01-02	TRANSFERS	347	413	306	306	300
	<b>TAXES</b>	<b>10,635,024</b>	<b>11,008,205</b>	<b>11,362,628</b>	<b>11,574,256</b>	<b>12,239,450</b>
10-00	FLORIDA POWER FRANCHISE	1,356,841	1,347,826	1,402,500	1,312,500	1,340,550
40-00	PEOPLES GAS FRANCHISE FEE	20,885	21,010	18,870	21,220	21,640
01-00	SIGN PERMITS	4,150	4,650	3,060	4,500	4,500
02-00	RIGHTS OF WAY PERMITS	0	20,499	0	0	0
03-00	DOCK PERMITS	0	14,300	0	0	0
04-00	FIRE PREVENTION PERMITS	12,923	17,916	9,180	17,100	17,100
	<b>PERMITS,FEES &amp; SPEC ASSMT</b>	<b>1,394,799</b>	<b>1,426,201</b>	<b>1,433,610</b>	<b>1,355,320</b>	<b>1,383,790</b>
20-02	FDLE BYRNE GRANT	19,689	22,113	0	21,320	0
39-10	USDA - FORESTRY GRANT	2,775	2,500	0	0	0
12-99	STATE REVENUE SHARING	546,498	551,672	545,400	562,700	568,000
14-00	MOBILE HOME LICENSES	13,373	13,870	12,240	13,870	14,010
15-00	ALCOHOLIC BEVERAGE LICENS	15,451	19,467	15,300	17,520	17,700
18-00	LOCAL GOVT SALES TAX	1,335,030	1,473,400	1,378,000	1,560,300	1,562,900
18-01	1% LOCAL OPTION SALES TAX	625,501	0	0	0	0
23-00	FIREFIGHTER SUPPLMTL COMP	3,720	3,720	3,720	3,720	3,720
49-01	MOTOR FUEL TAX REBATE	21,966	21,222	20,910	20,910	21,330
21-00	MARINE ADVISORY BD-WCIND	0	6,753	0	0	0
20-00	COUNTY OCCUP LICENSES	1,685	1,746	1,200	1,750	1,750
01-00	HOUSING AUTH - P I L O T	4,473	6,113	5,000	6,110	6,110
	<b>INTERGOVERNMENTAL REVENUE</b>	<b>2,590,161</b>	<b>2,122,576</b>	<b>1,981,770</b>	<b>2,208,200</b>	<b>2,195,520</b>
30-01	PROC CONTRACT ADMIN FEE	21,358	35,972	12,400	18,400	18,400
90-01	ENGINEERING VARIANCE FEES	4,950	8,150	1,800	8,000	8,000
90-02	PLANNING & ZONING FEES	31,943	33,046	24,480	35,000	35,700
90-03	SALE OF PUBLICATIONS/MAPS	0	0	200	0	0
90-05	POLICE DEPT	7,970	8,435	7,800	8,400	8,400
89-00	DISTRESSED PROPERTY REIMB	4,468	4,907	3,000	4,000	4,000
90-00	LOT MOWING FEES	309,159	325,011	302,000	315,000	315,000
91-00	LIEN INTEREST	3,795	2,010	0	6,500	2,000
40-01	EVENT APPLICATION FEE	4,125	4,350	2,550	4,000	3,000
	<b>CHARGES FOR SERVICES</b>	<b>387,768</b>	<b>421,881</b>	<b>354,230</b>	<b>399,300</b>	<b>394,500</b>
10-00	FINES & FORFEITURES	18,153	13,184	14,280	13,200	13,465
30-00	POLICE EDUCATION	2,020	1,611	1,600	1,600	1,630
40-00	UNSAFE EQUIPMENT	16	4	0	0	0
02-00	FINES - CODE ENFORCEMENT	64,537	47,924	1,000	32,500	30,000
02-01	CODE CITATIONS	100	25	0	0	0
03-00	FALSE ALARMS - POLICE	7,500	4,900	3,000	4,000	4,000
04-00	FALSE ALARMS - FIRE	400	0	0	19,050	5,400
06-00	PARKING VIOLATIONS	6,250	4,525	4,000	6,625	6,625
	<b>FINES &amp; FORFEITS</b>	<b>98,976</b>	<b>72,173</b>	<b>23,880</b>	<b>76,975</b>	<b>61,120</b>

**CITY OF PUNTA GORDA, FLORIDA  
BUDGET FY 2018  
GENERAL FUND**

**REVENUE**

	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL FY 2015</b>	<b>ACTUAL FY 2016</b>	<b>BUDGET FY 2017</b>	<b>PROJECTED FY 2017</b>	<b>BUDGET FY 2018</b>
10-00	INTEREST ON INVESTMENTS	15,390	29,157	6,500	70,000	70,000
00-00	RENTAL INCOME	136,792	138,723	81,056	89,000	90,000
20-01	RENT - GILCHRIST PARK	3,459	5,901	7,854	1,600	3,200
20-02	RENT - LAISHLEY PARK	8,180	14,320	10,710	15,200	15,500
20-03	RENT - PONCE DE LEON PARK	3,400	2,875	2,244	2,875	2,930
10-00	SALE OF LAND	117,992	0	0	3,510,000	0
41-00	SURPLUS FURN, FIXT, EQPT	20,487	34,737	2,040	2,040	2,080
90-00	OTHER SCRAP OR SURPLUS	25	371	0	320	320
00-00	CONTRIB FROM PRIVATE SRCS	8,042	7,710	1,355	1,355	1,355
30-00	FOR POLICE DEPARTMENT	500	0	0	0	0
31-00	FIRE DEPARTMENT	5,128	465	0	10,840	0
32-00	URBAN DESIGN	1,064	2,798	0	2,800	0
30-00	REFUND OF PRIOR YR EXPEND	3,418	0	0	0	0
40-04	ADMIN CHGS P G I CANAL	103,630	103,630	116,380	116,380	119,870
40-05	ADMIN CHGS B S I CANAL	11,955	11,955	10,860	10,860	11,185
40-11	ADMIN CHGS CRA	0	13,000	13,500	13,500	14,000
40-15	ADMIN CHGS SIX CT GAS TAX	82,660	72,560	65,809	65,809	67,785
40-16	CHAR HBR NATL ESTUARY PRG	84,925	84,925	87,370	87,370	89,888
40-26	ADMIN CHGS UTIL O M & R	2,085,380	2,074,690	2,261,785	2,261,785	2,329,640
40-50	ADMIN CHGS REFUSE COLLECT	321,655	339,415	362,415	362,415	373,287
40-51	ADMIN CHGS BUILDING FUND	80,290	86,830	86,889	86,889	89,495
40-53	ADMIN CHGS MARINA	35,815	32,305	32,852	32,852	33,837
44-00	REIMBURSEMENT FROM CDBG	16,262	8,288	9,000	0	0
47-00	REIMB-CHARL CO SCHOOL BD	95,235	97,779	100,053	100,053	103,055
48-00	REIMBURSEMENT FROM COUNTY	24,000	38,803	24,000	24,000	24,000
70-02	LAW ENFORCEMENT TRUST	14,577	3,780	0	2,247	0
70-16	CANINE PROGRAM	3,140	7,413	0	20,600	20,600
70-17	HISTORIC PRESERVVTN ADV BD	575	415	0	150	150
70-18	INSURANCE RECOVERY	18,841	8,633	0	10,000	10,000
70-21	VOLUNTEERS IN POLICING	130	367	0	0	0
70-42	P G P D JAMMERS	9,780	16,300	0	1,450	1,450
70-50	DEFINED CONTRIB REFUNDS	0	0	0	15,250	5,530
90-00	MISCELLANEOUS REVENUE	40,421	75,958	10,200	25,500	15,500
	<b>MISCELLANEOUS REVENUE</b>	<b>3,353,148</b>	<b>3,314,103</b>	<b>3,292,872</b>	<b>6,943,140</b>	<b>3,494,657</b>
13-00	DAMAGE RECOVERY FUND	10,000	10,000	10,000	143,735	219,335
19-00	1% LOCAL OPTION SALES TAX	0	90,000	90,000	90,000	90,000
26-00	UTILITIES O M & R	26,592	1,508	0	0	0
	<b>TRANSFER FROM OTHER FUNDS</b>	<b>36,592</b>	<b>101,508</b>	<b>100,000</b>	<b>233,735</b>	<b>309,335</b>
90-01	PROJ CARRYOVER-BEGINNING	786,873	1,118,839	941,890	1,790,041	1,243,818
90-02	PRIOR YEAR ENCUMBRANCES	122,651	248,623	0	41,320	0
90-03	UNRESERVED FUND BALANCE	1,470,469	1,171,000	1,342,000	1,342,000	1,575,000
90-05	PRIOR YR RE-APPROPRIATION	181,036	314,956	0	286,300	0
90-13	BEG RESERVE-FLEET/EQPT	312,000	312,000	420,000	420,000	534,505
90-14	FUTURE YEAR BUDGET	186,999	464,000	426,626	426,626	671,695
	<b>BEGINNING RESERVES</b>	<b>3,060,028</b>	<b>3,629,418</b>	<b>3,130,516</b>	<b>4,306,287</b>	<b>4,025,018</b>
		<b>21,556,496</b>	<b>22,096,065</b>	<b>21,679,506</b>	<b>27,097,213</b>	<b>24,103,390</b>

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**CITY OF PUNTA GORDA, FLORIDA  
BUDGET FY 2018  
GENERAL FUND SUMMARY**

**Operating Budget**

<b>Expenditure Category Summary</b>	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Budget FY 2017</b>	<b>Projected FY 2017</b>	<b>Budget FY 2018</b>
Personnel Services	12,575,587	12,586,729	13,136,785	13,076,437	13,681,151
Operating	3,547,826	3,543,417	3,915,157	4,338,759	4,249,176
Capital Outlay	241,595	559,904	560,596	633,518	820,500
Fleet/Equip-Reserve Funding	0	0	89,405	0	0
Debt Service	0	0	0	0	0
Contingency	0	0	15,000	15,000	15,000
Operating Transfers	1,562,070	1,099,728	1,469,000	5,008,481	2,224,000
Reserve-Carryover & Reappr	563,579	327,620	0	0	0
Reserve-Fleet/Equip	312,000	420,000	420,000	534,505	0
Reserve-Future Years' Bdgt	581,899	1,063,579	678,626	1,048,645	671,695
Projected Carryover-End	2,171,940	2,495,088	1,394,937	2,441,868	2,441,868
<b>Total</b>	<b>21,556,496</b>	<b>22,096,065</b>	<b>21,679,506</b>	<b>27,097,213</b>	<b>24,103,390</b>

**Position Summary**

<b>DEPARTMENT</b>	<b>Amended Authorized FY 2015</b>	<b>Amended Authorized FY 2016</b>	<b>Authorized FY 2017</b>	<b>Amended Authorized FY 2017</b>	<b>Budget FY 2018</b>
City Council *	5	5	5	5	5
Administration	9	9	9	9	10
Finance	14.5	14.5	15.5	15.5	16
Public Works	33	33	33	33	33
Police	49	49	49	50	50
Fire	28	28	29	29	29
Urban Design	11	11	11	11	11
	149.5	149.5	151.5	152.5	154

\* General Fund employee count includes 5 City Council members as 5 FTEs



**CITY OF PUNTA GORDA, FLORIDA  
BUDGET FY 2018  
GENERAL FUND**

**DEPARTMENTAL SUMMARY**

<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL FY 2015</b>	<b>ACTUAL FY 2016</b>	<b>BUDGET FY 2017</b>	<b>PROJECTED FY 2017</b>	<b>BUDGET FY 2018</b>
<b>CITY COUNCIL</b>	<b>99,390</b>	<b>92,881</b>	<b>98,442</b>	<b>122,630</b>	<b>129,311</b>
CITY MANAGER	235,321	257,489	251,182	250,939	474,808
HUMAN RESOURCES	292,448	322,100	304,543	329,057	346,560
CITY CLERK	422,946	437,391	530,987	512,068	514,803
LEGAL COUNSEL	229,032	177,329	203,700	206,351	255,794
<b>ADMINISTRATION</b>	<b>1,179,747</b>	<b>1,194,309</b>	<b>1,290,412</b>	<b>1,298,415</b>	<b>1,591,965</b>
FINANCE	802,239	811,097	880,793	871,642	927,959
PROCUREMENT	486,369	494,886	592,583	571,486	571,939
<b>FINANCE</b>	<b>1,288,608</b>	<b>1,305,983</b>	<b>1,473,376</b>	<b>1,443,128</b>	<b>1,499,898</b>
PUBLIC WKS ADMINISTRATION	303,750	303,476	312,020	312,759	351,303
ENGINEERING	421,594	442,108	435,082	414,482	469,099
FACILITIES MAINTENANCE	693,866	715,928	771,601	805,133	798,453
RIGHT OF WAY MAINT DIV	1,033,132	1,062,640	1,254,571	1,243,159	1,548,578
PARKS & GROUNDS MAINT	1,376,947	1,362,313	1,499,740	1,531,982	1,465,069
<b>PUBLIC WORKS</b>	<b>3,829,289</b>	<b>3,886,465</b>	<b>4,273,014</b>	<b>4,307,515</b>	<b>4,632,502</b>
<b>POLICE</b>	<b>5,363,016</b>	<b>5,497,735</b>	<b>5,560,536</b>	<b>5,667,174</b>	<b>5,766,363</b>
<b>FIRE</b>	<b>3,243,542</b>	<b>3,275,981</b>	<b>3,460,350</b>	<b>3,483,549</b>	<b>3,661,532</b>
URBAN DESIGN	540,341	547,683	652,304	692,283	619,990
ZONING & CODE COMPLIANCE	502,333	489,119	410,944	433,575	500,272
<b>URBAN DESIGN</b>	<b>1,042,674</b>	<b>1,036,802</b>	<b>1,063,248</b>	<b>1,125,858</b>	<b>1,120,262</b>
LOT MOWING	233,949	237,043	280,000	306,225	274,000
OTHER NON-DEPARTMENTAL	84,793	162,851	217,565	309,220	89,994
TRANSFER TO CRA	448,578	470,728	500,000	501,481	575,000
TRANSFER TO SPECIAL USE FD	117,992	0	0	3,510,000	0
TRANSFER FOR CAPITAL PROJECTS	85,000	145,000	10,000	38,000	690,000
TRANSFER FOR DRAINAGE	0	0	500,000	500,000	500,000
TRANSFER FOR PAVING	609,000	459,000	459,000	459,000	459,000
TRANSFER FOR 1% LOCAL SALES TAX	301,500	25,000	0	0	0
RESERVE-CARRYOVERS & REAPPROP.	563,579	327,620	0	0	0
RESERVE-FLEET/EQUIP	312,000	420,000	420,000	534,505	0
RESERVE-FUTURE YEARS' BUDGET	581,899	1,063,579	678,626	1,048,645	671,695
PROJECTED CARRYOVER-END	2,171,940	2,495,088	1,394,937	2,441,868	2,441,868
<b>NON-DEPARTMENTAL</b>	<b>5,510,230</b>	<b>5,805,909</b>	<b>4,460,128</b>	<b>9,648,944</b>	<b>5,701,557</b>
	<b>21,556,496</b>	<b>22,096,065</b>	<b>21,679,506</b>	<b>27,097,213</b>	<b>24,103,390</b>

**General Fund by Functions FY 2018 - \$24,103,390**

