

REVENUE ESTIMATING CONFERENCE COMMITTEE (RECC) MEETING

City of Fort Lauderdale
100 N. Andrews Ave, 7th floor, Fort Lauderdale, FL 33301

Wednesday, March 28, 2018 ~ 4PM
City Hall 7TH Floor Conference Room

Meeting Minutes (**APPROVED**)

- I. Call to Order at 4:03pm
- II. Roll Call – Tom Bradley, Laura Garcia, Diane Lichenstein
Absent – David Orshefsky
- III. Selection of Officers
 - A. Chairman – Laura Garcia
 - B. Vice Chair – Tom Bradley
 - C. Secretary – Diane Lichenstein
- 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
 - Discussion of Revenues
 - The Committee reviewed and reached consensus for estimates for the following revenue sources:

Revenue Reviewed	RECC Estimate for FY 2019
City Water Utility Tax	\$6,300,000
Business Tax	\$3,050,00
 - Gas Utility Tax – The Committee would like the revenue brought back to the wrap up meeting on Wednesday, April 25, 2018 after staff further reviews if it is impacted by the new 30-year People’s Gas agreement.
- VII. Adjourn at 4:38 p.m.

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.



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



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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.

FY 2017 General Fund Revenue Summary Recap

As of February 28, 2018

Revenue Source	FY 2016 Actual	FY 2017 Amended	FY 2017 Actual	% of Amended	FY 2018 Amended Budget	FY 2018 February Year-To-Date	FY 2019 Department Estimate	FY 2019 Budget Estimate	FY 2019 Budget Estimate vs. FY 2018 Amended
A601 FPL Franchise Fees	15,966,459	16,778,400	16,305,117	97.2%	16,810,545	4,116,134	16,810,545	16,810,545	-
A603 Peoples Gas Franchise	242,876	245,000	224,597	91.7%	392,700	86,073	242,700	392,700	-
A610 Sanitation Franchise Fees Private Collector	6,180,284	6,100,000	6,031,645	98.9%	6,200,000	2,241,069	6,290,000	6,200,000	-
Franchise Fees	22,389,619	23,123,400	22,561,359	97.6%	23,403,245	6,443,276	23,343,245	23,403,245	-
A701 FPL Utility Tax	19,748,678	20,235,800	20,213,066	99.9%	20,500,000	7,217,366	20,500,000	20,500,000	-
A703 City Water Utility Tax	5,618,279	5,400,000	6,104,403	113.0%	6,173,000	2,348,216	6,173,000	6,531,051	358,051
A705 Gas Utility Tax	549,551	542,000	544,639	100.5%	550,000	208,469	550,000	563,187	13,187
Utility Taxes	25,916,508	26,177,800	26,862,108	102.6%	27,223,000	9,774,051	27,223,000	27,594,238	371,238
B101 Business Tax	2,966,570	2,900,000	2,908,701	100.3%	3,000,000	2,795,003	3,200,000	3,062,900	62,900
Local Business Taxes	2,966,570	2,900,000	2,908,701	100.3%	3,000,000	2,795,003	3,200,000	3,062,900	62,900
B235 Landscaping Permits	218,822	190,000	240,843	126.8%	210,000	99,874	225,980	210,000	-
Building Permits	218,822	190,000	240,843	126.8%	210,000	99,874	225,980	210,000	-
D403 State Gas Tax Refund	198,322	176,000	200,727	114.0%	195,000	47,910	195,000	195,000	-
E101 Alcoholic Beverage License Fees	229,059	250,000	223,062	89.2%	235,000	-	220,000	235,000	-
State-Shared Revenues	427,381	426,000	423,789	99.5%	430,000	47,910	415,000	430,000	-
J006 Permits/Misc Engineering Charges	407,579	270,000	490,510	181.7%	400,000	120,623	420,000	400,000	-
J012 Development Review Fees	257,250	194,000	236,381	121.8%	220,000	74,030	220,000	220,000	-
J020 Lien Research Fees	754,095	675,000	704,115	104.3%	750,000	299,275	700,000	750,000	-
J030 Planning & Zoning Board	58,615	52,300	64,860	124.0%	65,000	15,640	68,250	65,000	-
J040 Zoning Review	268,705	215,000	268,583	124.9%	250,000	103,574	250,000	250,000	-
J041 Zoning Inspection	181,326	158,000	186,327	117.9%	180,000	67,679	180,000	180,000	-
J043 Administrative Review	76,440	62,000	69,100	111.5%	75,000	28,890	75,000	75,000	-
General Government	2,004,010	1,626,300	2,019,876	124.2%	1,940,000	709,711	1,913,250	1,940,000	-
J051 Alarm Response Fees	1,477,507	1,290,000	980,718	76.0%	1,290,000	307,715	1,000,000	1,290,000	-
J101 Fire Inspection Fees	749,041	700,000	674,710	96.4%	700,000	278,163	700,000	700,000	-
J103 Fire Hi-Rise Test Fees	656,387	600,000	599,455	99.9%	625,000	267,336	625,000	625,000	-
J107 Fire Plan Review Fees	782,075	630,000	882,447	140.1%	750,000	345,909	775,000	750,000	-
J121 EMS Service Fees	386,734	284,000	397,280	139.9%	380,000	138,180	404,000	380,000	-
J130 Fire/Rescue Transport Fee	6,736,748	6,650,000	6,350,242	95.5%	7,400,000	1,852,490	7,000,000	7,400,000	-
Public Safety	10,788,492	10,154,000	9,884,852	97.3%	11,145,000	3,189,794	10,504,000	11,145,000	-
J702 Program Fees-Day Camp	213,345	238,000	206,267	86.7%	227,000	(133)	227,000	227,000	-
J751 Athletic Fees-Youth Programs	207,931	200,000	160,401	80.2%	220,000	88,468	220,000	220,000	-
Parks And Recreation	421,276	438,000	366,668	83.7%	447,000	88,336	447,000	447,000	-
K127 Misc Expense Reimb-Auditorium	459,532	375,000	420,582	112.2%	450,000	194,394	420,000	450,000	-
K128 Parking Fees-Auditorium	158,152	150,000	146,412	97.6%	160,000	63,488	150,000	160,000	-
K129 Rentals-Auditorium	260,224	200,000	229,069	114.5%	260,000	78,269	240,000	260,000	-
K180 Utility Fees-Docks	505,268	481,000	501,186	104.2%	384,000	183,115	388,000	384,000	-
K184 Commercial Yacht Fees	160,364	206,000	260,701	126.6%	168,000	147,091	212,000	168,000	-
K186 Yacht Fees-Docks	2,643,472	2,240,000	2,559,664	114.3%	2,200,000	1,078,153	2,515,000	2,200,000	-
K253 Tennis Lessons	279,982	280,000	273,550	97.7%	280,000	98,736	280,000	280,000	-
K305 Softball Complex-Mills Pond	234,959	240,000	185,709	77.4%	235,000	42,103	235,000	235,000	-
Special Facilities	4,701,953	4,172,000	4,576,873	109.7%	4,137,000	1,885,348	4,440,000	4,137,000	-
K530 Swim Club Contract-Swimming & Dive Team	341,552	300,000	359,697	119.9%	340,000	172,509	300,000	340,000	-
Pools	341,552	300,000	359,697	119.9%	340,000	172,509	300,000	340,000	-
K902 Miscellaneous Recreation Revenues	66,807	145,000	177,939	122.7%	132,000	82,682	130,000	132,000	-
Miscellaneous	66,807	145,000	177,939	122.7%	132,000	82,682	130,000	132,000	-
M002 Fines & Forfeitures	964,939	1,000,000	1,046,511	104.7%	1,000,000	317,224	1,000,000	1,000,000	-
Judgments & Fines	964,939	1,000,000	1,046,511	104.7%	1,000,000	317,224	1,000,000	1,000,000	-
M103 Code Enforcement Board Fines	920,121	950,000	1,066,896	112.3%	375,000	496,106	250,000	375,000	-
Violations Of Local Ordinances	920,121	950,000	1,066,896	112.3%	375,000	496,106	250,000	375,000	-
N103 Earn-Pooled Investments	1,426,089	665,100	1,131,266	170.1%	1,000,000	-	1,250,000	1,000,000	-
N117 Interest	301,322	250,000	361,340	144.5%	350,000	79	290,000	350,000	-
Interest Earnings	1,727,411	915,100	1,492,606	163.1%	1,350,000	79	1,540,000	1,350,000	-
N251 Carriage Services - Cemetery	863,811	892,226	932,257	104.5%	934,703	941,856	980,000	934,703	-
N341 Beach Cabana Rentals	548,911	530,000	571,309	107.8%	600,000	215,595	600,000	600,000	-
N350 Bahia Mar Lease	1,518,946	1,519,000	1,556,182	102.4%	1,593,000	1,420,637	1,550,000	1,593,000	-
Rents & Royalties	2,931,668	2,941,226	3,059,748	104.0%	3,127,703	2,578,088	-	3,127,703	-
N388 Fire/Rescue City Assessment Fee	446,729	365,000	600,159	164.4%	550,000	171,050	450,000	550,000	-
N987 PCard Rebates Procurement	702,322	550,000	724,413	131.7%	600,000	45,424	700,000	600,000	-
Other Miscellaneous	702,322	550,000	724,413	131.7%	600,000	45,424	700,000	600,000	-
TOTAL	77,936,180	76,373,826	78,373,038	102.6%	79,409,948	28,896,466	79,211,475	79,976,086	434,138

Revenues reviewed by the Revenue Estimating Conference Committee are highlighted in **Green**
Revenues to be reviewed by the Revenue Estimating Conference Committee highlighted in **Light Blue**

General Fund Revenue Summary

As of February 28, 2018

Revenue Source	FY 2016 Actual	FY 2017 Amended	FY 2017 Actual	% of Amended	FY 2018 Amended Budget	FY 2018 February Year-To-Date	FY 2019 Department Estimate	FY 2019 Budget Estimate	FY 2019 Budget Estimate vs. FY 2018 Amended
A102 Ad Valorem	112,656,399	123,123,471	122,985,339	99.9%	133,789,237	120,548,841	133,789,237	145,161,323	11,372,086
Property Taxes - Operating	112,656,399	123,123,471	122,985,339	99.9%	133,789,237	120,548,841	133,789,237	145,161,323	11,372,086
A501 Firefighters Pension Insurance Prem Tax	3,486,009	3,555,160	3,445,970	96.9%	3,486,009	-	3,445,970	3,486,009	-
A502 Police Retirement Insurance Premium Tax	2,374,773	2,494,069	2,467,354	98.9%	2,374,773	-	2,467,354	2,374,773	-
Sales And Use Tax	5,860,782	6,049,229	5,913,324	97.8%	5,860,782	-	5,913,324	5,860,782	-
A601 FPL Franchise Fees	15,966,459	16,778,400	16,305,117	97.2%	16,810,545	4,116,134	16,810,545	16,810,545	-
A603 Peoples Gas Franchise	242,876	245,000	224,597	91.7%	392,700	86,073	242,700	392,700	-
A610 Sanitation Franchise Fees Private Collector	6,180,284	6,100,000	6,031,645	98.9%	6,200,000	2,241,069	6,290,000	6,200,000	-
Franchise Fees	22,389,619	23,123,400	22,561,359	97.6%	23,403,245	6,443,276	23,343,245	23,403,245	-
A701 FPL Utility Tax	19,748,678	20,235,800	20,213,066	99.9%	20,500,000	7,217,366	20,500,000	20,500,000	-
A703 City Water Utility Tax	5,618,279	5,400,000	6,104,403	113.0%	6,173,000	2,348,216	6,173,000	6,531,051	358,051
A705 Gas Utility Tax	549,551	542,000	544,639	100.5%	550,000	208,469	550,000	563,187	13,187
A715 Communications Services Tax	11,600,863	11,043,176	11,133,921	100.8%	12,247,601	3,132,475	12,090,411	12,247,601	-
Utility Taxes	37,517,371	37,220,976	37,996,029	102.1%	39,470,601	12,906,526	39,313,411	39,841,839	371,238
B101 Business Tax	2,966,570	2,900,000	2,908,701	100.3%	3,000,000	2,795,003	3,200,000	3,062,900	62,900
B102 Florida League Of Cities Collections	-	6,000	-	0.0%	-	-	-	-	-
B103 Water Taxi License	384	1,100	1,600	145.5%	-	-	11,600	-	-
B104 Application Fee - Vehicles For Hire	1,501	1,500	150	10.0%	1,500	(60)	1,500	1,500	-
B105 Vehicles For Hire-Vehicle Permit	-	1,500	183	12.2%	-	-	-	-	-
Local Business Taxes	2,968,455	2,910,100	2,910,634	100.0%	3,001,500	2,794,944	3,213,100	3,064,400	62,900
B234 Tree Canopy	246,373	199,329	113,078	56.7%	20,000	-	100,000	20,000	-
B235 Landscaping Permits	218,822	190,000	240,843	126.8%	210,000	99,874	225,980	210,000	-
Building Permits	465,195	389,329	353,921	90.9%	230,000	99,874	325,980	230,000	-
C591 Other FEMA Reimbursements	-	-	25,051	100.0%	-	-	-	-	-
Federal Grants	-	-	25,051	100.0%	-	-	-	-	-
D401 Motor Fuel Tax-Revenue Sharing	1,249,730	1,302,576	1,323,947	101.6%	1,335,861	532,868	1,335,861	1,335,861	-
D403 State Gas Tax Refund	198,322	176,000	200,727	114.0%	195,000	47,910	195,000	195,000	-
E101 Alcoholic Beverage License Fees	229,059	250,000	223,062	89.2%	235,000	-	220,000	235,000	-
E112 Sales Tax-Revenue Sharing	4,005,142	4,170,433	4,192,260	100.5%	4,277,000	1,706,074	4,277,000	4,277,000	-
E113 Half Cent Sales Tax	11,295,855	11,916,796	11,613,987	97.5%	12,018,935	4,049,345	12,018,935	12,018,935	-
E117 Mobile Home Licenses	33,382	36,000	33,052	91.8%	35,000	18,804	35,000	35,000	-
E201 Firefighters Supplemental Compensation	171,593	160,000	182,041	113.8%	180,000	46,910	180,000	180,000	-
State-Shared Revenues	17,183,083	18,011,805	17,769,076	98.7%	18,276,796	6,401,912	18,261,796	18,276,796	-
F101 County Shared Occupational Licenses	180,646	160,000	168,047	105.0%	180,000	32,625	180,000	180,000	-
F209 Broward County-Transportation Bus Svc	431,047	345,009	267,837	77.6%	342,750	-	281,544	342,750	-
F401 County Shared Gas Tax (Local Option)	2,163,317	2,228,615	2,292,220	102.9%	2,228,615	732,682	2,228,615	2,228,615	-
F402 Local Alternative Fuel Fees (Fuel Tax)	230,593	234,571	241,091	102.8%	244,152	76,588	244,152	244,152	-
Other Local Grants	3,005,603	2,968,195	2,969,195	100.0%	2,995,517	841,895	2,934,311	2,995,517	-
J004 Board of Adjustment Fees	12,460	14,000	14,760	105.4%	12,500	4,440	12,500	12,500	-
J006 Permits/Misc Engineering Charges	407,579	270,000	490,510	181.7%	400,000	120,623	420,000	400,000	-
J008 Candidate Filing Fees	-	-	-	0.0%	5,000	1,650	-	5,000	-
J010 City Clerk Fees	3,332	3,000	4,316	143.9%	3,000	1,216	3,000	3,000	-
J012 Development Review Fees	257,250	194,000	236,381	121.8%	220,000	74,030	220,000	220,000	-
J014 Encroachment/License Application Fees	-	-	-	0.0%	-	-	-	-	-
J019 Traffic Study Fees	17,996	100,000	(22,425)	-22.4%	50,000	34,616	50,000	50,000	-
J020 Lien Research Fees	754,095	675,000	704,115	104.3%	750,000	299,275	700,000	750,000	-
J022 Lot Clearing Admin Charges	5,549	-	-	0.0%	-	510	1,000	-	-
J024 Other Building Fees	36,520	30,000	26,084	86.9%	35,000	11,063	20,000	35,000	-
J026 Payroll Ded Processing Charges	1,190	1,160	1,040	89.7%	1,000	520	1,000	1,000	-
J028 Photos Copies & Print Sales	8,477	6,000	12,956	215.9%	7,500	4,280	8,250	7,500	-
J030 Planning & Zoning Board	58,615	52,300	64,860	124.0%	65,000	15,640	68,250	65,000	-
J031 Historic Preservation Board	4,600	5,000	10,480	209.6%	5,000	3,630	8,000	5,000	-
J032 Dishonored Check Fees	8,067	4,000	4,116	102.9%	4,000	3,140	4,000	4,000	-
J033 City Commission Development Review	17,873	17,000	45,999	270.6%	17,000	7,430	20,000	17,000	-
J035 Final DRC	32,624	27,000	40,440	149.8%	30,000	7,190	30,000	30,000	-
J037 Engineering Inspection Fees	36,368	40,000	18,061	45.2%	32,800	2,872	12,000	32,800	-
J040 Zoning Review	268,705	215,000	268,583	124.9%	250,000	103,574	250,000	250,000	-
J041 Zoning Inspection	181,326	158,000	186,327	117.9%	180,000	67,679	180,000	180,000	-
J043 Administrative Review	76,440	62,000	69,100	111.5%	75,000	28,890	75,000	75,000	-
J044 Long Range Planning	-	-	24,730	100.0%	15,000	-	10,030	15,000	-
J284 Write Off Recoveries	5,856	5,000	8,473	2	5,000	2,391	5,000	5,000	-
General Government	2,194,922	1,878,460	2,208,906	117.6%	2,162,800	794,658	2,098,030	2,162,800	-
J050 Alarm Monitor Reg Fees	6,400	6,400	6,400	100.0%	6,400	-	6,400	6,400	-
J051 Alarm Response Fees	1,477,507	1,290,000	980,718	76.0%	1,290,000	307,715	1,000,000	1,290,000	-
J052 Alarm User Registration Fees	45,387	35,000	42,061	120.2%	35,000	13,295	35,000	35,000	-
J059 Miscellaneous Police Fees	104,474	80,000	103,907	129.9%	80,000	29,057	80,000	80,000	-
J060 Nuisance Abatement Fees	3,019	-	8,757	100.0%	-	1,636	-	-	-
J061 School Resource Officer Program	18,501	370,016	370,016	100.0%	370,016	148,006	370,016	370,016	-
J062 Pawn/2nd-Hand Inspection Fees	13,740	20,000	13,250	66.3%	13,000	-	13,000	13,000	-
J101 Fire Inspection Fees	749,041	700,000	674,710	96.4%	700,000	278,163	700,000	700,000	-
J103 Fire Hi-Rise Test Fees	656,387	600,000	599,455	99.9%	625,000	267,336	625,000	625,000	-
J107 Fire Plan Review Fees	782,075	630,000	882,447	140.1%	750,000	345,909	775,000	750,000	-
J109 Fire Reinspection Fees	29,609	30,000	38,389	128.0%	35,000	16,725	40,000	35,000	-
J113 Special Fire Test Fees	119,072	100,000	112,246	112.2%	115,000	50,576	115,000	115,000	-
J115 Hazardous Materials Fees	-	-	7,800	100.0%	5,500	3,543	7,500	5,500	-
J116 Wilton Manors - Fire/Ems	2,308,843	2,321,253	2,133,772	91.9%	2,559,928	966,070	2,353,346	2,559,928	-
J118 Miscellaneous Fire Fees	1,042	1,250	200	16.0%	300	175	200	300	-
J121 EMS Service Fees	386,734	284,000	397,280	139.9%	380,000	138,180	404,000	380,000	-
J122 Wilton Manors	-	-	-	0.0%	-	16,000	16,000	-	-
J124 Lazy Lakes - Fire/EMS	3,581	3,560	3,616	101.6%	3,600	1,830	3,660	3,600	-

General Fund Revenue Summary

As of February 28, 2018

Revenue Source	FY 2016 Actual	FY 2017 Amended	FY 2017 Actual	% of Amended	FY 2018 Amended Budget	FY 2018 February Year-To-Date	FY 2019 Department Estimate	FY 2019 Budget Estimate	FY 2019 Budget Estimate vs. FY 2018 Amended
J130 Fire/Rescue Transport Fee	6,736,748	6,650,000	6,350,242	95.5%	7,400,000	1,852,490	7,000,000	7,400,000	-
J131 Fire/Rescue Interfacility Transport Fees	57,155	50,000	10,128	20.3%	10,000	13,984	-	10,000	-
J132 Public Emergency Medical Transport - PEMT	-	793,806	793,806	100.0%	831,512	-	721,741	831,512	-
Public Safety	13,499,315	13,965,285	13,529,200	96.9%	15,210,256	4,450,691	14,265,863	15,210,256	-
J180 Lot Cleaning Charges	88	-	-	100.0%	-	-	-	-	-
Physical Environment	88	-	-	100.0%	-	-	-	-	-
J702 Program Fees-Day Camp	213,345	238,000	206,267	86.7%	227,000	(133)	227,000	227,000	-
J726 Beach Misc Concession	87,250	80,000	86,250	107.8%	89,000	26,694	89,000	89,000	-
J727 S Beach Boat Storage Fees	5,400	20,000	1,200	6.0%	-	-	-	-	-
J751 Athletic Fees-Youth Programs	207,931	200,000	160,401	80.2%	220,000	88,468	220,000	220,000	-
J956 Senior Programs-Sr/Adult	109,045	120,000	111,732	93.1%	115,000	43,491	115,000	115,000	-
Parks And Recreation	622,971	658,000	565,850	86.0%	651,000	158,520	651,000	651,000	-
K029 Nonsponsor Charges-Spec Event Fees	67,971	40,000	121,974	304.9%	60,000	21,014	65,000	60,000	-
Special Events	67,971	40,000	121,974	304.9%	60,000	21,014	65,000	60,000	-
K101 Aikido-Activity Center	13,772	15,000	10,690	71.3%	15,000	7,121	15,000	15,000	-
K105 Gymnastics-Program Fees	131,949	140,000	133,767	95.5%	140,000	55,733	135,000	140,000	-
K106 Outdoor Programs	18,000	15,000	16,800	112.0%	18,000	5,200	18,000	18,000	-
K110 Gym Rentals/Misc.	34,942	25,000	40,166	160.7%	35,000	11,837	40,000	35,000	-
K126 Auditorium Concessions	48,607	30,000	49,898	166.3%	50,000	8,996	40,000	50,000	-
K127 Misc Expense Reimb-Auditorium	459,532	375,000	420,582	112.2%	450,000	194,394	420,000	450,000	-
K128 Parking Fees-Auditorium	158,152	150,000	146,412	97.6%	160,000	63,488	150,000	160,000	-
K129 Rentals-Auditorium	260,224	200,000	229,069	114.5%	260,000	78,269	240,000	260,000	-
K130 Ticket Svchg/Comms-Auditorium	4,943	2,500	4,078	163.1%	5,000	2,238	20,000	5,000	-
K153 Recreation Center Rentals	90,482	94,000	86,349	91.9%	92,000	18,305	95,000	92,000	-
K177 Docks Collection Agency Fees	-	-	3,464	100.0%	-	-	-	-	-
K180 Utility Fees-Docks	505,268	481,000	501,186	104.2%	384,000	183,115	388,000	384,000	-
K182 Laundry/Vending/TV Cable	7,908	6,000	7,085	118.1%	5,000	1,719	6,000	5,000	-
K184 Commercial Yacht Fees	160,364	206,000	260,701	126.6%	168,000	147,091	212,000	168,000	-
K185 Jungle Queen-Docks	155,000	155,000	155,000	100.0%	157,000	51,667	157,000	157,000	-
K186 Yacht Fees-Docks	2,643,472	2,240,000	2,559,664	114.3%	2,200,000	1,078,153	2,515,000	2,200,000	-
K187 General Anchorage Fees	46,055	52,000	42,834	82.4%	38,000	12,994	45,000	38,000	-
K188 Late Dockage Fees	12,991	15,000	11,458	76.4%	11,875	1,345	8,550	11,875	-
K189 Private Dock Fees	600	3,000	5,700	190.0%	2,100	1,500	2,400	2,100	-
K190 Las Olas/Riverfront	142	-	-	100.0%	-	-	-	-	-
K191 Submerged Land Lease Fees	174,049	163,000	175,587	107.7%	146,040	73,257	173,000	146,040	-
K192 Gazebo Rental	61	-	-	100.0%	-	-	-	-	-
K226 Adult Programs	24,787	25,000	29,634	118.5%	28,000	15,715	28,000	28,000	-
K227 Memberships	125,300	130,000	112,218	86.3%	130,000	56,018	125,000	130,000	-
K231 Youth Programs	46,489	40,000	54,125	135.3%	50,000	26,424	50,000	50,000	-
K252 Tennis Court Rentals	92,808	103,000	81,176	78.8%	105,000	32,849	105,000	105,000	-
K253 Tennis Lessons	279,982	280,000	273,550	97.7%	280,000	98,736	280,000	280,000	-
K254 Tennis Tournaments	56,707	65,000	79,504	122.3%	60,000	5,422	70,000	60,000	-
K255 Concession Revenue-Holiday Park	27,974	25,000	22,788	91.2%	27,000	7,806	27,000	27,000	-
K275 Recreation Program Fees	87,119	115,000	62,807	54.6%	120,000	22,250	120,000	120,000	-
K302 Concessions-Mills Pond	52,734	60,000	49,801	83.0%	55,000	14,318	55,000	55,000	-
K303 Contracted Events-Mills Pond	10,902	13,000	10,839	83.4%	13,000	2,836	13,000	13,000	-
K305 Softball Complex-Mills Pond	234,959	240,000	185,709	77.4%	235,000	42,103	235,000	235,000	-
K310 Facility Rentals-Mills Pond	40,655	40,000	16,465	41.2%	42,000	-	42,000	42,000	-
K329 Event Revenue-Riverwalk	44,913	50,000	27,130	54.3%	45,000	8,766	40,000	45,000	-
K334 Licenses-Riverwalk-One River Plaza	2,308	2,400	2,359	98.3%	2,436	-	2,470	2,436	-
K358 Entrance Fees-Snyder Park	56,929	50,000	59,603	119.2%	55,000	13,747	55,000	55,000	-
K360 Other-Snyder Park	-	250	-	0.0%	-	-	-	-	-
K362 Pavilion Rentals-Snyder Park	22,605	25,000	-	0.0%	23,000	-	-	23,000	-
K384 Other Events	72,130	60,000	65,476	109.1%	70,000	12,548	70,000	70,000	-
Special Facilities	6,205,814	5,691,150	5,993,674	105.3%	5,677,451	2,355,957	5,997,420	5,677,451	-
K505 Pool Program Fees	111,320	132,000	82,875	62.8%	130,000	16,956	120,000	130,000	-
K506 Pool Admission Fees	6,668	5,000	728	14.6%	7,000	30	4,000	7,000	-
K526 Admissions-Hall Of Fame	70,505	65,000	64,446	99.1%	72,000	22,103	32,000	72,000	-
K527 Facility Rentals-Hall Of Fame	54,395	30,000	45,846	152.8%	55,000	45,397	20,000	55,000	-
K528 Program Fees-Hall Of Fame	56,174	30,000	55,146	183.8%	55,000	11,092	20,000	55,000	-
K529 Special Event Fees-Hall Of Fame	5,724	-	10,918	100.0%	6,000	-	3,500	6,000	-
K530 Swim Club Contract-Swimming & Dive Team	341,552	300,000	359,697	119.9%	340,000	172,509	300,000	340,000	-
Pools	646,338	562,000	619,656	110.3%	665,000	268,087	499,500	665,000	-
K901 Library Maint-Holiday Park	19,566	17,000	9,783	57.5%	21,571	-	22,649	21,571	-
K902 Miscellaneous Recreation Revenues	66,807	145,000	177,939	122.7%	132,000	82,682	130,000	132,000	-
Miscellaneous	86,373	162,000	187,722	115.9%	153,571	82,682	152,649	153,571	-
M002 Fines & Forfeitures	964,939	1,000,000	1,046,511	104.7%	1,000,000	317,224	1,000,000	1,000,000	-
M003 County Court Return - Dollar Provision	33,714	50,000	28,850	57.7%	40,000	870	28,800	40,000	-
M014 Red Light Fines	2,100	-	225	100.0%	-	138	-	-	-
M020 Red Light Fines-Courts	12,202	-	5,980	100.0%	-	2,884	-	-	-
M021 Red Light Fines - Special Magistrate	875	-	233	100.0%	-	208	-	-	-
M023 Misdemeanor - County Clerk F&F	27,674	20,000	14,346	71.7%	25,000	8,228	25,000	25,000	-
M024 Municipal Ordinance Fm Cnty Clerk - F&F	74,409	77,000	58,564	76.1%	75,000	18,162	75,000	75,000	-
M025 Diversion Program Fee - Lieu Of Court	178,935	180,000	153,840	85.5%	180,000	58,355	180,000	180,000	-
Judgments & Fines	1,294,848	1,327,000	1,308,549	98.6%	1,320,000	406,070	1,308,800	1,320,000	-
M103 Code Enforcement Board Fines	920,121	950,000	1,066,896	112.3%	375,000	496,106	250,000	375,000	-
M111 Citation Fines	8,725	6,000	5,750	95.8%	7,200	3,125	7,200	7,200	-
M112 Special Magistrate Board Fines	-	-	-	0.0%	-	-	500,000	-	-
Violations Of Local Ordinances	928,846	956,000	1,072,646	112.2%	382,200	499,231	757,200	382,200	-
N101 Earn-Non Pool Invest	-	-	1,226	100.0%	-	-	-	-	-

General Fund Revenue Summary

As of February 28, 2018

Revenue Source	FY 2016 Actual	FY 2017 Amended	FY 2017 Actual	% of Amended	FY 2018 Amended Budget	FY 2018 February Year-To-Date	FY 2019 Department Estimate	FY 2019 Budget Estimate	FY 2019 Budget Estimate vs. FY 2018 Amended
N103 Earn-Pooled Investments	1,426,089	665,100	1,131,266	170.1%	1,000,000	-	1,250,000	1,000,000	-
N117 Interest	301,322	250,000	361,340	144.5%	350,000	79	290,000	350,000	-
N118 Interest Offset for Master Acc Fees	245,165	234,828	245,884	104.7%	140,000	97,329	250,000	140,000	-
N119 Ad Valorem Interest Earnings	20,820	20,000	49,316	246.6%	20,000	58,032	20,000	20,000	-
N127 Interest On Late A/R Payments	3	-	-	100.0%	-	-	-	-	-
N129 Other Income (Penalty Charges)	2,711	-	-	100.0%	-	-	-	-	-
Interest Earnings	1,996,110	1,169,928	1,789,032	152.9%	1,510,000	155,440	1,810,000	1,510,000	-
N141 Shopping Center Air Space Lease	31,571	33,464	31,571	94.3%	33,464	31,571	31,570	33,464	-
N142 DBSI Air Space Lease (Formerly Barnett)	182,613	184,196	185,600	100.8%	185,600	189,389	189,388	185,600	-
N143 Auramar Air Space Lease	854	854	854	100.0%	854	-	903	854	-
N146 New River Trading Post	69,207	76,347	74,102	97.1%	71,252	24,401	73,476	71,252	-
N147 Ft Lauderdale Archers Inc	1	1	1	100.0%	1	-	1	1	-
N149 Lakeview Plaza Inc.	3,759	3,984	-	0.0%	3,984	3,759	3,985	3,984	-
N150 Late/Interest Payments	56	1,000	-	0.0%	-	-	-	-	-
N151 Shop 104-Nadja Horst, DMD, PA	27,786	34,527	41,872	121.3%	32,428	9,515	30,604	32,428	-
N152 Shops 108/112-Stephanick G., Inc.	8,627	-	-	100.0%	-	-	54,112	-	-
N159 Lease Property Tax Payments	-	50,000	10,466	20.9%	-	-	-	-	-
N164 Sunrise Key Entryway	180	180	180	100.0%	180	180	180	180	-
N168 St Regis-Misc Easement Leases	1,359	1,440	1,388	96.4%	1,440	-	1,440	1,440	-
N170 Cheesecake Factory License Fee	891	988	905	91.6%	935	-	935	935	-
N174 1540 Seventeenth, LLC (Mega Partners)	2,080	2,186	2,115	96.8%	2,186	-	2,186	2,186	-
N178 Fort Lauderdale Historical Society	5	5	5	100.0%	5	5	5	5	-
N180 Shop 140- City Park Mall- Amarco Treats	16,545	21,751	15,315	70.4%	24,305	5,686	21,819	24,305	-
N182 Shop 140 City Park Mall - Dubose	7,923	9,109	11,145	122.4%	7,997	-	7,997	7,997	-
N183 Shop 136-Corporate Chef LLC	11,482	19,289	3,686	19.1%	-	-	16,704	-	-
N184 2601 M L Fund LLC	566	598	574	96.0%	574	587	587	574	-
N185 Sixt Rent A Car LLC	10,206	-	-	100.0%	-	-	-	-	-
N186 CPM 108/112-Happy Tommies Lauderdale LLC	12,940	33,452	8,626	25.8%	30,381	3,196	37,166	30,381	-
N187 Bryan Homes - Riverfront Cruise/Charte LLC	17,165	-	29,662	100.0%	50,000	33,256	50,000	50,000	-
N188 P.D.K.N. Holdings, LLC	37,500	-	206,813	100.0%	225,000	-	141,908	225,000	-
N189 Miscellaneous Rental Income	-	-	82	100.0%	-	-	-	-	-
N251 Carriage Services - Cemetery	863,811	892,226	932,257	104.5%	934,703	941,856	980,000	934,703	-
N341 Beach Cabana Rentals	548,911	530,000	571,309	107.8%	600,000	215,595	600,000	600,000	-
N342 Bench Advertising Contract	192,448	118,793	193,695	163.1%	119,785	40,411	123,552	119,785	-
N343 Misc Property Rentals	706,718	705,940	705,940	100.0%	812,795	338,665	812,795	812,795	-
N348 Oasis Cafe Lease	-	225,000	-	0.0%	-	-	-	-	-
N350 Bahia Mar Lease	1,518,946	1,519,000	1,556,182	102.4%	1,593,000	1,420,637	1,550,000	1,593,000	-
N351 Bryan Homes Lease	-	50,000	-	0.0%	50,000	-	-	50,000	-
N363 Brickell Station	-	8,400	-	0.0%	8,526	-	8,611	8,526	-
Rents & Royalties	4,274,150	4,522,730	4,584,345	101.4%	4,789,395	3,258,708	-	4,789,395	-
B236 Fire Training Surcharge	870	750	780	104.0%	750	-	750	750	-
N375 Fire/Rescue Assessment Fee	33,028,134	38,161,329	38,128,638	99.9%	38,435,934	33,934,774	38,435,934	38,435,934	-
N388 Fire/Rescue City Assessment Fee	446,729	365,000	600,159	164.4%	550,000	171,050	450,000	550,000	-
Special Assessments	33,475,733	38,527,079	38,729,577	100.5%	38,986,684	34,105,823	38,886,684	38,986,684	-
N404 Vehicle Sale Proceeds	-	-	48,030	100.0%	-	-	-	-	-
N412 Sale Of Surplus Land	150,000	-	(5,000)	100.0%	-	-	-	-	-
N413 Sale Of Surplus Property	12	-	14	100.0%	14,250,001	-	-	-	(14,250,001)
Disposal Of Fixed Assets	150,012	-	43,044	100.0%	14,250,001	-	-	14,250,001	(14,250,001)
N457 Outsider Donations	3,000	75,500	73,603	97.5%	66,062	63,562	-	66,062	-
N460 Haz Mat Donations	454,211	454,211	454,211	100.0%	454,211	152,200	454,211	454,211	-
N463 Sponsorships thru Public Affairs	50,000	-	-	0.0%	-	-	-	-	-
Contributions/Donations	507,211	529,711	527,814	99.6%	520,273	215,762	454,211	520,273	-
A108 Delinquent Tax-Operating	61,698	-	95,088	100.0%	-	60,553	-	-	-
A110 Penalty & Int-Operating	236,104	260,000	220,305	84.7%	200,000	60,315	200,000	200,000	-
G235 Svc Chgs-Non Fleet Vehicles	-	-	21	100.0%	-	-	-	-	-
N499 Air Show Revenues	117,627	110,000	99,252	90.2%	115,650	-	105,000	115,650	-
N527 Airport Pilot-Interfund Svc Chg	1,323,046	1,338,802	-	0.0%	-	-	-	-	-
N534 Finance Admin/Ins - Interfund Svc Chg	278,457	275,741	275,741	100.0%	-	-	-	-	-
N537 CRA Interfund Svc Chg	-	1,691,917	1,567,783	92.7%	1,618,810	172,321	1,618,810	1,618,810	-
N540 Parks & Recreation-Interfund Svc Chg	10,497	4,000	24,554	613.9%	4,000	-	4,000	4,000	-
N552 Engineering-Interfund Svc Chg	1,865,028	1,555,991	1,453,699	93.4%	1,800,000	190,405	1,650,000	1,800,000	-
N554 Fire/Airport-Interfund Svc Chg	1,110,700	1,110,700	1,110,700	100.0%	1,110,700	462,792	1,110,696	1,110,700	-
N560 Indirect Service Fee-Interfund Svc Chg	12,645,123	13,349,463	13,232,167	99.1%	14,664,875	6,353,118	14,664,875	14,664,875	-
N571 Misc Charges To Other Funds	134,124	228,924	228,924	100.0%	606,100	166,667	475,000	606,100	-
N572 P/W/Other-Interfund Svc Chg	646,972	623,259	623,259	100.0%	622,010	259,171	622,010	622,010	-
N585 ROI-Parking	2,008,569	2,221,849	2,221,849	100.0%	2,275,124	947,968	2,275,124	2,275,124	-
N586 ROI-Stormwater	304,074	-	-	100.0%	-	-	-	-	-
N591 Interfund Overtime Reimbursements	85,017	120,000	29,571	24.6%	120,000	28,605	30,000	120,000	-
N594 Charges To Other Funds	151	-	179,923	100.0%	192,392	80,163	180,000	192,392	-
N597 Chgs To Other Fds	1,290,790	1,382,612	1,218,098	88.1%	1,333,077	555,449	1,333,077	1,333,077	-
N602 ROI-Water & Sewer	16,286,202	16,320,638	16,320,638	100.0%	16,235,798	6,764,916	16,235,798	16,235,798	-
N603 ROI-Central Regional	3,789,415	3,989,617	3,989,617	100.0%	4,146,066	1,727,528	4,146,066	4,146,066	-
N604 Building/Economic Dev- Interfd Svc Chg	942,823	1,112,247	1,112,247	100.0%	1,517,087	543,924	1,562,600	1,517,087	-
N605 ROI-Sanitation	-	-	-	100.0%	-	88,196	-	-	-
N654 Pilot Housing Authority	80,000	80,000	64,075	80.1%	71,268	71,268	71,268	71,268	-
N854 BMPO Revenues from Fees Charged	-	-	-	100.0%	42,000	-	42,000	42,000	-
N900 Miscellaneous Income	457,656	330,000	1,082,140	327.9%	450,018	206,256	194,851	450,018	-
N902 Abandoned Property	1,763	-	7,772	100.0%	-	-	-	-	-
N904 Florida Sales Tax Commissions	360	360	360	100.0%	360	150	360	360	-
N907 Towing Fees	287,500	230,000	172,500	75.0%	230,000	115,000	230,000	230,000	-

General Fund Revenue Summary

As of February 28, 2018

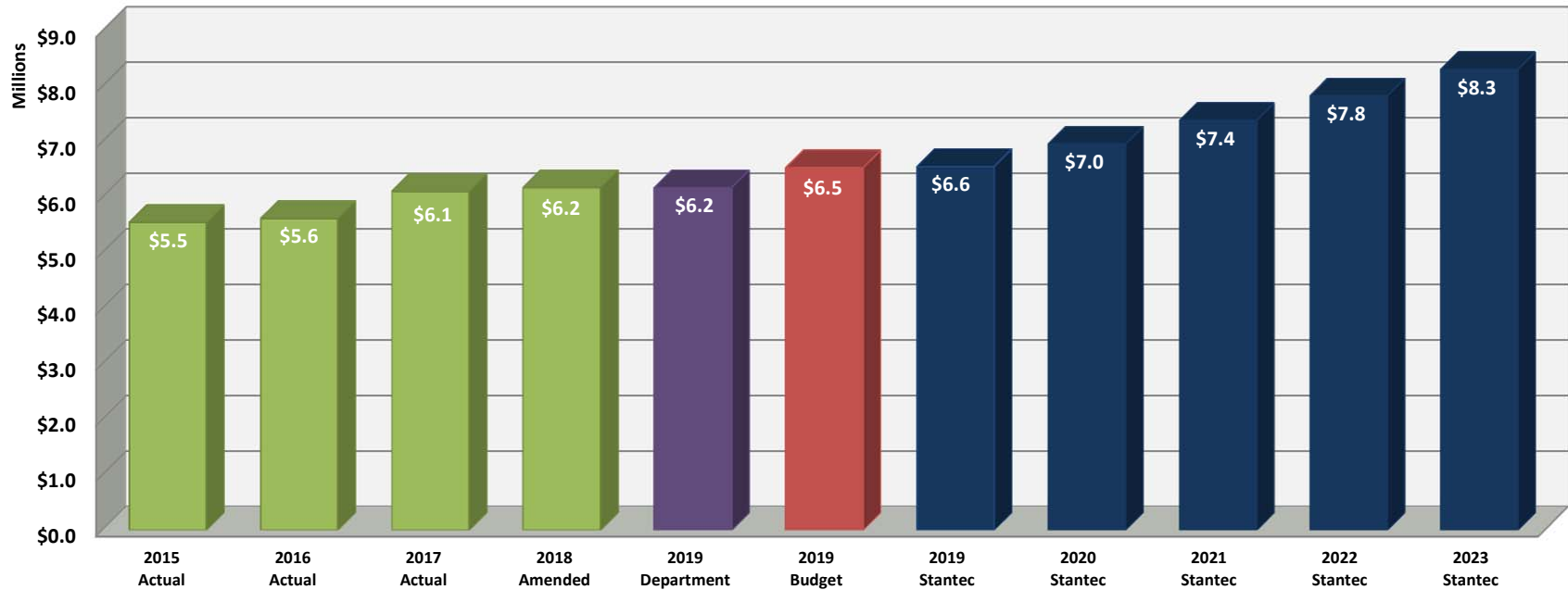
Revenue Source	FY 2016 Actual	FY 2017 Amended	FY 2017 Actual	% of Amended	FY 2018 Amended Budget	FY 2018 February Year-To-Date	FY 2019 Department Estimate	FY 2019 Budget Estimate	FY 2019 Budget Estimate vs. FY 2018 Amended	
N910	Fare Box Revenue Community Bus	-	60,000	90,820	151.4%	60,000	29,280	95,000	60,000	-
N917	Collection Agency Fees	-	-	50,848	100.0%	-	23,566	-	-	-
N938	Insurance Carrier Reimb	10,903	5,000	51,458	1029.2%	15,000	25,827	15,000	15,000	-
N945	Repairs-Outside Contractors	435,655	435,655	602,584	138.3%	602,584	-	620,664	602,584	-
N967	Other Ins Recoveries	72,300	-	-	100.0%	-	-	-	-	-
N968	Misc Grant Reimbursements	33,486	25,000	45,247	181.0%	30,000	4,000	25,000	30,000	-
N969	Demolition Reimb - Building Dept	-	-	(366)	-100.0%	-	-	-	-	-
N970	Board Up Reimb - Building Dept	7,651	-	-	100.0%	-	-	-	-	-
N976	Overtime Reimbursement	339,926	556,500	532,421	95.7%	400,000	136,463	315,000	400,000	-
N977	Misc Grant Overtime Reimbursements	175,445	142,800	135,775	95.1%	175,000	27,232	155,000	175,000	-
N978	Tri-County Pav Reimbursements	337,860	319,540	312,660	97.8%	325,000	124,183	315,000	325,000	-
N979	Lobbyist Registration Fees	40,352	37,500	36,825	98.2%	40,000	13,425	32,000	40,000	-
N980	Grant Payroll Reimbursements	-	-	-	100.0%	-	33,074	-	-	-
N983	Comm. Appearance Board	280	4,000	5,960	149.0%	4,000	-	6,000	4,000	-
N984	Found/Abandoned Property	2,325	2,500	35,286	1411.4%	2,250	-	1,000	2,250	-
N985	Unclaimed Evidence	71,986	25,000	12,246	49.0%	25,000	329	5,000	25,000	-
N987	PCard Rebates Procurement	702,322	550,000	724,413	131.7%	600,000	45,424	700,000	600,000	-
N989	Foreclosure Registration Fee	158,000	120,000	112,800	94.0%	160,000	24,000	120,000	160,000	-
N990	Utility Royalty-Sewer	21,988	4,500	12,511	278.0%	21,800	-	20,000	21,800	-
N994	Affordable Housing	126,855	-	265,000	100.0%	-	-	-	-	-
N995	HIDTA Reimbursements High Intensity Drug	5,075	38,400	27,450	71.5%	38,400	14,400	38,000	38,400	-
N996	Lien Reduction Program	-	-	377,900	100.0%	575,000	75,935	200,000	575,000	-
N997	Vacation Rental	-	-	65,283	100.0%	250,000	28,701	210,000	250,000	-
N999	Proceeds - Sale of Grant Equipment/Asset	-	-	-	0.0%	-	3,014	-	-	-
	Other Miscellaneous	46,506,105	48,662,515	48,827,404	100.3%	50,679,369	19,463,617	49,624,199	50,679,369	-
Q106	Community Redevelopment Fund	9,953	-	-	0.0%	-	-	-	-	-
Q119	CRA Business Incentive Fund	-	862,291	-	0.0%	-	-	-	-	-
Q147	Nuisance Abatement Fund	-	-	-	0.0%	500,000	500,000	-	500,000	-
Q331	General Capital Projects	264,563	332,479	332,479	100.0%	-	-	-	-	-
Q543	City Insurance Fund	-	607,786	607,786	100.0%	-	-	-	-	-
	Other Sources - Transfers In	274,516	1,802,556	940,265	52.2%	500,000	500,000	-	500,000	-
	TOTAL	314,777,830	334,250,919	334,533,586	100.1%	364,545,678	216,773,529	348,404,884	376,505,473	(2,443,777)

Revenues reviewed by the Revenue Estimating Conference Committee are highlighted in **Green**

Revenues to be reviewed by the Revenue Estimating Conference Committee highlighted in **Light Blue**

State Revenues will post in June once population estimates are posted by the Office of Economic & Demographic Research are highlighted in **Light Red**

City Water Utility Tax



Revenue Source	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2019 Department	2019 Budget	2019 Stantec	2020 Stantec	2021 Stantec	2022 Stantec	2023 Stantec	Department
City Water Utility Tax	\$ 5,544,371	\$ 5,618,279	\$ 6,104,403	\$ 6,173,000	\$ 6,173,000	\$ 6,531,051	\$ 6,555,200	\$ 6,960,300	\$ 7,381,900	\$ 7,828,200	\$ 8,300,800	Finance
% of City Water Utility Tax Change	12.7%	1.3%	8.7%	1.1%	0.0%	5.8%	5.8%	6.2%	6.1%	6.0%	6.0%	

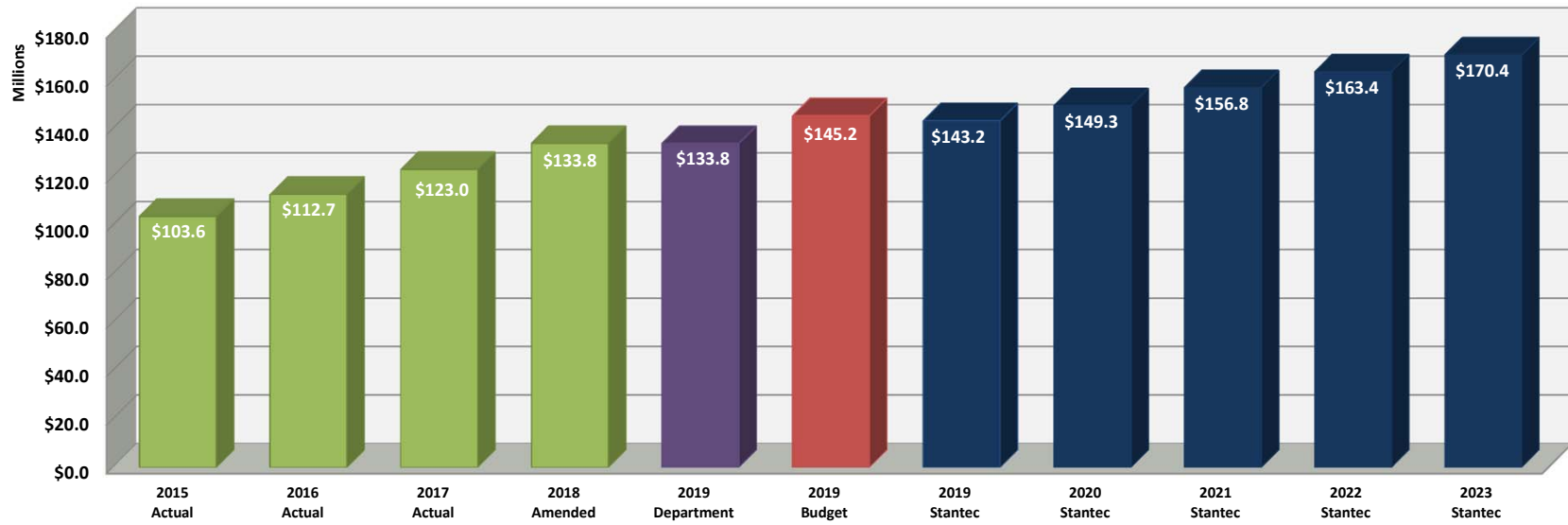
Description:

This revenue originates from the sale of water to neighbors within City limits. The basis for this fee is the maximum assessment of 10% of water revenues as authorized by Florida State Statutes.

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. The City implemented an automatic annual rate increase of 5% in Fiscal Year 2011.

Ad Valorem



Revenue Source	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2019 Department	2019 Budget	2019 Stantec	2020 Stantec	2021 Stantec	2022 Stantec	2023 Stantec	Department
Ad Valorem	\$ 103,619,084	\$ 112,656,400	\$ 122,985,339	\$ 133,789,237	\$ 133,789,237	\$ 145,161,323	\$ 143,154,484	\$ 149,290,613	\$ 156,755,143	\$ 163,417,237	\$ 170,362,470	Finance
% of Ad Valorem Change	6.3%	8.7%	9.2%	8.8%	0.0%	8.5%	6.5%	4.3%	5.0%	4.3%	4.3%	

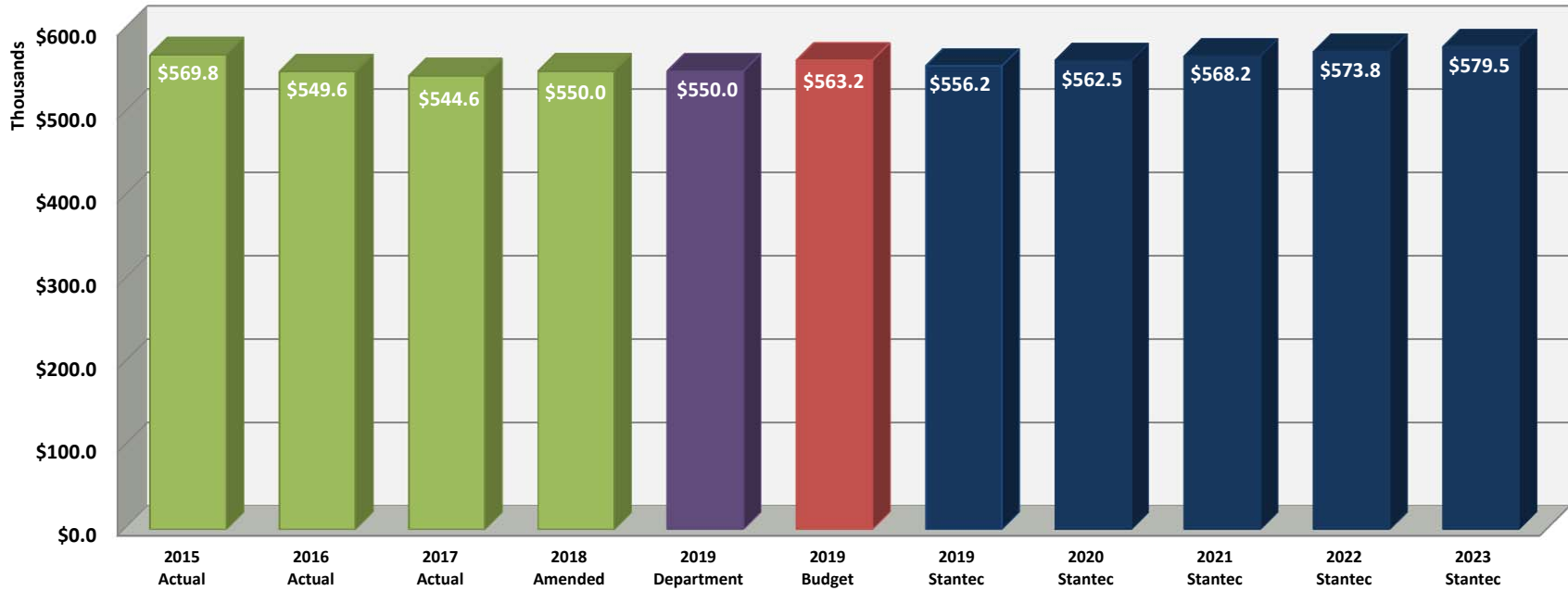
Description:

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 the City in Fiscal Year 2018 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 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.

Gas Utility Tax



Revenue Source	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2019 Department	2019 Budget	2019 Stantec	2020 Stantec	2021 Stantec	2022 Stantec	2023 Stantec	Department
Gas Utility Tax	\$ 569,807	\$ 549,551	\$ 544,639	\$ 550,000	\$ 550,000	\$ 563,187	\$ 556,200	\$ 562,500	\$ 568,200	\$ 573,800	\$ 579,500	Finance
% of Gas Utility Tax Change	2.8%	-3.6%	-0.9%	1.0%	0.0%	2.4%	1.1%	1.1%	1.0%	1.0%	1.0%	

Description:

This 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.

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.

Business Tax



Revenue Source	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2019 Department	2019 Budget	2019 Stantec	2020 Stantec	2021 Stantec	2022 Stantec	2023 Stantec	Department
Business Tax	\$ 2,400,241	\$ 2,966,570	\$ 2,908,701	\$ 3,000,000	\$ 3,200,000	\$ 3,062,900	\$ 3,004,300	\$ 3,008,600	\$ 3,020,400	\$ 3,032,200	\$ 3,044,000	Finance
% of Business Tax Change	-7.6%	23.6%	-2.0%	3.1%	6.7%	-4.3%	0.1%	0.1%	0.4%	0.4%	0.4%	

Description:

The Local 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 or decrease up to 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.

Revenue Estimating Conference Committee (Finance)

	Year	October	November	December	January	February	March	April	May	June	July	August	September	Total	February Ytd	% of Total Rec
AD VALOREM	2013	-	8,141,298	66,723,114	2,053,826	3,969,822	2,385,659	4,790,273	2,163,944	1,039,273	2,518,669	(27,440)	(2,077)	93,756,362		86.3%
	2014	-	11,407,723	67,081,401	2,883,365	4,313,484	1,898,429	4,289,100	2,387,700	1,069,865	2,242,791	(13,557)	(54,939)	97,505,361	4.0%	85,685,972
	2015	-	12,056,156	72,741,768	3,273,014	3,460,049	2,813,170	4,343,259	1,483,540	899,347	2,182,192	10,664	355,924	103,619,084	6.3%	91,530,987
	2016	-	13,505,730	79,529,630	3,904,327	3,454,173	2,111,129	5,205,396	1,439,737	1,056,154	2,397,165	11,187	41,773	112,656,400	8.7%	100,393,859
	2017	-	14,421,868	87,253,742	3,724,524	5,043,350	2,301,867	5,215,478	1,498,930	1,088,538	2,412,194	6,577	18,270	122,985,339	9.2%	110,443,484
	2018 - FY 2018 Budget	-	18,479,902	93,345,429	4,474,211	4,249,299	2,408,722	5,516,828	1,585,538	1,151,434	2,551,571	6,957	19,345	133,789,237	8.8%	120,548,841
	2019 - 8.5% Increase in Taxable Value	-	20,050,694	101,279,791	4,854,519	4,610,490	2,613,463	5,985,759	1,720,309	1,249,306	2,768,454	7,549	20,989	145,161,323	8.5%	130,795,494
FY 2015 Ytd Trend vs. FY 2014	-	18,479,902	93,345,429	4,474,211	4,249,299	2,510,365	5,680,321	1,631,936	1,184,825	2,624,113	7,155	19,875	134,207,431			
A703 CITY WATER UTILITY TAX	2013	314,309	350,187	383,433	439,308	360,885	423,593	474,682	384,030	356,107	414,153	392,844	400,765	4,694,296		39.4%
	2014	392,018	376,071	432,476	427,936	390,446	396,370	431,000	419,339	408,078	429,675	380,377	435,658	4,919,444	4.8%	2,018,947
	2015	380,085	384,042	447,328	405,235	432,515	470,255	489,003	443,237	554,405	547,970	463,133	527,163	5,544,371	12.7%	2,049,206
	2016	422,329	425,388	487,270	486,385	413,003	468,373	472,112	465,852	510,115	460,332	537,690	469,431	5,618,279	1.3%	2,234,376
	2017	458,723	421,860	543,510	536,041	456,810	514,870	516,725	567,712	451,539	485,739	498,548	652,327	6,104,403	8.7%	2,416,944
	2018 Estimate - YTD Actual + 5% over Prior Year	451,597	437,604	609,773	392,548	456,694	540,614	542,561	596,097	474,116	510,025	523,476	684,944	6,220,049	1.9%	2,348,216
	2019 - 5% Increase	474,177	459,485	640,262	412,175	479,529	567,644	569,689	625,902	497,822	535,527	549,649	719,191	6,531,051	7.0%	2,465,628
A705 GAS UTILITY TAX	2013	(0)	14,998	32,923	69,602	46,249	47,874	44,423	52,490	39,016	28,832	21,127	50,727	448,260		36.5%
	2014	44,871	16,175	35,442	46,265	77,859	48,241	64,397	45,144	51,000	43,490	40,047	41,264	554,197	23.6%	220,613
	2015	58,808	15,304	29,969	20,834	77,042	97,910	25,676	80,091	39,652	40,624	32,628	51,269	569,807	2.8%	201,957
	2016	20,639	37,100	27,138	76,000	56,677	52,608	51,896	61,670	43,052	37,718	48,521	36,531	549,551	-3.6%	217,555
	2017	37,297	40,599	39,537	60,845	47,270	51,584	50,441	57,320	40,632	47,437	36,651	35,027	544,639	-0.9%	225,549
	2018 Estimate - YTD Actual + Prior Year Actuals (2017)	66,118	38,258	45,289	58,548	257	105,760	50,441	57,320	40,632	47,437	36,651	35,027	581,736	6.8%	208,469
	2019 - 2 Year Average	51,707	39,429	42,413	59,697	50,851	51,584	50,441	57,320	40,632	47,437	36,651	35,027	563,187	3.4%	244,097
B101 BUSINESS TAX	2013	2,140,523	95,499	42,761	44,875	44,662	61,722	51,557	29,868	18,084	270,770	131,792	17,320	2,949,431		80.3%
	2014	1,641,109	67,830	57,528	44,334	48,482	194,653	131,712	35,431	27,481	207,405	154,446	(13,072)	2,597,339	-11.9%	1,859,283
	2015	1,860,131	78,767	49,760	42,804	36,063	213,519	43,146	29,449	26,026	13,356	(1,729)	8,949	2,400,241	-7.6%	2,067,525
	2016	2,298,854	88,687	69,655	41,831	46,179	58,679	136,283	183,646	(30,412)	48,782	23,929	456	2,966,570	23.6%	2,545,206
	2017	2,219,222	117,818	78,548	75,644	149,573	120,373	60,546	39,204	37,206	11,743	(254)	(921)	2,908,701	-2.0%	2,640,805
	2018 Estimate - YTD Actual + Prior Year Monthly Actual	2,373,632	108,809	72,514	116,822	123,227	120,373	60,546	39,204	37,206	11,743	(254)	(921)	3,062,900	5.3%	2,795,003
	2019 - FY 2018 Estimate	2,373,632	108,809	72,514	116,822	123,227	120,373	60,546	39,204	37,206	11,743	(254)	(921)	3,062,900	5.3%	2,795,004