

REVENUE ESTIMATING CONFERENCE COMMITTEE MEETING

City of Fort Lauderdale

101 NE 3rd Avenue, Suite 1400, 14th Floor Budget Conference Room

Fort Lauderdale, FL 33301

Wednesday March 12, 2014 – 4:00 PM

APPROVED MINUTES

I. Call to Order

II. Roll Call

III. Selection of Officers

- Pamela Winston appointed Chair
- June Page appointed Vice-Chair
- Jennifer Diehl appointed Secretary

IV. Objectives of Committee

- Focusing on the revenue of the General Fund
- Looking at history and trends, Burton & Associates growth rates, department recommendations and significant revenues

V. Available Tools

- Ad Valorem Taxes graph
- Revenue manual

VI. Approach

- Level of detail showed in Ad Valorem graph
- General Fund Revenue Summary – “Y” in far right column means line item to be discussed as part of committee; we will be deciding which to add and take away
 - Discussion of whether pass-through dollars should be considered such as sales and use tax
 - Direct charges should not be discussed be based on expenditures
 - 911 Fee Revenue not to be discussed because going away due to County taking over dispatch
 - Interest Earnings should be discussed further; two accounts (N103 & N117) different in Burton Model and should be added together?
 - Vehicle Sales – added “Y”; no auction since October; need to discuss further
 - O&M Agreement (N251) – McNeil/Loftis – represents maintenance on cemetery; name to be changed
- Reviewing ad valorem taxes next week
- It may help to know when things are paid because some items in arrears

VII. Outcomes

VIII. Timetable

- Removing April 30th and May (last two weeks) meeting dates

IX. Adjourn

General Fund Revenue Summary

As of March 11, 2014

Revenue Source		FY 2013 Actual	FY 2014 Amended Budget as of February 28	FY 2014 Year-To-Date Actuals as of February 28	FY 2014 Estimate	FY 2015 Request	FY 2015 Request vs. FY 2014 Amended	FY 2015 Burton Model	RECC
A102	Operating Taxes-Current	97,055,209	101,634,683	89,126,952	101,634,683	106,032,199	4,397,516	106,032,199	Y
A104	Discounts - Operating	(3,298,848)	(3,049,040)	(3,440,980)	(3,440,980)	(3,180,966)	(131,926)	(3,180,966)	Y
A106	Errors & Omits-Operating	-	(1,016,347)	-	(624,407)	(1,060,322)	(43,975)	(1,060,322)	Y
	Property Taxes - Operating	93,756,361	97,569,296	85,685,972	97,569,296	101,790,911	4,221,615	101,790,911	
A501	Firefighters Pension Insurance Prem Tax	4,185,499	3,000,000	-	4,000,000	4,000,000	1,000,000	3,000,000	
A502	Police Retirement Insurance Premium Tax	2,167,319	1,882,276	-	2,000,000	2,000,000	117,724	1,882,276	
	Sales And Use Tax	6,352,818	4,882,276	-	6,000,000	6,000,000	1,117,724	4,882,276	
A601	FPL Franchise Fees	15,140,240	14,870,782	3,834,682	14,870,782	14,750,000	(120,782)	15,493,850	Y
A603	Peoples Gas Franchise	239,886	357,424	101,918	357,424	253,573	(103,851)	369,135	Y
	Franchise Fees	15,380,126	15,228,206	3,936,600	15,228,206	15,003,573	(224,633)	15,862,985	
A701	FPL Utility Tax	17,705,388	18,571,804	6,401,325	18,571,804	18,885,000	313,196	19,213,824	Y
A703	City Water Utility Tax	4,694,296	4,759,405	2,018,947	4,759,405	4,825,000	65,595	5,059,921	Y
A705	Gas Utility Tax	448,260	637,868	220,613	475,500	505,101	(132,767)	658,768	Y
A715	Communications Services Tax	13,033,664	12,623,888	3,128,919	12,623,888	12,781,886	157,998	12,781,886	Y
	Utility Taxes	35,881,608	36,592,965	11,769,804	36,430,597	36,996,987	404,022	37,714,399	
B101	Business Tax	2,949,431	2,603,206	1,859,433	2,603,356	2,550,000	(53,206)	2,607,495	Y
B102	Florida League Of Cities Collections	15,814	15,834	-	15,834	6,000	(9,834)	15,861	
B103	Water Taxi License	200	200	1,800	1,800	200	-	200	
B104	Application Fee - Vehicles For Hire	-	-	151	151	2,500	2,500	-	
B105	Vehicles For Hire-Vehicle Permit	-	-	936	3,500	54,000	54,000	-	
	Local Business Taxes	2,965,445	2,619,240	1,862,320	2,624,641	2,612,700	(6,540)	2,623,556	
B205	Building Permits	-	-	(158)	(158)	-	-	-	
B234	Tree Canopy	54,951	-	-	-	-	-	-	
B235	Landscaping Permits	180,720	192,908	82,868	193,800	194,131	1,223	193,237	Y
B250	Expedited Permit Review Fees	42,600	112,138	7,725	23,175	23,175	(88,963)	112,329	Y
	Building Permits	278,271	305,046	90,435	216,817	217,306	(87,740)	305,566	
D401	Motor Fuel Tax-Revenue Sharing	1,211,411	1,241,033	485,491	1,241,033	1,287,591	46,558	1,287,591	Y
D403	State Gas Tax Refund	184,801	225,000	44,563	225,000	185,000	(40,000)	225,000	Y
E101	Alcoholic Beverage License Fees	246,019	250,346	10,295	250,346	251,019	673	251,019	Y
E112	Sales Tax-Revenue Sharing	3,365,381	3,422,750	1,398,449	3,422,750	3,551,157	128,407	3,551,157	Y
E113	Half Cent Sales Tax	9,711,686	10,157,421	3,451,321	10,157,421	10,538,484	381,063	10,538,484	Y
E114	E911 Fee - Revenue Sharing	841,112	388,000	64,238	350,000	-	(388,000)	-	
E115	E911 Fee Wilton Manor - Revenue Sharing	385,795	-	-	-	-	-	-	
E117	Mobile Home Licenses	35,905	32,000	22,426	32,000	32,000	-	32,000	
E201	Firefighters Supplemental Compensation	163,200	160,900	41,307	160,900	160,900	-	160,900	
	State-Shared Revenues	16,145,310	15,877,450	5,518,090	15,839,450	16,006,151	128,701	16,046,151	
F101	County Shared Occupational Licenses	165,794	127,927	29,356	127,927	127,927	-	127,928	
F209	Broward County-Transportation Bus Svc	-	303,805	-	303,805	303,805	-	-	Y
F401	County Shared Gas Tax (Local Option)	1,892,288	1,919,115	678,814	1,919,115	1,943,134	24,019	1,943,134	Y
F402	Local Alternative Fuel Fees (Fuel Tax)	-	213,199	76,311	213,199	213,199	-	213,199	Y
F417	Find Public Safety Waterway Assistance	20,000	-	-	-	-	-	-	
	Other Local Grants	2,078,082	2,564,046	784,481	2,564,046	2,588,065	24,019	2,284,261	
J004	Board of Adjustment Fees	13,700	15,892	1,440	15,892	15,925	33	15,925	
J006	Permits/Misc Engineering Charges	214,920	200,278	52,862	200,278	200,278	-	200,693	Y
J008	Candidate Filing Fees	400	-	-	-	1,800	1,800	400	
J010	City Clerk Fees	165	701	203	500	1,000	299	702	
J012	Development Review Fees	168,950	186,528	58,460	149,072	149,381	(37,147)	186,914	Y
J014	Encroachment/License Application Fees	600	2,503	-	2,503	2,503	-	2,508	
J019	Traffic Study Fees	47,535	150,069	7,153	75,000	100,000	(50,069)	150,173	
J020	Lien Research Fees	372,430	275,235	148,825	275,485	285,500	10,265	275,805	Y
J022	Lot Clearing Admin Charges	101,382	68,468	28,438	72,635	72,785	4,317	68,610	
J024	Other Building Fees	25,644	16,319	7,315	16,031	16,072	(247)	16,360	
J026	Payroll Ded Processing Charges	880	901	450	901	900	(1)	903	
J028	Photos Copies & Print Sales	10,424	19,059	3,942	12,701	13,021	(6,038)	19,098	
J030	Planning & Zoning Board	72,756	75,104	29,360	90,671	90,858	15,754	75,260	Y
J031	Historic Preservation Board	7,690	5,007	1,470	5,361	5,372	365	5,018	
J032	Dishonored Check Fees	3,769	5,007	2,195	5,007	5,018	11	5,017	
J033	City Commission Development Review	21,614	22,031	14,360	35,644	35,718	13,687	22,077	
J035	Final DRC	27,210	20,837	10,820	35,880	35,955	15,118	20,880	
J037	Engineering Inspection Fees	29,253	40,056	23,661	40,000	40,000	(56)	40,139	
J040	Zoning Review	241,875	223,039	83,975	246,777	247,288	24,249	223,501	Y
J041	Zoning Inspection	165,384	147,127	66,569	201,832	202,250	55,123	147,432	Y

General Fund Revenue Summary

As of March 11, 2014

Revenue Source		FY 2013 Actual	FY 2014 Amended Budget as of February 28	FY 2014 Year-To-Date Actuals as of February 28	FY 2014 Estimate	FY 2015 Request	FY 2015 Request vs. FY 2014 Amended	FY 2015 Burton Model	RECC
J043	Administrative Review	60,679	77,437	20,870	55,028	55,142	(22,295)	77,597	Y
J044	Long Range Planning	20,060	20,088	-	15,088	15,119	(4,969)	20,130	
J284	Write Off Recoveries	6,395	3,004	2,252	3,004	3,013	9	3,013	
General Government		1,613,715	1,574,690	564,620	1,555,290	1,594,898	20,208	1,578,155	
J050	Alarm Monitor Reg Fees	6,249	6,209	(100)	6,200	6,200	(9)	6,222	
J051	Alarm Response Fees	961,516	1,200,840	369,966	1,182,000	1,250,000	49,160	1,203,291	Y
J052	Alarm User Registration Fees	35,525	23,934	17,600	24,000	40,000	16,066	23,984	
J059	Miscellaneous Police Fees	83,831	97,165	28,679	81,926	81,257	(15,908)	97,366	
J060	Nuisance Abatement Fees	4,822	8,434	2,395	8,434	8,434	-	8,451	
J061	School Resource Officer Program	138,756	138,949	-	138,949	138,949	-	139,237	
J062	Pawn/2nd-Hand Inspection Fees	4,458	17,775	16,458	17,775	17,775	-	17,815	
J063	Pawn/2nd-Hand Transaction Fees	(446)	-	-	-	-	-	-	
J101	Fire Inspection Fees	509,974	590,819	135,355	375,000	400,000	(190,819)	591,960	Y
J103	Fire Hi-Rise Test Fees	661,605	560,778	236,777	625,000	625,000	64,222	562,043	Y
J107	Fire Plan Review Fees	675,391	550,694	253,949	650,000	650,000	99,306	551,835	Y
J109	Fire Reinspection Fees	44,532	55,076	17,394	40,000	40,000	(15,076)	55,173	
J113	Special Fire Test Fees	84,268	85,118	45,167	85,000	85,000	(118)	85,253	
J115	Hazardous Materials Fees	-	10,014	-	10,014	10,014	-	11,136	
J116	Wilton Manors - Fire/Ems	1,690,922	1,910,742	810,719	1,903,257	2,115,594	204,852	1,910,742	Y
J118	Miscellaneous Fire Fees	1,845	150	3,682	4,150	7,650	7,500	154	
J121	EMS Service Fees	234,125	220,305	150,637	221,500	221,500	1,195	220,762	Y
J124	Lazy Lakes - Fire/EMS	3,269	3,274	1,634	3,269	3,269	(5)	3,281	
J130	Fire/Rescue Transport Fee	6,166,130	5,926,569	1,718,910	6,099,661	6,100,000	173,431	5,939,220	Y
J131	Fire/Rescue Interfacility Transport Fees	83,952	350,138	50,943	150,000	150,000	(200,138)	600,207	Y
Public Safety		11,390,724	11,756,983	3,860,165	11,626,135	11,950,642	193,659	12,028,132	
J180	Lot Cleaning Charges	767	1,066	430	1,145	1,148	82	1,069	
J182	Franchise Fees (Private Collector)	-	3,655,000	1,834,251	4,000,000	4,000,000	345,000	3,655,000	Y
J277	Credit Card Discount & Fees	(51,833)	(49,408)	(14,496)	(52,474)	(52,489)	(3,081)	(49,516)	
Physical Environment		(51,066)	3,606,658	1,820,185	3,948,671	3,948,659	342,001	3,606,553	
J414	Mtr-T Lot-Shof Pool	-	-	5,688	8,000	8,000	8,000	-	
Transportation		-	-	5,688	8,000	8,000	8,000	-	
J702	Program Fees-Day Camp	244,501	250,347	7,880	250,347	272,042	21,695	250,865	Y
J726	Beach Misc Concession	84,000	93,600	32,250	93,600	93,600	-	93,787	
J727	S Beach Boat Storage Fees	21,713	24,000	22,440	24,000	24,000	-	24,046	
J751	Athletic Fees-Youth Programs	175,717	250,347	68,529	250,347	250,347	-	250,865	Y
J956	Senior Programs-Sr/Adult	120,319	144,200	71,253	144,200	144,200	-	144,499	
Parks And Recreation		646,250	762,494	202,352	762,494	784,189	21,695	764,062	
K029	Nonsponsor Charges-Spec Event Fees	42,468	43,125	12,411	42,709	42,709	(416)	43,214	
Special Events		42,468	43,125	12,411	42,709	42,709	(416)	43,214	
K101	Aikido-Activity Center	18,960	19,175	8,126	19,175	20,468	1,293	19,215	
K105	Gymnastics-Program Fees	162,173	163,226	70,230	163,226	163,226	-	163,564	
K106	Outdoor Programs	23,500	20,028	2,500	20,028	24,000	3,972	20,069	
K107	Yoga Aerobics	24,993	25,025	10,711	25,025	26,992	1,967	25,077	
K110	Gym Rentals/Misc.	24,614	36,050	10,359	36,050	36,050	-	36,125	
K126	Auditorium Concessions	56,823	87,271	6,576	87,271	87,271	-	87,437	
K127	Misc Expense Reimb-Auditorium	587,012	831,152	198,635	831,152	831,152	-	832,707	Y
K128	Parking Fees-Auditorium	229,027	266,277	73,775	266,277	266,277	-	266,828	Y
K129	Rentals-Auditorium	240,910	260,361	87,793	260,361	260,361	-	260,900	Y
K130	Ticket Svchg/Comms-Auditorium	63	10,014	2,976	10,014	10,014	-	10,035	
K153	Recreation Center Rentals	77,156	80,000	34,551	80,000	80,000	-	80,166	
K177	Docks Collection Agency Fees	-	10,014	-	-	-	(10,014)	10,035	
K179	Credit Card Disc Fees-Docks & Water	(57,313)	(60,083)	(26,240)	(60,083)	(60,083)	-	(60,207)	
K180	Electric Fees-Docks	366,884	305,000	232,468	305,000	340,000	35,000	305,624	Y
K182	Laundry/Vending/Tv Cable	6,527	8,205	2,075	8,205	8,205	-	8,222	
K184	Commercial Yacht Fees	239,265	193,000	87,194	193,000	193,000	-	193,380	Y
K185	Jungle Queen-Docks	126,667	153,500	61,285	153,500	155,600	2,100	153,815	
K186	Yacht Fees-Docks	2,122,228	2,100,000	1,147,237	2,100,000	2,150,000	50,000	2,104,137	Y
K187	General Anchorage Fees	49,082	50,000	23,993	50,000	50,000	-	50,104	
K188	Late Dockage Fees	8,111	2,896	9,862	11,000	11,550	8,654	2,910	
K189	Private Dock Fees	4,200	3,040	1,200	3,040	4,200	1,160	3,048	
K190	Las Olas/Riverfront	12,664	-	-	-	-	-	23	
K191	Submerged Land Lease Fees	146,232	145,201	77,002	145,201	157,289	12,088	145,488	

General Fund Revenue Summary

As of March 11, 2014

Revenue Source	FY 2013 Actual	FY 2014 Amended Budget as of February 28	FY 2014 Year-To-Date Actuals as of February 28	FY 2014 Estimate	FY 2015 Request	FY 2015 Request vs. FY 2014 Amended	FY 2015 Burton Model	RECC
K192 Gazebo Rental	-	122	-	122	122	-	122	
K226 Adult Programs	23,354	30,042	10,707	30,042	30,042	-	30,104	
K227 Memberships	128,080	125,000	69,723	125,000	128,000	3,000	125,249	
K231 Youth Programs	26,163	24,033	15,638	24,033	26,000	1,967	24,083	
K252 Tennis Court Rentals	80,738	110,153	40,172	110,153	110,153	-	110,360	
K253 Tennis Lessons	263,621	325,000	115,758	325,000	325,000	-	325,664	Y
K254 Tennis Tournaments	65,173	70,097	3,166	70,097	70,097	-	70,221	
K255 Concession Revenue-Holiday Park	20,849	25,035	8,992	25,035	25,035	-	25,087	
K275 Recreation Program Fees	173,594	155,000	64,855	155,000	173,000	18,000	155,312	
K301 Batting Cage Fees-Mills Pond	87	-	-	-	-	-	7	
K302 Concessions-Mills Pond	69,372	85,118	24,489	85,118	85,118	-	85,294	
K303 Contracted Events-Mills Pond	15,756	14,120	5,104	14,120	14,120	-	14,149	
K305 Softball Complex-Mills Pond	216,812	300,417	113,750	300,417	300,417	-	300,780	Y
K306 Softball Tournament-Mills Pond	8,798	30,042	580	30,042	30,042	-	30,104	
K310 Facility Rentals-Mills Pond	34,292	25,507	17,020	25,507	25,507	-	25,560	
K329 Event Revenue-Riverwalk	24,874	65,000	12,867	65,000	65,000	-	65,135	
K334 Licenses-Riverwalk-One River Plaza	2,243	2,246	2,277	2,277	2,277	31	2,251	
K358 Entrance Fees-Snyder Park	41,086	45,062	16,256	45,062	45,062	-	45,145	
K360 Other-Snyder Park	619	-	42	700	900	900	1	
K362 Pavilion Rentals-Snyder Park	25,377	30,042	8,042	30,042	30,042	-	30,104	
K363 Special Events-Snyder Park	-	5,007	-	5,007	5,007	-	5,017	
K384 Other Events	82,372	40,056	42,664	43,056	80,000	39,944	40,139	
Special Facilities	5,773,038	6,216,451	2,694,410	6,218,272	6,386,513	170,062	6,228,590	
K505 Pool Program Fees	128,320	90,125	16,350	90,125	129,000	38,875	90,312	
K506 Pool Admission Fees	5,370	4,006	2,882	4,006	5,300	1,294	4,014	
K526 Admissions-Hall Of Fame	73,142	90,125	26,864	90,125	90,125	-	90,312	
K527 Facility Rentals-Hall Of Fame	80,937	70,097	25,333	70,097	70,097	-	70,247	
K528 Program Fees-Hall Of Fame	103,510	117,162	37,718	117,162	117,162	-	117,405	
K529 Special Event Fees-Hall Of Fame	62,073	69,298	33,990	69,298	69,298	-	69,442	
K530 Swim Club Contract-Hall Of Fame	337,570	212,634	137,160	212,634	212,634	-	213,281	Y
Pools	790,922	653,447	280,297	653,447	693,616	40,169	655,013	
K901 Library Maint-Holiday Park	18,840	18,578	4,743	18,972	18,972	394	19,282	
K902 Miscellaneous Recreation Revenues	139,731	1,404,244	63,315	1,404,244	1,439,317	35,073	1,408,511	Y
Miscellaneous	158,571	1,422,822	68,058	1,423,216	1,458,289	35,467	1,427,793	
M002 Fines & Forfeitures	1,050,960	600,654	452,415	1,000,000	1,000,000	399,346	601,581	Y
M003 County Court Return - Dollar Provision	63,845	55,060	25,411	55,060	55,060	-	55,145	
M010 Nuisance Abatement Fines	28,500	14,015	-	14,015	14,015	-	14,061	
M014 Red Light Fines	1,357,890	3,041,100	550,886	1,400,000	1,500,000	(1,541,100)	3,041,100	Y
M021 Red Light Fines - Special Magistrate	35	275,282	4,062	15,000	25,000	(250,282)	275,282	Y
M020 Red Light Fines-Courts	196,082	284,270	71,247	200,000	200,000	(84,270)	284,270	Y
Judgments & Fines	2,697,312	4,270,381	1,104,021	2,684,075	2,794,075	(1,476,306)	4,271,439	
M103 Code Enforcement Board Fines	1,081,919	464,466	301,928	725,000	725,000	260,534	464,801	Y
M106 Collection Agency Fees	-	-	-	-	-	-	-	
M110 Lien Collections - Outside Attorney	-	40,044	-	-	-	(40,044)	40,044	
M111 Citation Fines	16,375	25,027	6,600	15,200	15,201	(9,826)	25,029	
Violations Of Local Ordinances	1,098,294	529,537	308,528	740,200	740,201	210,664	529,874	
N103 Earn-Pooled Investments	140,533	200,000	-	200,000	200,000	-	200,000	
N117 Interest	254,864	199,433	-	199,433	225,000	25,567	407,436	
N119 Ad Valorem Interest Earnings	15,988	11,000	14,172	14,172	11,000	-	11,000	
N127 Interest On Late A/R Payments	218	-	853	853	-	-	-	
N129 Other Income (Penalty Charges)	9,420	8,011	3,744	8,011	8,000	(11)	8,023	
Interest Earnings	421,023	418,444	18,769	422,469	444,000	25,556	626,459	
N140 Telemundo - River House Rental - Movie	15,600	-	19,500	19,500	-	-	-	
N141 Shopping Center Air Space Lease	29,605	29,605	31,571	31,571	32,045	2,440	29,605	
N142 DBSI Air Space Lease (Formerly Barnett)	177,606	177,606	179,317	179,317	179,317	1,711	177,606	
N143 Auramar Air Space Lease	771	771	854	854	854	83	771	
N146 New River Trading Post	54,966	53,844	25,841	54,652	54,652	808	53,844	
N147 Ft Lauderdale Archers Inc	(3,399)	-	-	-	-	-	-	
N148 Dania Farms	(28,251)	4,134	-	-	-	(4,134)	4,134	
N149 Lakeview Plaza Inc.	3,398	-	-	3,449	3,501	3,501	-	
N150 Late/Interest Payments	125,475	66,472	18,789	55,000	50,000	(16,472)	66,472	
N151 Shop 104-Nadja Horst, Dmd, Pa	23,988	22,213	10,774	22,546	23,576	1,363	22,213	

General Fund Revenue Summary

As of March 11, 2014

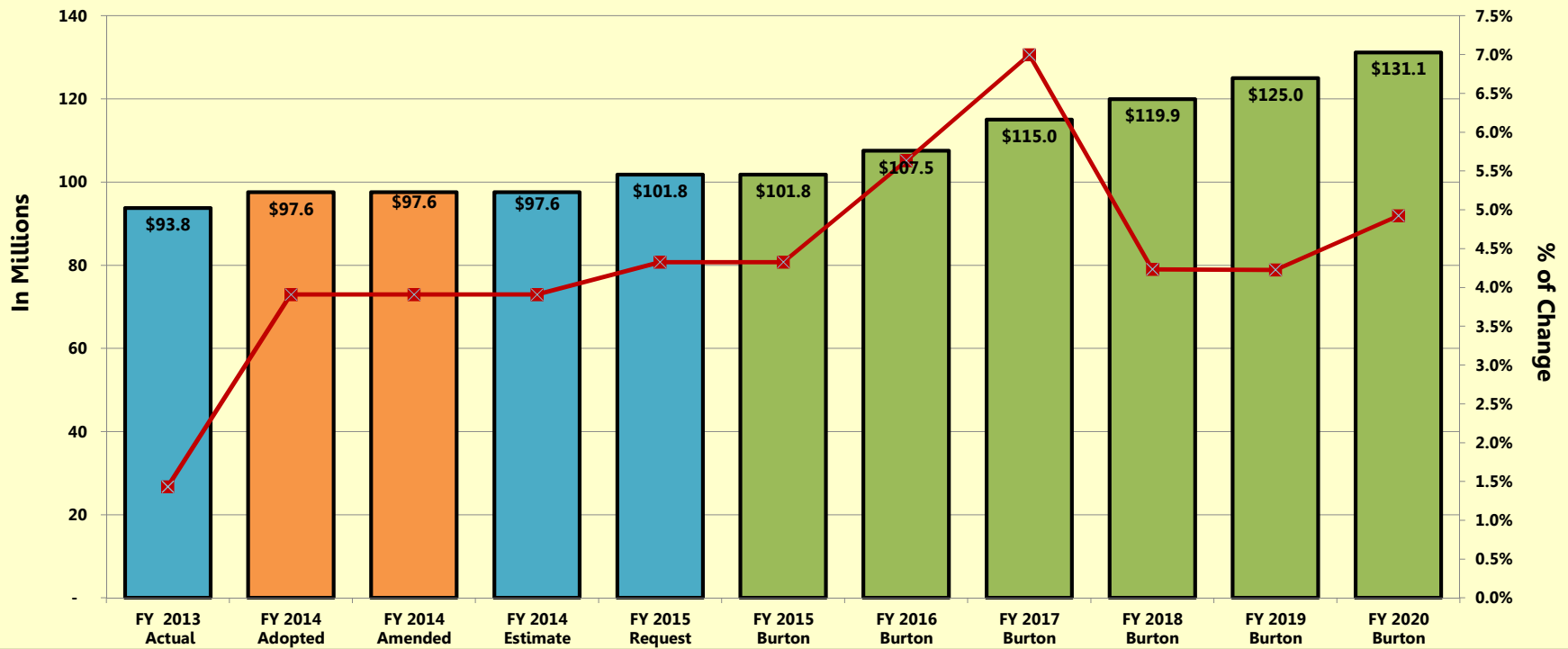
Revenue Source	FY 2013 Actual	FY 2014 Amended Budget as of February 28	FY 2014 Year-To-Date Actuals as of February 28	FY 2014 Estimate	FY 2015 Request	FY 2015 Request vs. FY 2014 Amended	FY 2015 Burton Model	RECC
N152 Shops 108/112-Stephanick G., Inc.	22,396	20,741	10,059	21,046	22,011	1,270	20,741	
N153 Shops 116/120/124-United Deli	42,186	-	-	15,335	-	-	-	
N155 Shop 132 Paul James Salon Inc	16,397	-	6,778	6,778	-	-	-	
N156 Shop 136-Sushi-Ko Express Corp.	10,805	-	4,853	10,463	10,619	10,619	-	
N159 Lease Property Tax Payments	47,138	15,000	9,000	50,000	50,000	35,000	15,000	
N164 Sunrise Key Entryway	180	180	180	180	180	-	180	
N168 St Regis-Misc Easement Leases	1,320	1,320	1,339	1,339	1,359	39	1,320	
N169 Pd Cafeteria - Spectacular Affairs	-	4,200	-	4,200	4,200	-	4,200	
N170 Cheesecake Factory License Fee	863	1,000	-	915	929	(71)	1,000	
N174 1540 Seventeenth, Llc (Mega Partners)	2,007	1,952	12	1,940	1,954	2	1,952	
N178 Fort Lauderdale Historical Society	5	5	5	5	5	-	5	
N179 Caproc Oakland Park Llc	550	550	557	557	565	15	550	
N180 Shop 140- City Park Mall- Amarco Treats	15,452	15,180	6,548	15,177	15,408	228	15,180	
N181 Penalties From Other Municipalities	114	113	108	114	113	-	113	
N251 O&M Agreement-Mcneil/Loftis	752,992	776,911	701,195	776,911	813,244	36,333	776,911	Y
N341 Beach Cabana Rentals	452,808	430,000	141,926	430,000	430,000	-	430,643	Y
N342 Bench Advertising Contract	176,615	170,000	47,039	170,000	172,550	2,550	170,000	
N343 Misc Property Rentals	205,672	217,561	90,688	217,561	217,591	30	217,880	
N348 Oasis Cafe Lease	46,033	45,000	19,553	45,000	-	(45,000)	45,000	
N350 Bahia Mar Lease	906,388	900,000	691,796	900,000	900,000	-	900,000	Y
N363 Brickell Station	(25,515)	23,000	-	23,000	8,300	(14,700)	23,000	
Rents & Royalties	3,074,165	2,977,358	2,018,282	3,057,410	2,992,973	15,615	2,978,320	
B236 Fire Training Surcharge	912	1,500	-	1,000	1,000	(500)	1,500	
N375 Fire/Rescue Assessment Fee	20,263,680	33,124,253	28,552,831	32,950,285	33,551,744	427,491	33,155,389	Y
N388 Fire/Rescue City Assessment Fee	286,250	150,210	102,677	250,000	225,000	74,790	150,559	
Special Assessments	20,550,842	33,275,963	28,655,508	33,201,285	33,777,744	501,781	33,307,448	
N403 Insurance Proceeds	20,657	-	-	-	-	-	-	
N404 Vehicle Sale Proceeds	380,547	400,000	-	200,000	200,000	(200,000)	400,000	
N412 Sale Of Surplus Land	44,028	30,028	-	30,028	30,028	-	30,028	
N413 Sale Of Surplus Property	5,068	10,000	-	10,000	10,000	-	10,000	
Disposal Of Fixed Assets	450,300	440,028	-	240,028	240,028	(200,000)	440,028	
N455 Mounted Patrol Donations	-	-	5,900	5,900	-	-	-	
N457 Outsider Donations	24,450	500	2,972	4,000	2,000	1,500	501	
N460 Haz Mat Donations	454,211	454,849	10	454,211	454,211	(638)	455,553	Y
Contributions/Donations	478,661	455,349	8,882	464,111	456,211	862	456,054	
A108 Delinquent Tax-Operating	362,491	16,546	(63,298)	(52,618)	16,546	-	16,546	
A110 Penalty & Int-Operating	484,218	116,841	40,925	116,841	116,841	-	116,841	
N499 Air Show Revenues	102,221	165,000	-	-	30,000	(135,000)	165,186	
N527 Airport Pilot-Interfund Svc Chg	599,993	592,367	246,819	592,367	613,929	21,562	613,929	
N539 Engineering/Airport-Interfund Svc Chg	32,537	34,047	-	34,047	34,047	-	35,286	
N540 Parks & Recreation-Interfund Svc Chg	86,868	30,346	26,479	87,567	90,194	59,848	31,451	
N543 Purchasing-Interfund Svc Chg	2,035	-	-	-	-	-	-	
N550 B&Z/Utilities-Interfund Svc Chg	6,252	15,696	530	15,696	16,267	571	16,267	
N552 Engineering-Interfund Svc Chg	1,975,740	855,000	666,487	2,000,000	2,000,000	1,145,000	886,121	
N553 Treasury/Utilities-Interfund Svc Chg	2,426,651	2,539,277	1,058,035	2,539,277	2,539,277	-	2,631,704	
N554 Fire/Airport-Interfund Svc Chg	1,036,439	1,084,542	431,849	1,084,542	1,084,542	-	1,124,018	
N556 P/W Airport-Interfund Svc Chg	113,613	118,886	49,537	118,886	122,453	3,567	123,213	
N560 Indirect Service Fee-Interfund Svc Chg	11,202,074	10,201,797	4,187,187	10,201,797	10,573,133	371,336	10,573,133	
N571 Misc Charges To Other Funds	125,124	130,931	52,135	125,124	125,124	(5,807)	130,931	
N572 P/W/Other-Interfund Svc Chg	384,288	371,068	145,838	371,068	371,700	632	384,575	
N585 ROI-Parking	2,172,119	3,079,136	1,282,964	3,079,136	3,110,053	30,917	3,110,053	
N586 ROI-Stormwater	958,573	977,929	407,471	977,929	977,340	(589)	977,340	
N591 Interfund Overtime Reimbursements	180,607	65,401	43,425	65,401	80,000	14,599	65,401	
N594 Charges To Other Funds	-	-	487	2,500	2,500	2,500	-	
N597 Chgs To Other Fds	868,234	85,823	35,759	85,823	85,823	-	85,823	
N602 Rtn On Inv W&S Interfd Svc Chg	14,806,042	14,806,042	6,169,183	14,806,042	14,801,888	(4,154)	14,801,888	
N603 Roi Central Region- Interfd Svc Chg	3,058,317	3,128,931	1,303,723	3,128,931	3,277,732	148,801	3,277,732	
N604 Building/Economic Dev- Interfd Svc Chg	75,397	-	-	-	-	-	81,768	
N605 Roi Sanitation Fd - Interfund Svc Chg	221,779	-	-	-	-	-	-	
N652 Pilot Cemetery Perpetual Care Fd	19,492	19,448	-	19,448	19,448	-	19,448	
N653 Pilot Arts & Science District Garage Fd	34,211	37,632	15,680	37,632	37,632	-	37,632	
N900 Miscellaneous Income	584,077	685,622	208,605	579,624	509,285	(176,337)	606,726	

General Fund Revenue Summary

As of March 11, 2014

Revenue Source		FY 2013 Actual	FY 2014 Amended Budget as of February 28	FY 2014 Year-To-Date Actuals as of February 28	FY 2014 Estimate	FY 2015 Request	FY 2015 Request vs. FY 2014 Amended	FY 2015 Burton Model	RECC
N902	Abandoned Property	5,032	-	5,555	5,555	-	-	-	
N904	Florida Sales Tax Commissions	360	360	150	360	360	-	360	
N907	Towing Fees	224,000	222,311	115,000	222,311	222,655	344	222,655	
N910	Fare Box Revenue Community Bus	-	60,000	-	60,000	60,000	-	-	
N913	Court Costs & Fees-Reimbursements	-	1,000	-	1,000	1,000	-	1,000	
N938	Insurance Carrier Reimb	3,412	-	6,957	6,957	-	-	-	
N944	Collection Agency Fees	-	(10,550)	-	(5,550)	(5,550)	5,000	(10,550)	
N945	Repairs-Outside Contractors	405,101	410,000	-	410,672	410,672	672	410,000	
N965	Reimbursement Projects	1,000	1,000	2,863	3,000	2,500	1,500	1,000	
N968	Misc Grant Reimbursements	84,051	12,214	9,553	55,113	45,113	32,899	12,214	
N969	Demolition Reimb - Building Dept	44,930	17,498	1,380	17,498	18,135	637	18,135	
N970	Board Up Reimb - Building Dept	55,862	35,000	17,081	44,414	46,031	11,031	36,274	
N976	Overtime Reimbursement	366,028	283,828	160,909	303,760	303,882	20,054	283,828	
N977	Misc Grant Overtime Reimbursements	183,947	150,000	22,512	145,000	145,000	(5,000)	150,000	
N978	Tri-County Pav Reimbursements	46,929	32,865	72,627	72,627	72,627	39,762	32,865	
N979	Lobbyist Registration Fees	32,940	25,000	18,975	30,000	33,000	8,000	25,910	
N983	Comm. Appearance Board	3,600	4,000	-	4,000	4,000	-	4,000	
N984	Found/Abandoned Property	6,564	4,000	676	4,000	4,000	-	4,000	
N985	Unclaimed Evidence	48,370	16,000	39,714	50,000	50,000	34,000	16,000	
N987	Pcard Rebates Procurement	367,440	400,000	37,565	386,814	386,814	(13,186)	440,000	Y
N989	Foreclosure Registration Fee	81,900	50,000	56,000	149,333	120,000	70,000	50,000	
N990	Utility Royalty-Sewer	4,437	4,437	11,745	11,745	4,500	63	4,437	
Other Miscellaneous		43,885,295	40,877,271	16,889,082	41,995,669	42,560,493	1,683,222	41,615,140	
Operating Revenue Total		265,858,535	284,919,526	168,158,960	285,516,534	292,088,933	7,169,407	292,066,379	

Ad Valorem Taxes



Revenue Source	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2014 Estimate	FY 2015 Request	FY 2015 Burton	FY 2016 Burton	FY 2017 Burton	FY 2018 Burton	FY 2019 Burton	FY 2020 Burton	Department
Operating Taxes-Current	97,055,209	101,634,683	101,634,683	101,634,683	106,032,199	106,032,199	112,003,846	119,839,109	124,909,960	130,189,099	136,599,322	Finance
Discounts - Operating	(3,298,848)	(3,049,040)	(3,049,040)	(3,440,980)	(3,180,966)	(3,180,966)	(3,360,115)	(3,595,173)	(3,747,299)	(3,905,673)	(4,097,980)	Finance
Errors & Omits-Operating	-	(1,016,347)	(1,016,347)	(624,407)	(1,060,322)	(1,060,322)	(1,120,038)	(1,198,391)	(1,249,099)	(1,301,891)	(1,365,993)	Finance
Ad Valorem	93,756,361	97,569,296	97,569,296	97,569,296	101,790,911	101,790,911	107,523,693	115,045,545	119,913,562	124,981,535	131,135,349	
% of Ad Valorem Change	1.43%	3.91%	3.91%	3.91%	4.33%	4.33%	5.63%	7.00%	4.23%	4.23%	4.92%	

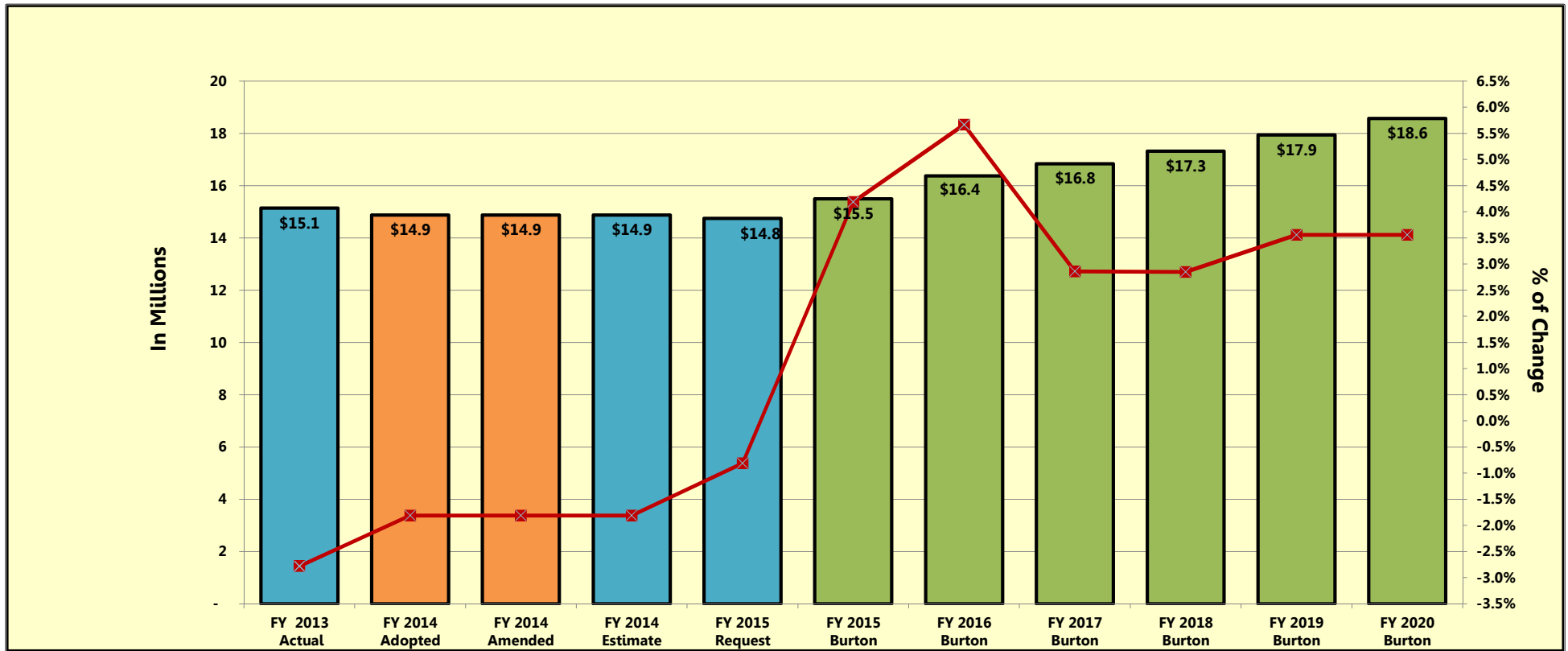
Description:

A levy against the taxable value of real and personal property. The City Commission sets the millage rate annually prior to October 1st. One mill is \$1 of tax per \$1,000 of taxable assessed value. The adopted operating millage for FY 2014 is 4.1193.

Fiscal Capacity:

Fort Lauderdale's millage rate has remained at 4.1193 since 2008. Fort Lauderdale has the capacity to levy up to 10 mills for operating expenditures based on State law. The millage rate is set by the Commission each fiscal year. The amount of revenue received through ad valorem taxes is the product of two factors: 1) the tax rate (millage) set by the City Commission; and 2) the value the Broward County Property appraiser places upon the property.

Florida Power & Light (FPL) Franchise Fees



Revenue Source	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2014 Estimate	FY 2015 Request	FY 2015 Burton	FY 2016 Burton	FY 2017 Burton	FY 2018 Burton	FY 2019 Burton	FY 2020 Burton	Department
FPL Franchise Fees	15,140,240	14,870,782	14,870,782	14,870,782	14,750,000	15,493,850	16,372,151	16,840,215	17,319,672	17,936,009	18,573,786	Finance
% of FPL Franchise Fees Change	-2.78%	-1.81%	-1.81%	-1.81%	-0.81%	4.19%	5.67%	2.86%	2.85%	3.56%	3.56%	

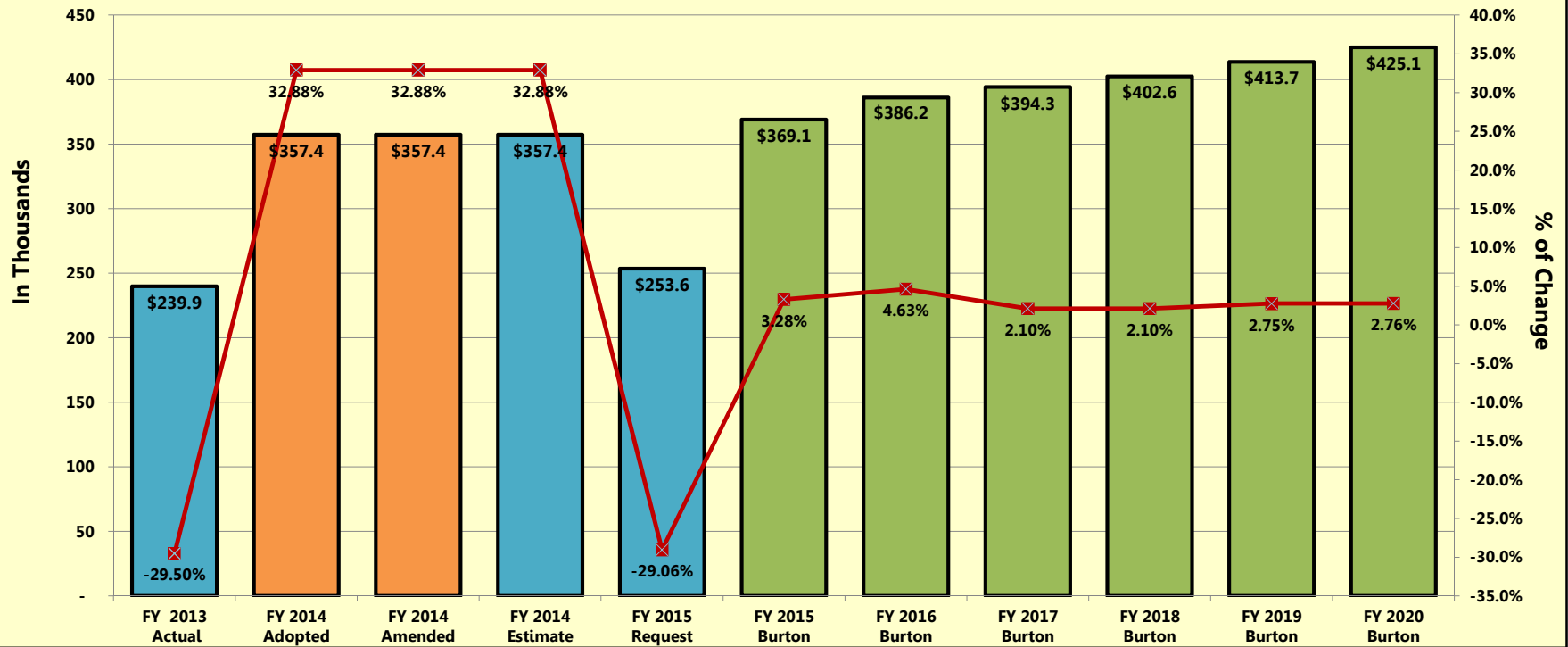
Description

The Florida Power & Light (FPL) Franchise revenue source consists of payments made by Florida Power and Light (FPL) for the privilege of constructing upon, and operating within the right of ways owned by the City. The basis for this fee is provided for in long-term agreements for payments to the City of 6% of Florida Power and Light gross revenue derived from accounts within City limits, less property tax and minor fees previously paid to the City.

Fiscal Capacity:

The agreement between the City of Fort Lauderdale and Florida Power & Light is a 30-year agreement. The two factors that influence the amount of revenue collected are the gross revenue of accounts within the City limits and the rate negotiated in the agreement. Due to the large fluctuations in revenue received, the City has hired external auditors to review financial records to ensure Florida Power & Light's compliance with the negotiated agreement. This contract is up for renegotiation in 2017.

Peoples Gas Franchise Fees



Revenue Source	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2014 Estimate	FY 2015 Request	FY 2015 Burton	FY 2016 Burton	FY 2017 Burton	FY 2018 Burton	FY 2019 Burton	FY 2020 Burton	Department
Peoples Gas Franchise	239,886	357,424	357,424	357,424	253,573	369,135	386,209	394,334	402,613	413,701	425,123	Finance
% of Peoples Gas Franchise Fees Change	-29.50%	32.88%	32.88%	32.88%	-29.06%	3.28%	4.63%	2.10%	2.10%	2.75%	2.76%	

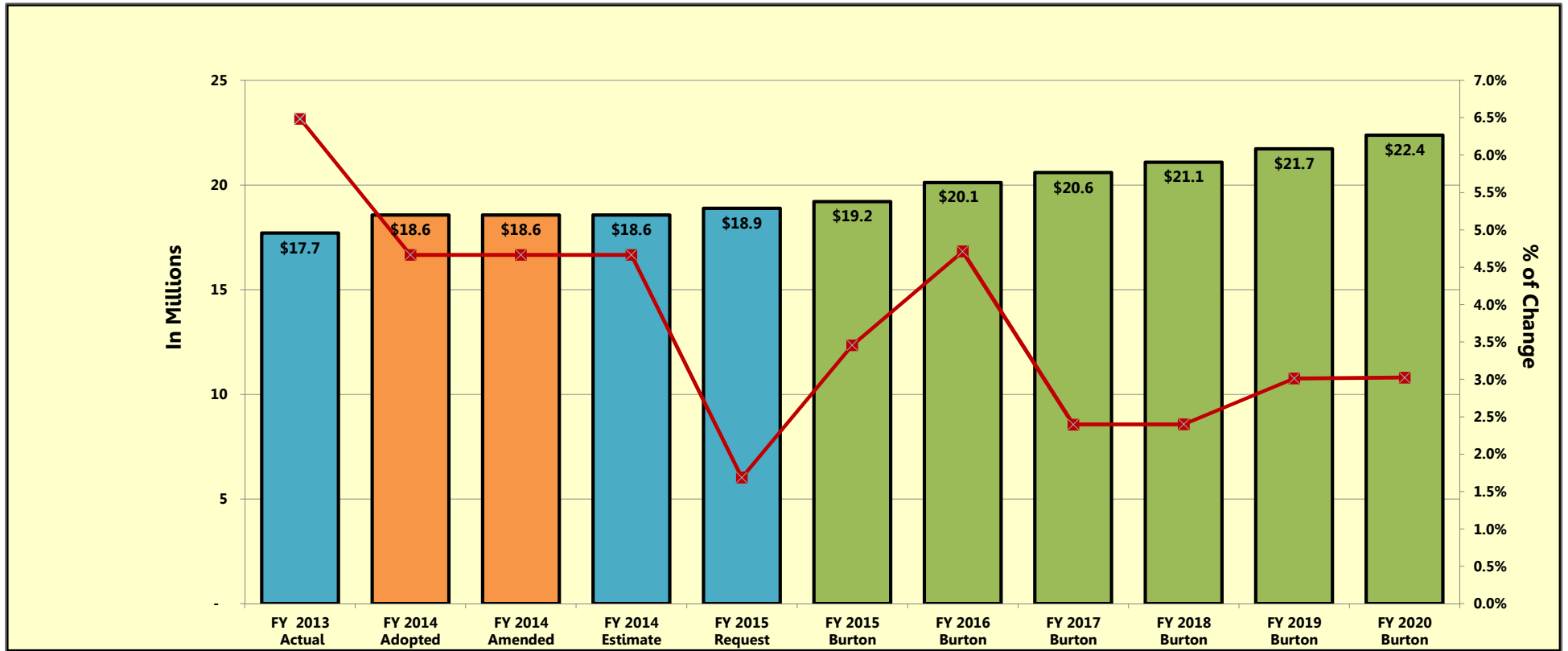
Description

The People's Gas Franchise Fees revenue source consists of payments made by People's Gas for the privilege of constructing upon, and operating within the right of ways owned by the City. The basis for this fee is provided for in a long-term agreement for payments to the City of 6% on the sale of gas to customers within City limits.

Fiscal Capacity:

The two factors that influence the amount of revenue collected are the sale of gas to customers within the City limits and the rate negotiated in the agreement. The agreement between the City of Fort Lauderdale and People's Gas is a 30-year agreement up for renegotiation in 2017. The City will have the opportunity to negotiate a rate increase at the time.

Florida Power & Light (FPL) Utility Tax



Revenue Source	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2014 Estimate	FY 2015 Request	FY 2015 Burton	FY 2016 Burton	FY 2017 Burton	FY 2018 Burton	FY 2019 Burton	FY 2020 Burton	Department
FPL Utility Tax	17,705,388	18,571,804	18,571,804	18,571,804	18,885,000	19,213,824	20,118,842	20,601,144	21,095,186	21,730,271	22,387,448	Finance
% of FPL Utility Tax Change	6.49%	4.67%	4.67%	4.67%	1.69%	3.46%	4.71%	2.40%	2.40%	3.01%	3.02%	

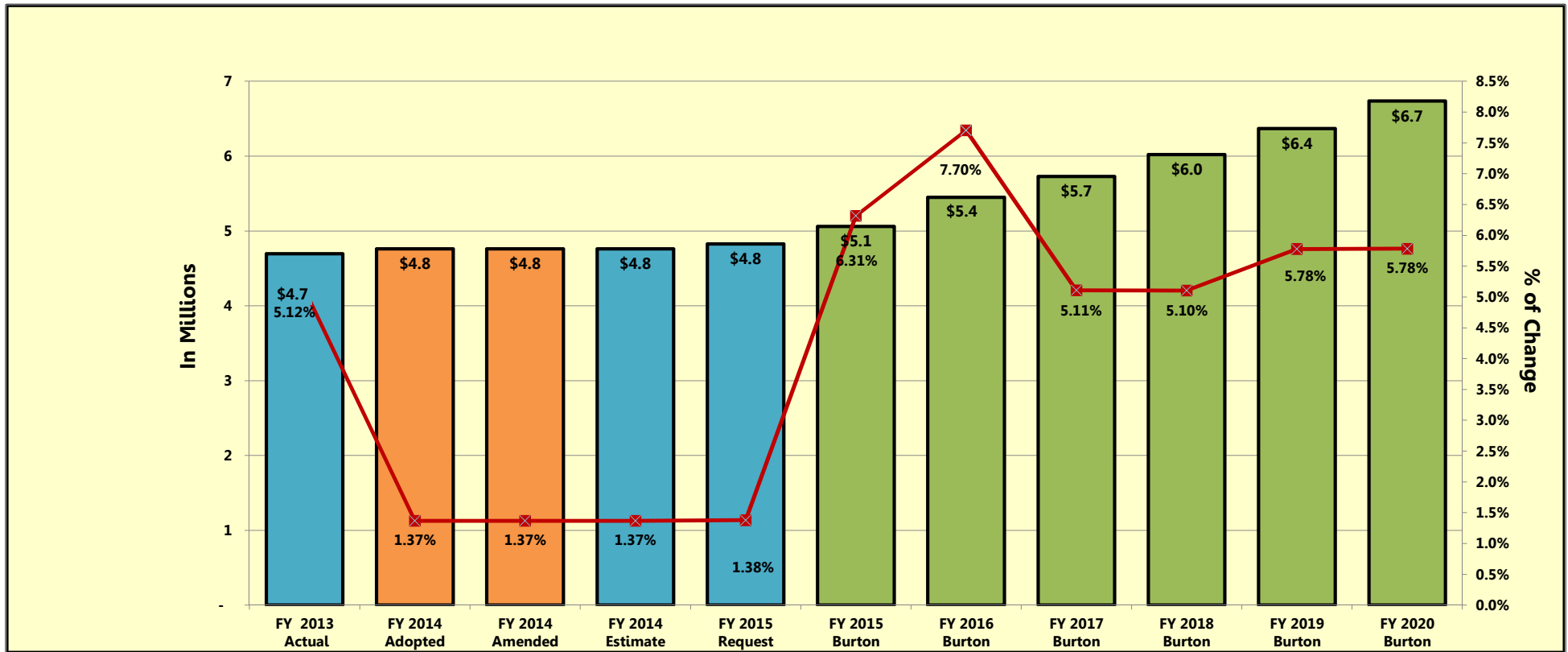
Description

The Florida Power & Light Utility Tax revenue originates from the sale of electricity to neighbors within City limits. The basis for this fee is the maximum assessment of 10% of Florida Power and Light's revenues authorized by Florida State Statutes 166.231(1).

Fiscal Capacity:

The City is currently levying the maximum rate for this revenue source. The two factors that determine the amount of revenues collected for this fee are the sales of electricity and the assessment rate. The only current capacity for increasing this revenue would be from increasing the sales within the City through FPL raising fees or by selling additional electricity to our neighbors.

City Water Utility Tax



Revenue Source	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2014 Estimate	FY 2015 Request	FY 2015 Burton	FY 2016 Burton	FY 2017 Burton	FY 2018 Burton	FY 2019 Burton	FY 2020 Burton	Department
City Water Utility Tax	4,694,296	4,759,405	4,759,405	4,759,405	4,825,000	5,059,921	5,449,659	5,727,969	6,020,239	6,367,976	6,736,253	Finance
% of City Water Utility Tax Change	5.12%	1.37%	1.37%	1.37%	1.38%	6.31%	7.70%	5.11%	5.10%	5.78%	5.78%	

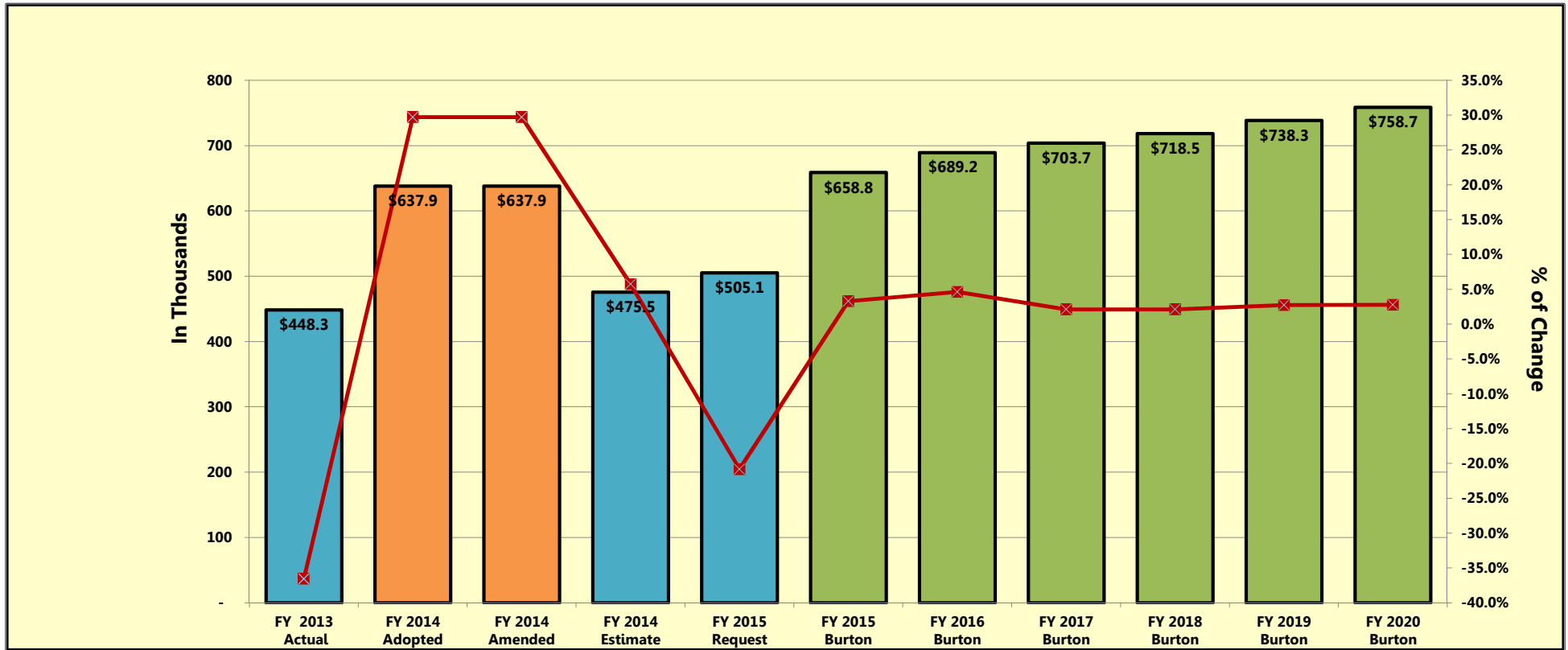
Description

The City Water Utility Tax revenue originates from the sale of natural gas to neighbors within City limits. The basis for this fee is the maximum assessment of 10% of natural gas revenues as authorized by Florida State Statutes 166.231(1).

Fiscal Capacity:

The City is currently levying the maximum rate for this fee. The two factors that determine the amount of revenues collected for this fee are the sales of water in the City and the assessment rate. Since the City is the entity that sells water, it could increase the sales amount by raising water prices or by selling additional water to our neighbors. In FY 2011, the City implemented an automatic annual rate increase of 5%.

Gas Utility Tax



Revenue Source	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2014 Estimate	FY 2015 Request	FY 2015 Burton	FY 2016 Burton	FY 2017 Burton	FY 2018 Burton	FY 2019 Burton	FY 2020 Burton	Department
Gas Utility Tax	448,260	637,868	637,868	475,500	505,101	658,768	689,238	703,739	718,514	738,302	758,685	Finance
% of Gas Utility Tax Change	-36.56%	29.73%	29.73%	5.73%	-20.81%	3.28%	4.63%	2.10%	2.10%	2.75%	2.76%	

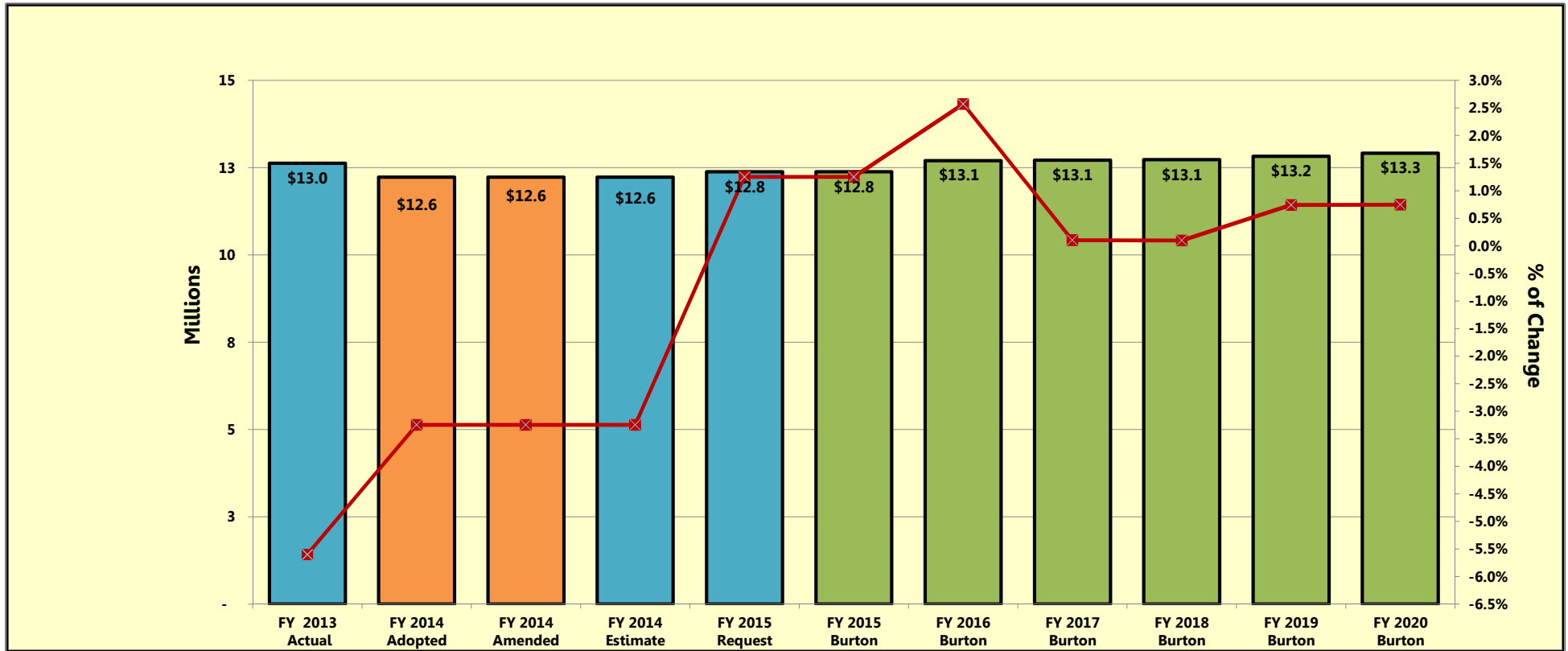
Description

The Gas Utility Tax revenue originates from the sale of natural gas to neighbors within City limits. The basis for this fee is the maximum assessment of 10% of natural gas revenues as authorized by Florida State Statutes 166.231(1).

Fiscal Capacity:

The City is currently levying the maximum rate for this revenue source. The two factors that determine the amount of revenues collected for this fee are the sales of natural gas in the City and the assessment rate. The only current capacity for increasing this revenue would be from increasing the sales through the gas company raising fees or by selling additional natural gas to our neighbors.

Communications Service Tax



Revenue Source	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2014 Estimate	FY 2015 Request	FY 2015 Burton	FY 2016 Burton	FY 2017 Burton	FY 2018 Burton	FY 2019 Burton	FY 2020 Burton	Department
Communications Services Tax	13,033,664	12,623,888	12,623,888	12,623,888	12,781,886	12,781,886	13,110,862	13,124,214	13,137,026	13,234,131	13,332,854	Finance
% of Communications Service Tax Change	-5.60%	-3.25%	-3.25%	-3.25%	1.25%	1.25%	2.57%	0.10%	0.10%	0.74%	0.75%	

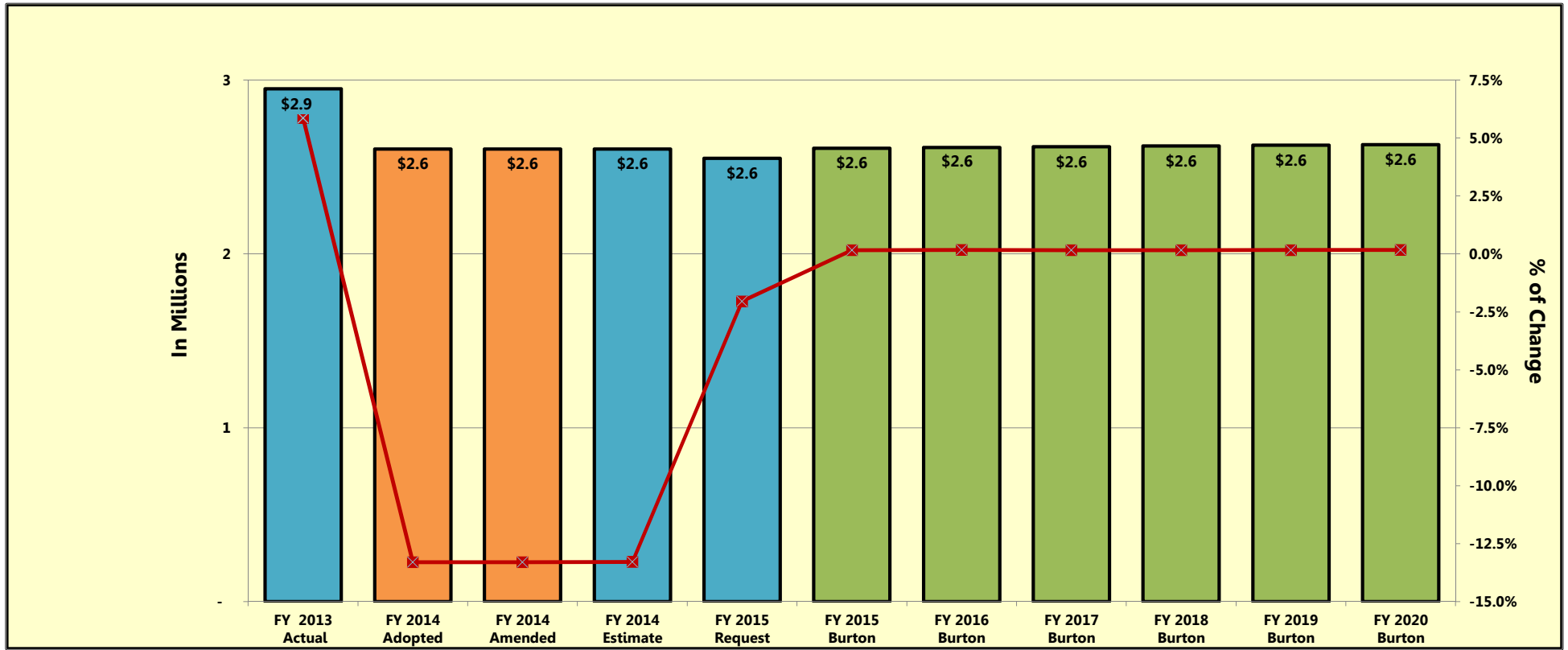
Description

The Communication Service Tax revenue applies to telecommunication, video, direct-to-home satellite, and related communications services.

Fiscal Capacity:

According to the City of Fort Lauderdale ordinance 15-128, Beginning on October 1, 2002, the local communications services tax rate shall be five and one-tenth (5.1) percent or such other rate as may be authorized by the Florida legislature and adopted by ordinance of the city. The current rate is the maximum of 5.22%. Increasing this revenue source would require authorization by both the Florida legislature and the City of Fort Lauderdale Commission.

Business Tax



Revenue Source	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2014 Estimate	FY 2015 Request	FY 2015 Burton	FY 2016 Burton	FY 2017 Burton	FY 2018 Burton	FY 2019 Burton	FY 2020 Burton	Department
Business Tax	2,949,431	2,603,206	2,603,206	2,603,356	2,550,000	2,607,495	2,611,892	2,616,205	2,620,547	2,624,925	2,629,337	Finance
% of Business Tax Change	5.86%	-13.30%	-13.30%	-13.29%	-2.04%	0.16%	0.17%	0.17%	0.17%	0.17%	0.17%	

Description

The Business Tax, formerly known as Occupational License Tax, is a tax for the privilege of engaging in or managing any business, profession, or occupation within the City limits.

Fiscal Capacity:

A business tax rate increase would require Fort Lauderdale City Commission approval and adherence to the guidelines of Florida State Statutes. The business tax rate can increase 5% every other year by June 30. The expectation is for business tax receipts to remain stable because there is no significant change anticipated in the number of new businesses in the next fiscal year. The Florida Legislature has proposed changes to this tax; however, no changes have occurred to date.