

# REVENUE ESTIMATING CONFERENCE COMMITTEE (RECC) MEETING

City of Fort Lauderdale  
101 NE 3rd Avenue Suite 1400, Fort Lauderdale, FL 33301

Wednesday, March 16, 2016 ~ 4PM  
14<sup>TH</sup> Floor Budget Conference Room

## APPROVED Meeting Minutes

- I. Call to Order at 4:08pm
- II. Roll Call – Bob Oelke, Tameka Otto Stewart, Jeffrey Lowe, Keith Cobb
- III. Selection of Officers
  - A. Chairman – Bob Oelke
  - B. Secretary – Tameka Otto Stewart
- IV. Floor Open for Public Input – There were no comments from the public
- V. Objectives of Committee
  - Laura Reece, Budget Manager presented an overview of the objectives of the Committee, the available tools, and outlined the overall approach to the revenue estimating process.
- VI. New Business
  - A. Chairman Oelke asked Ms. Reece to check if there were any legislative changes associated with communications tax during the legislative session.
  - B. Secretary Otto Stewart asked that we show a comparison of previous years' Burton original projected revenues, against the actual revenues received in order for the committee to gauge the level of reliance we should be assigning to the Model during our review process.
  - C. Linda Logan, Deputy Finance Director updated the committee that beginning in FY 2016, the City began charging utility service taxes on all miscellaneous charges on utility bills. This will be reflected in increased projected revenues in the affected account.
- VII. Adjourn at 4:40pm

**PLEASE NOTE THAT AS MEMBERS OF THE REVENUE ESTIMATING CONFERENCE COMMITTEE, TWO-WAY COMMUNICATION BETWEEN MEMBERS IS PROHIBITED BY SUNSHINE LAW. DO NOT REPLY TO ANY BOARD OR COMMITTEE MEMBER. DISCUSSION SHOULD TAKE PLACE AT THE SCHEDULED COMMITTEE MEETING.**

**PURPOSE:** The purpose and duties are to serve as subject matter experts in reviewing revenue estimates for the City of Fort Lauderdale's budget process.

**Note:** Two or more City of Fort Lauderdale Commissioners or members of a Fort Lauderdale Advisory Board or Committee may be in attendance at this meeting. If a person decides to appeal any decision made with respect to any matter considered at this public meeting or hearing, he/she will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

If you desire auxiliary services to assist in viewing or hearing the meeting or reading agendas and minutes for the meetings, please contact the City Clerk's Office at 954-828-5002 and arrangements will be made to provide these services to you.

**PLEASE NOTE:** Florida has a very broad public records law. Most written communications to or from city officials regarding City business are public records available to the public and media upon request. Your e-mail communications may be subject to public disclosure.

# General Fund Revenue Summary

## As of February 29, 2016

Revenue Source		FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year-To-Date	FY 2017 Burton	RECC
A102	Ad Valorem	93,756,361	97,505,361	103,321,618	112,747,966	100,393,859	122,368,001	✓
	<b>Property Taxes - Operating</b>	<b>93,756,361</b>	<b>97,505,361</b>	<b>103,321,618</b>	<b>112,747,966</b>	<b>100,393,859</b>	<b>122,368,001</b>	
A501	Firefighters Pension Insurance Prem Tax	4,185,499	3,182,042	4,104,583	4,000,000	-	4,040,000	
A502	Police Retirement Insurance Premium Tax	2,167,319	2,143,898	2,244,069	2,167,319	-	2,189,000	
	<b>Sales And Use Tax</b>	<b>6,352,818</b>	<b>5,325,940</b>	<b>6,348,652</b>	<b>6,167,319</b>	<b>-</b>	<b>6,229,000</b>	
A601	FPL Franchise Fees	15,140,240	16,345,514	16,502,787	16,900,000	4,159,594	16,680,300	✓
A603	Peoples Gas Franchise	239,886	252,942	243,999	250,000	96,244	254,900	✓
A610	Sanitation Franchise Fees Private Collector	3,442,317	5,423,678	6,162,019	5,950,000	2,310,210	5,968,200	✓
	<b>Franchise Fees</b>	<b>18,822,443</b>	<b>22,022,134</b>	<b>22,908,805</b>	<b>23,100,000</b>	<b>6,566,048</b>	<b>22,903,400</b>	
A701	FPL Utility Tax	17,705,388	19,297,439	19,464,714	19,350,000	6,633,239	19,674,000	✓
A703	City Water Utility Tax	4,694,296	4,919,444	5,544,371	5,250,000	2,234,376	6,303,900	✓
A705	Gas Utility Tax	448,260	554,197	569,807	525,000	217,555	525,000	✓
A715	Communications Services Tax	13,033,664	12,234,091	12,043,826	11,937,850	3,062,901	12,021,500	✓
	<b>Utility Taxes</b>	<b>35,881,608</b>	<b>17,707,732</b>	<b>18,158,004</b>	<b>37,062,850</b>	<b>12,148,071</b>	<b>38,524,400</b>	
B101	Business Tax	2,949,431	2,597,939	2,400,241	2,875,000	2,545,206	2,875,000	✓
B102	Florida League Of Cities Collections	15,814	13,889	-	6,000	-	6,000	
B103	Water Taxi License	200	1,800	2,200	1,800	8	1,800	
B104	Application Fee - Vehicles For Hire	-	301	1,450	2,500	150	2,500	
B105	Vehicles For Hire-Vehicle Permit	-	1,584	345	3,000	-	3,000	
	<b>Local Business Taxes</b>	<b>2,965,445</b>	<b>2,615,513</b>	<b>2,404,236</b>	<b>2,888,300</b>	<b>2,545,364</b>	<b>2,888,300</b>	
B234	Tree Canopy	54,951	81,017	439,505	-	-	-	
B235	Landscaping Permits	180,720	218,938	193,377	190,000	87,308	190,000	✓
B250	Expedited Permit Review Fees	42,600	17,400	450	-	-	-	
	<b>Building Permits</b>	<b>278,271</b>	<b>317,355</b>	<b>633,332</b>	<b>190,000</b>	<b>87,308</b>	<b>190,000</b>	
D401	Motor Fuel Tax-Revenue Sharing	1,211,411	1,226,096	1,252,812	1,230,342	497,857	1,276,500	
D403	State Gas Tax Refund	184,801	186,935	198,694	185,000	17,307	189,300	✓
E101	Alcoholic Beverage License Fees	246,019	240,062	247,880	235,000	9,079	242,400	✓
E112	Sales Tax-Revenue Sharing	3,365,381	3,575,281	3,858,699	3,960,974	1,601,921	3,961,000	
E113	Half Cent Sales Tax	9,711,686	10,367,671	10,921,228	11,469,508	3,801,359	11,698,900	
E114	E911 Fee - Revenue Sharing	841,112	727,385	(44,921)	-	-	-	
E115	E911 Fee Wilton Manor - Revenue Sharing	385,795	-	-	-	-	-	
E117	Mobile Home Licenses	35,905	34,357	36,422	35,000	22,242	35,000	
E201	Firefighters Supplemental Compensation	163,200	168,648	172,550	173,000	85,514	173,000	
	<b>State-Shared Revenues</b>	<b>16,145,310</b>	<b>16,526,435</b>	<b>16,643,364</b>	<b>17,288,824</b>	<b>6,035,279</b>	<b>17,576,100</b>	
F101	County Shared Occupational Licenses	165,794	127,474	326,075	175,000	28,620	175,000	
F209	Broward County-Transportation Bus Svc	-	294,997	138,249	303,805	134,555	303,800	
F401	County Shared Gas Tax (Local Option)	1,892,288	1,991,768	2,089,825	2,111,108	694,235	2,111,100	✓
F402	Local Alternative Fuel Fees (Fuel Tax)	-	222,115	226,061	226,724	74,522	226,700	
F417	Find Public Safety Waterway Assistance	20,000	-	-	-	-	-	
	<b>Other Local Grants</b>	<b>2,078,082</b>	<b>2,636,354</b>	<b>2,780,210</b>	<b>2,816,637</b>	<b>931,932</b>	<b>2,816,600</b>	
J004	Board of Adjustment Fees	13,700	5,520	11,160	14,000	5,980	14,000	
J006	Permits/Misc Engineering Charges	214,920	209,261	321,507	275,000	138,642	275,000	✓
J008	Candidate Filing Fees	400	-	1,000	-	-	-	
J010	City Clerk Fees	165	1,064	2,689	1,000	1,666	1,000	
J012	Development Review Fees	168,950	176,170	259,581	215,000	92,450	215,000	✓
J014	Encroachment/License Application Fees	600	-	-	-	-	-	
J019	Traffic Study Fees	47,535	39,411	116,000	100,000	44,000	100,000	
J020	Lien Research Fees	372,430	397,908	692,069	550,000	309,570	550,000	✓
J022	Lot Clearing Admin Charges	101,382	79,451	129,601	100,000	5,349	100,000	✓
J024	Other Building Fees	25,644	24,583	40,902	25,000	12,714	25,000	
J026	Payroll Ded Processing Charges	880	890	960	900	550	900	
J028	Photos Copies & Print Sales	10,424	5,133	7,838	4,200	1,820	4,200	
J030	Planning & Zoning Board	72,756	65,810	54,450	70,000	24,215	70,000	✓
J031	Historic Preservation Board	7,690	6,330	17,200	7,000	1,160	7,000	
J032	Dishonored Check Fees	3,769	4,072	4,293	4,000	2,362	4,000	
J033	City Commission Development Review	21,614	24,430	23,372	25,000	8,045	25,000	
J035	Final DRC	27,210	27,320	31,130	27,000	8,665	27,000	
J037	Engineering Inspection Fees	29,253	39,169	22,854	40,000	6,567	40,000	
J040	Zoning Review	241,875	214,495	254,649	230,000	97,941	230,000	✓

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J041	Zoning Inspection	165,384	172,206	168,138	165,000	68,584	165,000	✓
J043	Administrative Review	60,679	56,040	52,450	52,000	28,790	52,000	✓
J044	Long Range Planning	20,060	10,030	-	10,030	-	10,000	
J284	Write Off Recoveries	6,395	6,893	7,030	5,000	1,916	5,000	
<b>General Government</b>		<b>1,613,715</b>	<b>1,566,186</b>	<b>2,218,873</b>	<b>1,920,130</b>	<b>860,986</b>	<b>1,920,100</b>	
J050	Alarm Monitor Reg Fees	6,249	6,400	6,300	6,500	6,400	6,500	
J051	Alarm Response Fees	961,516	1,208,063	1,569,492	1,275,000	502,494	1,275,000	✓
J052	Alarm User Registration Fees	35,525	39,149	34,800	40,000	14,350	40,000	
J059	Miscellaneous Police Fees	83,831	72,869	75,654	75,000	36,601	75,000	
J060	Nuisance Abatement Fees	4,822	4,881	4,670	2,500	-	2,500	
J061	School Resource Officer Program	138,756	138,756	74,003	-	-	-	
J062	Pawn/2nd-Hand Inspection Fees	4,458	14,208	15,000	20,000	14,000	20,000	
J063	Pawn/2nd-Hand Transaction Fees	(446)	-	-	-	-	-	
J101	Fire Inspection Fees	509,974	475,585	745,745	620,000	284,926	620,000	✓
J103	Fire Hi-Rise Test Fees	661,605	602,954	591,248	625,000	252,557	625,000	✓
J107	Fire Plan Review Fees	675,391	664,242	719,767	665,000	232,063	665,000	✓
J109	Fire Reinspection Fees	44,532	40,224	41,806	40,000	13,244	40,000	
J113	Special Fire Test Fees	84,268	105,084	109,416	110,000	29,552	110,000	
J115	Hazardous Materials Fees	-	-	-	10,000	-	10,000	
J116	Wilton Manors - Fire/Ems	1,690,922	1,938,647	2,131,604	2,307,714	961,548	2,307,700	
J118	Miscellaneous Fire Fees	1,845	7,072	2,798	1,300	705	1,300	
J121	EMS Service Fees	234,125	275,422	285,064	200,000	191,124	200,000	✓
J124	Lazy Lakes - Fire/EMS	3,269	3,309	3,561	3,560	1,780	3,600	
J130	Fire/Rescue Transport Fee	6,166,130	6,344,476	6,941,417	6,750,000	1,992,870	6,750,000	✓
J131	Fire/Rescue Interfacility Transport Fees	83,952	174,636	186,264	125,000	17,288	125,000	✓
<b>Public Safety</b>		<b>11,390,724</b>	<b>12,115,977</b>	<b>13,538,609</b>	<b>12,876,574</b>	<b>4,551,502</b>	<b>12,876,600</b>	
J180	Lot Cleaning Charges	767	(368)	334	400	88	400	
J277	Credit Card Discount & Fees	(51,833)	-	-	-	-	-	
<b>Physical Environment</b>		<b>(51,066)</b>	<b>(368)</b>	<b>334</b>	<b>400</b>	<b>88</b>	<b>400</b>	
J414	Mtr-T Lot-Shof Pool	-	6,296	-	-	-	-	
<b>Transportation</b>		<b>-</b>	<b>6,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
J702	Program Fees-Day Camp	244,501	244,868	225,131	245,000	7,515	245,000	✓
J726	Beach Misc Concession	84,000	77,750	78,000	93,600	31,250	93,600	
J727	S Beach Boat Storage Fees	21,713	23,178	20,590	30,000	8,400	30,000	
J751	Athletic Fees-Youth Programs	175,717	186,205	191,916	215,000	89,128	215,000	✓
J956	Senior Programs-Sr/Adult	120,319	125,925	102,929	149,700	46,922	149,700	
<b>Parks And Recreation</b>		<b>646,250</b>	<b>657,926</b>	<b>618,566</b>	<b>733,300</b>	<b>183,215</b>	<b>733,300</b>	
K029	Nonsponsor Charges-Spec Event Fees	42,468	30,858	39,452	50,000	22,803	50,000	
<b>Special Events</b>		<b>42,468</b>	<b>30,858</b>	<b>39,452</b>	<b>50,000</b>	<b>22,803</b>	<b>50,000</b>	
K101	Aikido-Activity Center	18,960	19,502	13,359	20,000	5,599	20,000	
K105	Gymnastics-Program Fees	162,173	170,588	115,018	170,000	54,819	170,000	
K106	Outdoor Programs	23,500	9,300	16,550	24,000	6,400	24,000	
K107	Yoga Aerobics	24,993	24,532	2,764	30,000	-	30,000	
K110	Gym Rentals/Misc.	24,614	13,023	22,538	22,000	15,195	22,000	
K126	Auditorium Concessions	56,823	44,508	41,367	60,000	12,945	60,000	
K127	Misc Expense Reimb-Auditorium	587,012	502,330	516,396	500,000	215,487	500,000	✓
K128	Parking Fees-Auditorium	229,027	169,589	172,495	175,000	77,857	175,000	✓
K129	Rentals-Auditorium	240,910	262,005	243,824	260,000	116,805	260,000	✓
K130	Ticket Svchg/Comms-Auditorium	63	5,317	7,398	8,000	1,164	8,000	
K153	Recreation Center Rentals	77,156	73,490	93,785	80,000	33,828	80,000	
K179	Credit Card Disc Fees-Docks & Water	(57,313)	(40,721)	-	-	-	-	
K180	Utility Fees-Docks	366,884	476,556	457,974	435,000	215,576	435,000	✓
K182	Laundry/Vending/Tv Cable	6,527	6,211	7,050	6,800	1,032	6,800	
K184	Commercial Yacht Fees	239,265	219,118	216,340	200,000	67,003	200,000	✓
K185	Jungle Queen-Docks	126,667	178,833	155,000	155,000	51,667	155,000	
K186	Yacht Fees-Docks	2,122,228	2,345,762	2,276,027	2,220,000	1,113,570	2,220,000	✓
K187	General Anchorage Fees	49,082	44,678	40,273	52,000	19,767	52,000	
K188	Late Dockage Fees	8,111	23,479	15,280	15,000	3,806	15,100	
K189	Private Dock Fees	4,200	2,700	3,300	4,200	600	4,200	

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## As of February 29, 2016

Revenue Source		FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year-To-Date	FY 2017 Burton	RECC
K190	Las Olas/Riverfront	12,664	-	-	8,500	-	8,500	
K191	Submerged Land Lease Fees	146,232	158,254	152,613	160,000	71,731	160,000	
K192	Gazebo Rental	-	-	-	122	-	100	
K226	Adult Programs	23,354	25,440	25,915	30,000	11,467	30,000	
K227	Memberships	128,080	120,331	131,290	128,000	64,752	128,000	
K231	Youth Programs	26,163	29,171	38,319	32,000	19,362	32,000	
K252	Tennis Court Rentals	80,738	87,676	102,097	90,000	38,835	90,000	
K253	Tennis Lessons	263,621	271,273	268,157	275,000	123,479	275,000	✓
K254	Tennis Tournaments	65,173	69,076	67,455	72,000	1,930	72,000	
K255	Concession Revenue-Holiday Park	20,849	22,406	27,206	27,000	9,082	27,000	
K275	Recreation Program Fees	173,594	138,949	119,476	175,000	29,203	175,000	
K301	Batting Cage Fees-Mills Pond	87	-	-	-	-	-	
K302	Concessions-Mills Pond	69,372	60,063	59,001	72,000	20,799	72,000	
K303	Contracted Events-Mills Pond	15,756	15,093	12,986	15,000	4,636	15,000	
K305	Softball Complex-Mills Pond	216,812	263,349	245,927	270,000	88,160	270,000	✓
K306	Softball Tournament-Mills Pond	8,798	400	800	10,000	-	10,000	
K307	Special Event	-	-	150	-	-	-	
K310	Facility Rentals-Mills Pond	34,292	34,108	53,174	36,000	14,105	36,000	
K329	Event Revenue-Riverwalk	24,874	24,048	49,836	35,000	29,412	35,000	
K334	Licenses-Riverwalk-One River Plaza	2,243	2,277	2,294	2,300	2,308	2,300	
K358	Entrance Fees-Snyder Park	41,086	43,474	47,291	46,000	17,885	46,000	
K360	Other-Snyder Park	619	117	264	900	-	900	
K362	Pavilion Rentals-Snyder Park	25,377	26,024	27,656	32,000	8,399	32,000	
K363	Special Events-Snyder Park	-	-	-	5,000	-	5,000	
K384	Other Events	82,372	69,939	64,971	70,000	9,295	70,000	
	<b>Special Facilities</b>	<b>5,773,038</b>	<b>6,012,268</b>	<b>5,913,616</b>	<b>6,028,822</b>	<b>2,577,960</b>	<b>6,028,900</b>	
K505	Pool Program Fees	128,320	106,491	170,727	129,000	21,209	129,000	
K506	Pool Admission Fees	5,370	11,591	2,687	10,000	1,165	10,000	
K526	Admissions-Hall Of Fame	73,142	71,455	74,942	-	25,446	-	
K527	Facility Rentals-Hall Of Fame	80,937	44,225	29,866	-	25,106	-	
K528	Program Fees-Hall Of Fame	103,510	100,087	38,673	-	15,453	-	
K529	Special Event Fees-Hall Of Fame	62,073	58,885	14,906	-	-	-	
K530	Swim Club Contract-Swimming & Dive Team	337,570	325,324	315,261	300,000	108,735	300,000	✓
	<b>Pools</b>	<b>790,922</b>	<b>718,058</b>	<b>647,062</b>	<b>439,000</b>	<b>197,114</b>	<b>439,000</b>	
K901	Library Maint-Holiday Park	18,840	14,228	19,336	21,000	9,783	21,000	
K902	Miscellaneous Recreation Revenues	139,731	167,248	115,828	161,000	(5,037)	161,000	✓
	<b>Miscellaneous</b>	<b>158,571</b>	<b>181,476</b>	<b>135,164</b>	<b>182,000</b>	<b>4,746</b>	<b>182,000</b>	
M002	Fines & Forfeitures	1,050,960	1,279,488	1,230,068	1,250,000	398,035	1,250,000	✓
M003	County Court Return - Dollar Provision	63,845	46,023	44,560	55,000	26,906	55,000	
M010	Nuisance Abatement Fines	28,500	-	(6,249)	-	-	-	
M014	Red Light Fines	1,357,890	1,260,166	567,952	-	1,350	-	
M017	Court Cash Award -Confiscation	-	-	163,450	-	-	-	
M018	Settlement Agmt Cash Award -Confiscation	-	-	87,770	-	-	-	
M020	Red Light Fines-Courts	196,082	195,434	144,574	-	7,953	-	
M021	Red Light Fines - Special Magistrate	35	11,542	8,137	-	442	-	
M023	Misdemeanor - County Clerk F&F	-	-	20,260	10,000	12,687	10,000	
M024	Municipal Ordinance Fm Cnty Clerk - F&F	-	-	130,867	50,000	30,590	50,000	
M025	Diversion Program Fee - Lieu Of Court	-	-	297,513	176,113	77,985	176,100	
	<b>Judgments &amp; Fines</b>	<b>2,697,312</b>	<b>2,792,653</b>	<b>2,688,902</b>	<b>1,541,113</b>	<b>555,948</b>	<b>1,541,100</b>	
M103	Code Enforcement Board Fines	1,081,919	713,186	1,234,796	950,000	393,450	950,000	✓
M111	Citation Fines	16,375	12,275	5,150	3,600	2,200	3,600	
	<b>Violations Of Local Ordinances</b>	<b>1,098,294</b>	<b>725,461</b>	<b>1,239,946</b>	<b>953,600</b>	<b>395,650</b>	<b>953,600</b>	
N103	Earn-Pooled Investments	140,533	687,055	965,316	810,269	-	810,300	✓
N117	Interest	254,864	338,477	375,601	250,000	403	348,388	✓
N118	Interest Offset for Master Acc Fees	-	-	257,952	125,000	56,300	125,000	
N119	Ad Valorem Interest Earnings	15,988	20,904	13,464	20,000	10,322	20,000	
N127	Interest On Late A/R Payments	218	853	-	-	-	-	
N129	Other Income (Penalty Charges)	9,420	8,516	-	-	2,711	348,388	
	<b>Interest Earnings</b>	<b>421,023</b>	<b>1,055,805</b>	<b>1,612,333</b>	<b>1,205,269</b>	<b>69,736</b>	<b>1,652,076</b>	

# General Fund Revenue Summary

## As of February 29, 2016

Revenue Source		FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year-To-Date	FY 2017 Burton	RECC
N140	Film Permits	15,600	19,500	1,700	20,000	-	20,000	
N141	Shopping Center Air Space Lease	29,605	31,571	31,571	31,571	31,571	31,600	
N142	DBSI Air Space Lease (Formerly Barnett)	177,606	179,317	182,302	181,953	182,613	182,000	
N143	Auramar Air Space Lease	771	854	854	854	854	900	
N146	New River Trading Post	54,966	59,126	67,819	67,542	22,896	67,500	
N147	Ft Lauderdale Archers Inc	(3,399)	1	2	1	-	-	
N148	Dania Farms	(28,251)	-	-	-	-	-	
N149	Lakeview Plaza Inc.	3,398	3,759	3,759	3,447	-	3,400	
N150	Late/Interest Payments	125,475	15,673	854	50,000	4	50,000	
N151	Shop 104-Nadja Horst, Dmd, Pa	23,988	23,541	27,719	25,899	6,930	25,900	
N152	Shops 108/112-Stephanick G., Inc.	22,396	21,978	25,610	24,189	4,313	24,200	
N153	Shops 116/120/124-United Deli	42,186	-	-	-	-	-	
N155	Shop 132 Paul James Salon Inc	16,397	5,423	-	-	-	-	
N156	Shop 136-Sushi-Ko Express Corp.	10,805	9,645	8,242	11,670	-	11,700	
N159	Lease Property Tax Payments	47,138	55,887	100,335	50,000	-	50,000	
N164	Sunrise Key Entryway	180	180	180	180	180	200	
N168	St Regis-Misc Easement Leases	1,320	1,339	1,349	1,359	1,359	1,400	
N170	Cheesecake Factory License Fee	863	881	882	876	-	900	
N174	1540 Seventeenth, Llc (Mega Partners)	2,007	2,071	2,062	2,047	-	2,000	
N178	Fort Lauderdale Historical Society	5	5	5	5	5	-	
N179	Caproc Oakland Park Llc	550	557	565	-	-	-	
N180	Shop 140- City Park Mall- Amarco Treats	15,452	13,096	17,365	15,936	4,007	15,900	
N181	Penalties From Other Municipalities	114	251	-	-	-	-	
N182	Shop 140 City Park Mall - Dubose	-	-	2,221	9,015	3,258	9,000	
N183	Shop 136-Corporate Chef LLC	-	-	5,203	-	2,519	-	
N184	2601 M L Fund LLC	-	-	-	565	566	600	
N185	Sixt Rent A Car LLC	-	-	-	-	4,606	-	
N251	Carriage Services - Cemetery	752,992	770,778	804,183	851,772	828,633	851,800	✓
N341	Beach Cabana Rentals	452,808	501,349	521,164	525,000	164,921	525,000	✓
N342	Bench Advertising Contract	176,615	159,134	199,367	172,550	29,102	172,600	
N343	Misc Property Rentals	205,672	217,373	710,260	709,705	294,919	709,700	
N348	Oasis Cafe Lease	46,033	43,434	35,822	112,500	-	112,500	
N350	Bahia Mar Lease	906,388	1,371,018	1,464,507	1,370,000	1,368,946	1,370,000	✓
N351	Bryan Homes Lease	-	-	-	-	-	-	
N363	Brickell Station	(25,515)	7,976	8,576	8,300	-	8,300	
	<b>Rents &amp; Royalties</b>	<b>3,074,165</b>	<b>3,515,717</b>	<b>4,224,478</b>	<b>4,246,936</b>	<b>2,952,202</b>	<b>4,247,100</b>	
B236	Fire Training Surcharge	912	546	753	500	-	500	
N375	Fire/Rescue Assessment Fee	20,263,680	32,861,602	32,816,354	33,173,382	28,911,386	36,601,300	✓
N388	Fire/Rescue City Assessment Fee	286,250	346,829	374,249	420,000	116,752	420,000	✓
	<b>Special Assessments</b>	<b>20,550,842</b>	<b>33,208,977</b>	<b>33,191,356</b>	<b>33,593,882</b>	<b>29,028,138</b>	<b>37,021,800</b>	
N403	Insurance Proceeds	20,657	-	-	-	-	-	
N404	Vehicle Sale Proceeds	380,547	268,427	35,482	23,000	-	23,000	
N412	Sale Of Surplus Land	44,028	-	1,175,150	30,000	150,000	30,000	
N413	Sale Of Surplus Property	5,068	2,031	-	3,000	-	3,000	
	<b>Disposal Of Fixed Assets</b>	<b>450,300</b>	<b>270,458</b>	<b>1,210,632</b>	<b>56,000</b>	<b>150,000</b>	<b>56,000</b>	
N455	Mounted Patrol Donations	-	5,900	-	-	-	-	
N457	Outsider Donations	24,450	57,500	2,515	2,500	-	2,500	
N460	Haz Mat Donations	454,211	454,221	454,211	454,211	-	454,200	✓
	<b>Contributions/Donations</b>	<b>478,661</b>	<b>517,621</b>	<b>456,726</b>	<b>456,711</b>	<b>-</b>	<b>456,700</b>	
A108	Delinquent Tax-Operating	362,491	(153,651)	(292,211)	16,500	40,099	16,500	
A110	Penalty & Int-Operating	484,218	268,857	264,747	60,096	54,452	60,100	
N499	Air Show Revenues	102,221	-	-	-	-	-	
N527	Airport Pilot-Interfund Svc Chg	599,993	592,367	1,286,323	1,323,046	551,269	1,323,046	
N534	Finance Admin/Ins - Interfund Svc Chg	-	-	228,457	278,457	116,024	278,500	
N539	Engineering/Airport-Interfund Svc Chg	32,537	-	-	-	-	-	
N540	Parks & Recreation-Interfund Svc Chg	86,868	90,651	-	92,900	-	95,300	
N543	Purchasing-Interfund Svc Chg	2,035	-	-	-	-	-	
N550	B&Z/Utilities-Interfund Svc Chg	6,252	1,045	-	16,267	-	16,300	
N552	Engineering-Interfund Svc Chg	1,975,740	1,979,061	1,672,709	1,000,000	310,141	1,025,900	



# General Fund Revenue Summary

## As of February 29, 2016

Revenue Source		FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Year-To-Date	FY 2017 Burton	RECC
N553	Treasury/Utilities-Interfund Svc Chg	2,426,651	2,539,277	-	-	-	-	
N554	Fire/Airport-Interfund Svc Chg	1,036,439	1,036,439	1,084,542	1,110,700	462,792	1,139,500	
N556	P/W Airport-Interfund Svc Chg	113,613	118,886	122,453	-	-	-	
N560	Indirect Service Fee-Interfund Svc Chg	11,202,074	10,201,797	11,654,890	12,655,954	5,272,945	12,984,000	
N571	Misc Charges To Other Funds	125,124	125,124	133,775	134,124	55,885	134,100	
N572	P/W/Other-Interfund Svc Chg	384,288	350,100	496,315	646,972	269,572	663,700	
N585	ROI-Parking	2,172,119	3,079,136	1,916,177	2,008,569	836,904	2,008,569	
N586	ROI-Stormwater	958,573	977,929	996,702	304,074	126,698	334,500	
N591	Interfund Overtime Reimbursements	180,607	55,822	124,263	120,000	27,524	120,000	
N594	Charges To Other Funds	-	4,380	(204)	2,500	526	2,500	
N597	Chgs To Other Fds	868,234	85,823	1,570,941	1,681,588	634,321	1,608,200	
N602	ROI-Water & Sewer	14,806,042	14,806,042	15,947,908	16,286,202	6,785,918	16,286,202	
N603	ROI-Central Regional	3,058,317	3,128,931	3,160,118	3,789,415	1,578,923	3,789,415	
N604	Building/Economic Dev- Interfd Svc Chg	75,397	-	403,439	942,823	392,843	365,100	
N605	ROI-Sanitation	221,779	-	-	-	-	-	
N652	Pilot Cemetery Perpetual Care Fd	19,492	19,448	-	-	-	-	
N653	Pilot Arts & Science District Garage Fd	34,211	37,632	37,632	-	-	-	
N654	Pilot Housing Authority	-	-	-	80,000	-	80,000	
N900	Miscellaneous Income	584,077	728,353	829,507	280,000	74,365	280,100	✓
N902	Abandoned Property	5,032	6,778	425	5,000	-	5,000	
N904	Florida Sales Tax Commissions	360	360	360	360	150	400	
N907	Towing Fees	224,000	229,950	230,000	230,000	115,000	230,000	
N910	Fare Box Revenue Community Bus	-	-	-	60,000	-	60,000	
N913	Court Costs & Fees-Reimbursements	-	-	-	1,000	-	1,000	
N938	Insurance Carrier Reimb	3,412	29,011	24,312	5,000	10,695	5,000	
N945	Repairs-Outside Contractors	405,101	410,672	422,976	422,976	-	423,000	
N965	Reimbursement Projects	1,000	2,863	-	2,500	-	2,500	
N967	Other Ins Recoveries	-	-	-	-	72,300	-	
N968	Misc Grant Reimbursements	84,051	95,188	8,936,657	50,000	2,385	50,000	
N969	Demolition Reimb - Building Dept	44,930	7,959	81,399	30,000	-	30,000	
N970	Board Up Reimb - Building Dept	55,862	38,697	5,275	50,000	7,651	50,000	
N976	Overtime Reimbursement	366,028	413,768	431,775	375,000	106,915	375,000	
N977	Misc Grant Overtime Reimbursements	183,947	179,037	174,354	150,000	38,198	150,000	
N978	Tri-County Pav Reimbursements	46,929	251,284	311,886	310,000	137,960	310,000	
N979	Lobbyist Registration Fees	32,940	37,650	41,400	35,000	21,227	35,000	
N980	Grant Payroll Reimbursements	-	20,882	38,301	4,500	-	4,500	
N983	Comm. Appearance Board	3,600	9,978	6,821	4,000	-	4,000	
N984	Found/Abandoned Property	6,564	2,529	1,919	4,000	-	4,000	
N985	Unclaimed Evidence	48,370	137,034	22,387	50,000	639	50,000	
N987	PCard Rebates Procurement	367,440	364,674	818,164	450,000	45,288	495,000	✓
N989	Foreclosure Registration Fee	81,900	121,400	196,200	120,000	75,400	60,000	
N990	Utility Royalty-Sewer	4,437	30,495	21,431	4,500	12,613	4,500	
N994	Affordable Housing	-	-	365,750	-	-	-	
N999	Schiltterbahn	-	-	-	-	-	204,525	
	<b>Other Miscellaneous</b>	<b>43,885,295</b>	<b>42,463,658</b>	<b>53,770,275</b>	<b>45,194,023</b>	<b>18,237,622</b>	<b>45,164,957</b>	
		-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>269,300,852</b>	<b>289,793,290</b>	<b>314,169,259</b>	<b>311,739,656</b>	<b>188,495,571</b>	<b>326,819,434</b>	

Revenues selected to be reviewed by the Revenue Estimating Conference Committee highlighted in **Green**



# POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 1 | SUBJECT: 3  
DATE: February 17, 2016

**CHAPTER:** FINANCIAL AND PURCHASING  
**SECTION:** GENERAL  
**SUBJECT:** REVENUE ESTIMATING CONFERENCE PROCESS  
**AUTHORIZATION:** Lee R. Feldman, ICMA-CM, City Manager

## 1. PURPOSE:

The purpose of the Revenue Estimating Conference Committee (RECC) is to ensure that the City's General Fund Revenues are estimated each year using a comprehensive process involving multiple stakeholders, to yield the most reasonable and accurate revenue estimates. The RECC develops revenue estimates for General Fund revenues based on an in depth review of past, current, and projected financial conditions. The forecast is an integral part of the annual budget process. An effective forecast allows for informed decision-making, with the goal of maintaining financial integrity while delivering essential quality community services to the City of Fort Lauderdale neighbors.

## 2. GENERAL POLICY:

The City's Revenue Estimating Conference Committee (RECC) shall convene in the Spring of each year to conduct an in depth review and establish consensus regarding General Fund revenue estimates during the City's budget development process.

## 3. DEFINITIONS:

- a. General Fund Revenues – All revenues budgeted in the General Fund including taxes and franchise fees, licenses and permits, intergovernmental transfers, charges for service, fines and forfeitures, and miscellaneous revenues.

## 4. DETAILS:

- a. The RECC will consist for four members. One member will be appointed by the Budget Advisory Board, one member will be appointed by the Audit Advisory Board, one staff member of the Budget/CIP and Grants Division will be appointed by the Budget Manager, and one staff member from the Finance Department will be appointed by the Finance Director.
- b. The Committee members shall elect a Chair, Vice Chair, and Secretary at their first Committee meeting.
- c. The Chair is responsible for leading the Committee during the meetings. In the event that the Chair is absent, the Vice Chair will lead the meeting. The Secretary is responsible for taking minutes of each meeting. A quorum



# POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 1 | SUBJECT: 3

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consists of three (3) Committee members present. The Budget Manager is the staff liaison to the RECC.

- d. The Budget/CIP and Grants Division staff will provide history and year to date information for each revenue identified for review by the Committee.
- e. Revenue estimates shall be prepared using a conservative approach and based on local, regional, and national economic trends, demographics trends, business cycles, historical trends, and other known information that would impact revenue.
- f. The RECC shall develop an in-depth understanding of major revenue sources to both increase the accuracy of revenue estimates and evaluate the potential impact of changes to revenue sources. Any assumptions made should be documented for future reference.
- g. The RECC shall develop revenue projections in the following categories:
  - i. Ad Valorem
  - ii. Franchise Fees
  - iii. Utility Taxes Revenue
  - iv. Licenses & Permits
  - v. Intergovernmental
  - vi. Charges for Services
  - vii. Fines and Forfeitures
  - viii. Miscellaneous
- h. At the conclusion of each annual revenue review cycle, the Committee will request that the Budget Manager present their recommendations to the City Manager for consideration and inclusion in the proposed budget.





# POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 1 | SUBJECT: 4  
DATE: February 17, 2016

**CHAPTER:** FINANCIAL AND PURCHASING  
**SECTION:** GENERAL  
**SUBJECT:** STRUCTURALLY BALANCED BUDGET  
**AUTHORIZATION:** Lee R. Feldman, ICMA-CM, City Manager

## 1. PURPOSE:

This policy is intended to ensure the City maintains long term financial sustainability. As part of the City Commission's Fiscal Year 2014 Annual Action Plan, the adoption of a structurally balanced budget for the General Fund was identified as a top priority.

## 2. GENERAL POLICY:

The General Fund budget shall be structurally balanced, which means that recurring revenues equal or exceed recurring expenditures. If a structural imbalance occurs, the City Commission will be informed, and a plan will be developed by the City Manager to bring the budget back into structural balance within three (3) years.

## 3. DEFINITIONS:

- a. Structurally Balanced Budget - Recurring revenues equal or exceed recurring expenditures.

## 4. DETAILS:

- a. This policy applies to the General Fund Budget.
- b. A structural imbalance occurs when recurring expenditures exceed recurring revenues.
- c. Structural balance will be calculated at the time of the Proposed Budget submission.
- d. If it is necessary to use one-time revenues to balance the budget, the Budget/CIP and Grants Division will analyze the budget to determine whether the one-time revenues can be used to fund one-time expenditures. If not, a plan for achieving structural balance will be developed that identifies revenue enhancements or expenditure decreases to bring the budget back into balance within three (3) fiscal years.
- e. Any year-end operating surpluses shall revert to the un-assigned fund balance to assist in reaching the required reserve level of two months or



# POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 1 | SUBJECT: 4

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16.67% of operating expenditures minus discretionary transfers. Any surplus above the required levels may be used to support one-time expenses or unanticipated expenditures during any given fiscal year. Fund balance may not be used to fund recurring expenses in the following fiscal year.

- f. Recurring revenues are funds that the City can reasonably expect to continue to receive over the next several years without a sunset provision or outside intervention. Recurring revenues include, but are not limited to property taxes, sales and use taxes, utility taxes, gas tax, franchise fees, communication services tax, business licenses, fines and forfeitures, interest on investments, licenses and permits, charges to other city funds, and other reimbursements and charges for services.. Non-recurring revenues include but may not be limited to surpluses, grant funds, financing proceeds, sale of property and equipment and other reimbursements.
  
- g. A recurring expenditure is an ongoing cost that becomes part of the annual budget for any particular department within the City. It is usually associated with a service or product that, if eliminated, may inhibit the City's ability maintain the current level of service. Examples of recurring expenditures are salaries, benefits, utilities, debt service, supplies, maintenance, and other required expenses. Typical non-recurring expenditures include one-time activities, grant programs, one-time capital expenditures and large equipment purchases.