







# **Revenue Manual**

**City Manager's Office  
Division of Budget/CIP & Grants**

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# FORT LAUDERDALE CITY COMMISSION



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## PREFACE

The City of Fort Lauderdale Revenue Manual is a tool developed to provide a comprehensive reference source for all revenues collected by the City. This manual is reviewed and updated periodically to reflect the most recent legislative changes, as well as any additions or reductions of revenues.

This Revenue Manual is an in depth view of the City's revenue sources and its purpose is to provide detailed information of the types of revenue that the City of Fort Lauderdale utilizes to provide public services to the community. The City relies on a variety of revenue sources in order to finance the cost of services provided to its neighbors.

Some of the revenues can be directly associated with the cost of specific services. Examples include user fees charged for water, wastewater, solid waste collection services, and the use of parking facilities. The amount charged for these services increases or decreases based on the City's cost to provide the service and the amount of the service that is consumed by the user. For example, residents pay a set rate per hour to park in a City lot. For these services, the intent is that 100% of the cost to provide each service is recovered through the fee charged.

Other governmental revenue sources cannot be related directly to underlying services, primarily because the services do not lend themselves to cost recovery using a direct user charge. Examples are police services, maintenance of roadways, and the use of City parks. These public services are financed through a variety of revenue sources such as property, sales, gas and utilities tax, and franchise fees.

The Revenue Manual is organized by governmental fund. Fort Lauderdale's fiscal and budget policy conforms to the General Accepted Accounting Principles (GAAP) and financial statements are prepared in accordance with the standards set by the Governmental Accounting Standards Board (GASB), applicable to local governments for accounting and financial reporting. City accounts are organized and operated on the basis of funds. Each fund is an independent fiscal and accounting entity and is segregated according to its intended purpose.

The City of Fort Lauderdale's revenue sources are presented in the following format:

- Description: Provides an overview of the tax and its purpose
- Graphs and Charts: Illustrate changes, trends and performance or revenue sources
- Legal Authority: Identifies the State or City Authority to impose the tax or fee
- Fiscal Capacity: Identifies the potential to increase the tax or fee
- Forecast Assumption(s): Provides an outlook for future years

## INTRODUCTION

Generally, the components of a local government's tax and revenue base can be classified into four (4) broad categories: property tax base, sales and excise tax base, user charge and fee base, and income tax base (American Federation of State, County and Municipal Employees, 2012). Property taxes, also known as ad valorem taxes, are a significant source of general purpose revenue for most municipalities throughout the country. For Florida municipalities, these ad valorem taxes are indispensable to local governments; not only because of the revenue they generate, but because it is the only local taxing authority not preempted by the constitution to the state.

The sales and excise tax base and the income tax base are both components of Florida Municipalities' overall tax and revenue bases which are essentially reserved for the State of Florida. As per Article VII, Section 5, (a) of the State Constitution, no state income tax shall be levied in Florida, thereby eliminating this component from Florida municipal tax and revenue bases. In regards to the sales and excise tax base component; relevant constitutional and statutory provisions clearly specify the state-pre-empted revenue sources available to tax (e.g. retail sales, motor fuel, cigarettes, alcoholic beverages etc.).

Since the sales and excise tax base of Florida local governments is primarily the domain of the state, municipalities and counties receive revenue from sales and excise tax through comprehensive state shared revenue programs and local option revenue programs. The various legal constraints establish eligibility criteria for local governments' receipt of such revenues, delineate the structure and formula used for the redistribution of funds, and identify the state agency, typically the Florida Department of Revenue, responsible for administering a particular revenue source or program (Florida Advisory Commission on Intergovernmental Relations (ACIR), 1993, p. 4-5). In addition to state intergovernmental revenues, state statutes authorize local governments to derive revenues from utility services taxes and franchise fees, both of which may be considered part of a community's sales and excise tax base. Legal constraints specify what can be taxed and the maximum rate that can be charged.

Local government's reliance on their user charge and fee bases has increased significantly in recent years. In the face of expanding government service needs, population growth, and diminishing revenue generating options, charging for government services has become an integral and significant revenue source in many local government budgets. Florida's Department of Banking and Finance defines user charges and fees, or service charges as "voluntary payments based on direct, measurable consumption of publicly provided goods and services" (ACIR, 1987, p.3). User fees include public utility charges and fees or charges for services such as transportation, public safety, human services, recreation, and culture.

Various constitutional and statutory provisions limit the revenues of municipalities throughout the state of Florida. The legal constraints regarding the components of local government's revenue and tax base regulates how jurisdictions may raise revenues and qualify for receiving revenues (Griffith, Harris & Istrate, 2016, p. 3).

The revenue sources of an organization should be evaluated in the context of a jurisdiction's economic role, the extent of its operating and capital needs, and the cost of service delivery. Doing this will provide an understanding of the municipality's ability to support its services, capital related obligations, and strategic goals. This will ensure that the municipality is prepared to make both short term and long term financial decisions to achieve and maintain an acceptable balance between sufficient revenues and levels of service.



# GENERAL FUND

The General Fund is the general operating fund of the City. All general tax revenue and receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

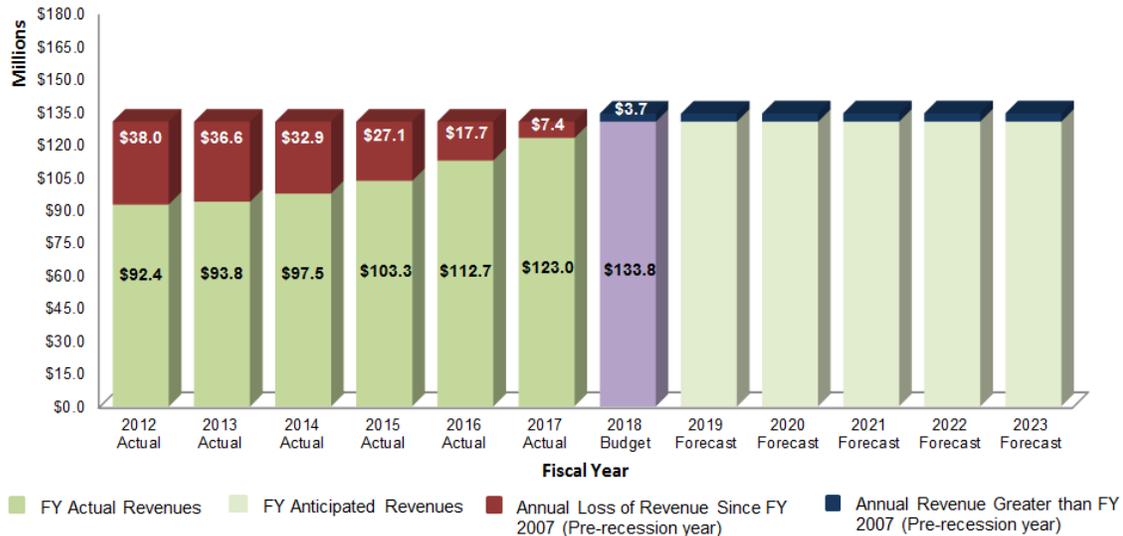


# **TAXES AND FRANCHISE FEES**

# AD VALOREM TAXES

## Description:

A levy against the taxable value of real and personal property. The City Commission sets the millage rate annually prior to October 1<sup>st</sup>. 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.



## Legal Authority:

Florida Constitution, Article VII, Title XIV, Section 9  
 Florida Statutes Chapters 192-197 and 200

## Authorized Exemptions:

All legal Florida residents are eligible for a Homestead Exemption on their homes, condominiums, apartments and certain mobile home lots if they qualify. The Florida Constitution provides this tax-saving exemption on the first and third \$25,000 of the assessed value of an owner/occupied residence. The Fort Lauderdale City Commission approved an additional \$50,000 senior exemption for households headed by person 65 years or older and who meet income requirements.

## 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.

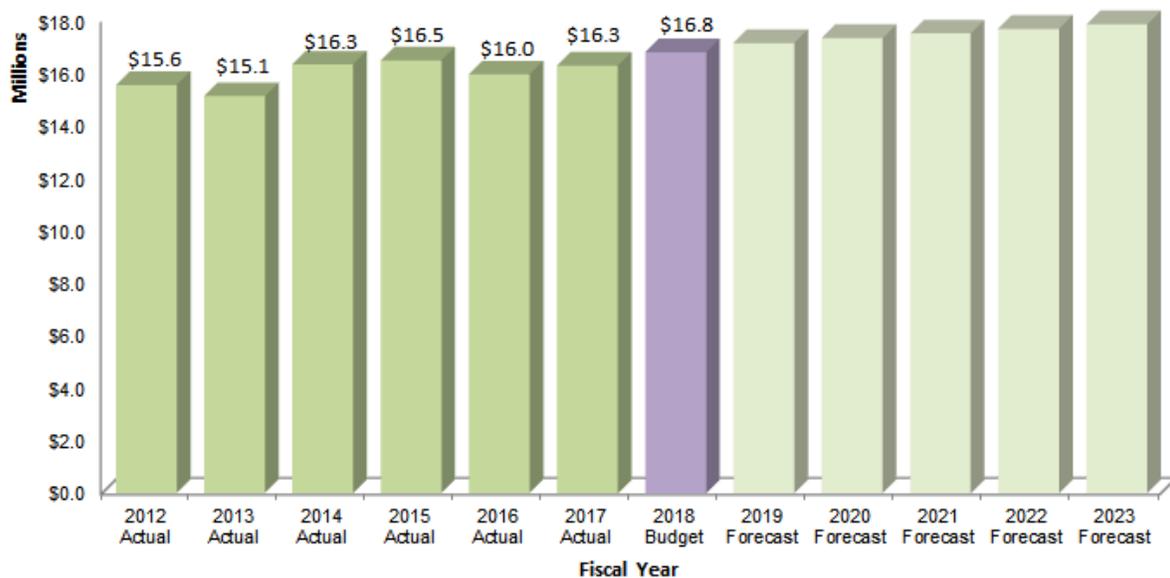
## Forecast Assumption(s):

Annually adjusted by projected new construction (based on building permits), changes in value, or changes in millage rate. This does not include the estimated \$2.5 million reduction due to an additional \$25,000 homestead exemption anticipated to be approved through referendum and implemented with the Fiscal Year 2020 budget.

# FLORIDA POWER AND LIGHT (FPL) FRANCHISE FEES

## **Description:**

This revenue 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 in long-term agreements for payments to the City as 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.



## **Legal Authority:**

City of Fort Lauderdale municipal ordinance C-09-26, Appendix B, Article II

## **Fiscal Capacity:**

The agreement between the City of Fort Lauderdale and Florida Power and 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 and Light's compliance with the negotiated agreement. This contract is up for renegotiation in 2039.

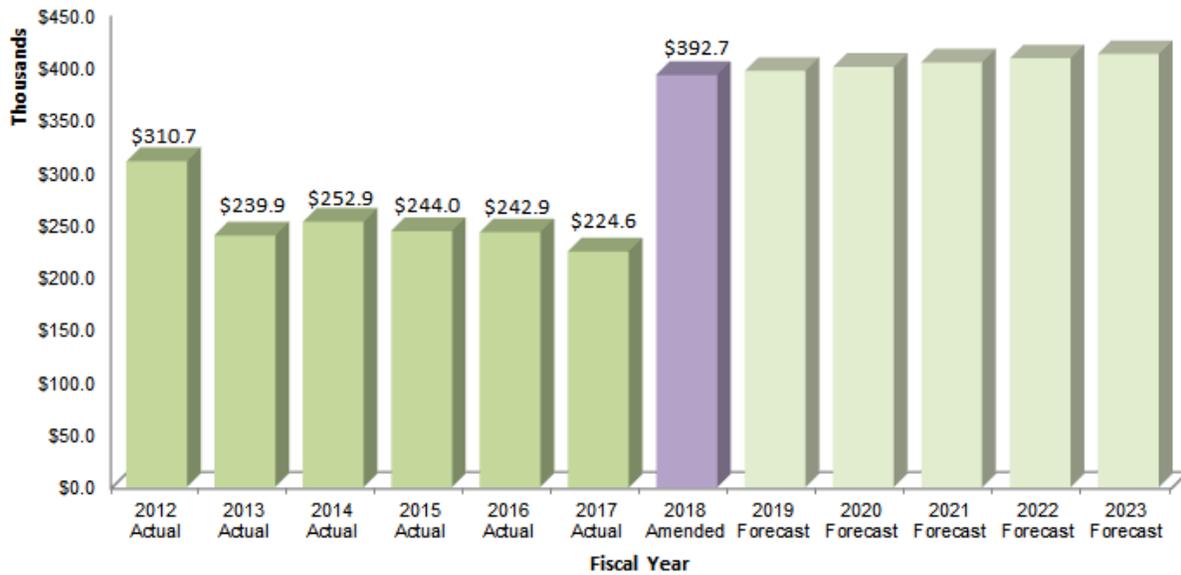
## **Forecast Assumption(s):**

The annual FPL revenue forecast includes assumed growth and 1.0% annual rate increase.

## PEOPLE’S GAS FRANCHISE FEES

**Description:**

This revenue 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, transportation, distribution or delivery of gas to customers within City limits.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance C-18-01, Appendix B, Article I

**Fiscal Capacity:**

The two factors that influence the amount of revenue collected are the sale, transportation, distribution or delivery 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 2048. The City will have the opportunity to negotiate a rate increase at the time.

**Forecast Assumption(s):**

The forecast includes assumed growth and 1.0% annual rate increase.

## SANITATION FRANCHISE FEES

### **Description:**

This revenue source is derived as franchise fees paid by private, Fort Lauderdale-licensed, haulers to the City based on their gross receipts. Revenues are based on hauler's gross receipts for providing solid waste services within the City of Fort Lauderdale.



### **Legal Authority:**

City of Fort Lauderdale municipal ordinance section 24-69

### **Fiscal Capacity:**

Fort Lauderdale can increase revenue for the sanitation fund by increasing the franchise fee. Percentage, which is set by the City Commission. Currently, the City receives 23% of the hauler's gross receipts for solid waste collection activities.

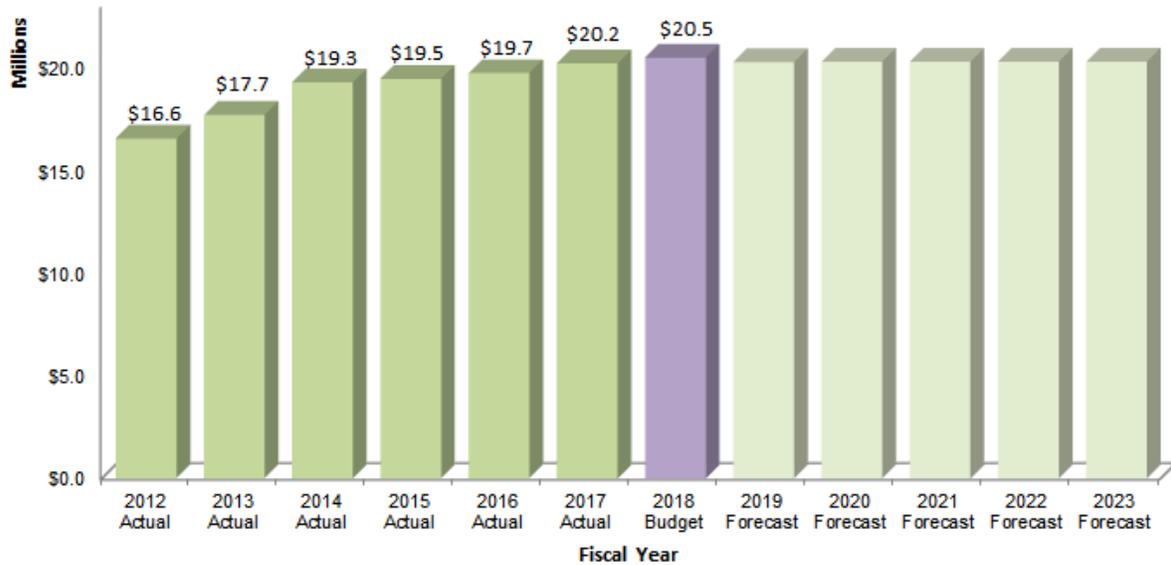
### **Forecast Assumption(s):**

The forecast includes assumed growth in accounts and 1.5% annual rate increase by haulers.

# FLORIDA POWER AND LIGHT (FPL) UTILITY TAX

**Description:**

This 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.



**Legal Authority:**

Florida Statutes section 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.

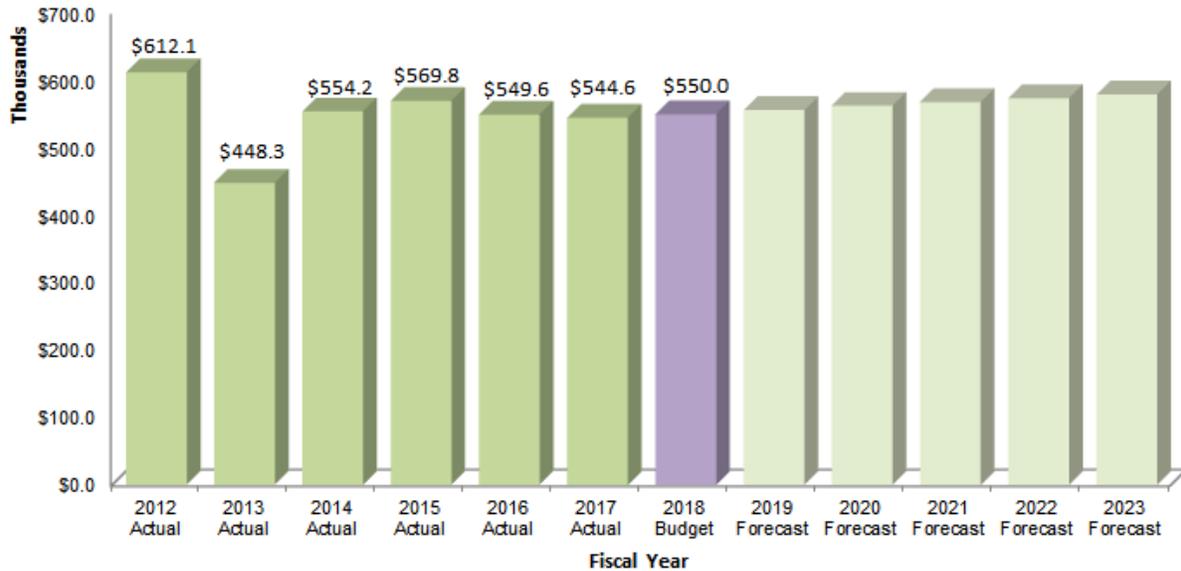
**Forecast Assumption(s):**

The forecast is adjusted annually by assumed growth.

# GAS UTILITY TAX

**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.



**Legal Authority:**

Florida Statutes section 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.

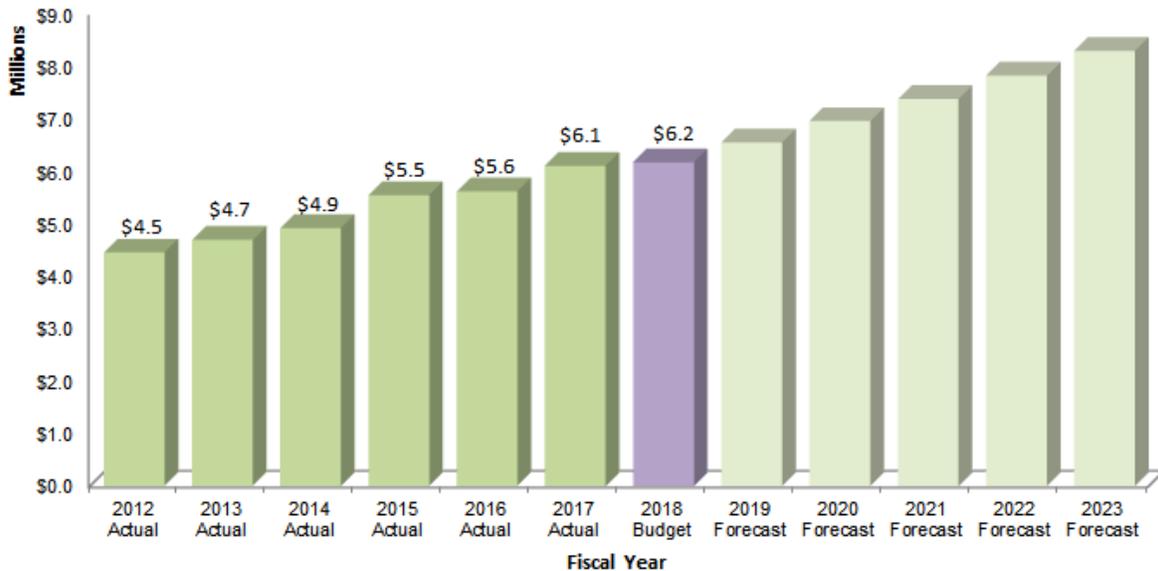
**Forecast Assumption(s):**

The forecast includes assumed growth and approximately 1.0% annual rate increase.

# CITY WATER UTILITY TAX

## **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.



## **Legal Authority:**

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

## **Forecast Assumption(s):**

The forecast includes assumed growth and approximately 5.0% annual rate increase.

# COMMUNICATION SERVICES TAX

**Description:**

Communication services tax applies to telecommunication, video, direct-to-home satellite, and related communications services.



**Legal Authority:**

Florida Statutes sections 202.19, 202.20

City of Fort Lauderdale municipal ordinance section 15-128, Article III

**Fiscal Capacity:**

According to the City of Fort Lauderdale municipal 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 would require authorization by both the Florida legislature and the City of Fort Lauderdale Commission.

**Forecast Assumption(s):**

The forecast includes assumed growth and no rate increases.

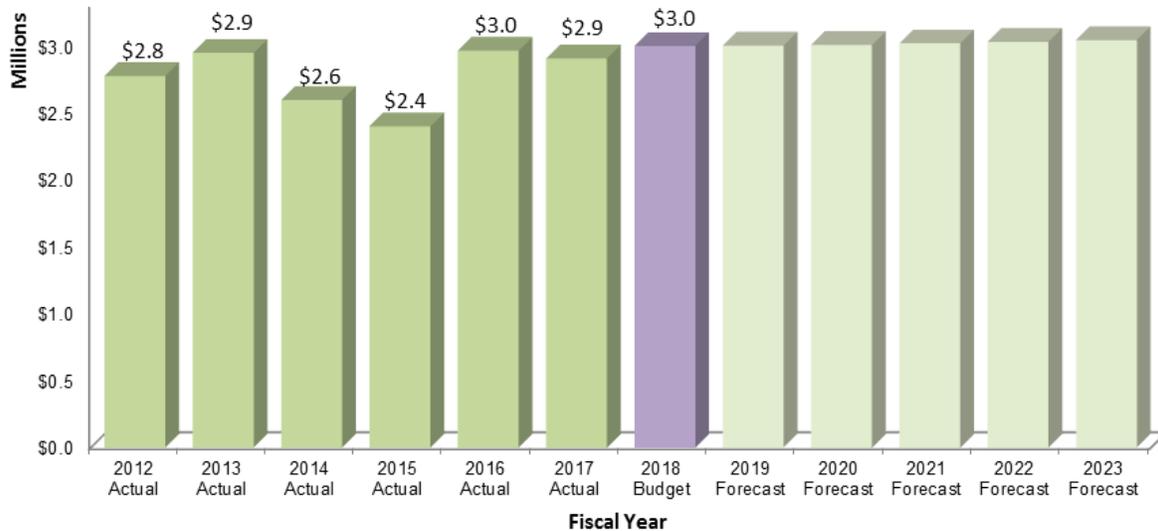


# LICENSES AND PERMITS

# BUSINESS TAX

## **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.



## **Legal Authority:**

City of Fort Lauderdale municipal ordinance chapter 15  
Florida Statutes sections 205.043 (1), 205.0535 (4), 205.0536

## **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.

## **Forecast Assumption(s):**

The forecast includes assumed growth and less than 0.5% annual rate increase.

## APPLICATION FEE – VEHICLES FOR HIRE

### **Description:**

This revenue is derived from application fees assessed to businesses operating a taxicab or rental cars with chauffeurs and/or sightseeing vehicles within the City.



### **Legal Authority:**

City of Fort Lauderdale municipal ordinance chapter 27 and C-14-20

### **Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

### **Forecast Assumption(s):**

Assumptions based on the Fiscal Year 2018 budgeted revenue with no assumed growth.

# LANDSCAPING PERMITS

**Description:**

This revenue comes from fees assessed to neighbors who apply for tree removal and landscaping permits.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 9-52 and C-10-30

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

**Forecast Assumption(s):**

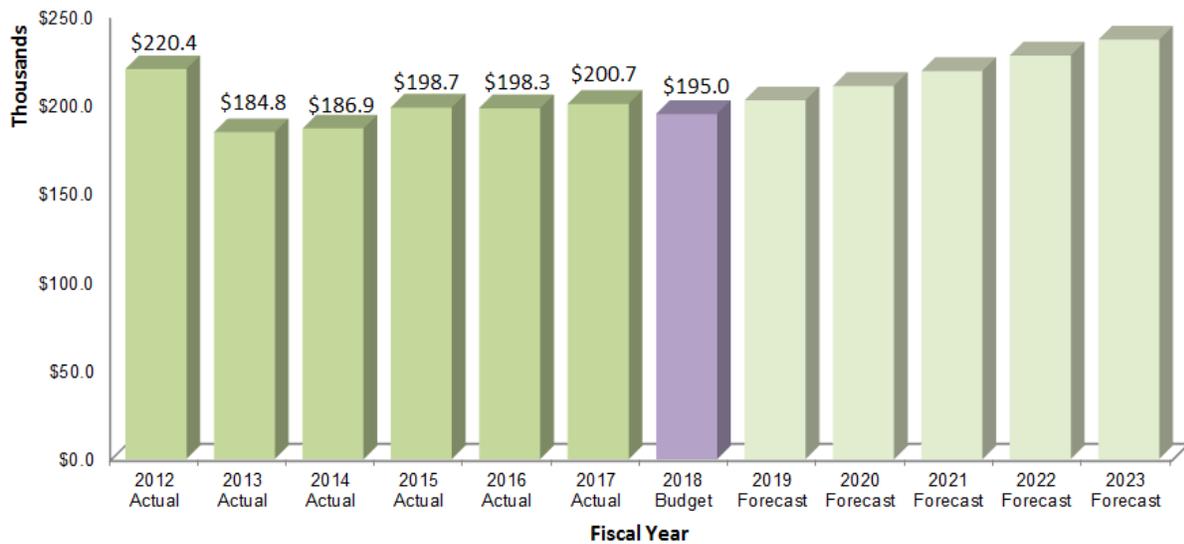
The forecast is adjusted annually by 0.2% assumed growth.

# **INTERGOVERNMENTAL**

## STATE GAS TAX REFUND

### **Description:**

This revenue is a refund for certain state motor fuel taxes paid by the City for fuel used in City vehicles. The refunded revenue is used to fund the construction, reconstruction, and maintenance of roads. The existing rate is assessed at 14.7 cents per gallon for “on road” fuel used in City vehicles and 32.3 cents per gallon for “off road” fuel used by the City.



### **Legal Authority:**

Florida Statutes sections 206.41 (4)(d)-(e), 206.625, and 206.874 (4)

### **Fiscal Capacity:**

This revenue will increase or decrease based on fuel and tax rates in addition to fuel usage in City of Fort Lauderdale owned vehicles.

### **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with approximately 4.0% assumed increase in revenue.

# ALCOHOLIC BEVERAGE LICENSE FEE

**Description:**

This revenue is from license fees collected from manufacturers, distributors, and vendors that sell alcoholic beverages. A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers and importers of alcoholic beverages collected within a municipality is shared with local governments. Revenue is received from the State for the City's share of annual alcoholic beverage licensing fees. Currently, 38% of the license tax imposed and collected within the City is returned quarterly from the State of Florida.



**Legal Authority:**

Florida Statutes section 561.342

**Fiscal Capacity:**

The licenses and fees associated with state alcoholic beverages are regulated by Florida State Statutes.

**Forecast Assumption(s):**

The forecast is adjusted annually and assumes a 2.0% increase in revenue.

## MOTOR FUEL TAX - REVENUE SHARING

### **Description:**

The municipal revenue sharing program is administered by the Department of Revenue, and monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes, municipal fuel taxes, and state alternative fuel user decal fees that are collected and transferred to the Trust Fund. Funds derived from the municipal fuel tax on motor fuel can be used only for the purchase of transportation facilities and road and street rights-of-way; construction and maintenance of roads, streets, bicycle paths, and pedestrian pathways; and other allowable transportation-related expenses. The percentage for Motor Fuel Tax allocated to the City is 23.8% of the total revenue sharing amount. The remainder is received as Sales Tax – Revenue Sharing.



### **Legal Authority:**

Florida Statutes chapter 206 Part I and section 218.20

### **Fiscal Capacity:**

In order to calculate the municipal sales tax collection factor, it is first necessary to allocate a share of the sales tax collected within a county to each of its respective municipalities. This allocation is derived on the basis of population. After that, an apportionment factor is calculated by the Department of Revenue for each eligible municipality using a formula consisting of the following equally weighted factors: adjusted municipal population derived municipal sales tax collections, and municipality's relative ability to raise revenue.

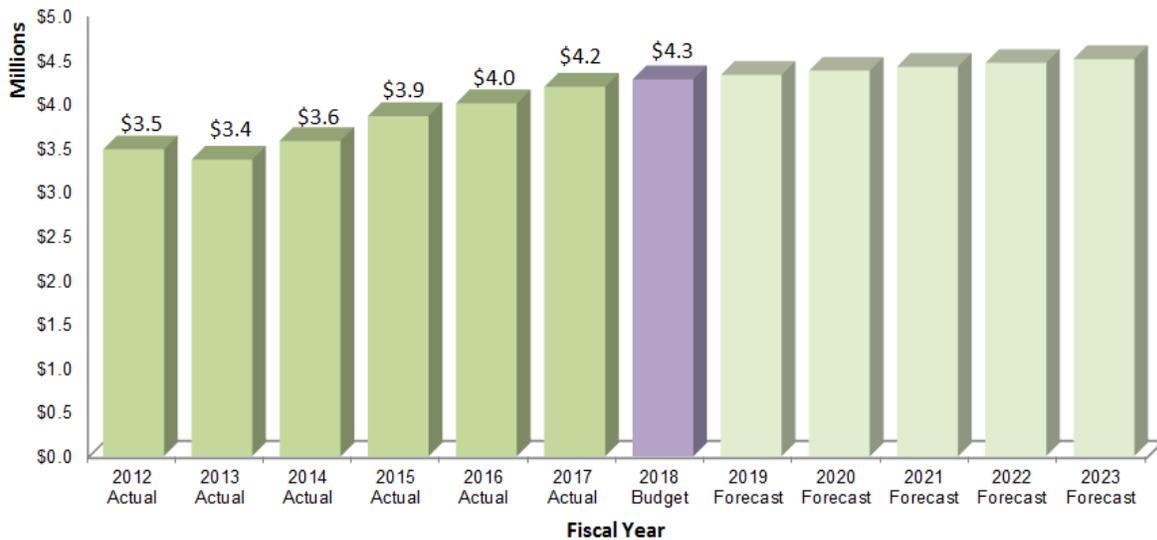
### **Forecast Assumption(s):**

The forecast is adjusted annually by assumed population growth. The increase in price of fuel is assumed to be offset by volume reductions from increased fuel efficiency and alternatives.

# SALES TAX - REVENUE SHARING

**Description:**

The municipal revenue sharing program is administered by the Department of Revenue. Monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes, municipal fuel taxes, and state alternative fuel user decal fees that are collected. The percentage for Sales Tax allocated to the City is 76.2% of the total revenue sharing amount. The remainder is received as Motor Fuel Tax – Revenue Sharing.



**Legal Authority:**

Florida Statutes chapters 206, 212 and section 218.62

**Fiscal Capacity:**

In order to calculate the municipal sales tax collection factor, it is first necessary to allocate a share of the sales tax collected within a county to each of its respective municipalities. This allocation is derived based on population. Once that is done, an apportionment factor is calculated by the Department of Revenue for each eligible municipality using a formula consisting of the following equally weighted factors: adjusted municipal population derived municipal sales tax collections, and municipality’s relative ability to raise revenue.

**Forecast Assumption(s):**

The forecast is adjusted 1.0% annually by assumed population growth, plus 10-year average increase in US CPI.

# HALF-CENT SALES TAX

**Description:**

Authorized in 1982, this program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county. An allocation formula serves as the basis for distribution. The primary purpose of this revenue is to provide relief from ad valorem and utility taxes while providing counties and municipalities with revenue for local programs.



**Legal Authority:**

Florida Statutes sections 202.18(2), 212.20(60) and 218.60-67

**Fiscal Capacity:**

The allocation factor for each municipal government is computed by dividing the municipality’s total population by the sum of the county’s total population plus two-thirds of the County incorporated population. Each municipality’s distribution is then determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within its respective county. An increase in the City of Fort Lauderdale’s population or eligible countywide sales would result in an increase in this revenue for the City.

**Forecast Assumption(s):**

The forecast is adjusted 1.0% annually by assumed population growth, plus 10-year average increase in US CPI.

# MOBILE HOME LICENSE TAX

**Description:**

Counties, municipalities, and school districts receive proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. Licenses vary from \$20 to \$80 depending upon the length of the mobile home. Currently, \$2.50 of this fee is retained by the State for its general fund. The mobile home relocation trust fund receives \$1.00 and the remainder is divided 50/50 between the City and the school board where the mobile unit is located.



**Legal Authority:**

Florida Statutes sections 320.01, 320.04 and 320.08

**Fiscal Capacity:**

These fees are collected for mobile homes in lieu of property taxes. The fees are set by the State of Florida under Chapter 320, the motor vehicles chapter of the State Statutes.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# FIREFIGHTER SUPPLEMENTAL COMPENSATION

**Description:**

Florida State statutes 633.422 provides for supplemental compensation to be paid to firefighters who attain an Associates or Bachelors degree applicable to fire department duties. This supplemental pay is administered by the employing agency, the City of Fort Lauderdale. This supplemental pay is funded from the Supplemental Compensation Trust Fund based on reports that the City submits regarding payments made on March 31, June 30, September 30, and December 31 of each year.



**Legal Authority:**

Florida Statutes section 633.422

**Fiscal Capacity:**

The supplemental compensation is set by Florida Statutes. These revenues are reimbursements for supplemental pay that the City of Fort Lauderdale pays to eligible firefighters. The revenues will always be offset by a commensurate increase in expenses.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# COUNTY SHARED OCCUPATIONAL LICENSES

**Description:**

This revenue is generated from Broward County Business Tax receipts. Revenues are disbursed by a ratio derived by dividing each municipality’s population by the population of the county.



**Legal Authority:**

Florida Statutes section 205.0536

**Fiscal Capacity:**

An increase in number of businesses or the population in Fort Lauderdale will increase the amount of revenue received from Broward County.

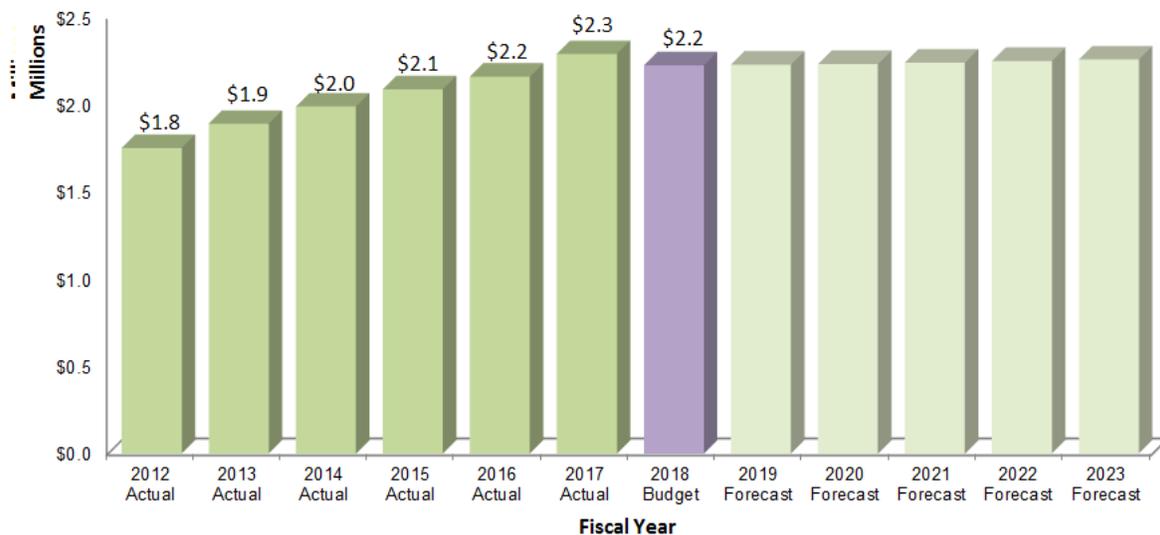
**Forecast Assumption(s):**

The forecast is increased annually based on assumed growth.

## COUNTY-SHARED GAS TAX (LOCAL OPTION)

### **Description:**

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a County. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a County. The third is a 1 to 5 cent levy upon every net gallon of motor fuel sold within a County however, diesel fuel is not subject to this tax. Proceeds may be used to fund transportation expenditures. In Broward County, the revenue is collected and distributed using a population based formula.



### **Legal Authority:**

Florida Statutes sections 206.41(1)(e), 206.87(1), and 336.025

### **Fiscal Capacity:**

This revenue is distributed to the City through an Inter-local agreement with the County. The formula for distribution to municipalities is based on population. An increase in the amount of motor fuel sold in Broward County and/or an increase in the City of Fort Lauderdale's population relative to growth in other portions of the county would result in an increase in this revenue for the City.

### **Forecast Assumption(s):**

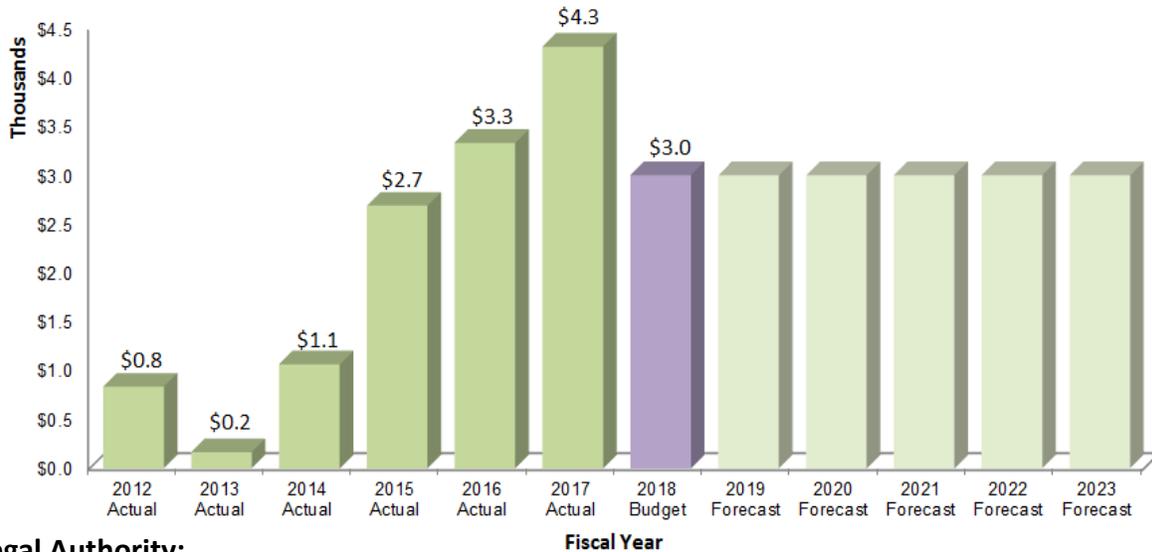
The forecast is increased 0.5% annually based on assumed population and tourism growth.

# CHARGES FOR SERVICES

## CITY CLERK FEES

**Description:**

This fee is assessed on all public record requests from the City Clerk’s office. The charge is \$0.15 per page for hard copies. Certified report requests are \$1 per copy and \$15 for a DVD copy.



**Legal Authority:**

Florida Statutes sections 119.07 (4) (A) 1, 2 and 3 (B) and (C)

**Fiscal Capacity:**

According to Florida Statutes, a municipality can charge a \$1 fee per copy for a certified copy of a public record and an additional \$0.15 per one-sided copy for duplicated copy. For a double-sided copy, an agency can charge no more than an additional \$0.05.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

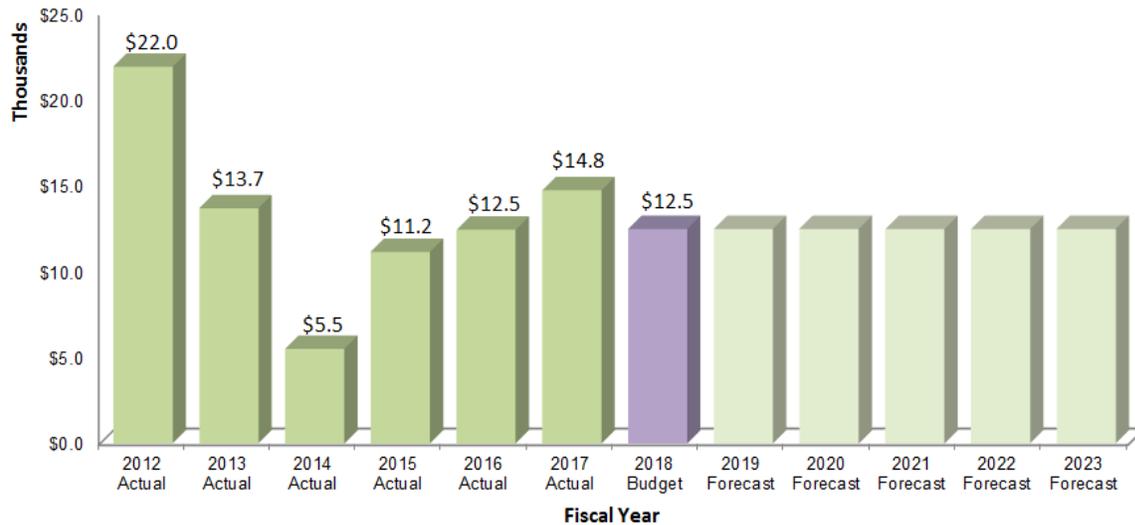
# BOARD OF ADJUSTMENT FEES

**Description**

Revenue is collected from application fees for items that are reviewed by the Board of Adjustment Committee. The purpose of this committee is to hear, determine, and decide appeals and reviewable interpretations, applications or determinations made by administrative officials in the enforcement of the Unified Land Development Regulations.

Board of Adjustment – Variance/Special Exception/Interpretation: Before	\$ 480
Board of Adjustment – Variance/Special Exception/Interpretation: After	\$ 600
Board of Adjustment – Parking Variance (per space)	\$ 530
Board of Adjustment – Request for continuance	\$ 190
Board of Adjustment – Rehearing before the board	\$ 70
Board of Adjustment – Request for Rehearing	\$ 240

/



**Legal Authority:**

City of Fort Lauderdale resolution 10-265  
 Unified Land Development Regulations (UDLR) section 47-24.1

**Fiscal Capacity:**

In 2010, Fort Lauderdale City Commission approved the revision of the fee schedule for development applications. Commission approval would be required to increase the fee schedule.

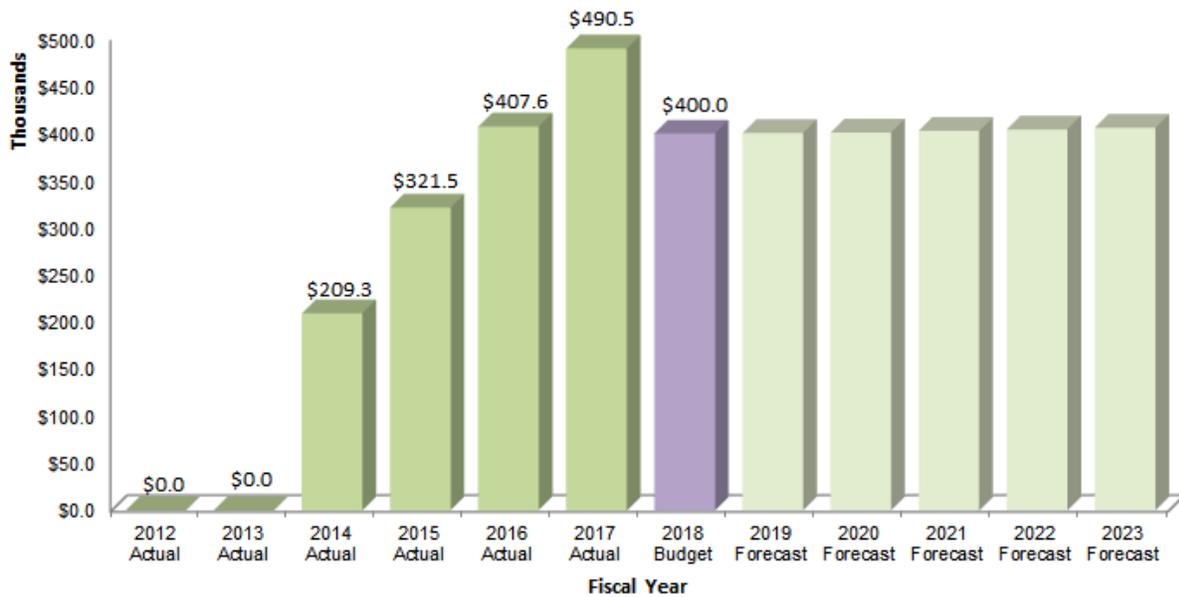
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# MISCELLANEOUS ENGINEERING FEES

## Description

A nominal fee is charged to developers and property owners for modifications or improvements that would impact the City’s public facilities such as right-of-ways, traffic patterns, water, sewer, etc. The fee covers engineering permits, plan reviews and inspections to ensure the plans comply with the City’s engineering codes. This requirement must be met before plans are submitted to the Development Review Committee (DRC).



## Legal Authority:

City of Fort Lauderdale municipal ordinance C-10-30

## Fiscal Capacity:

Commission approval would be required to increase the fee schedule.

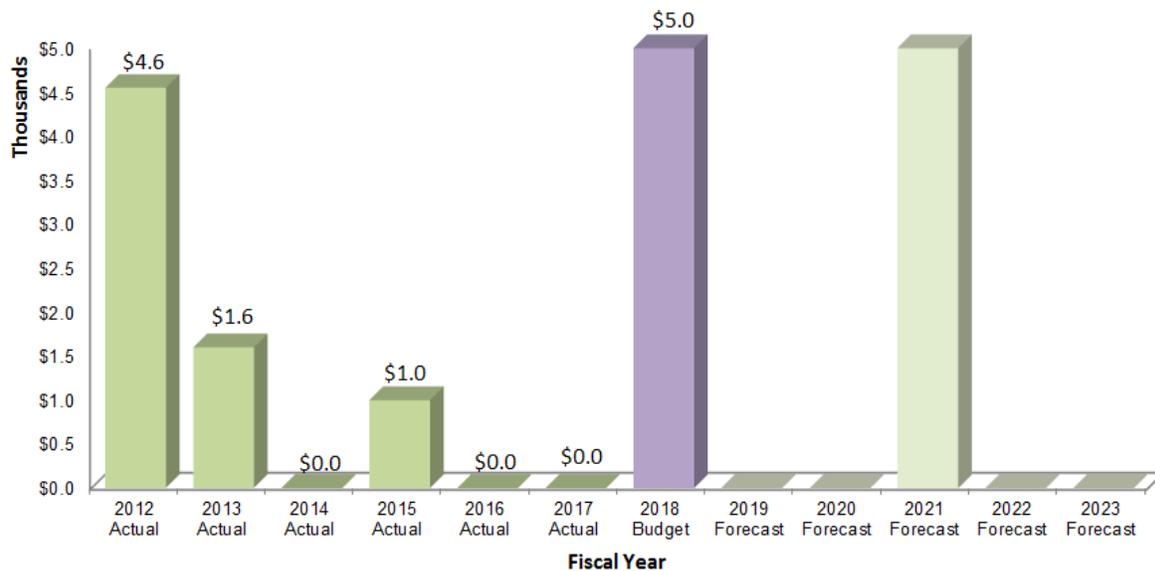
## Forecast Assumption(s):

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

## CANDIDATES FILING FEE

**Description:**

This fee is assessed to individuals interested in running for an elected office with the City of Fort Lauderdale. In order to defray administrative election expenses, the City of Fort Lauderdale charges \$100 for administrative costs, and the State of Florida charges one percent (1%) of the Mayor or City Commissioner salary, which is collected through the City. The total filing fee to run for Mayor is \$450 and \$400 for City Commissioner.



**Legal Authority:**

Florida Statutes section 105.031

City of Fort Lauderdale municipal ordinance Article VII sections 7.14 and 7.17

**Fiscal Capacity:**

Elected officials are voted in by the public every three years. Should an elected official be unable to serve either through death or resignation, the City Manager shall have the power to fill the vacancies until a successor is elected. The City Commission would call a special election in order to fill such vacancies.

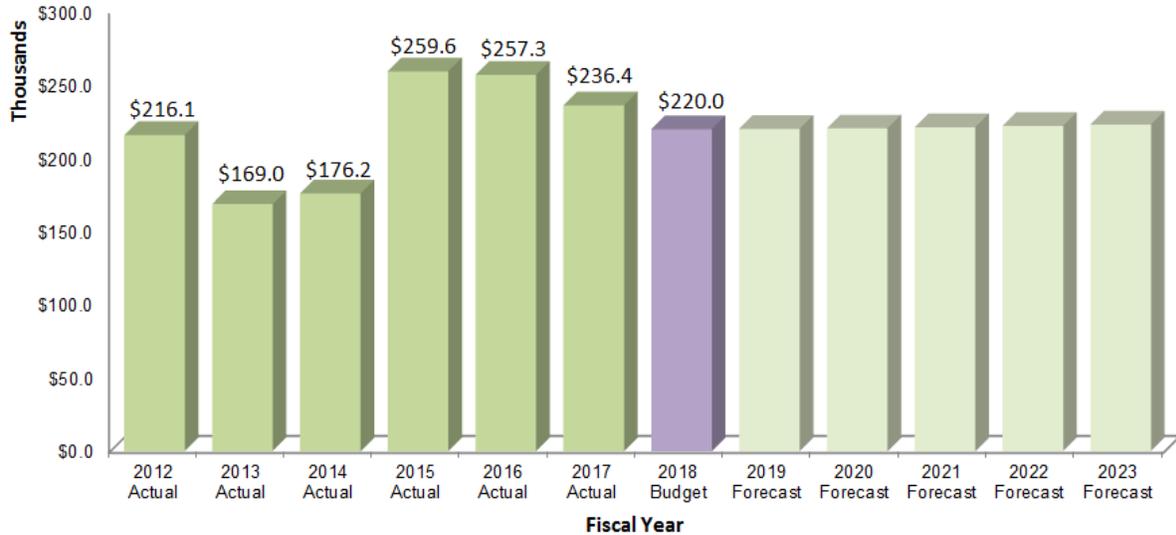
**Forecast Assumption(s):**

The Fiscal Year 2018 budget is adjusted annually by assumed growth, plus any assumed increases in charges. \$0 in non-election years: Fiscal Year 2019, Fiscal Year 2020, Fiscal Year 2022, and Fiscal Year 2023.

# DEVELOPMENT REVIEW FEES

**Description:**

Development review fees are assessed to applicants for development review. The current fee schedule was adopted by Fort Lauderdale Commission in September 2010. Applications are reviewed by the Development Review Committee, Planning and Zoning Board and City Commission.



**Legal Authority:**

City of Fort Lauderdale resolution 10-265  
Unified Land Development Regulations (UDLR) Section 47-24.1

**Fiscal Capacity:**

In 2010, Fort Lauderdale City Commission approved the revision of the fee schedule for development applications. Commission approval would be required to increase the fee schedule.

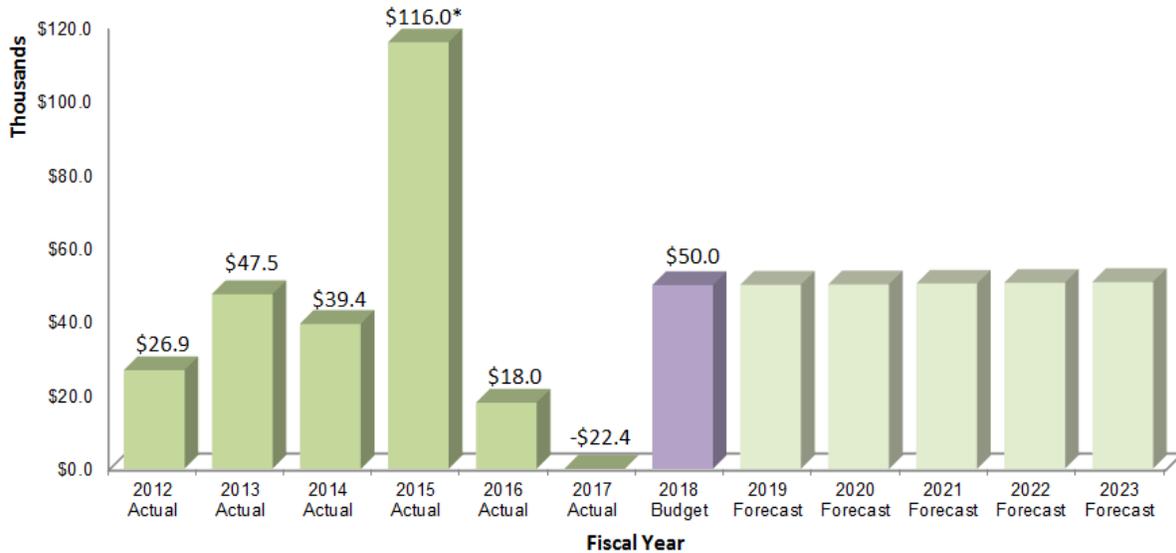
**Forecast Assumption(s):**

The Fiscal Year 2018 budget is adjusted annually by assumed growth, plus any assumed increases in charges.

## TRAFFIC STUDY FEES

**Description:**

This revenue originates from a \$4,000 fee collected from developers and business owners applying for Development Review Committee (DRC) permits for traffic/parking analysis review. The revenue is utilized directly and only for the analysis expense that the City incurs, and any remainder of the fee collected is reimbursed back to the applicant.



*\* Increase in Fiscal Year 2015 Actuals due to an error in revenue recording*

**Legal Authority:**

City of Fort Lauderdale resolution 10-265  
 Unified Land Development Regulations (UDLR) section 47-24.1

**Fiscal Capacity:**

In 2010, Fort Lauderdale City Commission approved the revision of the fee schedule for the Urban Design and Planning Division development application. Commission approval would be required to increase the fee schedule.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# LIEN RESEARCH FEES

**Description:**

This is an administrative fee collected for services associated with lien research. The fee charged for conducting lien research is \$125 for a same day response and \$75 for a normal response, to be completed by close of business three (3) business days following the receipt of the request.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance C-15-03

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

**Forecast Assumption(s):**

The forecast is increased annually based on assumed growth.

## OTHER BUILDING FEES

### **Description:**

These cost recovery fees are collected from customers for plan examinations, new construction inspections, periodic fire inspections, and training and educational fees.



### **Legal Authority:**

City of Fort Lauderdale municipal ordinances C-10-30, C-12-47 and section 9-48

### **Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

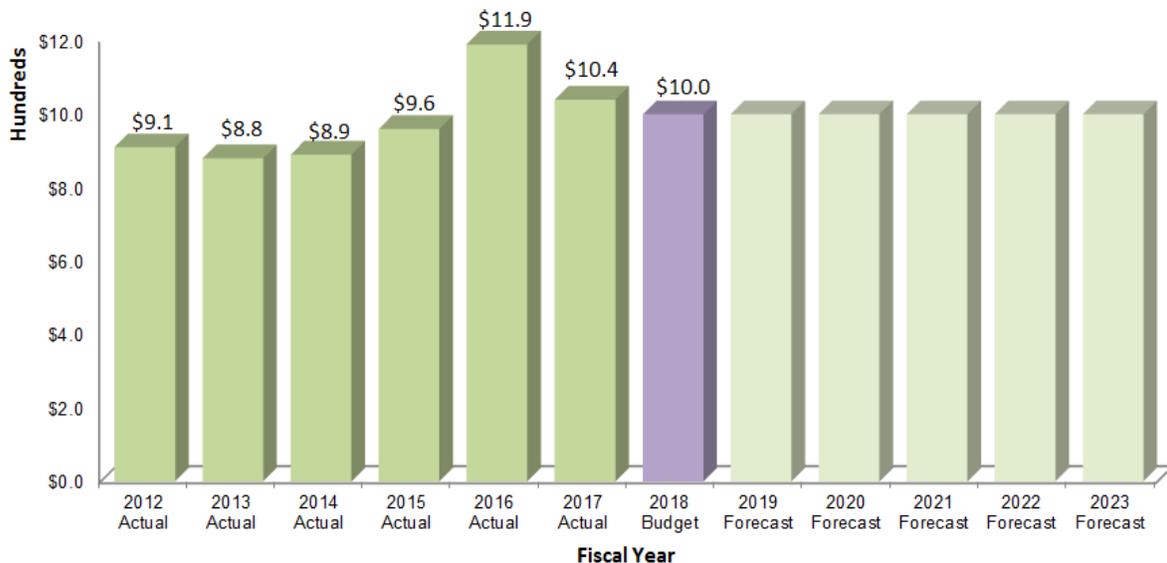
### **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

## PAYROLL DEDUCTION PROCESSING CHARGES

### **Description:**

This fee is charged to Federation of Public Employees, Firefighters, and the American Family Life Assurance Company for the processing of payroll deductions. The fee assessed is \$10 per bi-weekly payroll.



### **Legal Authority:**

Contract agreement between the City of Fort Lauderdale and Federation of Public Employees (November 2017).

### **Fiscal Capacity:**

This contract is effective November 7, 2017 to September 30, 2019. Any change in this fee would have to be negotiated through collective bargaining in the various union contracts.

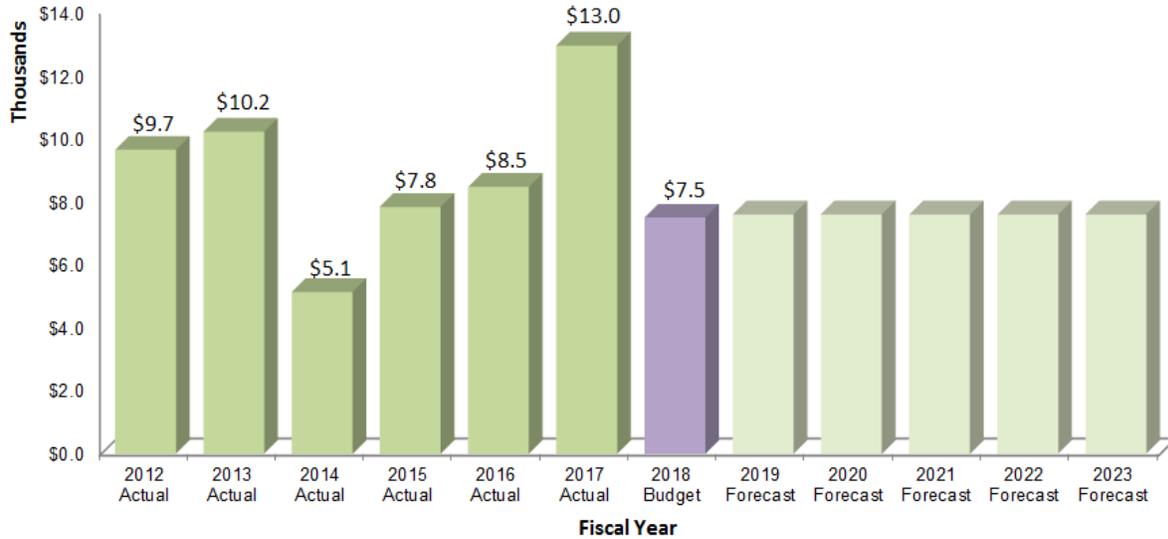
### **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# PHOTOCOPIES AND PRINT SALES

**Description:**

This fee is assessed for all public record requests. The charge is \$0.15 per page for hard copies. All report requests are \$1.00 per copy for a certified copy and \$15 for a DVD copy. These fees are collected in various departments throughout the City.



**Legal Authority:**

Florida Statutes section 119.07 (4) (A) 1, 2 and 3 (B) and (C)

**Fiscal Capacity:**

According to Florida Statutes, a municipality can charge a \$1 fee per copy for a certified copy of a public record and an additional \$0.15 per one-sided copy for duplicated copy. For a double-sided copy, an agency can charge no more than an additional \$0.05.

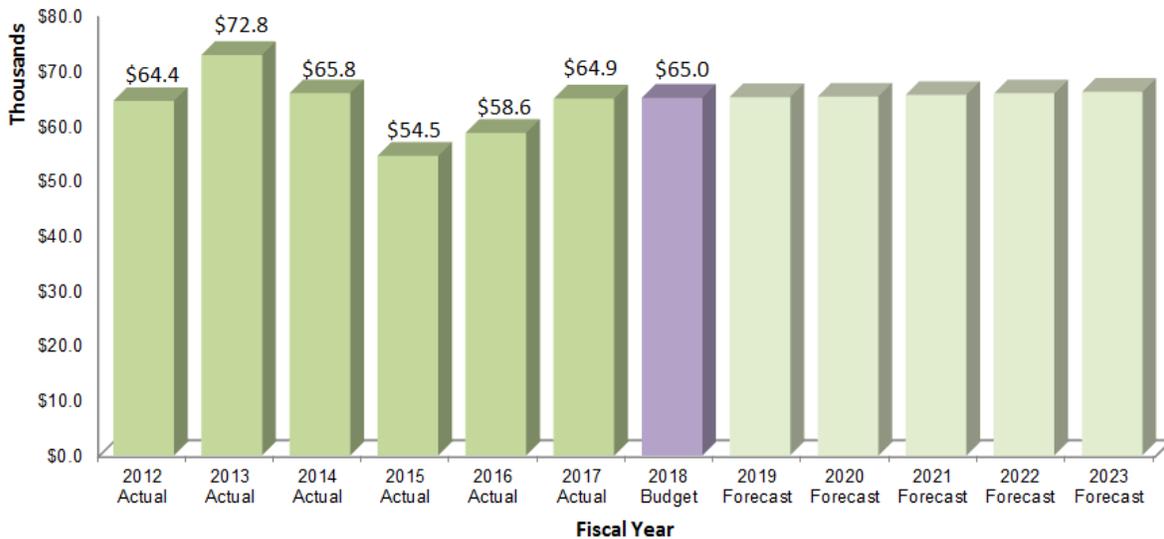
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in revenue.

# PLANNING AND ZONING FEES

**Description:**

This revenue is generated from fees assessed to applicants with planning and zoning needs. Applications are reviewed by the Development Review Committee, Planning and Zoning Board and City Commission. Applicants are assessed an initial application fee or a list of fees based on service needs. The current rates are based on the fee schedule outlined on the Urban Design and Planning Division development application.



**Legal Authority:**

City of Fort Lauderdale Resolution 10-265  
Unified Land Development Regulations (UDLR) Section 47-24.1

**Fiscal Capacity:**

In 2010, Fort Lauderdale City Commission approved the revision of the fees assessed to neighbors who submit Urban Design and Planning Division development applications to the Planning and Zoning Board. Commission approval would be required to increase the fee schedule.

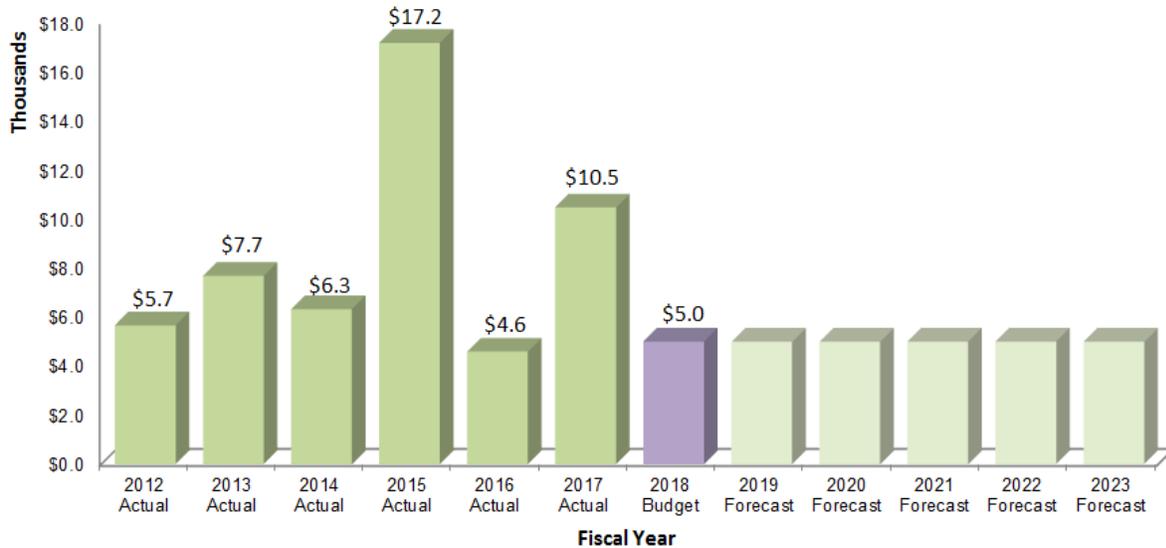
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# HISTORIC PRESERVATION BOARD

**Description:**

This revenue is generated from fees for demolitions or remodeling in the Historic Sailboat Bend district and Historic Landmark Designations. The fees vary based on the size and scope of the requested project.



**Legal Authority:**

City of Fort Lauderdale Resolution 10-265  
Unified Land Development Regulations (UDLR) Section 47-24.1

**Fiscal Capacity:**

In 2010, Fort Lauderdale City Commission approved the revision of the fees assessed to neighbors who submit Urban Design and Planning Division development applications for historic preservation. Commission approval would be required to increase the fee schedule.

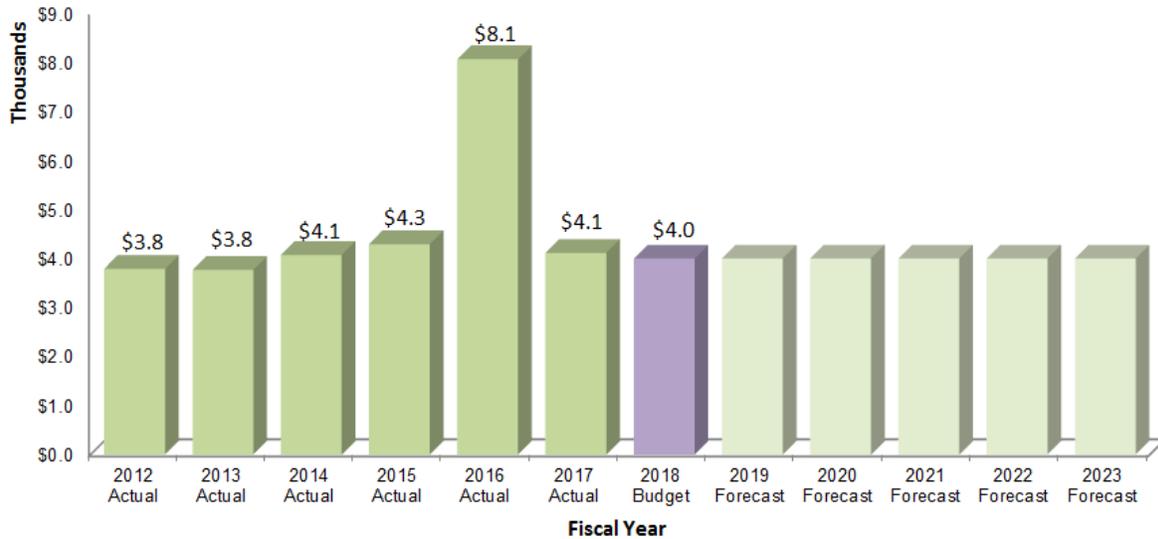
**Forecast Assumption(s):**

The is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# DISHONORED CHECK FEES

**Description:**

This revenue comes from fees assessed to neighbors for bad checks. Checks written that do not exceed \$50 are assessed a \$25 fee. Checks written for more than \$50 but less than \$300 are assessed a \$30 fee. Checks written for more than \$300 are assessed a \$40 fee.



**Legal Authority:**

Florida Statutes section 832.08 (5) (a) (b), and (c)

**Fiscal Capacity:**

The fees assessed for returned checks are assessed at maximum capacity according to Florida State Statutes.

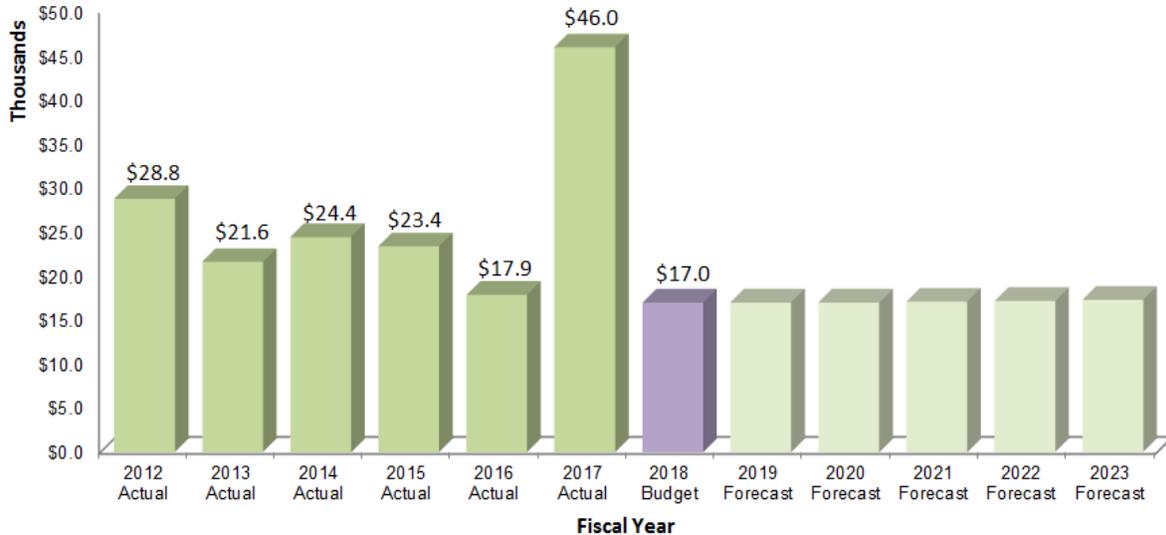
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# CITY COMMISSION DEVELOPMENT REVIEW

## **Description:**

These fees are assessed to applicants for the City Commission Development Review. The application process includes assessment of fees for development permits and a Final Development Review Committee (DRC) fee.



## **Legal Authority:**

City of Fort Lauderdale resolution 10-265  
Unified Land Development Regulations (UDLR) section 47-24.1

## **Fiscal Capacity:**

In 2010, Fort Lauderdale City Commission approved the revision of fees assessed to neighbors who submit Urban Design and Planning Division development applications. Commission approval would be required to increase the fee schedule.

## **Forecast Assumption(s):**

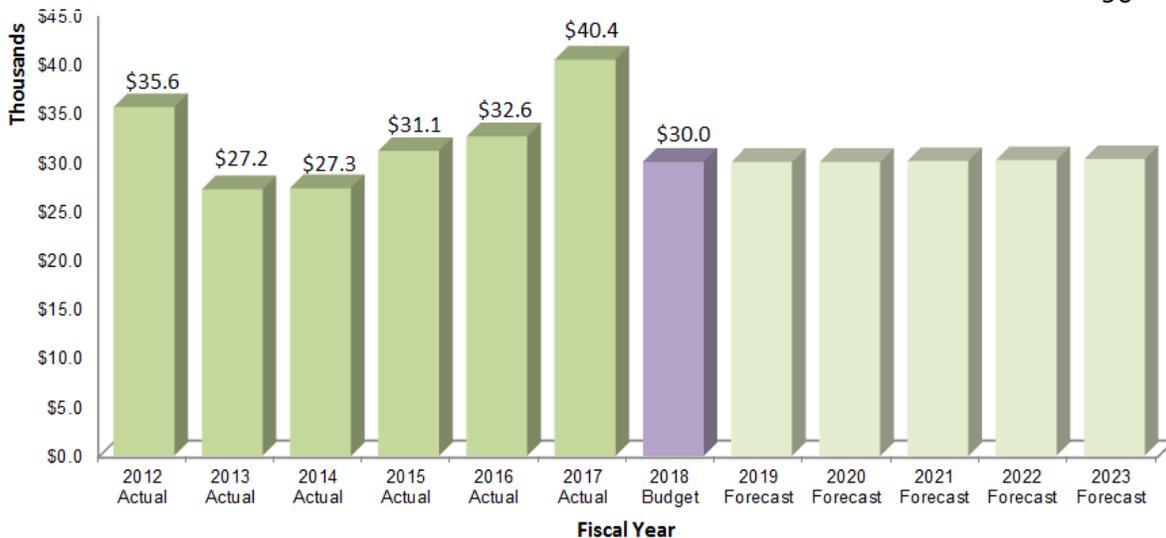
The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

## FINAL DEVELOPMENT REVIEW COMMITTEE (DRC)

**Description:**

These are fees assessed to applications that are forwarded to the City Commission for final review. The fee varies based on the nature of the application. The DRC is made up of City staff representing various City departments and divisions who provide input regarding development applications subject to the development review provision of the City’s code.

<u>Type of Review</u>	<u>Fee</u>	<u>Type of Review</u>	<u>Fee</u>
Planned Unit Development	\$ 3,710	Easement Vacation	\$ 90
Site Plan Level IV	\$ 1,330	Right of Way Vacation	\$ 100
Site Plan Level III	\$ 980	Rezoning	\$ 110
Site Plan Level II	\$ 650	Change of Use	\$ 170
Site Plan Level II for DRAC/SRAC-SA	\$ 1,330	Parking Reduction	\$ 100
Plat	\$ 110	Plat Note Amendment	\$ 90



**Legal Authority:**

City of Fort Lauderdale resolution 10-265  
 Unified Land Development Regulations (UDLR) section 47-24.1

**Fiscal Capacity:**

In 2010, Fort Lauderdale City Commission approved the revision of fees assessed to neighbors who submit Urban Design and Planning Division development applications. Commission approval would be required to increase the fee schedule.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# ENGINEERING INSPECTION FEES

**Description:**

These fees are flat rate hourly fees the City charges contractors and engineering permit developers for overtime hours needed for City Inspectors to work on their projects. The time worked is tracked through time tickets for overtime needed. Engineering staff process all invoices for these charges. The City is charging the “actual cost” overtime rate for the respective inspector.



**Legal Authority:**

City of Fort Lauderdale construction manual section 8.10

**Fiscal Capacity:**

This revenue is driven by contractor demand and it is offset by a commensurate increase in overtime expenses to the City under the current chargeback structure.

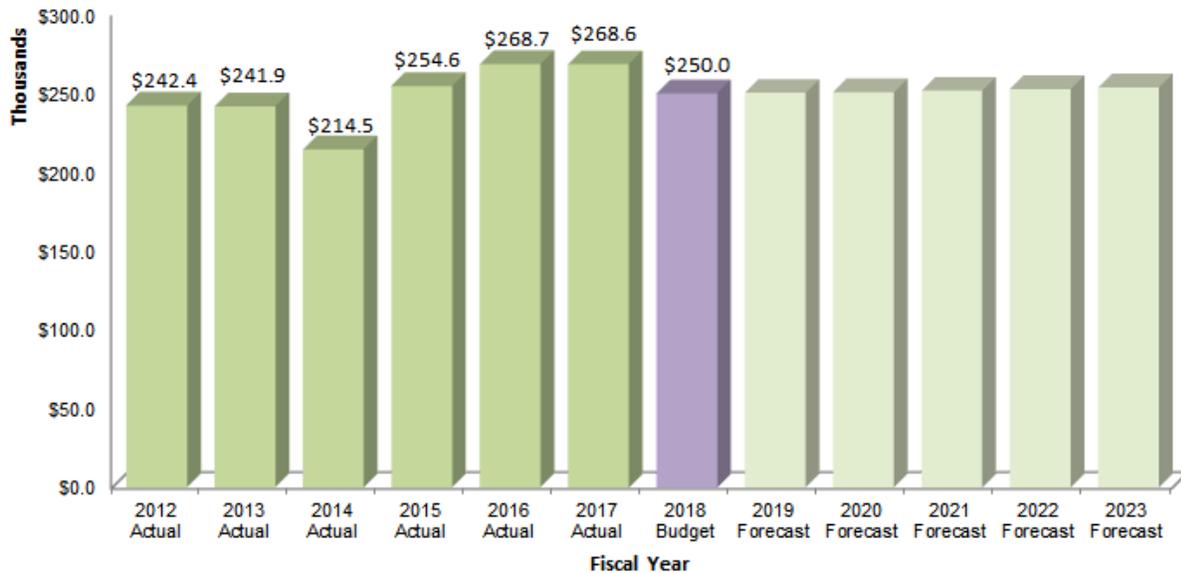
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# ZONING REVIEW AND INSPECTION

**Description:**

This revenue originates from fees assessed to Zoning Revenue applicants. The fee assessed for Zoning Review and Inspection is \$99.



**Legal Authority:**

City of Fort Lauderdale resolution 10-265  
Unified Land Development Regulations (UDLR) section 47-24.1

**Fiscal Capacity:**

The fee assessed to zoning review and inspection applicants are a part of the revised fee schedule approved by Fort Lauderdale City Commission in 2010. Commission approval would be required to increase the fee schedule.

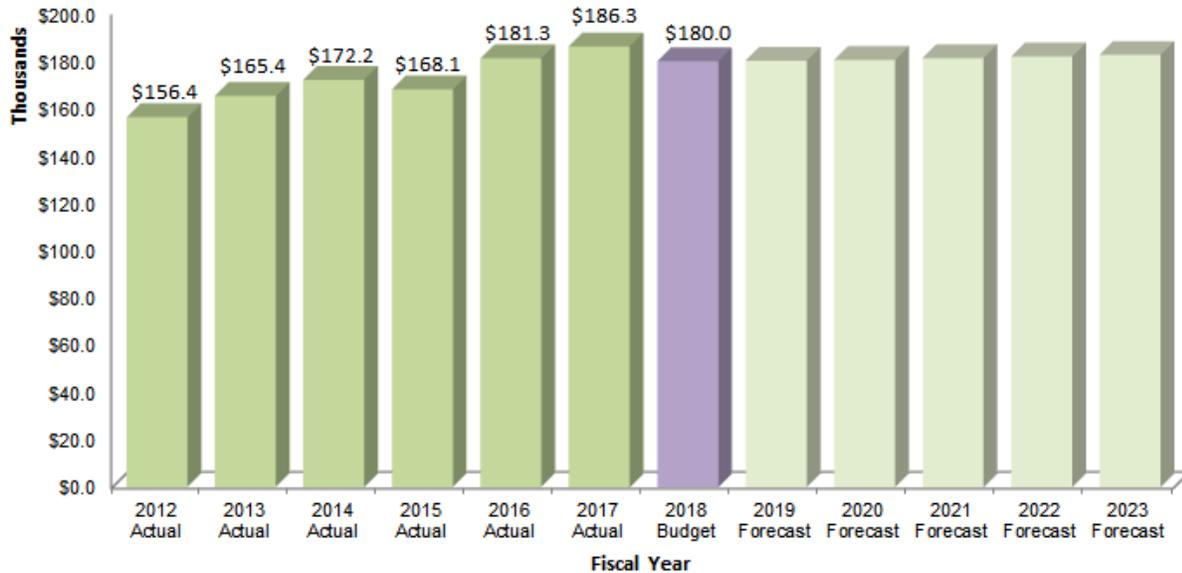
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# ZONING INSPECTION

**Description:**

The fees assessed to applicants for Zoning Re-inspections. The additional re-inspection and job check fee of \$45 is assessed as needed.



**Legal Authority:**

Resolution 10-265  
Unified Land Development Regulations (UDLR) section 47-24.1

**Fiscal Capacity:**

The fee assessed to zoning re-inspection applicants are a part of the revised fee schedule approved by Fort Lauderdale City Commission in 2010. Commission approval would be required to increase the fee schedule.

**Forecast Assumption(s):**

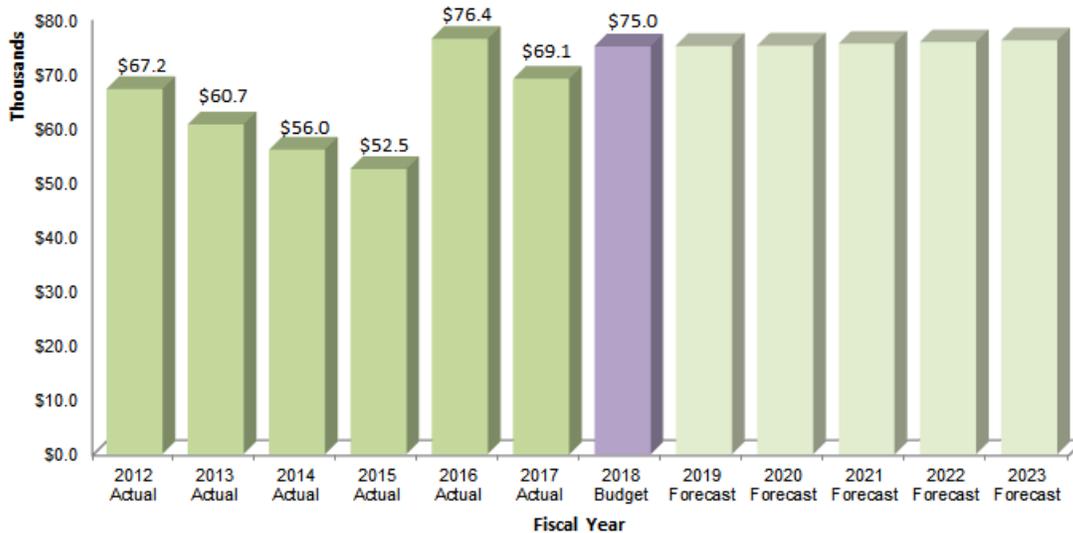
The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# ADMINISTRATIVE REVIEW

**Description:**

Administrative review fees are cost associated with an in-house review of a new or existing project. The administrative review fees vary based on the size of the project.

Temporary Construction Staging Area for Public Improvement Projects	\$ 550
Site Plan Level 1: Central Beach Limited Impact	\$ 550
Site Plan Level 1: Change of Use (Same or lesser impact and satisfy parking)	\$ 550
Amended Development Review Committee (DRC) Site Plan Level II	\$ 750
Amended Development Review Committee (DRC) Site Plan Level III or IV (<5%)	\$ 1,240
Amended Development Review Committee DRC Site Plan Level III (Planning and Zoning)	\$ 2,230
Amended Development Review Committee DRC Site Plan Level IV (CC)	\$ 2,270



**Legal Authority:**

City of Fort Lauderdale resolution 10-265  
 Unified Land Development Regulations (UDLR) section 47-24.1

**Fiscal Capacity:**

The fee assessed for administrative review applicants are a part of the revised fee schedule approved by Fort Lauderdale City Commission in 2010. Commission approval would be required to increase the fee schedule.

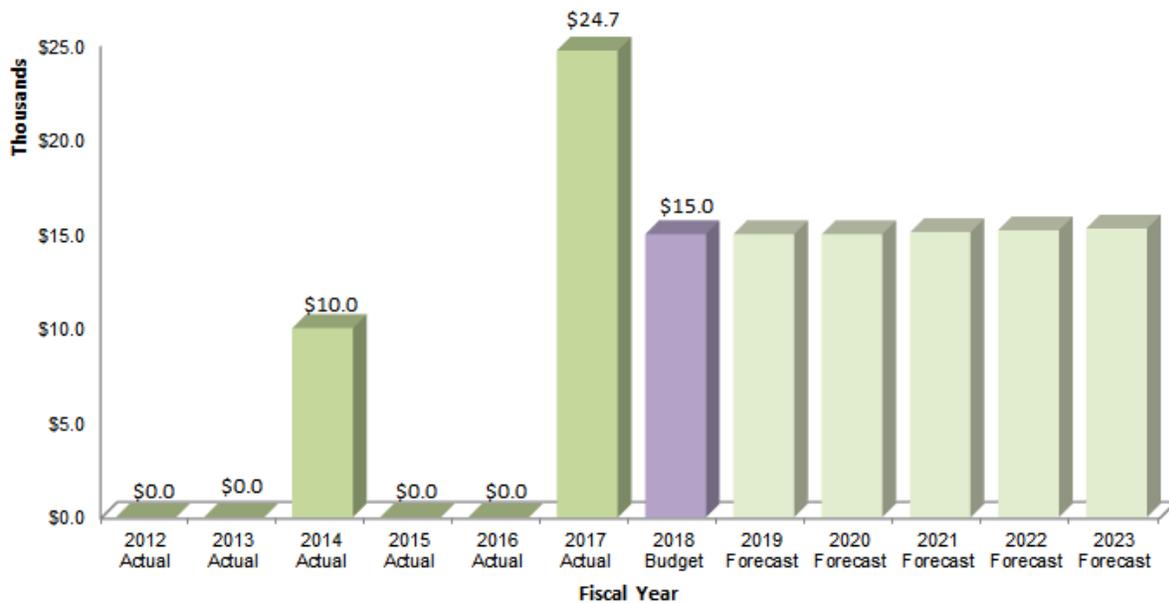
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# LONG RANGE PLANNING

**Description:**

Extensive projects that require additional planning or approval have additional fees associated with them. The Land Use Plan Amendment requires an application for development permits, along with a fee of \$10,030. When a proposed development exceeds planning thresholds, it is required to receive an additional City approval from the Development of Regional Impact (DRI).



**Legal Authority:**

City of Fort Lauderdale municipal ordinance C-97-19 and C-10-265

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

**Forecast Assumption(s):**

The forecast includes assumed growth and no increase in revenue.

# ALARM MONITORING FEES

**Description:**

This annual registration fee of \$100 is charged to alarm companies that monitor alarms installed in properties within city limits. Upon installation, the alarm user is responsible for having the alarm system registered with the city and obtaining an alarm certificate in accordance with the local ordinance.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 4-3

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

## ALARM RESPONSE FEES

**Description:**

These charges are for Police response to alarms. For Fort Lauderdale neighbors, the first call is at no charge, the 2<sup>nd</sup> response is \$75, 3<sup>rd</sup> response is \$100, the 4<sup>th</sup> and 5<sup>th</sup> responses are \$200 and any response thereafter is \$120. For non-residents (businesses), first response is free, the 2<sup>nd</sup> \$125, the 3<sup>rd</sup> is \$175, the 4<sup>th</sup> is \$225, the 5<sup>th</sup> response \$425, and any thereafter are \$190. Current year estimates are based on the amount billed, not on actual funds received.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance C-10-32

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

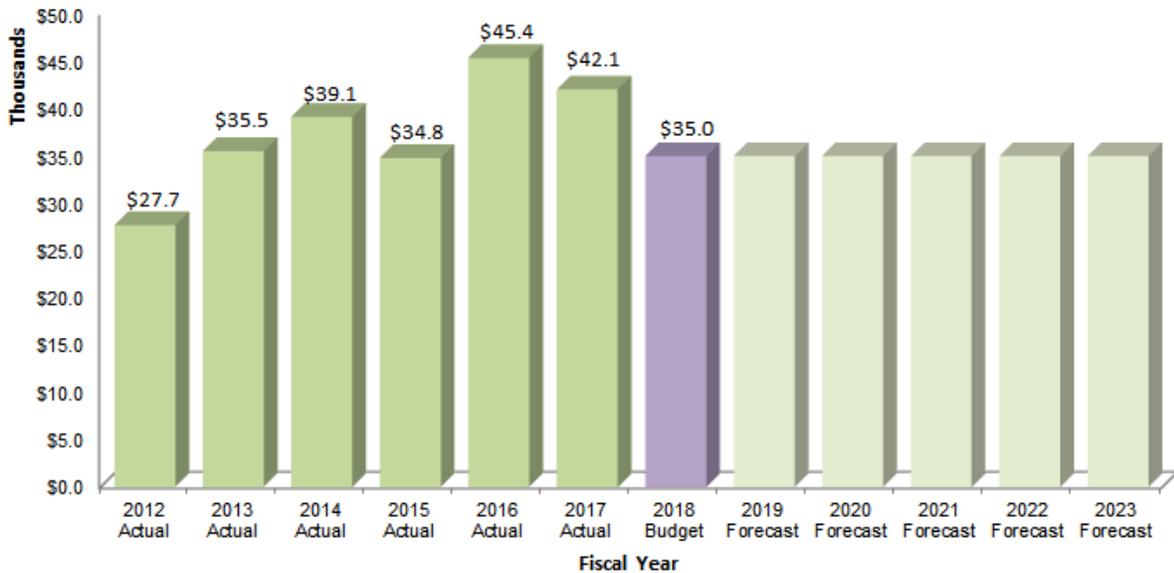
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

## ALARM USER REGISTRATION FEES

### **Description:**

A \$50 registration fee is charged for new alarm installation. As the number of companies that were not previously registered come into compliance, the City expects to receive additional revenue for new registrants. The revenue for alarm user registration is received within 90 days of alarm installation.



### **Legal Authority:**

City of Fort Lauderdale municipal ordinance section 4-2 (a) (1-3) and C-04-40

### **Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

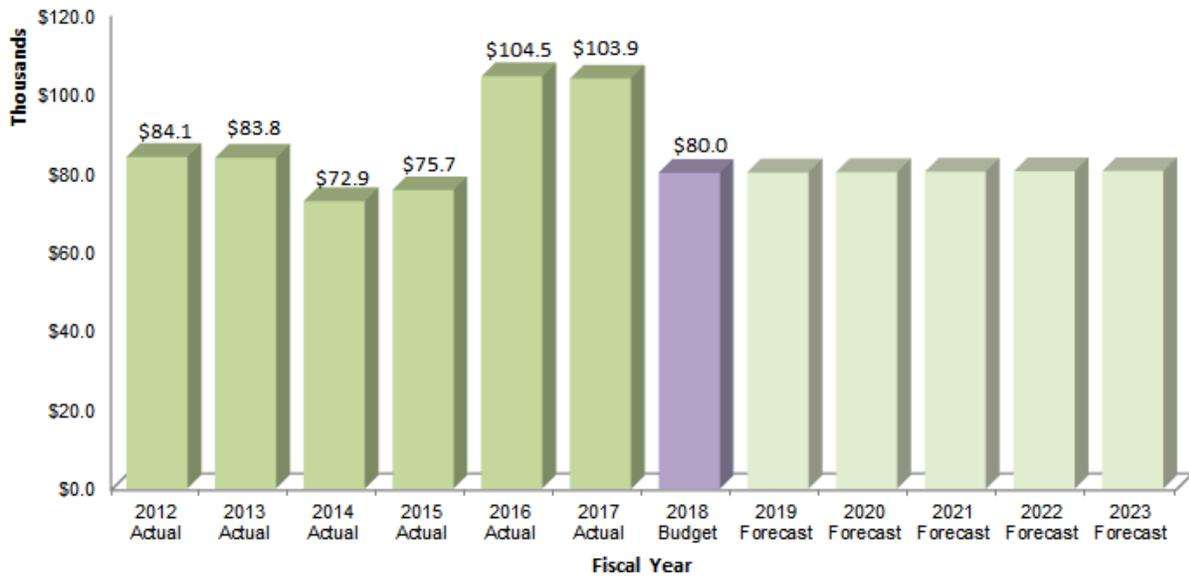
### **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

## MISCELLANEOUS POLICE FEES

### **Description:**

This revenue source consists of miscellaneous fees that are charged for services that are performed by the Police department. Examples include: fingerprinting, photographs and record requests for cases and evidence.



### **Legal Authority:**

Florida Statutes section 322.20

### **Fiscal Capacity:**

This category covers a variety of miscellaneous fees. The fees for this revenue are established by Florida Statutes.

### **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# SCHOOL RESOURCE OFFICER PROGRAM

## **Description:**

The Broward County School Board reimburses the City of Fort Lauderdale every year for a portion of the expenses for each School Resource Officer’s salary and benefits. The School Board currently contributes \$46,252 for each officer. Three out of eight School Resource Officers are currently compensated from general fund revenue. The Broward County School Board’s contribution for these three officers is received as revenue into the general fund.



## **Legal Authority:**

One-year agreement with School Board of Broward County for School Resource Officer Program (July 2017).

## **Fiscal Capacity:**

This is a joint agreement between the Broward County School Board and the City of Fort Lauderdale. Any change to this revenue would require renegotiation of the agreement. The current reimbursement from the School Board equates to approximately 42% of the direct salaries and benefits paid to the Officers, not including any operating costs or overhead.

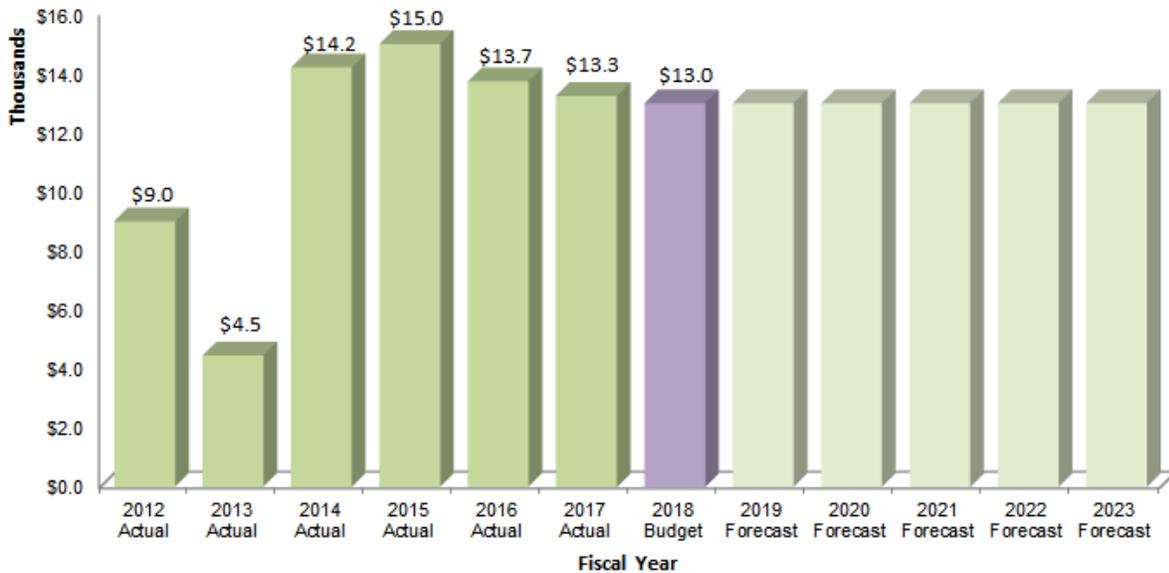
## **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

## PAWN OR 2<sup>nd</sup> HAND INSPECTION FEES

### **Description:**

An annual inspection fee of \$250 is assessed to pawnshops and second-hand dealers within the City of Fort Lauderdale.



### **Legal Authority:**

City of Fort Lauderdale municipal ordinance C-04-19

### **Fiscal Capacity:**

This fee was established in 2005 by City Ordinance. Commission approval would be required to increase the fee schedule.

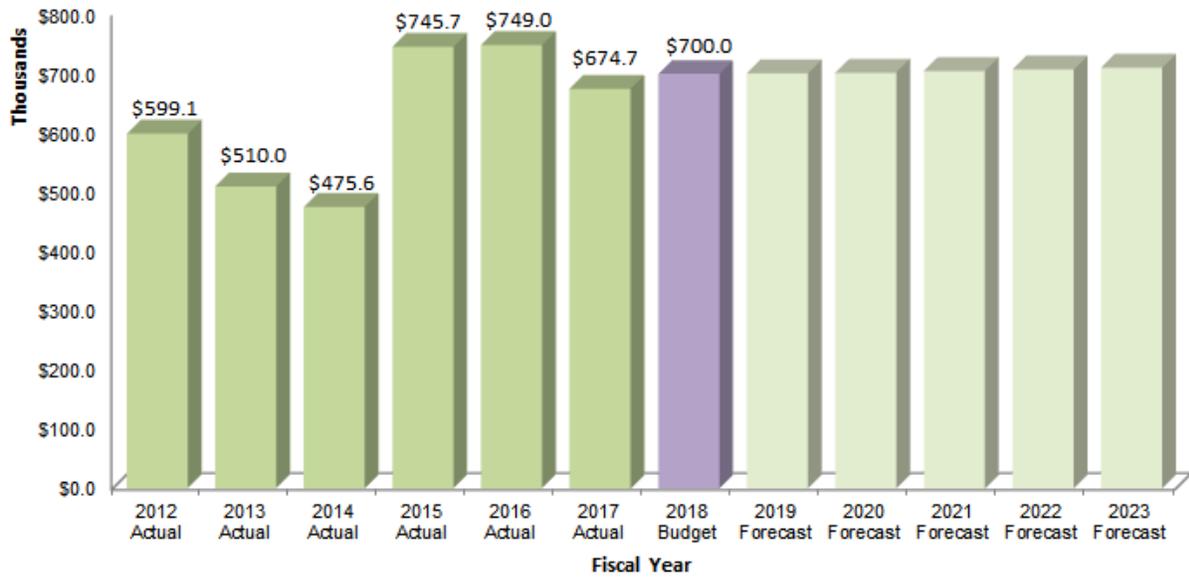
### **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually with no assumed increases in revenues.

# FIRE INSPECTION FEES

**Description:**

The Fire Prevention Bureau inspects all businesses on an annual basis. This revenue is generated for annual Fire/Life safety inspections based upon the Fire Safety Fee schedule. In the event that the business does not pass the inspection, they are required to do a re-inspection with an additional fee which is booked as a separate revenue account.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 9-53 and C-10-38

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

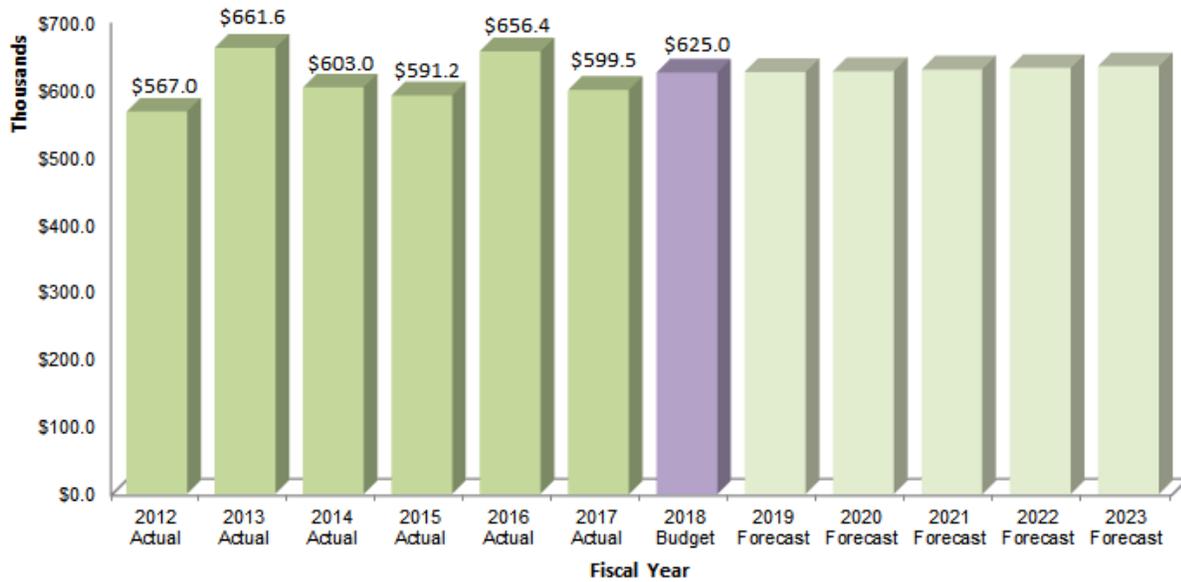
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

## FIRE HI-RISE TEST FEES

**Description:**

The Fire Prevention Bureau inspects all high rise and sprinkler installed buildings on an annual basis. This revenue is generated for annual Fire/Life safety inspections based upon the Fire Safety Fee schedule. In the event that the building does not pass the inspection, they are required to do a re-inspection with an additional fee, which is booked as a separate revenue account.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 9-53 and C-10-38

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

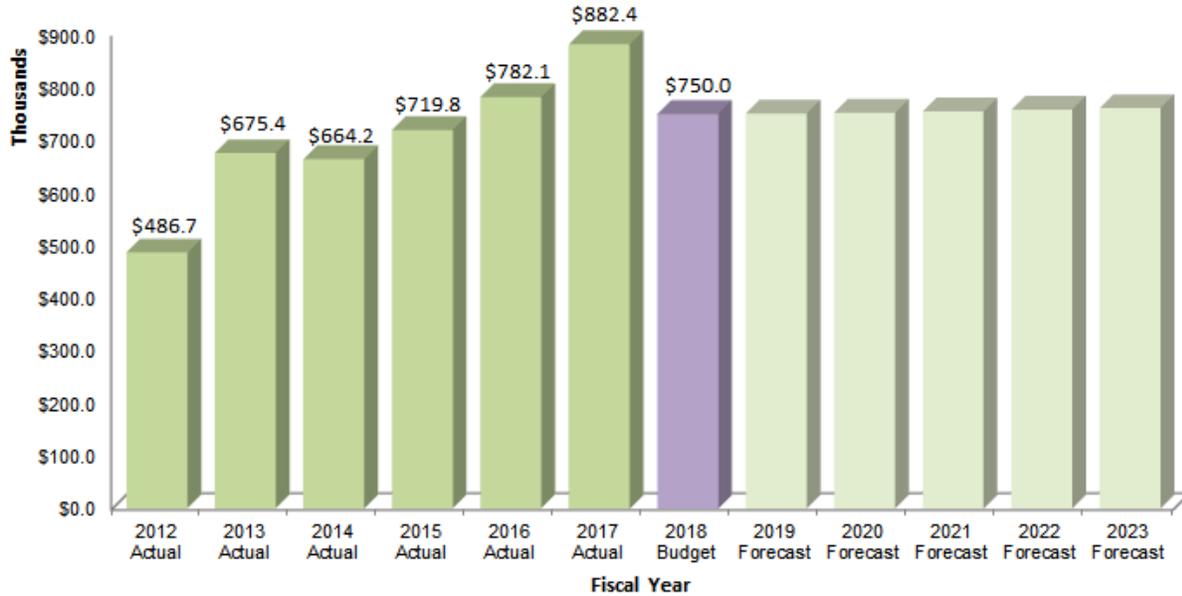
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# FIRE PLAN REVIEW FEES

**Description:**

This revenue is generated from fire plan review and permit fees based upon the Fire Safety Fee schedule.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 9-53 and C-10-38

**Authorized Exemptions:**

City of Fort Lauderdale municipal ordinance sections 15-181 - 15-185

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

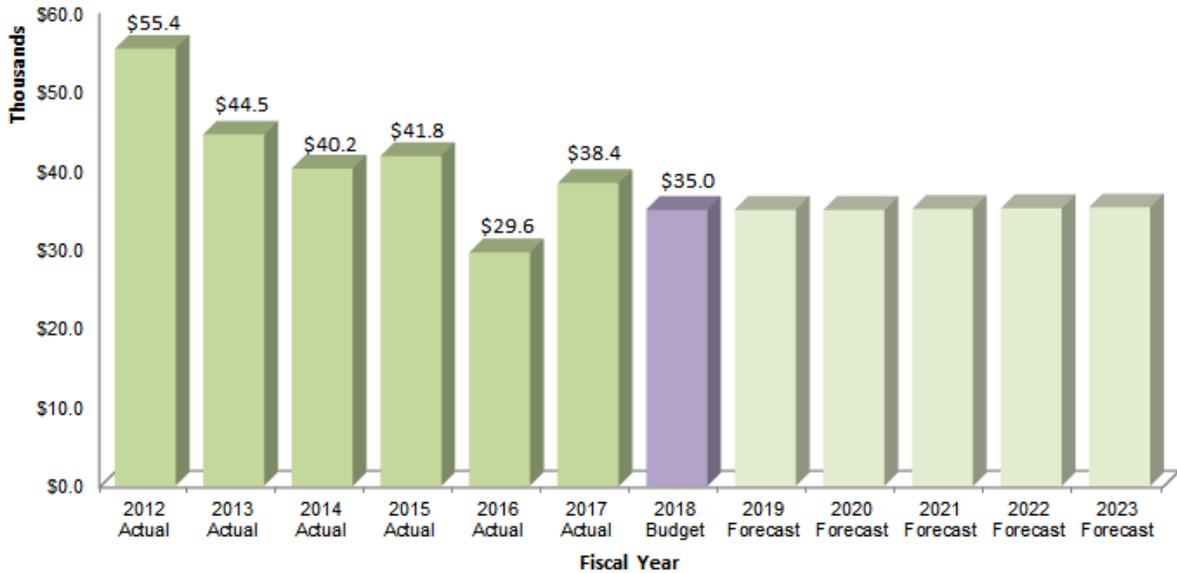
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# FIRE RE-INSPECTION FEES

**Description:**

A re-inspection fee is assessed on all inspections after the first inspection based upon the Fire Safety Fee schedule. The current fee is \$42.98.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 9-53 and C-10-38

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

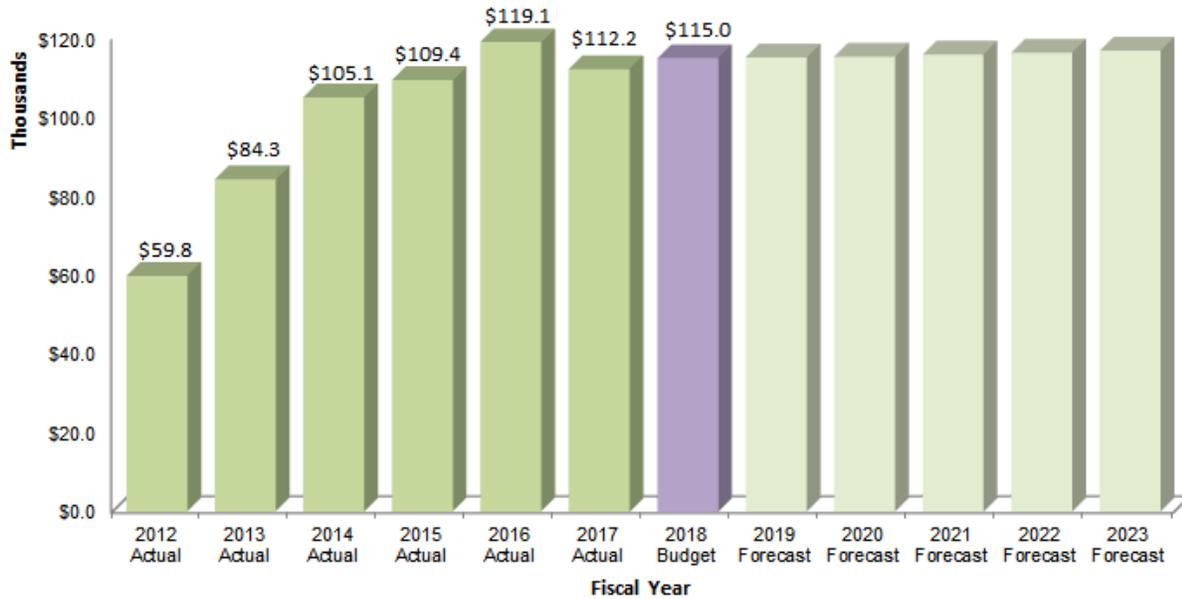
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# SPECIAL FIRE TEST FEES

**Description:**

Revenue is generated as a result of overtime reimbursement for special fire safety inspections and testing completed after business hours. The fee is based upon the current rate of overtime for International Associates of Fire Fighters (IAFF) employees.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 9-53

**Fiscal Capacity:**

Any revenue generated from this source will be offset by a commensurate increase in overtime expense.

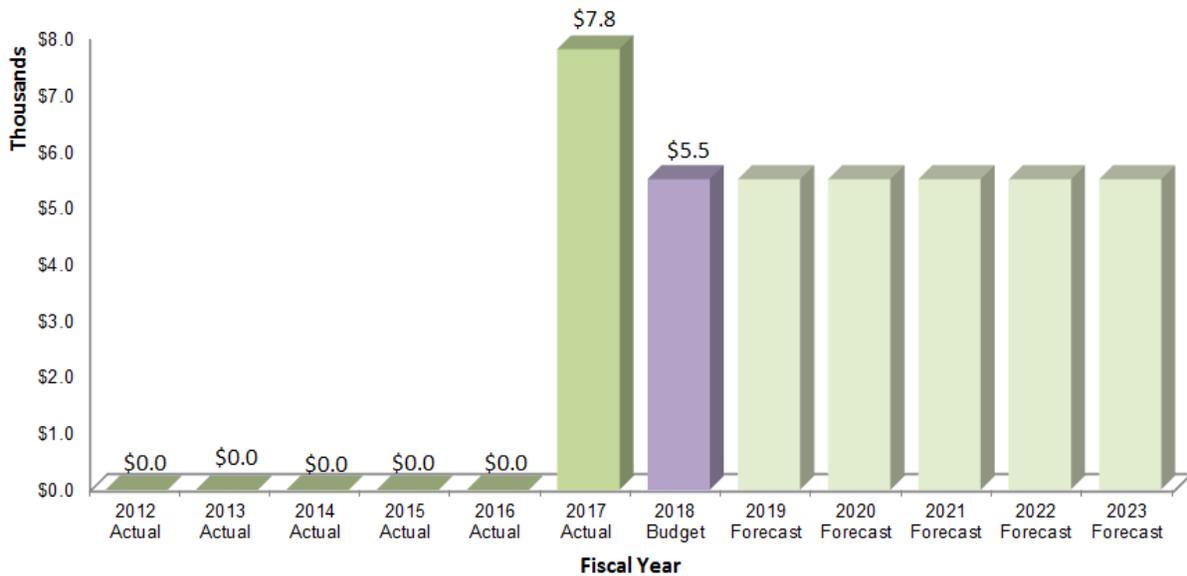
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# HAZARDOUS MATERIAL FEES

**Description:**

This fee is assessed for necessary and reasonable costs incurred by the City in connection with responding to, investigating, mitigating, abating, cleaning, and removing the release of a hazardous substance. This fee is assessed to businesses, construction companies, and contractors that cause damage, fuel spills, or accidents. The current fee is based on hourly labor, equipment costs, incident, duration, and deployment.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance sections 13-136 and 13-137

**Fiscal Capacity:**

Any revenue generated from this source will be offset by a commensurate increase in expenses incurred by the City.

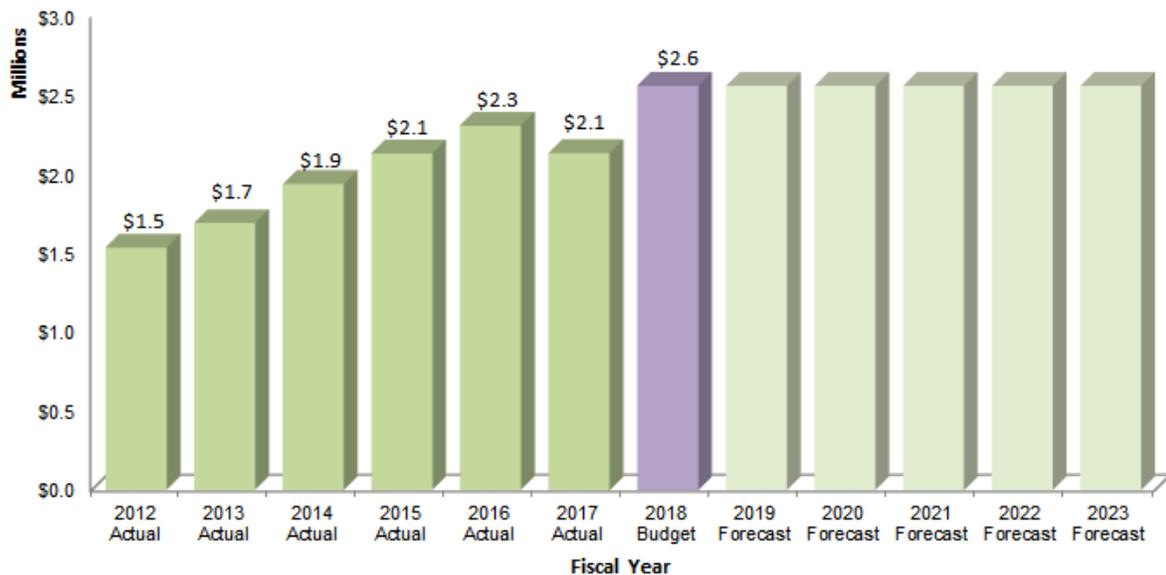
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually with no assumed increases in revenue.

# WILTON MANORS – FIRE/EMERGENCY MEDICAL SERVICES

## **Description:**

The City has been providing Fire-Rescue services to the City of Wilton Manors for several years. In August 2015, the City entered into a new five (5) year inter-local agreement to provide Fire Protection and Emergency Medical Services to the City of Wilton Manors. The current rate is adjusted annually by a CPI index, with a projection of 100% cost recovery in year five of the contract.



## **Legal Authority:**

Florida Statutes Chapter 163.01

Inter-Local Agreement between the City of Wilton Manors and the City of Fort Lauderdale (January 2011)

## **Fiscal Capacity:**

The contract between Fort Lauderdale and Wilton Manors for Fire/EMS services was renegotiated in Fiscal Year 2015 for another five-year term, and will expire in Fiscal Year 2020.

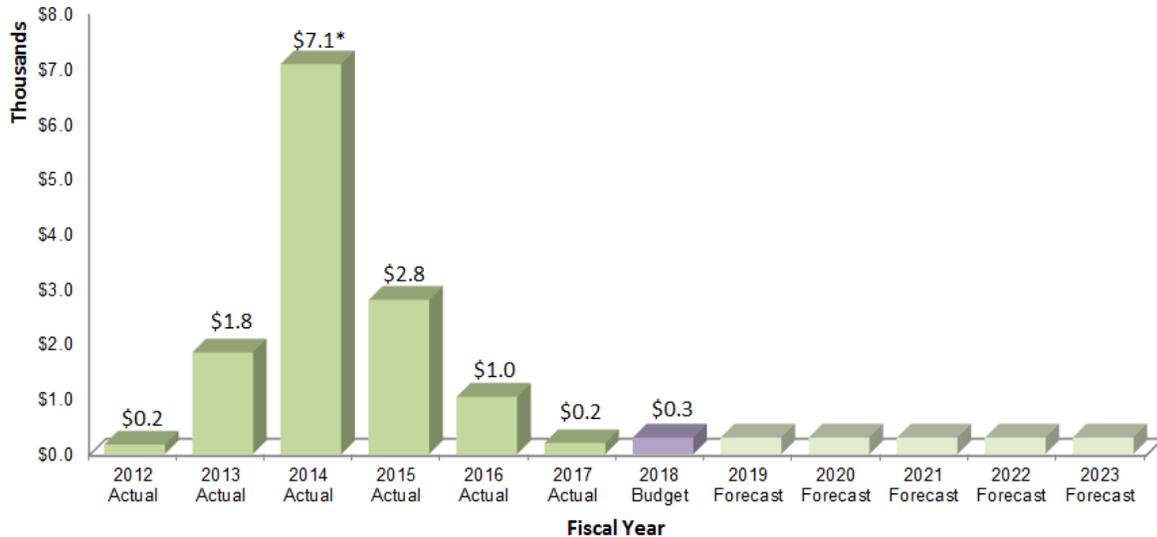
## **Forecast Assumption(s):**

The gross annual fee during the term of this first amendment, shall be increased by an amount equal to the percentage change in the Consumer Price Index for All Urban Consumers (CPI-U) for the South Urban region. The annual percentage increase shall never exceed 1.25 times the percentage increase of the prior year, and the annual percentage increase shall never be below zero.

## MISCELLANEOUS FIRE FEES

**Description:**

This is revenue generated from miscellaneous fire safety inspections for new and existing structures.



\*Increase in Fiscal Year 2014 due to instructional staff time in offering Neighbors CPR certification

**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 9-53 and C-10-38

**Authorized Exemptions:**

Certain events such as circuses and carnivals may be exempt (see also City ordinance sections 15-181 through section 15-185).

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

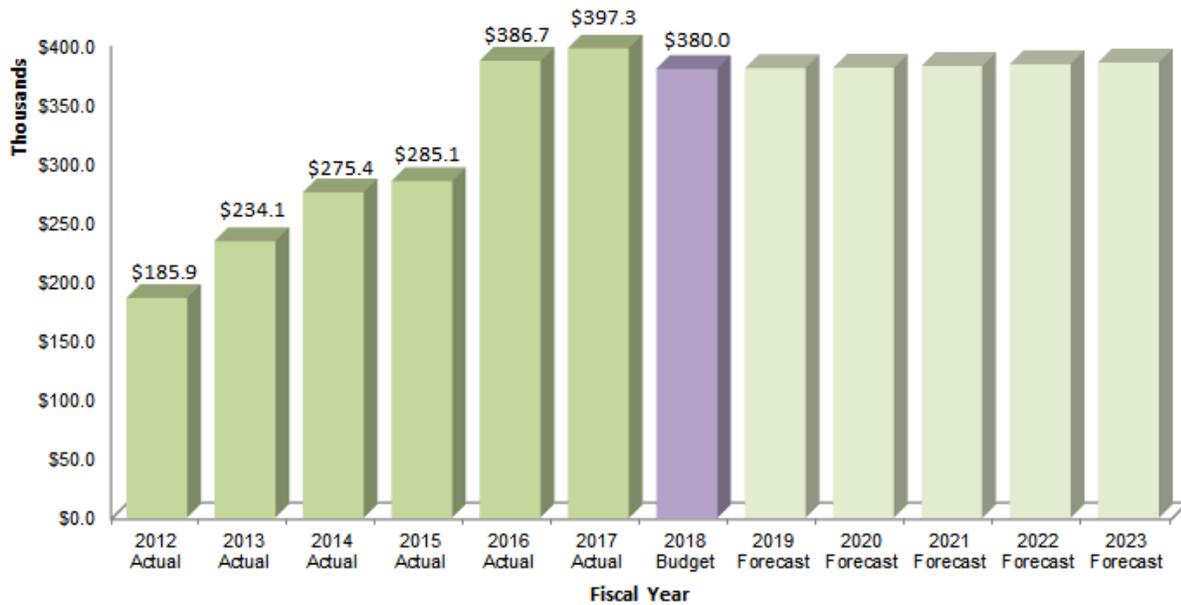
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually with no assumed increases in revenue.

# EMERGENCY MEDICAL SERVICES (EMS) SERVICE FEES

## **Description:**

This revenue comes from emergency medical standby special detail services at special events held within City Limits. Chargeable rates are based on personnel and equipment needed specific to each application based on a set rate schedule. Each event must extend a minimum of 4 billable hours and have a sustained attendance in excess of 500 people. This special detail consists of one medical rescue unit and two paramedics.



## **Legal Authority:**

City of Fort Lauderdale municipal ordinance section 15-183 and C-12-14

## **Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

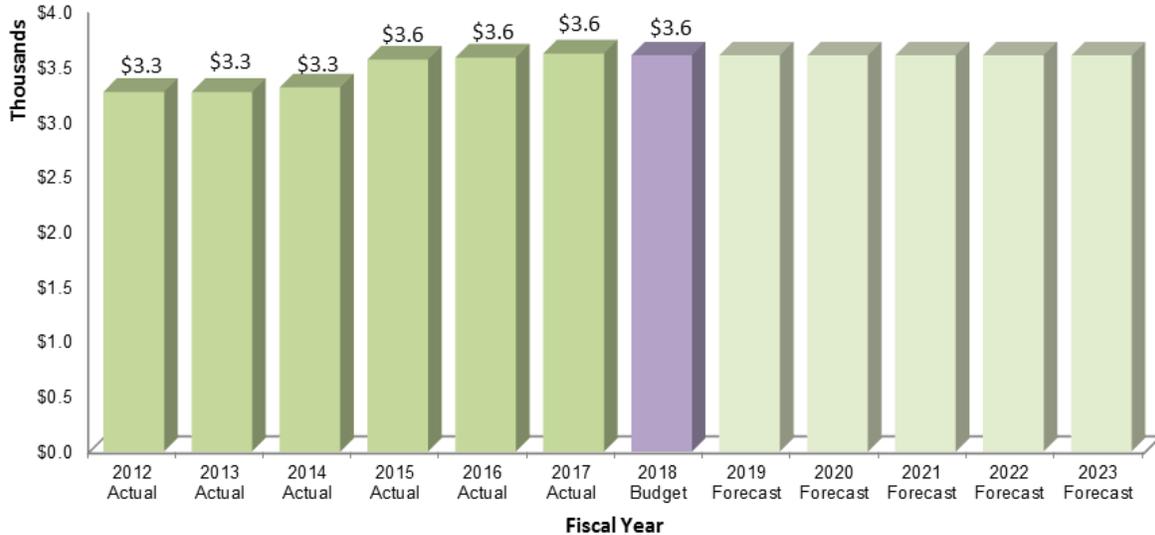
## **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually with no assumed increases in revenue.

# LAZY LAKES FIRE EMERGENCY MEDICAL SERVICES (EMS)

**Description:**

Annual service where Fort Lauderdale provides Fire-Rescue/Emergency Medical and Fire protection services to the Village of Lazy Lakes. Article 10 of the agreement states this Inter-local agreement will automatically renew without further action of either parties.



**Legal Authority:**

Inter-local agreement between Lazy Lakes and the City of Fort Lauderdale (October 2001)

**Fiscal Capacity:**

The current inter-local agreement was renegotiated in October 2001 for Fire/Emergency Medical Services. Any modification to this fee would require a contract revision.

**Forecast Assumption(s):**

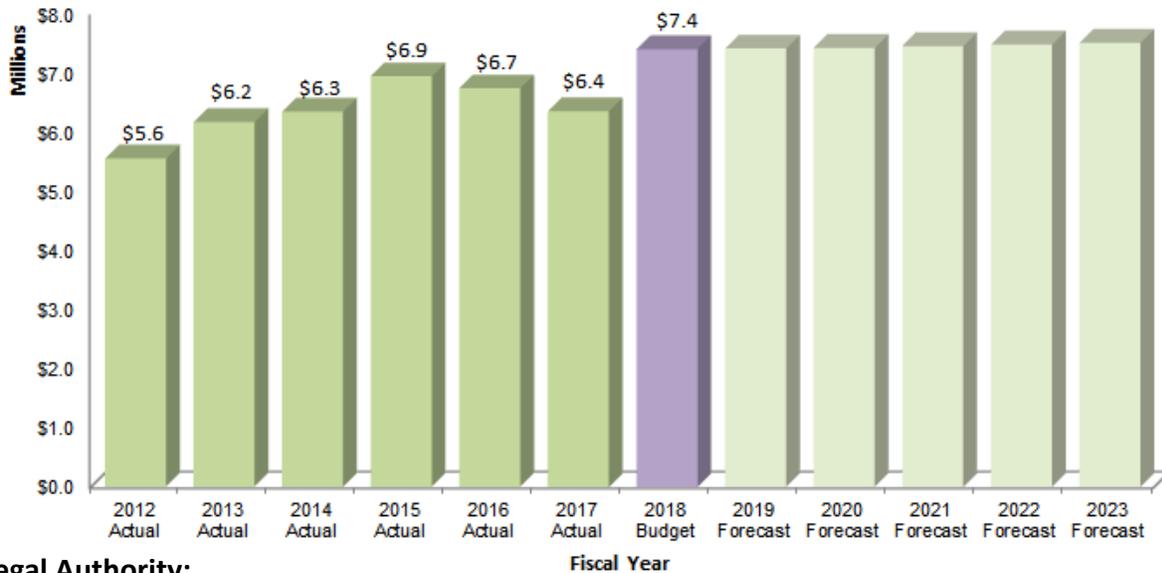
The forecast is based on the Fiscal Year 2018 budget adjusted annually with no assumed increases in revenue.

## FIRE-RESCUE TRANSPORT FEES

**Description:**

This is a fee for basic and advanced life support emergency medical transport services to emergency facilities via the City’s medical rescue units. These fees are charged when an emergency occurs and the City Fire-Rescue department transports a patient to a hospital. Existing fees are set based on average/customary charges from neighboring municipalities.

BLS Ambulance Transport per patient per transport	\$ 950
ALS 1 Ambulance transport per patient per transport	\$ 950
ALS 2 Ambulance transport per patient per transport	\$ 1,000
Plus transport mileage per patient per transport	\$ 13
Plus Oxygen charge, per patient per transport	\$ 30



**Legal Authority:**

City of Fort Lauderdale municipal ordinance C-17-31

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# FIRE ASSESSMENT FEE

**Description:**

This revenue consists of a residential Fire Assessment fee of \$256. The rate is developed based on dwelling units for residential properties and a per square foot charge for non-residential properties. This assessment is charged in support of the City’s Fire services. The revenue is billed on the Ad Valorem tax notices sent out in November from the Broward County Property Appraiser’s Office.



**Legal Authority:**

Florida Statutes Section 197.3632, 166.021 and 166.041  
City of Fort Lauderdale resolution 16-155

**Authorized Exemptions:**

Institutional, tax exempt and governmental classification.

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

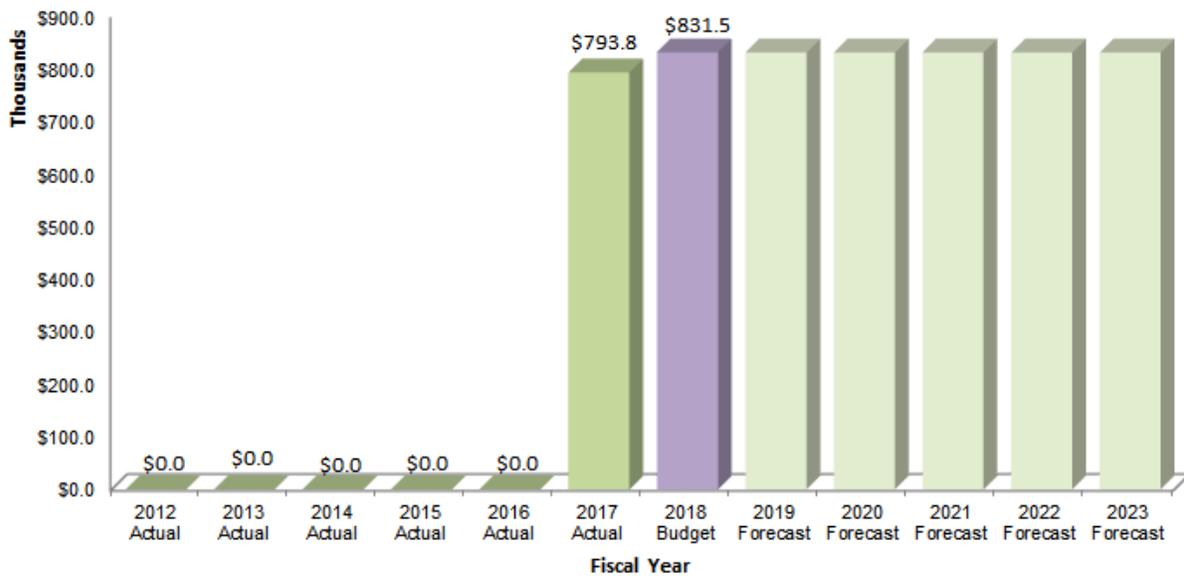
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increase in charges.

# PUBLIC EMERGENCY MEDICAL TRANSPORT (PEMT)

## **Description:**

The Florida Public Emergency Medical Transport (PEMT) funding program was recently established by the Agency for Health Care Administration (ACHA). A Certified Public Expenditure (CPE) program, it is designed to reimburse providers based on their actual costs of providing emergency medical services to Medicaid-eligible patients. This establishes the authority for states to submit to the Federal government CPE for the delivery of specific health care services (of which EMS is one) to Medicaid patients.



## **Legal Authority:**

Federal Regulation 42 CFR 433.51  
State Plan Amendment (SPA) 2015-2014

## **Fiscal Capacity:**

The program was established by the AHCA and is regulated through the State. Any changes in fees at the Federal level would require a change in the fee schedule.

## **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually with no assumed increases in revenues.

## PARKS AND RECREATION FISCAL CAPACITY

The City of Fort Lauderdale’s Parks and Recreation Department offers hundreds of programs and services to our neighbors. According to the City of Fort Lauderdale’s municipal ordinance 19-3, the City Manager or his designee is empowered to establish all Parks and Recreation fees. There are also contractual arrangements that govern various fees. The current cost recovery rate for the Recreation Division in Fiscal Year 2018 is 16.8 percent.

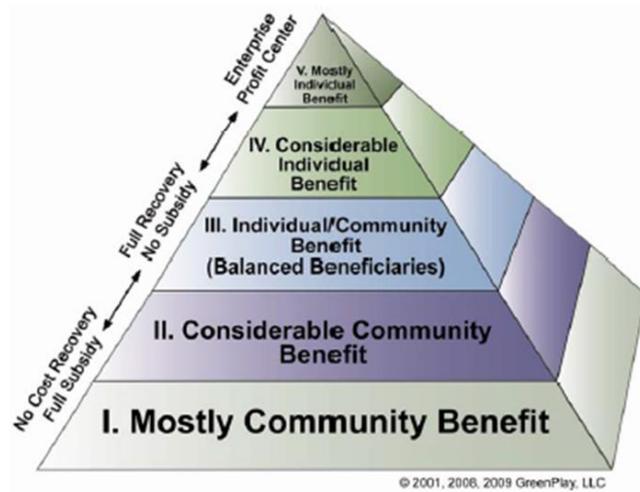
Parks & Recreation Recovery Rates Fiscal Year 2018		
Revenue Categories	Budget	Revenue Types
B60 Rents & Royalties	1,543,229.00	Cabana rentals, city park mall leases, cemetery contractor fees
C60 Special Assessments/Impact Fees	20,000.00	Tree Canopy fees
D40 Physical Environ	451,500.00	Trash removal, lot clearing
F60 Contrib/Donations	2,500.00	Youth sports sponsorships, summer camp sponsorships
H40 Cul & Rec/Pks & Rec	651,000.00	Beach concessions, senior programs, program rentals
K40 Cul & Rec/Spec Evnts	60,000.00	Outdoor special events application fees and reimbursements Youth programs, athletic fees, recreation center rentals, tennis programs,
M40 Cul & Rec/Spec Fac	5,677,451.00	marine facilities, War Memorial fees
M60 Other Misc	719,734.00	Interfund charges, reimbursement of electric from streetlights
N40 Cul & Rec/Pool	665,000.00	Community pools and aquatic complex lessons, program & admission fees
Z40 Cul & Rec/Misc	153,571.00	Ballfield permits, pavilion rentals, reimbursements of maintenance
<b>Total Revenue</b>	<b>\$ 9,943,985</b>	

*\* Public Works (PBS) Department has a sanitation fund also; most revenue comes into PBS department*

The City of Fort Lauderdale Parks and Recreation Department uses the Pricing and Cost Recovery Pyramid Model to identify its philosophy for setting fees. This model assists management in classifying the various facilities, programs, and services offered to neighbors into an approved philosophy for subsidy or cost-recovery. The more the community benefits by the program, the more subsidy it receives. Community programs, facilities, and services benefit the community as a whole and can increase property values, provide safety, address social needs, and enhance quality of life for the City’s neighbors. Examples of a community benefit would be a swimming pool or a neighborhood park. These have a higher general fund subsidy than individual programs at the top of the pyramid, which have a full cost recovery and a profit built into the fee. An example of a highly individual program would be a private tennis lesson or the men’s softball league.

Other factors are taken into consideration when setting fees. The department is aware of pricing in other surrounding communities. There are also a number of other tennis facilities and adult sports complexes in the county. Pricing must be comparable with other locations to retain our customers. The City realizes the importance of recreational programs and provides a Youth Enrichment Scholarship (YES) for those who are not able to afford the full program price. With YES, fees are discounted to 75% of the program costs. The City also charges non-resident fees, which equal 150% of the resident fee or the full program cost recovery. There is no YES available for non-residents.

Below is the Cost Recovery Pyramid utilized by the Parks and Recreation Department, including the associated definitions for each program type.



### **5 – Mostly Individual Benefit:**

At the top of the pyramid, the fifth and smallest level represents activities that have a profit center potential, and may even fall outside of the core mission. In this level, programs and services should be priced to recover full costs plus a designated profit percentage.

*Example of these activities could include elite driving teams, golf lessons, food concessions, company picnic rental and other facility rentals, such as for weddings, or other services.*

### **4 – Considerable Individual Benefit:**

The fourth and smaller pyramid level represents specialized services generally for specific groups, and may have a competitive focus. In this level, programs and services may be priced to recover full cost, including all direct and indirect expenses.

*Examples of these services might include specialty classes, golf, and outdoor adventure programs. Examples of these facilities might include campsites with power hook-ups.*

### **3 – Individual/Community Benefit:**

This level represents services that promote individual physical and mental well-being, and provides and intermediate levels of recreational skill development. This level provides more benefit that is INDIVIDUAL and less COMMUNITY benefit and should be priced accordingly. This individual fee is high than the programs and services that fall in the lower pyramid levels.

*Example of these services could include summer recreational day camp, summer sports league, year round swim teams.*

## **2 – Considerable Community Benefit:**

This level represents programs, facilities, and services that are generally the more traditionally expected services and beginner instructional level. These programs, services, and facilities are typically assigned fees based on a specified percentage of direct and indirect costs. These costs are partially offset by both a tax subsidy to account for the COMMUNITY benefit and participant fees to account for the INDIVIDUAL benefit.

*Example of these services could include the ability of teens and adults to visit facilities on an informal basis; ranger led interpretive programs, and entry-level instructional programs and courses.*

## **1 – Mostly Community Benefit:**

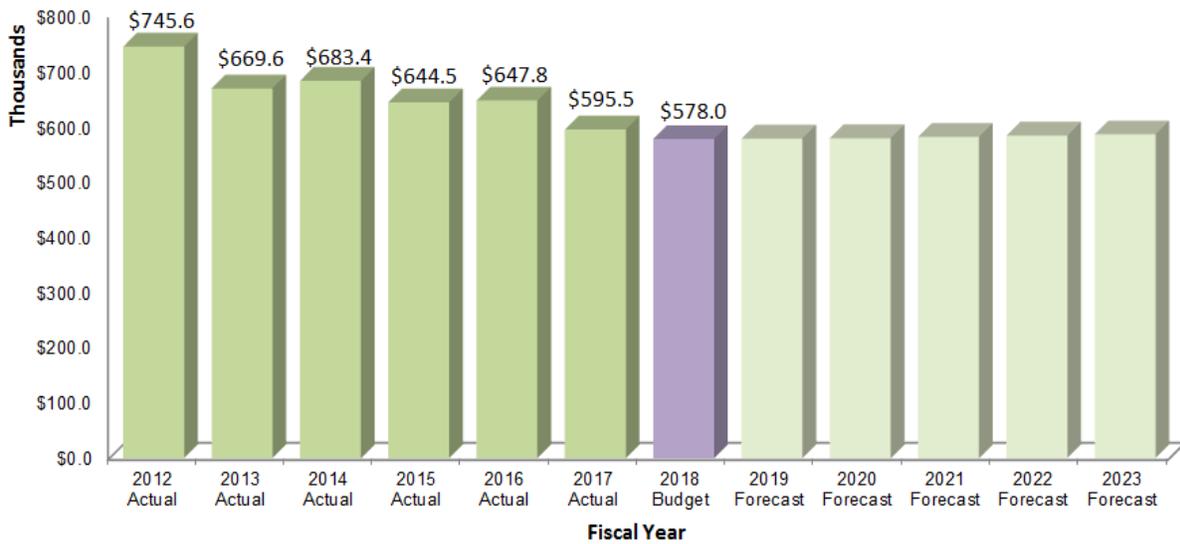
The foundational level of the pyramid is the largest, and includes those programs, facilities, and services that benefit the COMMUNITY as a whole. These programs, facilities, and services can increase property values by providing safety, addressing social needs, and enhancing the overall quality of life for neighbors. The community generally pays for these basic services and facilities through taxes. These services are offered to residents for free or for a minimal fee. A large percentage of general fund revenue would fund this level of the pyramid.

*Examples of these services include the existence of the community parks and recreation system, the ability for children to visit facilities on an informal basis, development, and distribution of marketing brochures, holiday or other special events, low income or scholarship programs.*

# CULTURE AND RECREATION – PARKS AND RECREATION

## **Description:**

This source of revenue consists of fees received from users of specific services such as: day camp, youth, adult and senior programs, beach concessions and board storage fees. Department fees are established using a pricing and cost recovery pyramid model with assists in classifying the various facility programs and services offered to neighbors into an approved philosophy for subsidy or cost recovery.



## **Legal Authority:**

City of Fort Lauderdale municipal ordinance 19-3

## **Fiscal Capacity:**

The City Manager or his designee is empowered to establish all fees for the use of city parks, public beach, and recreation facilities. The following factors are considered when setting the fees:

- The value of that which is received for payment of the fee.
- The cost of satisfying any debts, the payment of which is pledged to be from revenue derived from the use of the facility for which the fee is to be charged.
- The cost of operation and maintenance of the facility or service for which the fee is to be charged.

## **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# CULTURE AND RECREATION – SPECIAL FACILITIES AND ADMINISTRATION

**Description:**

This revenue consists of fee assessed to neighbors who participate in specific programs and services associated with Fort Lauderdale facilities. Each program has its own fees, which are set by the Parks and Recreation director. Department fees are established using a pricing and cost recovery pyramid model with assists in classifying the various facility programs and services offered to neighbors into an approved philosophy for subsidy or cost recovery.

Aikido Activity Center	Gym Programs and Rentals	Holiday Park	Snyder Park
Special Events	Las Olas Riverfront	Outdoor Programs	Riverwalk
Submerged Land Lease	Yoga Aerobics	Jungle Queen	Mills Pond
Auditorium Rentals	Recreation Center Rentals	General Anchorage Fees	
Tennis Fees/Memberships	Private Dock Fees	Dock Utility Fees	



**Legal Authority:**

City of Fort Lauderdale municipal ordinance 19-3

**Fiscal Capacity:**

The City Manager or his designee is empowered to establish all fees for the use of city parks, public beach, and recreation facilities. The following factors are considered when setting the fees:

- The value of that which is received for payment of the fee.
- The cost of satisfying any debts, the payment of which is pledged to be from revenue derived from the use of the facility for which the fee is to be charged.
- The cost of operation and maintenance of the facility or service for which the fee is to be charged.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

## CULTURE AND RECREATION – POOLS

**Description:**

These fees are charged to users of specific programs and services associated with City owned pools. Each program has its own fee, which is set by the Park and Recreation Director. Program fees are established using a pricing and cost recovery pyramid model, which assists in classifying the various programs and services offered to neighbors into an approved philosophy for subsidy or cost recovery.

Pool Program Fees

Swimming Hall of Fame Admissions

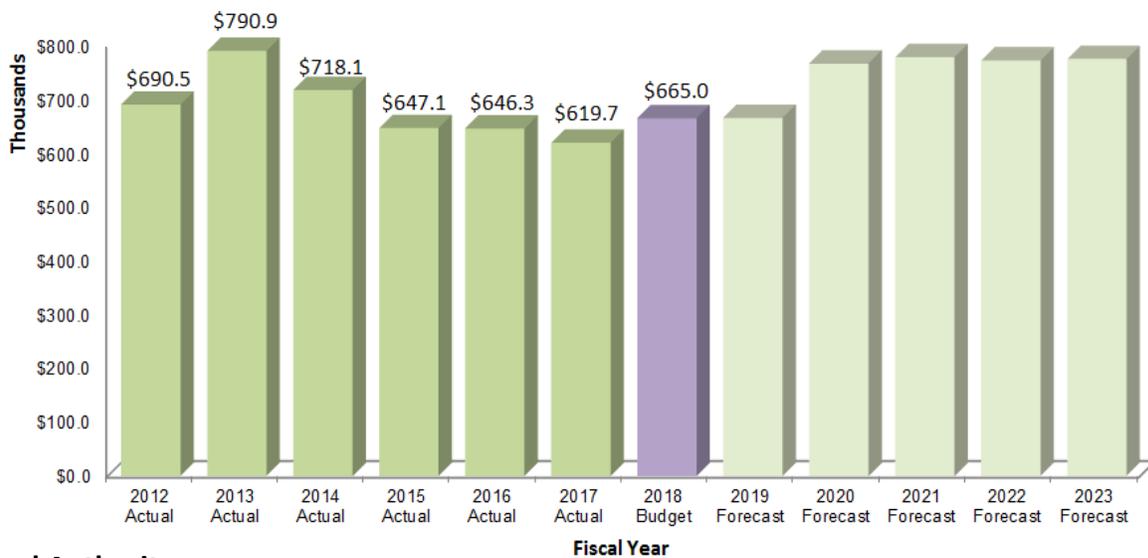
Program Fees-Hall of Fame

Swim Club Contract-Hall of Fame

Pool Admission Fees

Swimming Hall of Fame Rentals

Special Event Fees-Hall of Fame



**Legal Authority:**

City of Fort Lauderdale municipal ordinance C-19-3

**Fiscal Capacity:**

The City Manager or his designee is empowered to establish all fees for the use of city parks, public beach, and recreation facilities. The following factors are considered when setting the fees:

- The value of that which is received for payment of the fee.
- The cost of satisfying any debts, the payment of which is pledged to be from revenue derived from the use of the facility for which the fee is to be charged.
- The cost of operation and maintenance of the facility or service for which the fee is to be charged.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# YACHT DOCKAGE FEES

**Description:**

This revenue is generated from the rates assessed to transient vessels for docking at all municipal docks controlled by the City of Fort Lauderdale. Twice per year, staff surveys area marinas rates. One survey is for winter rates (October 1 - May 31) and the other is for summer rates (June 1 - September 30). Each survey allows Fort Lauderdale to price each facility properly in the market. Convenience, site amenities, and price are all reviewed to make an informed decision. Historically, Fort Lauderdale has priced our fees below the market rate. Fort Lauderdale has a total of 209 dock slips and 10 moorings.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 8-109

**Fiscal Capacity:**

Approval from the City Manager is required to modify the rate assessed to transient vessels for docking at Fort Lauderdale municipal docks.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

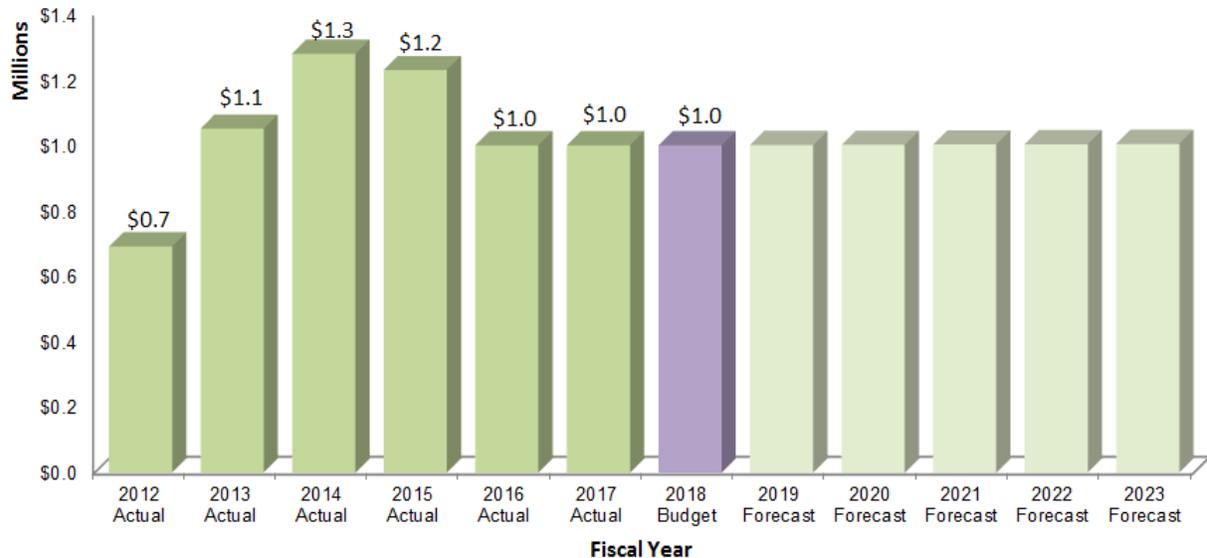


# **FINES AND FORFEITURES**

## FINES AND FORFEITURES

### **Description:**

This revenue is determined through fee and distribution formulas outlined in Florida State Statutes. Traffic citations and other fines are collected by the Clerk of Courts and paid to municipalities monthly.



### **Legal Authority:**

Florida Statutes sections 142.03, 162, 318.21, and 316 (316.660)  
City of Fort Lauderdale municipal ordinance code 1-6

### **Fiscal Capacity:**

The fees collected under fines and forfeitures are collected and distributed to municipalities according to Florida State Statutes.

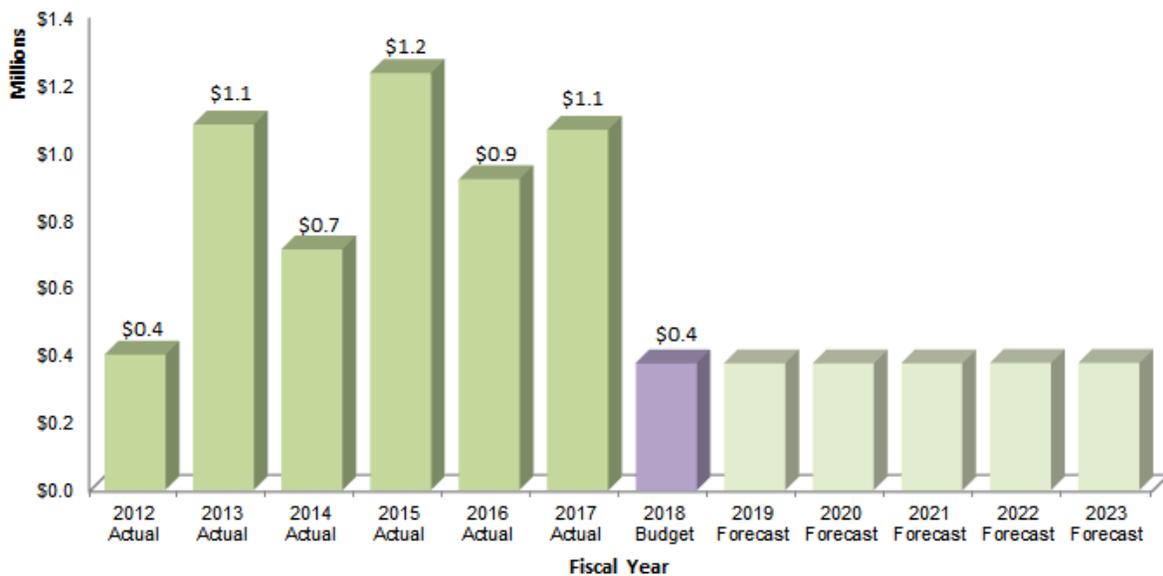
### **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in amounts of fines/forfeits.

## CODE ENFORCEMENT BOARD FINES

### **Description:**

Revenue is collected when citations are issued for individual structures and neighborhoods are not maintained properly and deteriorate beyond a usable point. The fines are determined by a special magistrate or the Code Enforcement Board and are variable based on factors such as: type of violation, amount of time of non-compliance, safety hazard issue, if a permit is necessary for compliance, as well as repetition of offense.



### **Legal Authority:**

Florida Statutes section 162.09

### **Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

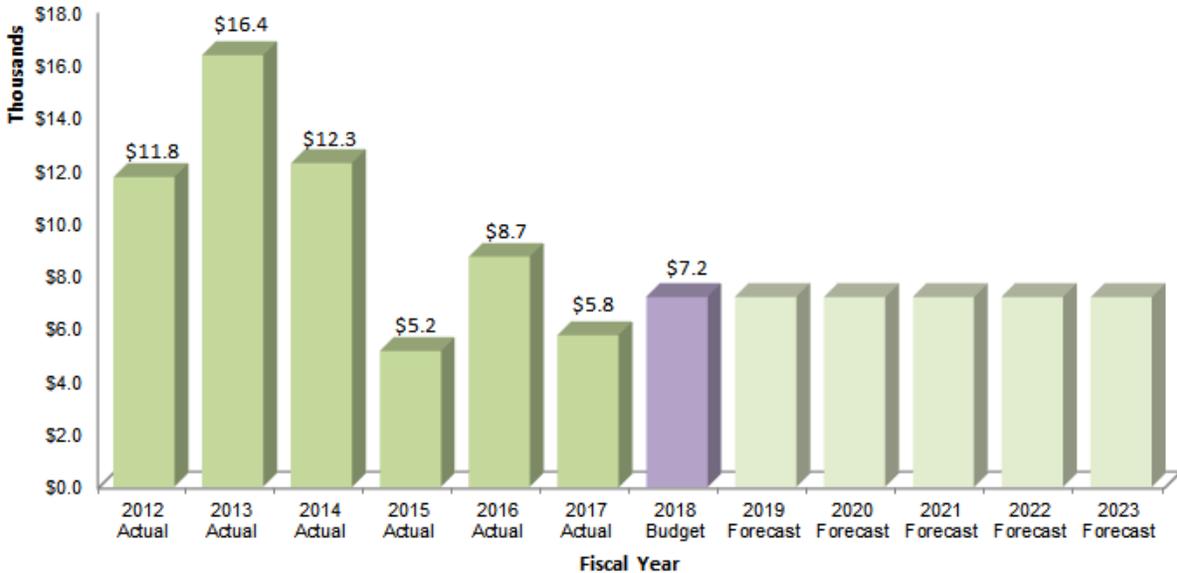
### **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# CITATION FINES

**Description:**

This revenue is generated by civil citation fines and fees issued within the City of Fort Lauderdale.



**Legal Authority:**

Florida Statutes Chapter 162  
City of Fort Lauderdale municipal ordinance section 11-25 and C-08-38

**Fiscal Capacity:**

Fort Lauderdale Civil Citation fees were last adjusted in 2008. Commission approval would be required to increase the fee schedule.

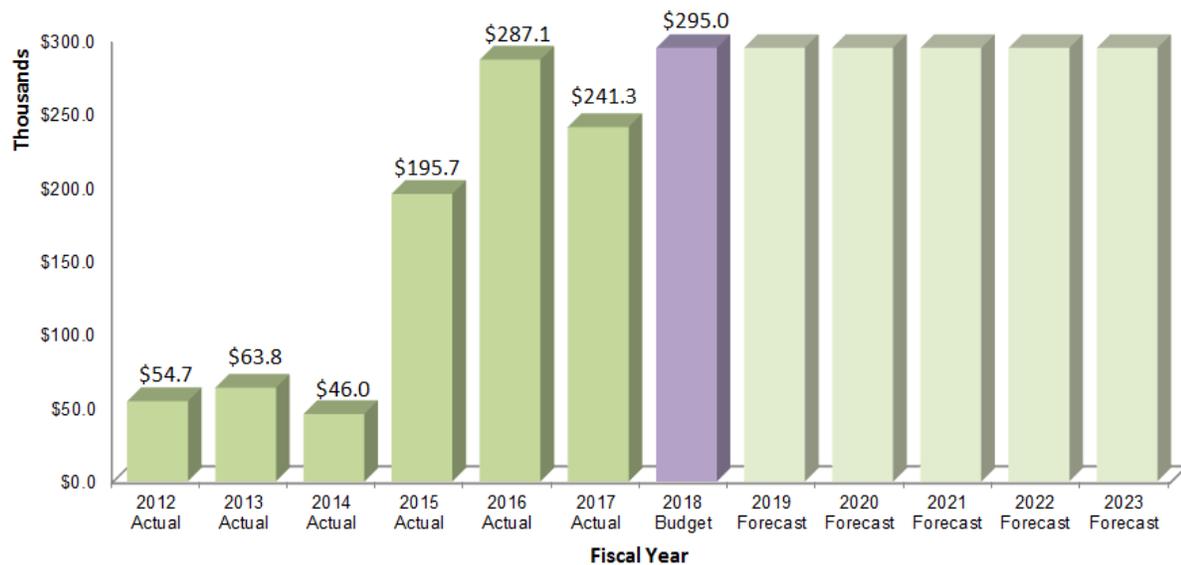
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# COUNTY COURT RETURN DOLLAR PROVISION PROGRAM

## **Description:**

This revenue consists of a \$15 surcharge assessed for all criminal traffic violations and some civil traffic infractions. The courts cannot waive this assessment. The revenue will be transferred to the City of Fort Lauderdale for replacing fine revenue deposited into the Clerk's fine and forfeiture fund. This revenue also includes County Clerk Fines and Forfeitures beginning Fiscal Year 2015.



## **Legal Authority:**

Florida Statutes section 318.14

City of Fort Lauderdale municipal ordinance section 16-1.02 and C-08-14

## **Fiscal Capacity:**

Fort Lauderdale Citation fee surcharge was last adjusted in 2008. Commission approval would be required to increase the fee schedule.

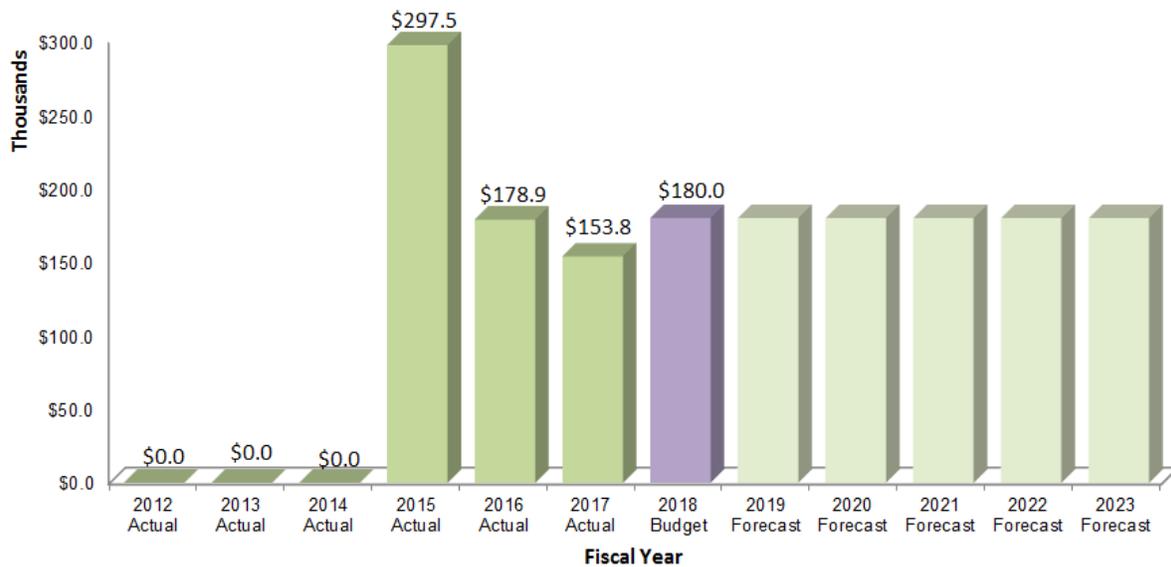
## **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenues.

## DIVERSION PROGRAM FEE – LIEU OF COURT

**Description:**

These fees are collected from defendants charged with minor municipal or misdemeanor violation. This program is voluntary, and if completed successfully by the defendant, the charges may be dropped; This program is in lieu of going to court, and fees charged for the pre-trial intervention are received by the City.



**Legal Authority:**

Florida Statutes section 948.08

**Fiscal Capacity:**

Fees vary by violation. Commission approval would be required to increase the fee schedule.

**Forecast Assumption(s):**

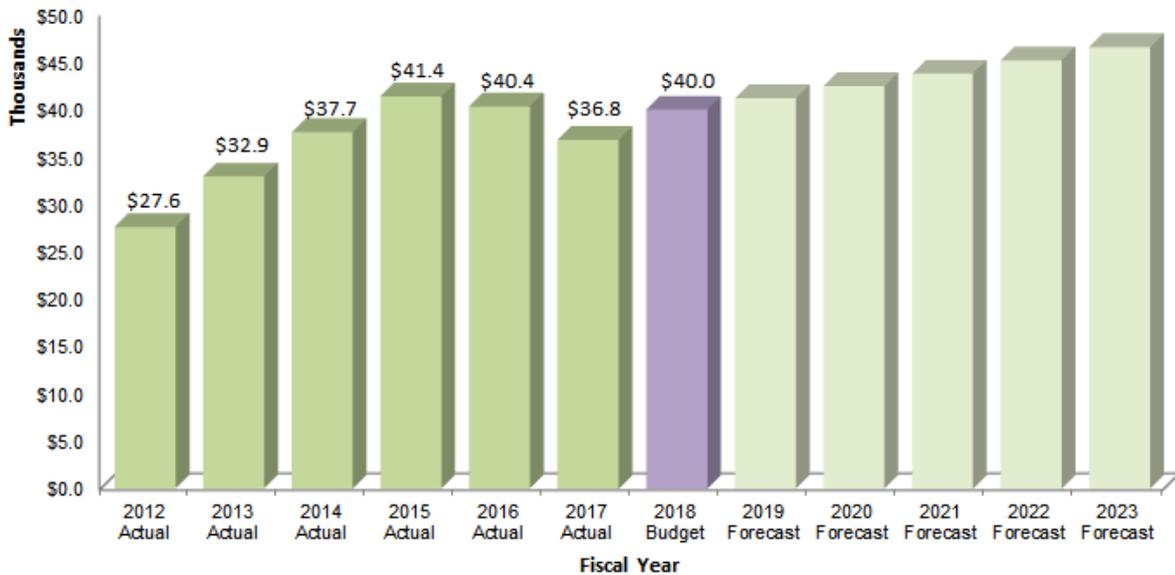
The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenues.

# MISCELLANEOUS REVENUE

## LOBBYIST REGISTRATION FEES

### **Description:**

This fee is collected from lobbyists that register with the City. Lobbyists are charged \$75 for initial and annual lobbyist registration and \$150 per principal for initial registration only.



### **Legal Authority:**

City of Fort Lauderdale municipal ordinance C-11-42

### **Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

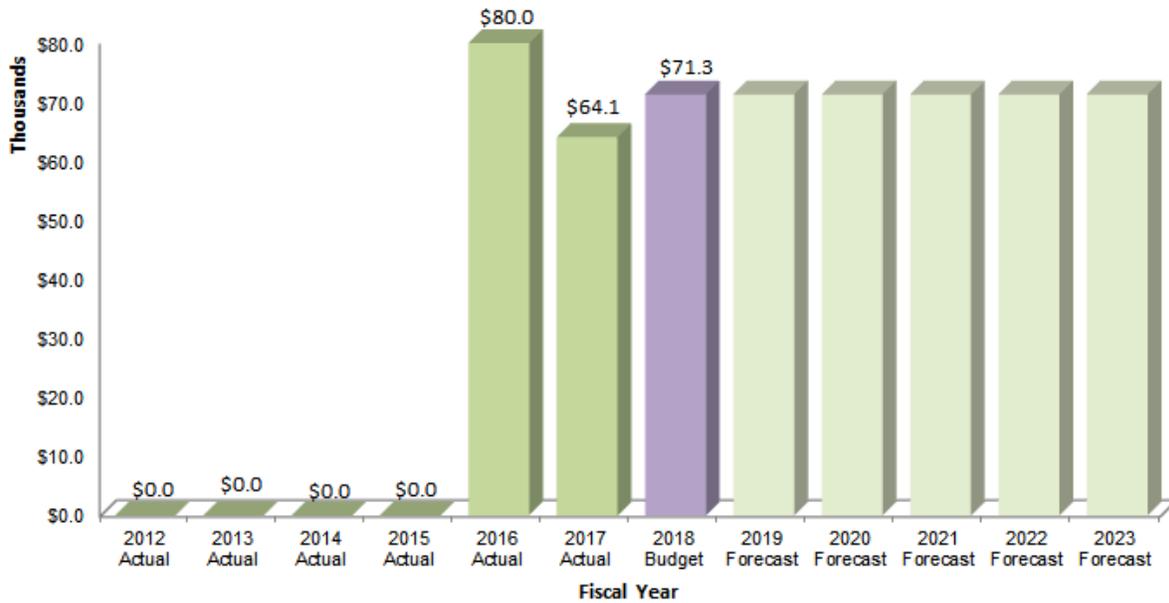
### **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth, plus any assumed increases in charges.

# PILOT HOUSING AUTHORITY

**Description:**

The City provides maintenance and improvement of the development area of the Housing Authority of the City of Fort Lauderdale in exchange for a payment in lieu of taxes (PILOT).



**Legal Authority:**

Cooperation agreement between the City and Housing Authority of Fort Lauderdale (September 2015).

**Fiscal Capacity:**

Commission approval would be required to increase the agreement.

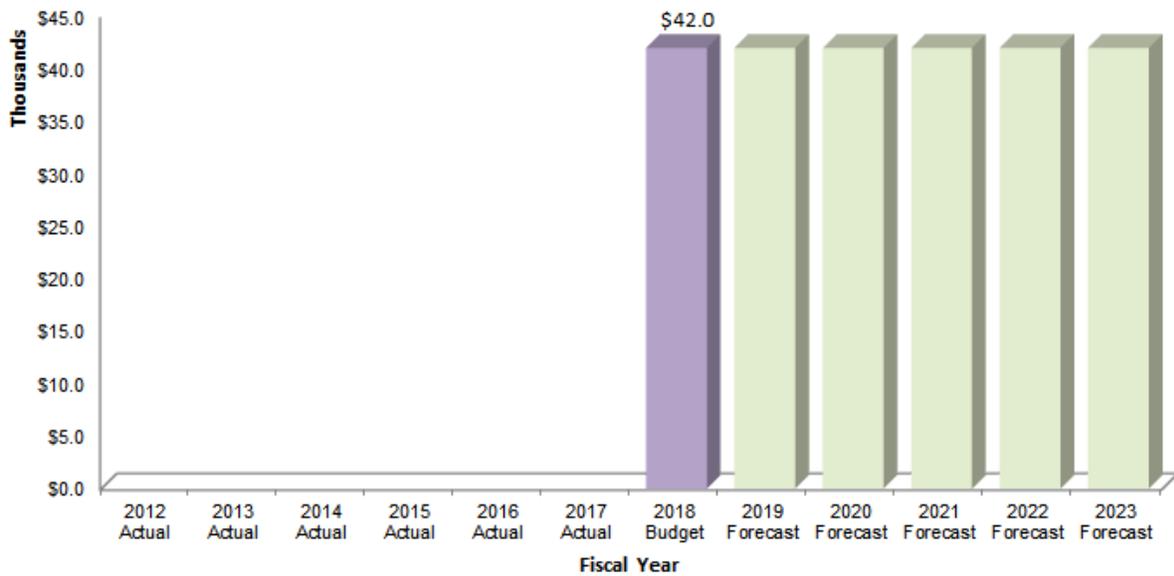
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# BROWARD METROPOLITAN PLANNING ORGANIZATION (BMPO) FEES

**Description:**

The City provides administrative support services to the BMPO in managing the continuing, cooperative, and comprehensive transportation planning process for the urbanized area with Broward County. The City has created a cost center to assign necessary funding for the BMPO for its essential operations, and is compensated for those services at a monthly rate of \$3,500.



**Legal Authority:**

Inter-local agreement between the City and Broward Metropolitan Planning Organization (October 2015).

**Fiscal Capacity:**

The current agreement expires on February 28, 2020. Commission approval would be required to renew the agreement.

**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# INTEREST EARNINGS

**Description:**

This revenue includes Earn-Pooled Investments, interest earnings, and other income.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 2-158

**Fiscal Capacity:**

The amount of money that the City holds in interest bearing accounts in addition to the rate of return on the City of Fort Lauderdale’s accounts determines the amount of revenue that is generated from this source.

**Forecast Assumption(s):**

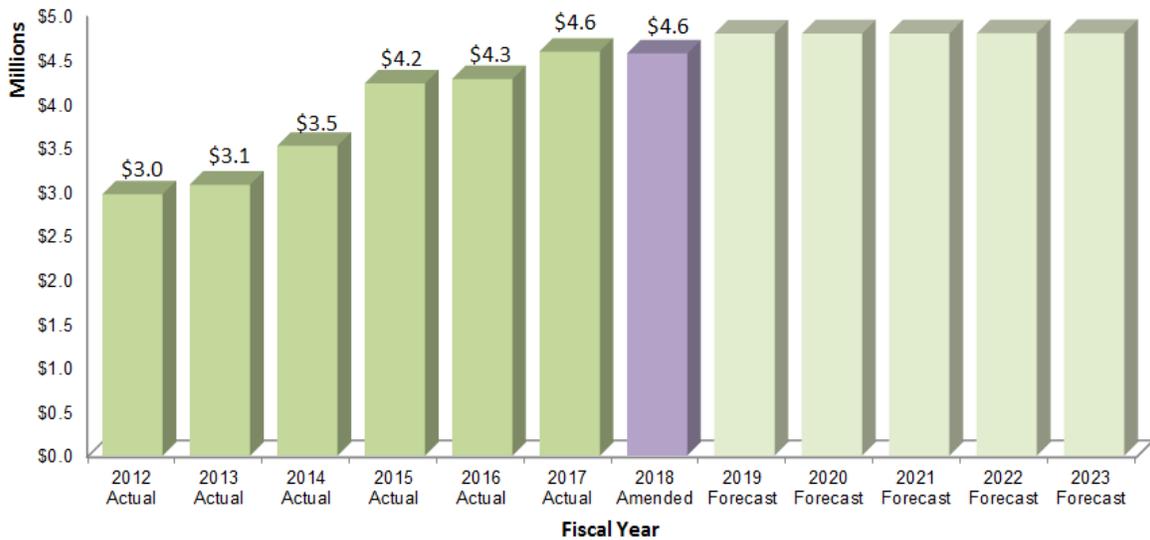
The forecast is calculated based upon forecast average year fund balance and assumed interest rate.

# RENTS AND ROYALTIES

**Description:**

This revenue includes Rents and Royalties from City Commission approved leases and other agreements. Examples of these agreements include:

- |                            |                           |                         |
|----------------------------|---------------------------|-------------------------|
| Telemundo                  | Shopping Center Air Space | DBSI Air Space Lease    |
| Auramar Air Space          | New River Trading Post    | Fort Lauderdale Archers |
| Lakeview Plaza             | St. Regis Misc. Easement  | Cheesecake Factory      |
| Bench Advertising Contract | Bo’s Beach House          | Caproc Oakland Park     |
| City Park Mall             | Beach Cabana Rentals      | Misc. Property Rentals  |
| PDKN Holdings              | Bahia Mar Lease           | Brickell Station        |
| Carriage Services          | Sale of Surplus Land      |                         |



**Legal Authority:**

City of Fort Lauderdale municipal ordinance Article VIII sections 8.06 – 8.21

**Fiscal Capacity:**

Fort Lauderdale City Commission has the ability to negotiate rates and lease terms based on a fair and marketable rate. City Commission reserves the right to charge rates that are sufficient to insure a reasonable return on the investments.

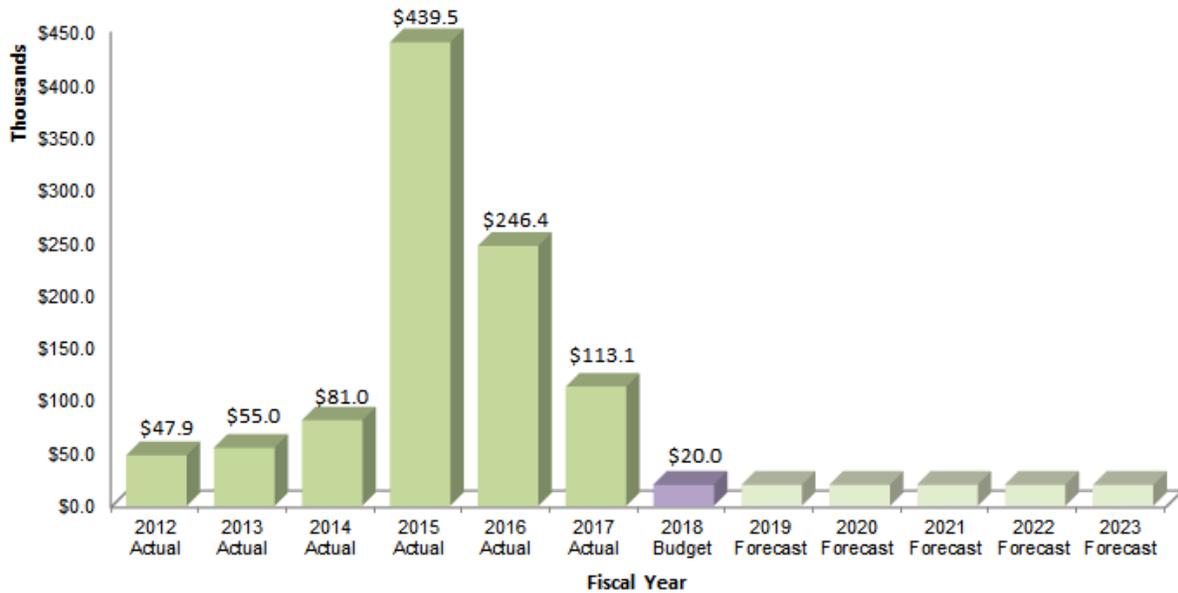
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget, adjusted annually by assumed growth.

# TREE CANOPY FEES

**Description:**

Funding for this special revenue is kept in a Tree Canopy Trust Fund maintained by the City where funds received by the City for the equivalent value of trees removed shall be deposited. Money from the fund shall only be used to purchase non-required trees, which are then planted on public lands.



**Legal Authority:**

Unified Land Development Regulations (ULDR) sections 47-21.1 and 47-21.2

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

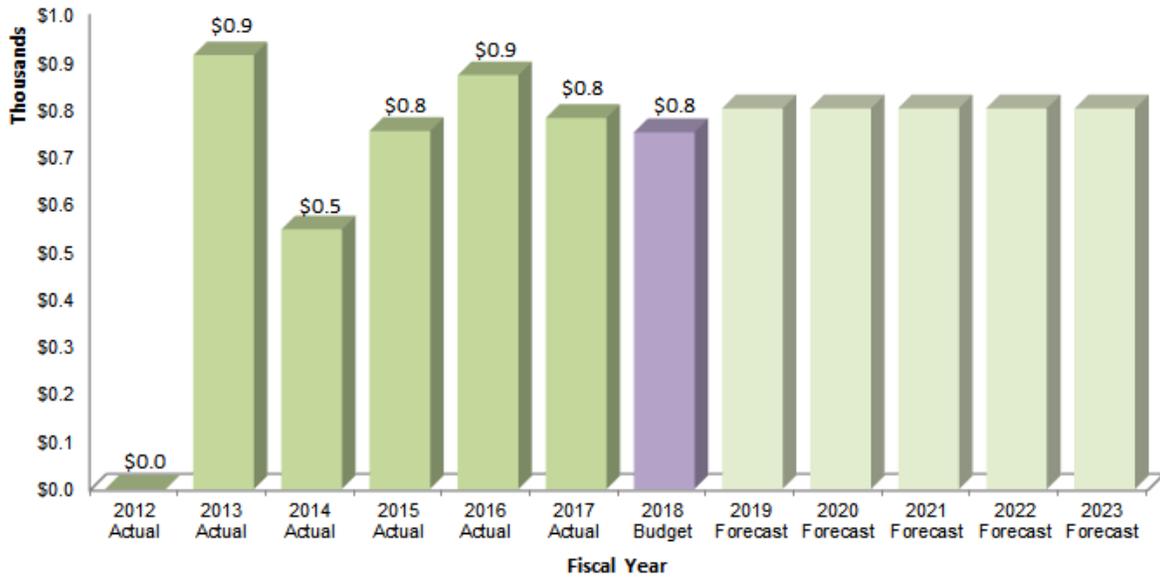
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# FIRE TRAINING SURCHARGE

**Description:**

For this revenue source, \$3 is collected by the Parking department and credited to the trust fund as a surcharge on a parking penalty from fire lanes and fire hydrants.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance sections 26-141 and 26-143.

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

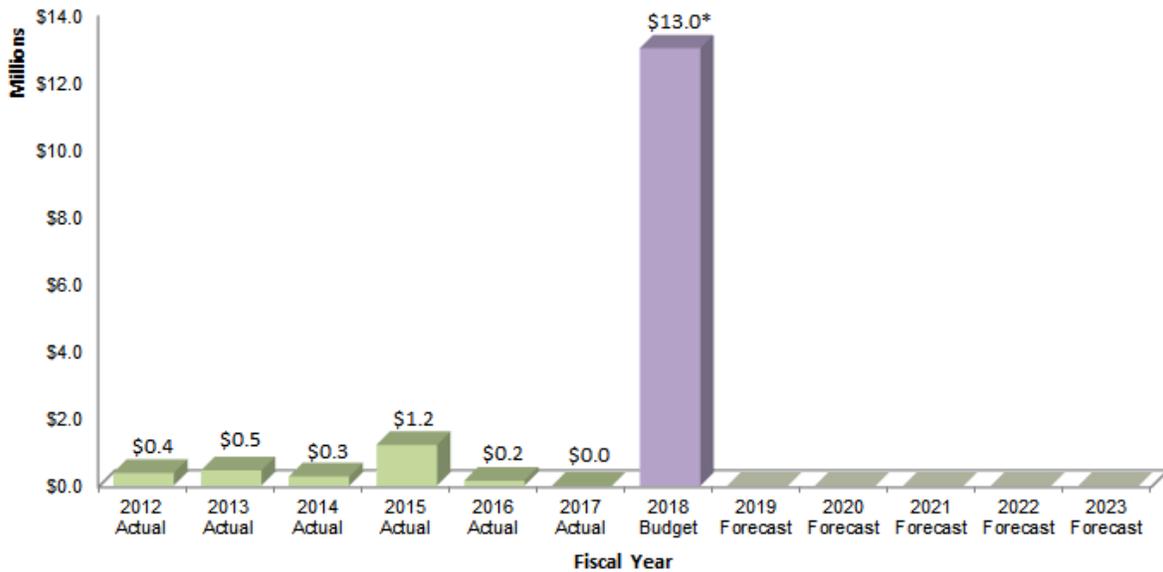
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth.

## DISPOSAL OF FIXED ASSETS

**Description:**

This revenue source includes vehicle sale proceeds, sale of surplus land, and the disposal of fixed assets.



*\*Increase in Fiscal Year 2018 budget due to the sale of a City-owned property*

**Legal Authority:**

City of Fort Lauderdale municipal ordinance Article VIII sections 8.01 and 8.02

**Fiscal Capacity:**

The liquidation of surplus land and equipment generates additional revenue for the City. All surplus land, vacant lots and underutilized property and equipment can be sold to private individuals or agencies based on market value.

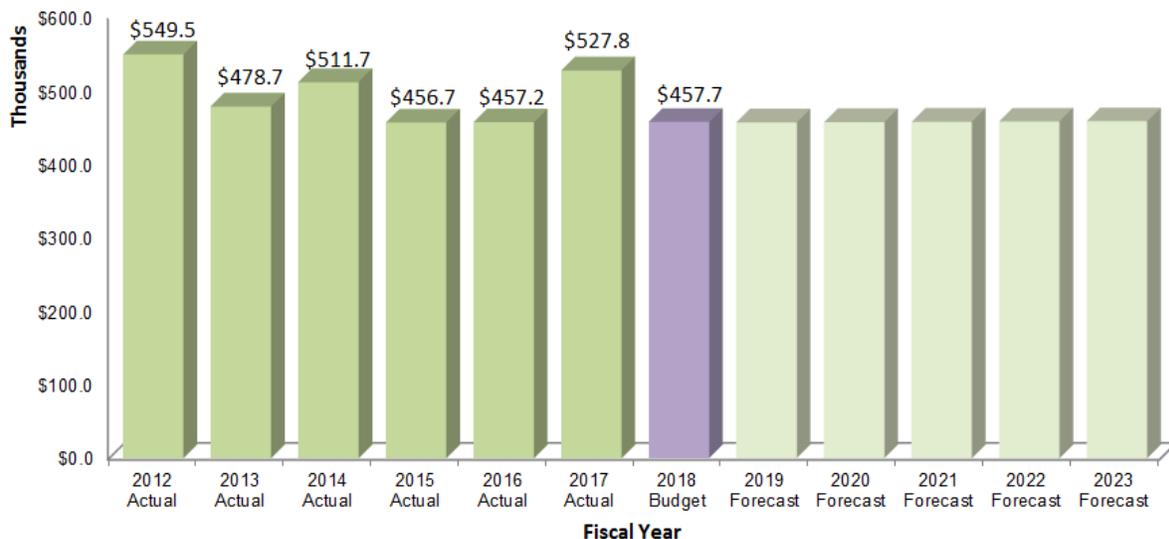
**Forecast Assumption(s):**

The Fiscal Year 2018 budget increase refers to the sale of a City-owned property, with no assumed revenues in future years projected.

# CONTRIBUTIONS AND DONATIONS

## **Description:**

This revenue includes outsider contributions and Haz-Mat Donations. The Haz–Mat Donation is an Inter-local agreement between the Broward County Sheriff Office, the City of Fort Lauderdale, the City of Hollywood, and the City of Sunrise for cooperative emergency response to hazardous material incidents or weapons of mass destruction.



## **Legal Authority:**

Inter-local agreement between Broward County and the Cities of Fort Lauderdale, Sunrise and Hollywood (June 2004).

## **Fiscal Capacity:**

For this revenue source, funding contributed by each municipality is based on the Consumer Price Index (CPI) according to the established inter-local agreement. The Fort Lauderdale City Commission has the capacity to renegotiate the terms of this agreement to increase the amount collected if necessary. This agreement is revised annually to incorporate inflation.

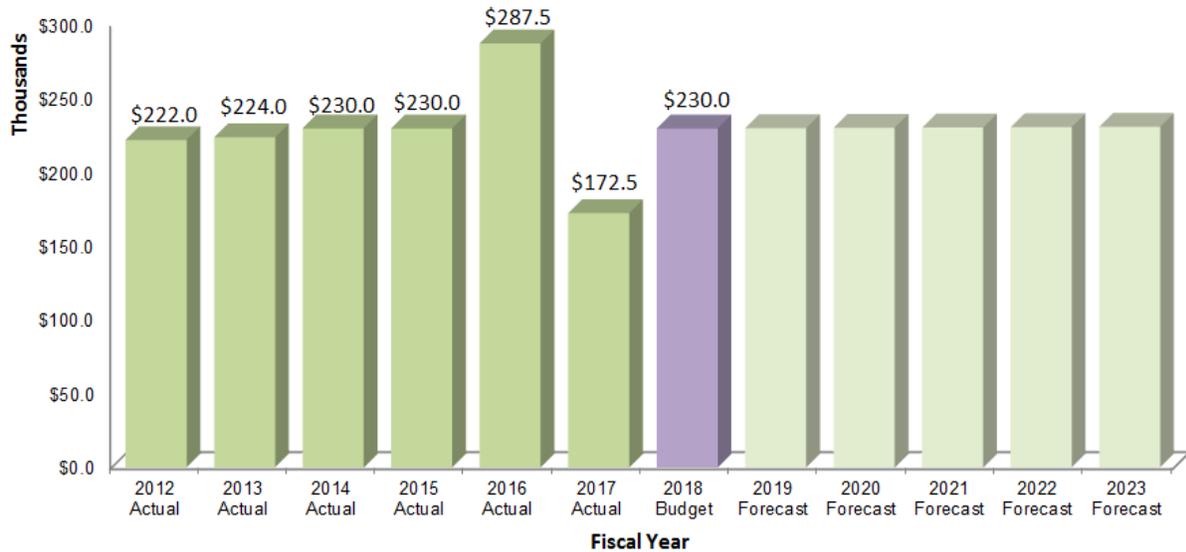
## **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget and adjusted annually by assumed growth.

# TOWING FEES

**Description:**

This revenue is generated from permit fees paid by Westway Towing for servicing the North and South Zones of the City.



**Legal Authority:**

Florida Statutes section 125.0103  
Contract # 135-11212, Westway Towing, Inc.

**Fiscal Capacity:**

The existing contract with West Way Towing Inc. ends on 08/14/2018. The contract is in the third and final year of extension, and will need to go out for solicitation for Fiscal Year 2019. Commission approval is required to revise, extend, or approve contracts with outside agencies.

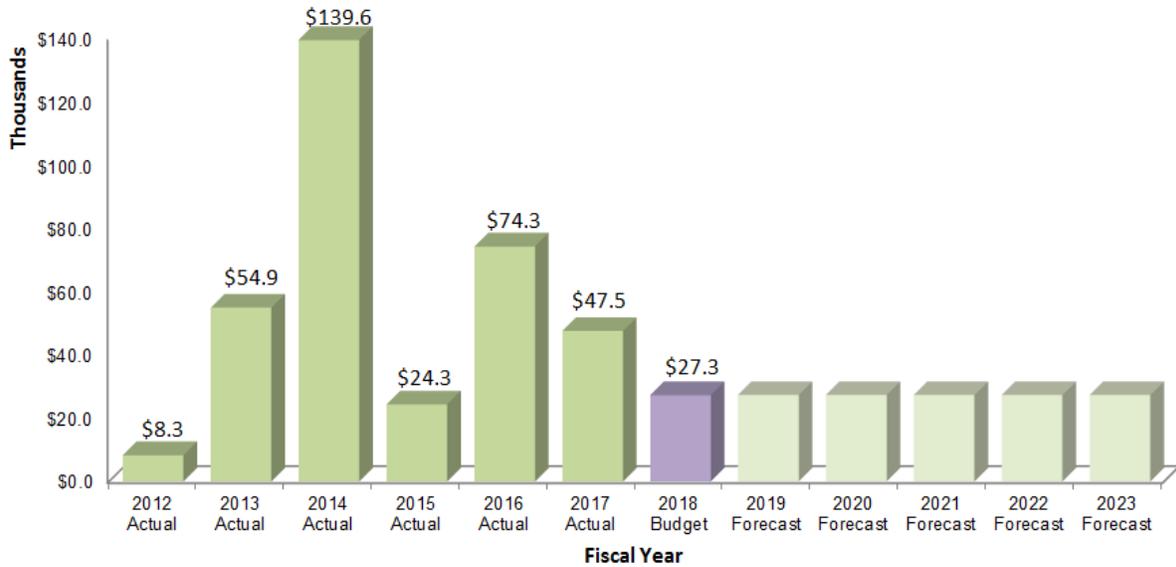
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by assumed growth.

# PROPERTY AND EVIDENCE

**Description:**

The City has the ability to sell found or abandoned property and unclaimed evidence after procedures for proper notification have been met and the property and evidence has not been claimed. The revenues raised vary based on the sale of unclaimed items, per State Statute.



**Legal Authority:**

Florida Statutes sections 705.103 and 705.105

**Fiscal Capacity:**

These revenues are dependent upon the City’s decision to sell any found or abandoned property and unclaimed evidence once Florida State Statutes notification measures have been met.

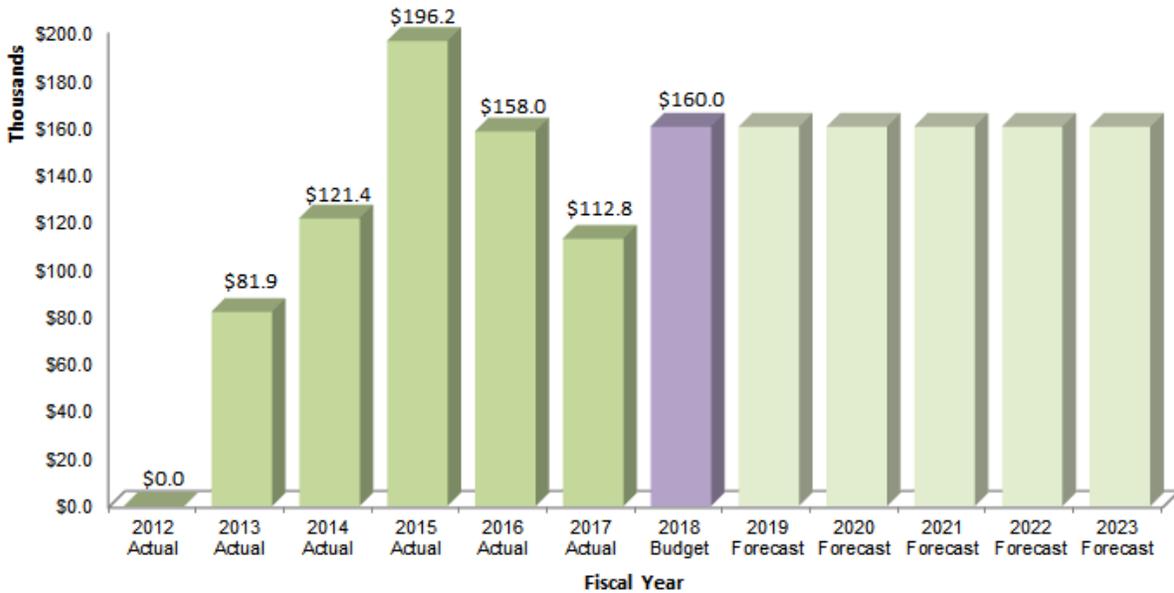
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# FORECLOSURE REGISTRATION

**Description:**

This program serves as a method to hold foreclosing lenders and trustees accountable for abandoned properties in order to effectively and efficiently abate public nuisances. The registration fee is for the inspection, maintenance, and security of these properties. The City works with Community Champions to obtain monthly statements of foreclosure registrations, and shares the \$200 annual registration fee with them.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance section 18-12.1 and C-12-38

**Fiscal Capacity:**

Commission approval would be required in order to increase the fee schedule.

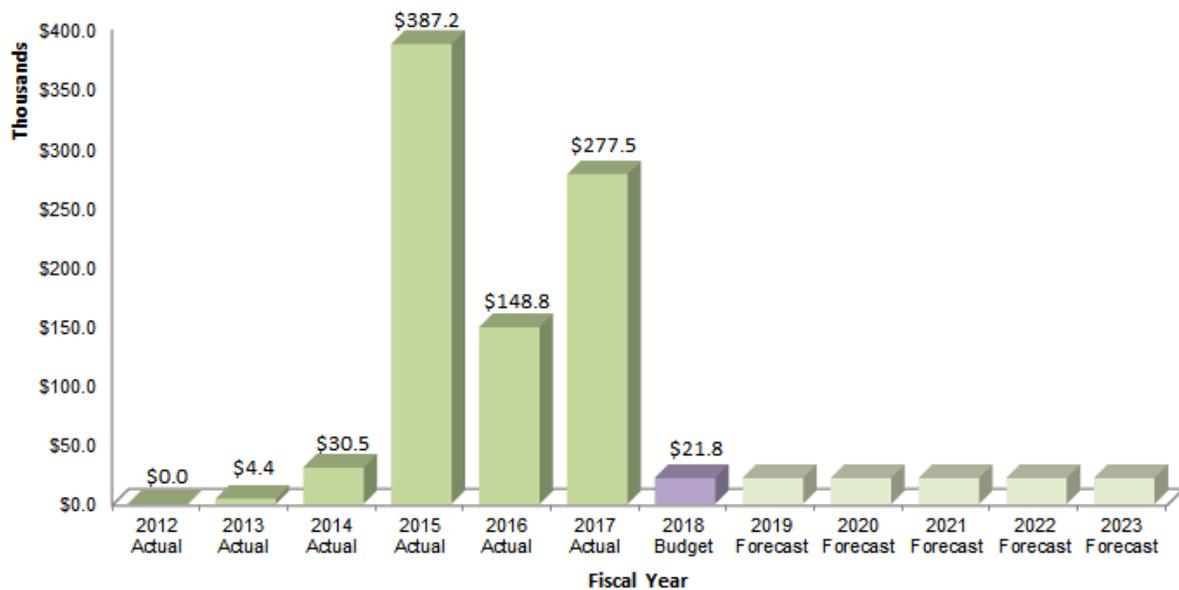
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

## UTILITY ROYALTY – SEWER

### **Description:**

This revenue reflects a 10% royalty that is received by the City from a partnership with Service Line Warranties of America (SLWA). SLWA provides an optional general liability insurance for residents who choose to insure the water and sewer lines that run through their property.



### **Legal Authority:**

Contract agreement between the City of Fort Lauderdale and Service Line Warranties of America (May 2014).

### **Fiscal Capacity:**

The contract is non-exclusive and revocable, and can be canceled by the City with appropriate notice at any time.

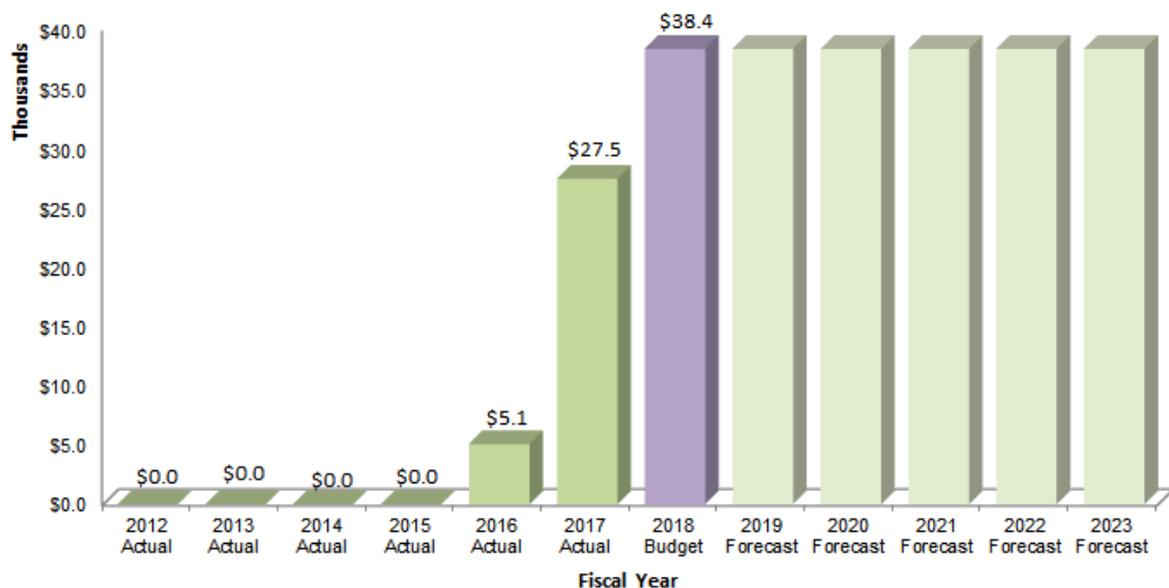
### **Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# HIGH INTENSITY DRUG TRAFFICKING AREA (HIDTA) REIMBURSEMENTS

## Description:

When drug trafficking becomes a major problem in a specific area, it may be designated as a High Intensity Drug Trafficking Area (HIDTA). This allows that area to be eligible for extra resources from the Federal government that local law enforcement cannot provide on their own. In the City of Fort Lauderdale, the reimbursement is utilized for vehicles that handle drug-related crimes.



## Legal Authority:

Anti-Drug Abuse Act of 1988  
Office of National Drug Control Policy

## Fiscal Capacity:

The reimbursement amount is determined by the South Florida HIDTA based on the number of counties that are designated.

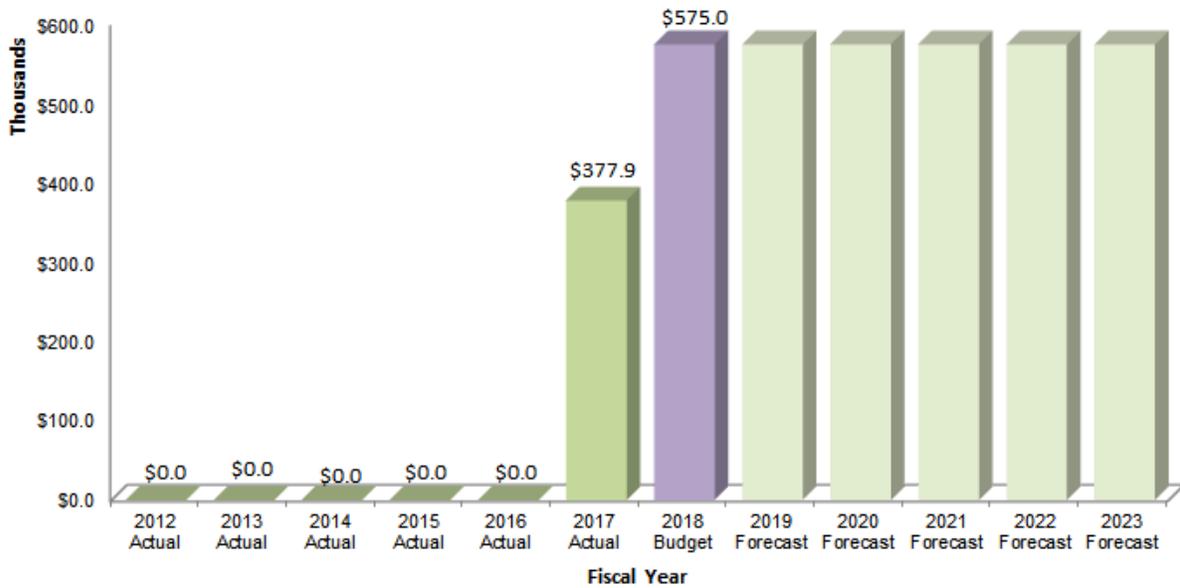
## Forecast Assumption(s):

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# LIEN REDUCTION PROGRAM

**Description:**

The Special Magistrate has the authority to reduce code enforcement fines, penalties and liens. In addition to delegating authority to the special magistrate, there are criteria that the magistrate could use when entering an order granting or denying the requested relief in whole or in part. An application for the reduction must be submitted, along with an administrative fee of \$175 for the first case and \$25 for each additional case.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance C-15-16

**Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

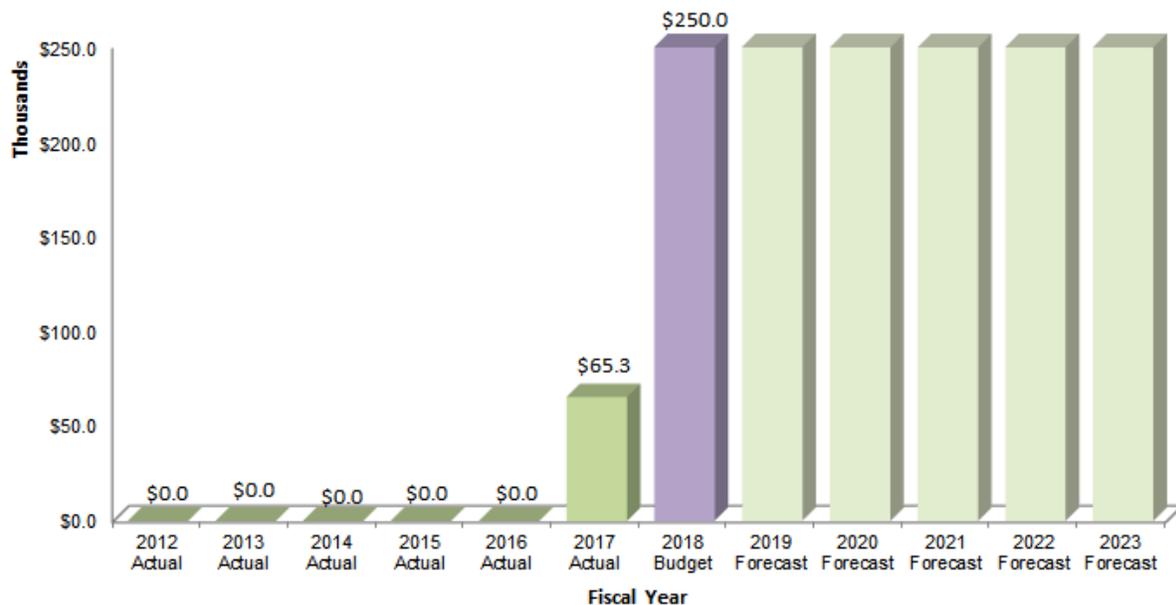
**Forecast Assumption(s):**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# VACATION RENTAL REGISTRATION PROGRAM

## **Description:**

The City Commission finds that certain transitory uses of residential property tend to affect the residential character of the community and are injurious to the health of the community. Therefore, it is necessary and in the interest of the public health, safety, and welfare to monitor and provide reasonable means for citizens of the city of Fort Lauderdale to mitigate impacts created by such transitory uses of residential property within the city. The city charges a fee for registration to compensate for administrative expenses relating to code maintenance of rental properties. The initial registration fee is \$350, and the subsequent renewal fees are \$160. Renewal fees are \$80 if the rental property is homesteaded.



## **Legal Authority:**

City of Fort Lauderdale municipal ordinance section 15-274 and C-16-25

## **Fiscal Capacity:**

Commission approval would be required to increase the fee schedule.

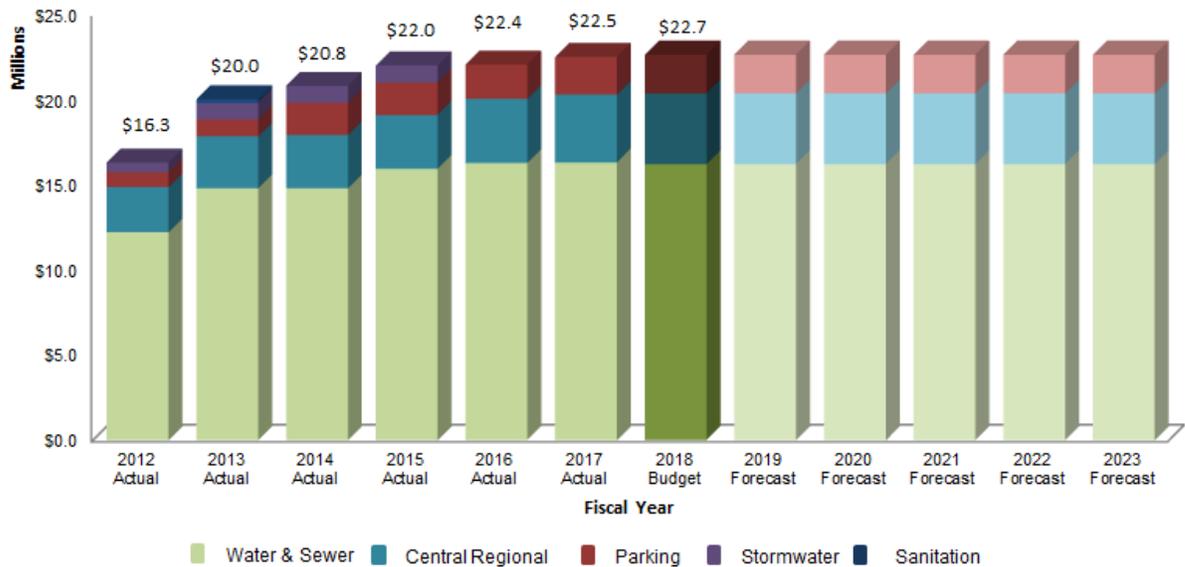
## **Forecast Assumption:**

The forecast is based on the Fiscal Year 2018 budget with no assumed increases in revenue.

# RETURN ON INVESTMENT (ROI)

**Description:**

The City provides services through the operation of publicly owned utilities and other operations referred to as enterprise funds. Enterprise funds are treated in a manner similar to that of their private counterparts and a return on investment (ROI) is provided to the General Fund on an annual basis. The ROI is intended to generate a fair and reasonable rate of return recognizing the City’s investment.



**Legal Authority:**

City of Fort Lauderdale Enterprise Fund Return on Investment (ROI) Policy Summary

**Fiscal Capacity:**

The City Manager will set the rate annually as part of the proposed budget. The ranges should be reviewed every 3 years, at a minimum. Each Enterprise Fund is reviewed on an annual basis to ensure long term financial stability.

Recommended Range for Return on Investment (ROI) Rates:

Minimum Rate: 2.69% - Based on 30 year Treasury Bond, as of 1st day of the year

Maximum Rate: 6.18% - Based on average investor owned utility, adjusted for taxes and risk

**Forecast Assumption(s):**

The forecast includes assumed growth and no increases

# STORMWATER FUND

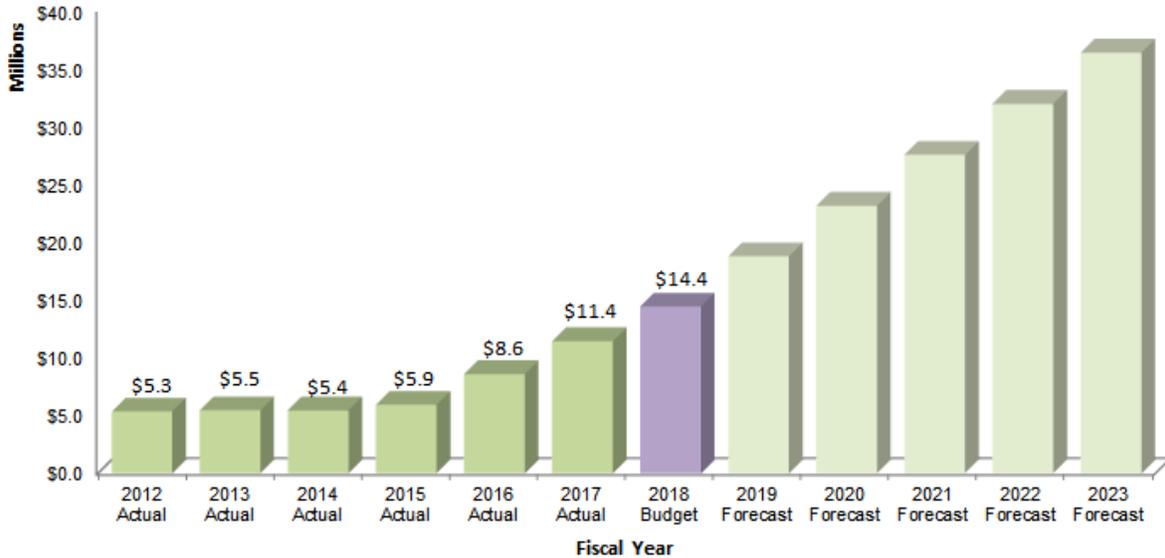
The revenues collected for the City's Stormwater Management Program are used for operating expenses and capital improvements directly related to the management of stormwater, including improvements designed to improve water quality in the City's waterway. This also includes the enhancement of existing stormwater system maintenance.



# STORMWATER CHARGES

**Description:**

This revenue includes storm water fees assessed to neighbors on their utility bills.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance Chapter 28 Article IV

**Fiscal Capacity:**

Fort Lauderdale has the capacity to increase the rate charged for storm water each year. Chapter 28 Section 195 states, “On 10/01/2018, and October 1<sup>st</sup> of each year thereafter, charges shall be adjusted by multiplying the prior year’s charge by 5%.” Commission approval would be required to increase the fee schedule.



# CENTRAL REGIONAL WASTEWATER FUND

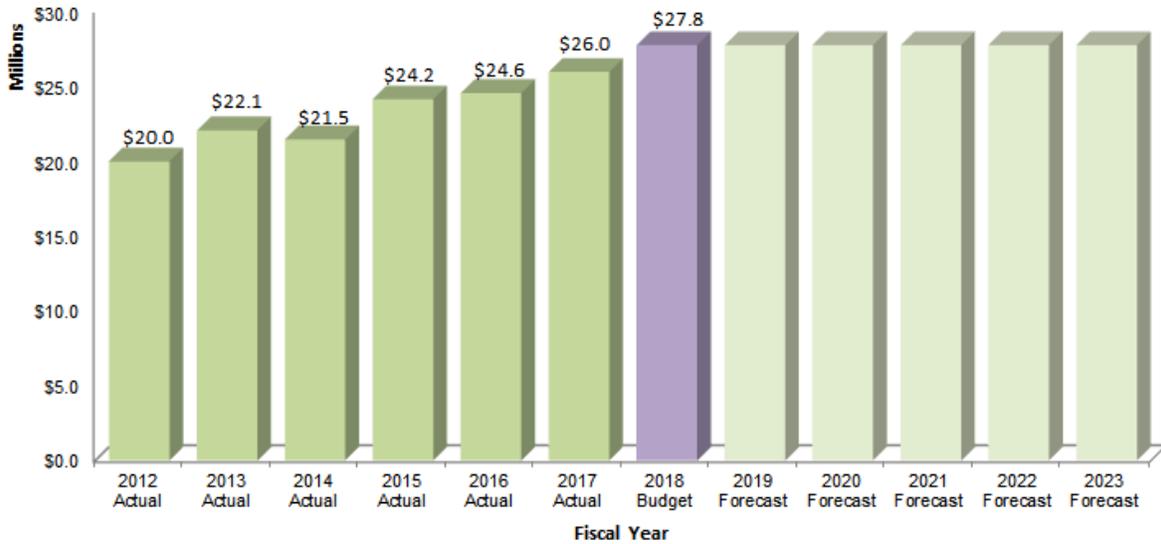
The City, through large user agreements, operates the Central Regional Wastewater system to provide treatment services for Fort Lauderdale, Oakland Park, Wilton Manors, Port Everglades, parts of Tamarac and parts of Davie. These agreements, necessitated by federal funding requirements, established the methodology for setting rates to large users. City Commission establishes a billing rate based upon estimated expenses for the coming fiscal year. At the close of each fiscal year, the fund is audited and the actual rate determined. If necessary, the lump sum rebates or charges are made to adjust the amounts paid during the year.



# CENTRAL REGIONAL WASTEWATER CHARGES FOR SERVICES

**Description:**

The Central Regional Wastewater System collects revenue for service charges from Oakland Park, Tamarac, Davie, Wilton Manors and Fort Lauderdale neighbors to support the service.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance Section 28-76 and memorandum 04-1256

**Fiscal Capacity:**

The City of Fort Lauderdale has control over the administration of the Central Regional Wastewater System. The capacity to increase rates within each region exists; however, the City Commission must approve any increase in rates, or other fees assessed to individuals within the Central Regional Wastewater System.



# **WATER & SEWER FUND**

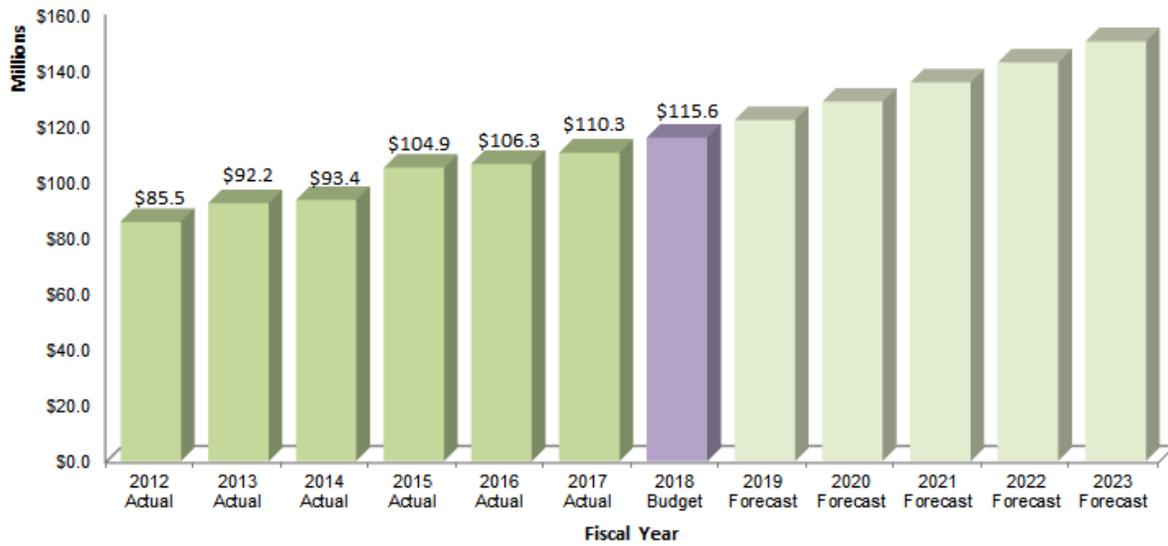
The City Water & Sewer Fund supplies water and sewer services on a regional basis for approximately 250,000 residents of central Broward County. The areas serviced include Fort Lauderdale, Port Everglades, Sea Ranch Lakes, Lauderdale by the Sea, Oakland Park, Wilton Manors, parts of Davie, Tamarac, and Broward County unincorporated areas.



# WATER AND SEWER CHARGES FOR SERVICES

## Description:

This revenue is primarily generated by water and sewer fees paid by the neighbor. These charges include Water and Sewer sales, connection fees and other fees and surcharges that are assessed for water and sewer service.



## Legal Authority:

City of Fort Lauderdale municipal ordinance Chapter 28 Article III

## Fiscal Capacity:

Chapter 28 Section 143 states, "On 10/01/2013, and October 1<sup>st</sup> of each year thereafter, charges shall be adjusted by multiplying the prior year's charge by 5%." Commission approval would be required to increase the fee schedule.



# AIRPORT FUND

The City's Airport fund is established to support the operations of the City of Fort Lauderdale Executive Airport through charges paid by those who utilize the airport's services and transportation related grants.



# AVIATION LEASES

## **Description:**

This revenue source is aviation lease payments for operating at the Fort Lauderdale Executive Airport and fuel flowage fees. There are eighteen (18) individual agreements for parcels of land. Long Term agreements range from 30 to 50 years with Consumer Price Index (CPI) adjustments every 1, 3, or 5 years, depending on the agreement and a 5, 10, or 20-year market adjustment, also depending on the agreement. Based on current statutory requirements, new leases of aviation property would be limited to a maximum term of 30 years.



## **Legal Authority:**

There are individual lease agreements for each parcel.

## **Fiscal Capacity:**

During the lease renewal process, Fort Lauderdale can renegotiate new terms with existing vendors. Commission approval is necessary to modify lease agreements. Details regarding current aviation lease agreements can be found in table A-3.

Table A-3

AVIATION LEASES							
Tenant	Total Lease Term	Lease Expiration	Base Rent (Per Sq Ft)	Last Rate Adjustment	FY 2018 Parcel Budget	FY 2018 Fuel Budget	FY 2018 Total Budget
FBO Sheltair	30 yrs	3/9/2035	\$ 0.33	2/1/2012	\$ 293,941		\$ 293,941
FBO Sheltair Morley	50 yrs	1/31/2031	0.12	12/1/2016	201,516		201,516
Zeley Aviation	30 yrs	9/30/2041	0.30	8/1/2012	185,521		185,521
Ross Southern	30 yrs	3/31/2035	0.33	10/1/2016	39,020		39,020
Buehler Aviation	55 yrs	10/20/2019	0.33	10/20/2016	68,853		68,853
FBO Sheltair Holland	30 yrs	1/31/2035	0.33	2/1/2012	349,579	\$ 390,000	739,579
FBO Sheltair Holland	30 yrs	1/31/2035	0.32	2/1/2016	455,528		455,528
FBO Sheltair	40 yrs	11/30/2022	0.07	12/1/2016	38,833	25,000	63,833
KC FXE Aviation	30 yrs	10/31/2039	0.39	11/1/2016	190,480	60,000	250,480
World Jet	40 yrs	8/31/2028	0.12	9/1/2016	168,094		168,094
SE Toyota	40 yrs	3/31/2025	0.11	4/1/2012	52,758	50,000	102,758
Exec. Jet Center	30 yrs	6/30/2015	0.53	11/1/2016	401,548		401,548
World Jet	40 yrs	7/31/2022	0.11	4/1/2016	72,700		72,700
Aero Industries	30 yrs	12/31/2042	0.40	12/1/2016	157,038	56,000	213,038
FBO Sheltair	30 yrs	4/30/2042	0.39	7/1/2012	170,204		170,204
AOG Aircraft Service	5 yrs	6/30/2018	5.79	7/1/2016	68,801		68,801
FBO Sheltair	23 yrs	1/31/2028	0.33	2/1/2012	186,275		186,275
World Jet	40 yrs	7/31/2022	0.12	8/1/2016	117,501	70,000	187,501

# NON-AVIATION LEASES

**Description:**

This revenue source is non-aviation lease payments for operating at the Fort Lauderdale Executive Airport and revenue from the stadium. There are currently eighteen (18) individual agreements. Long-term agreements range from 39 to 60+ years with terms that vary depending on the agreement. Non-aviation leases are for properties that are identified for non-aviation development, as opposed to hangars and ramps.



**Legal Authority:**

There are individual lease agreements for parcels.

**Fiscal Capacity:**

Rents are based on appraisal of the fair market value of each parcel at the time of the lease commencement, with escalations, in accordance with the City Charter and City Commission Resolution. Commission approval is required to modify the rates assessed for non-aviation leases. Details regarding current non-aviation lease agreements are found in table A-4.

Table A-4

<b>NON-AVIATION LEASES</b>					
Tenant	Total Lease Term	Lease Expiration	Base Rent (Per Sq. Ft.)	Last Rate Adjustment	FY 2018 Budget
Exec Airport Bus. Ctr.	40 yrs	12/6/2051	\$ 0.48	Dec 2016	\$ 152,901
Rising Tide Dev't, LLC.	74 yrs	4/30/2058	0.35	Aug 2016	163,988
Grand Prix Ft. Lauderdale	50 yrs	7/31/2034	0.38	Aug 2016	111,114
Airport Exec Ctr. Partner	69 yrs	1/14/2054	0.43	Aug 2016	186,408
Dettman Revocable Trust	70 yrs	3/20/2043	0.24	Apr 2012	105,349
Ft. Lauderdale Crown Land Trust	95 yrs	1/14/2080	0.43	Jan 2011	349,933
Broward BOCC	50 yrs	9/16/2035	1.06	Oct 2010	221,004
Cypress Commerce Ltd.	50 yrs	9/16/2035	0.44	Oct 2010	155,064
Citicorp N. America	85 yrs	10/14/2070	0.59	Oct 2011	274,980
Lockhart Business Park	85 yrs	1/14/2060	0.55	Jan 2018	285,624
Cypress Creek Business Park (strip)	85 yrs	3/31/2069	0.35	Apr 2009	7,236
Cypress Exec. Associates	85 yrs	2/14/2068	0.50	Aug 2016	311,801
Cabot III	85 yrs	4/2/2069	0.35	Apr 2009	220,646
Cabot III (strip)	85 yrs	4/2/2069	0.01	Apr 2009	4,746
Cypress Creek Business Park	85 yrs	3/31/2069	0.43	Apr 2009	156,939
Rising Tide Dev't, LLC.	74 yrs	4/3/2058	0.41	Apr 2009	118,596
Wells Op. Partnership	75 yrs	2/28/2073	0.35	Mar 2008	93,180
Alter Group	75 yrs	2/28/2073	0.50	Mar 2008	379,104
Miscellaneous Property Rentals					117,963

# PARKING FUND

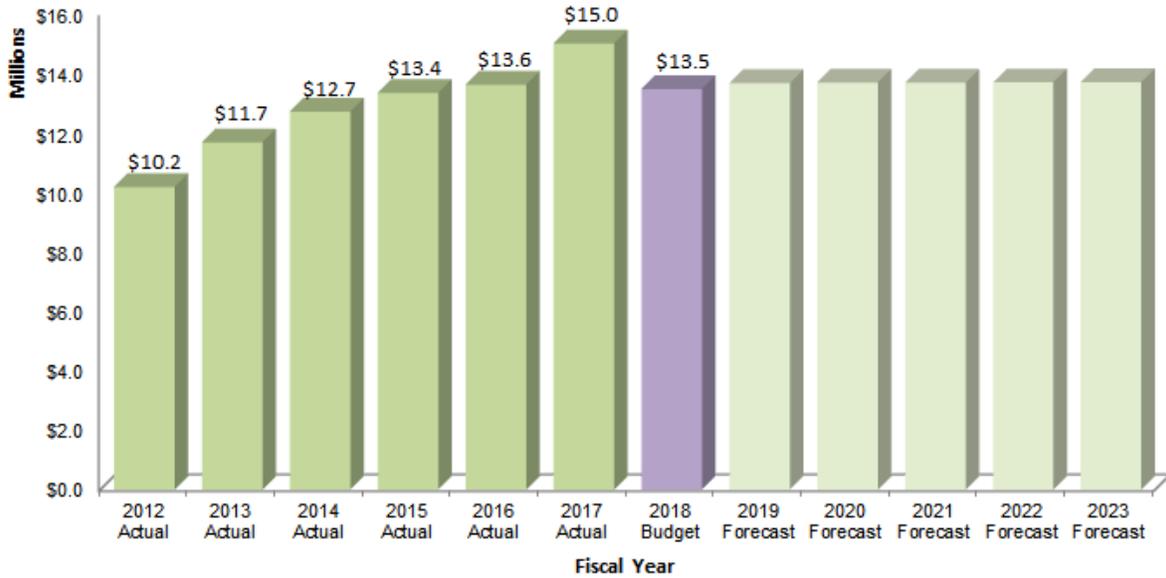
The Parking Fund is a self-sustaining fund, which uses no tax dollars to fund the operating expenses of the parking garages, lot maintenance, enforcement, administrative staff, and field personnel. All salaries, benefits, and operating expenditures are paid exclusively from charges collected from meters, permit sales, and citations.



# PARKING FEES

**Description:**

This revenue consists of user fees from parking meters and kiosks in sixty-five (65) locations throughout the City.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance sections 26-156 – 26-161

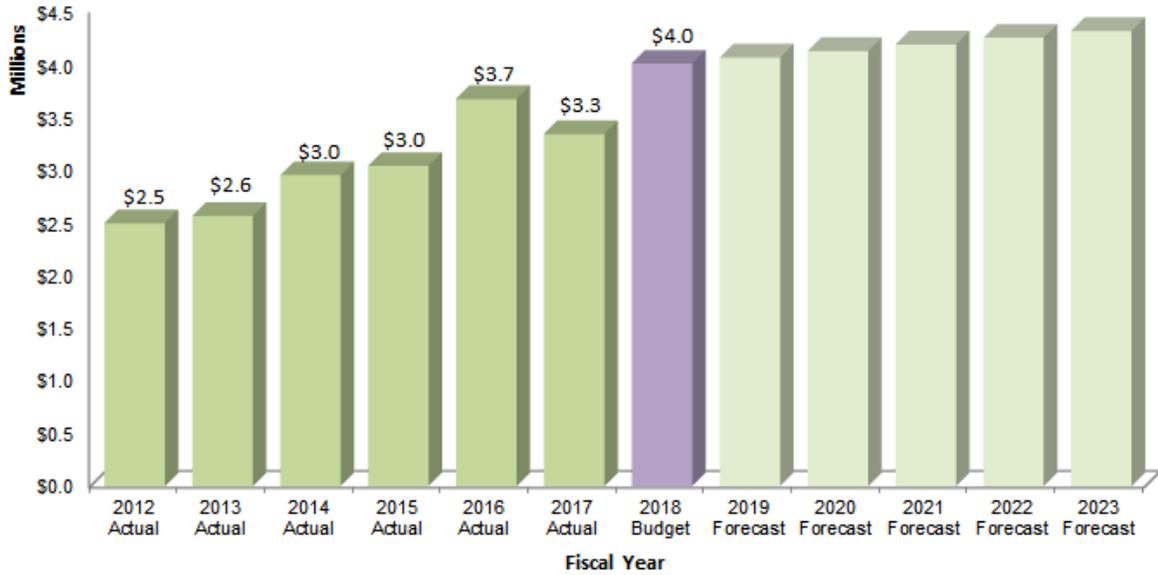
**Fiscal Capacity:**

Fort Lauderdale could increase this revenue source by increasing permit and/or meter fees or the number of meters and lots in the City. Commission approval would be required to increase the fee schedule.

# PARKING FINES

**Description:**

This revenue source consists of parking fines collected from citations including overtime parking citations and handicapped parking citations.



**Legal Authority:**

City of Fort Lauderdale municipal ordinance sections 26.156 – 26.161

**Fiscal Capacity:**

Fort Lauderdale could increase this revenue by increasing citation fines with stronger parking enforcement. Commission approval would be required to increase the fee schedule.

# SANITATION FUND

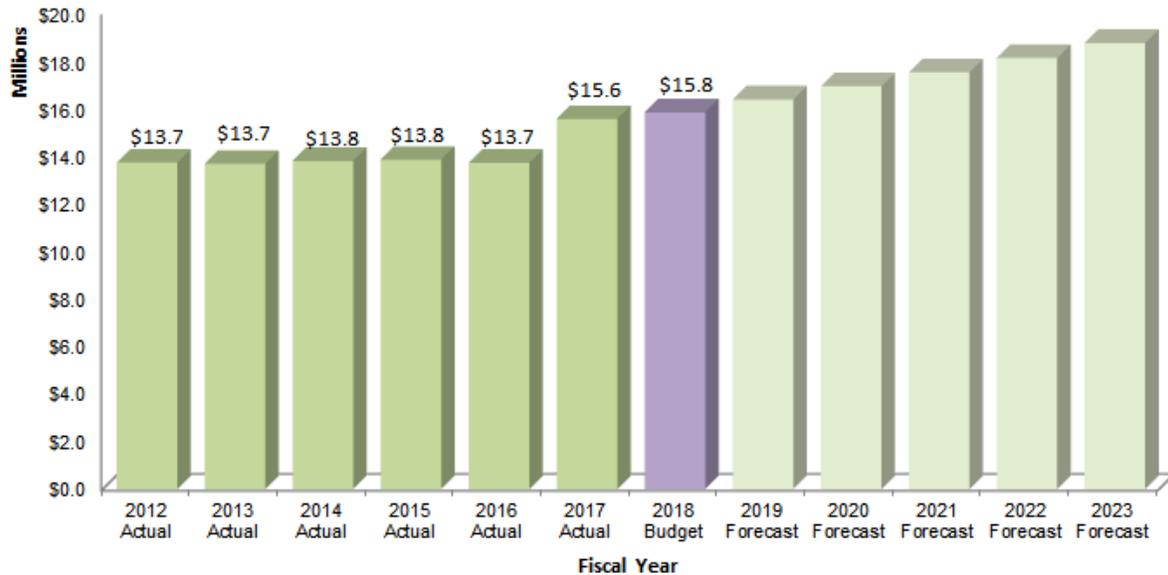
The Sanitation Fund provides the City with a full complement of modern solid waste services by providing residential household garbage, recycling, yard waste, and bulk trash collection. The fund also supports canal cleaning, lot cleaning and the rights of way maintenance, public trash receptacles, and street cleaning services. Revenues from the licensing of private collectors, commercial franchise fees, recycling fees and residential collection fees, support this fund.



## RESIDENTIAL COLLECTION FEES

### **Description:**

This revenue source includes fees for trash collection assessed to neighbors for sanitation services in the Fort Lauderdale region.



### **Legal Authority:**

City of Fort Lauderdale municipal ordinance C-17-30

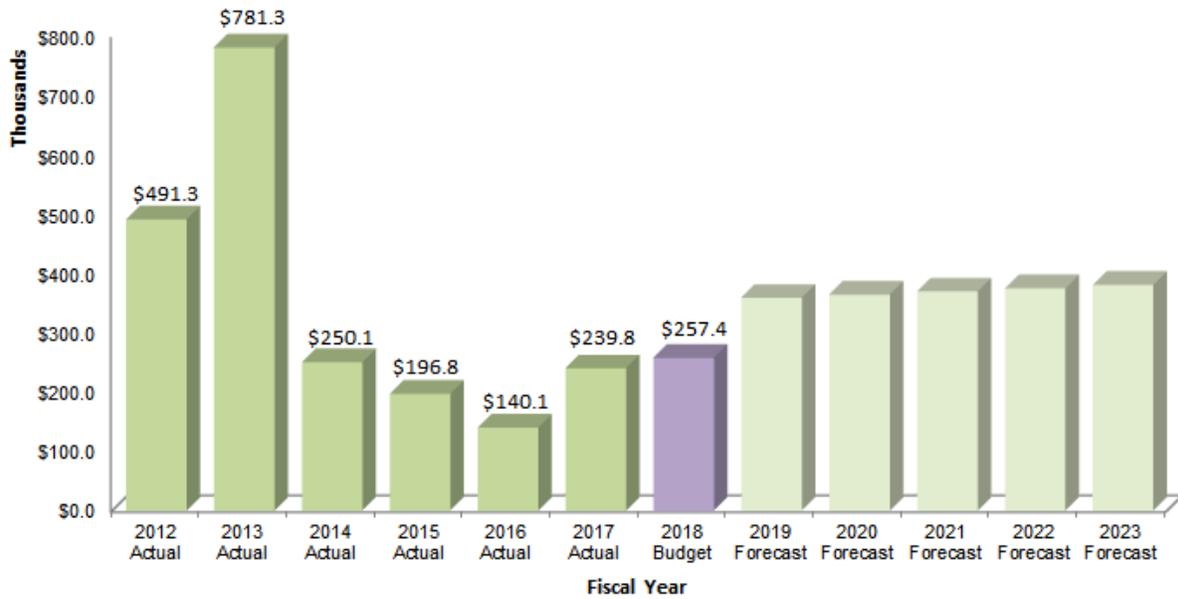
### **Fiscal Capacity:**

The forecast is based on the Fiscal Year 2018 budget adjusted annually by a 3.0% increase from Fiscal Year 2018 to Fiscal Year 2022 based on the approved fee schedule. Commission approval would be required to modify the fee schedule.

# RECYCLING INCOME

**Description:**

Recycling income is derived from the sale of recyclables obtained from 38,000 Fort Lauderdale homes.



**Legal Authority:**

Inter-local Agreement between Sun-Bergeron Solid Waste Services and the City of Fort Lauderdale (June 2013).

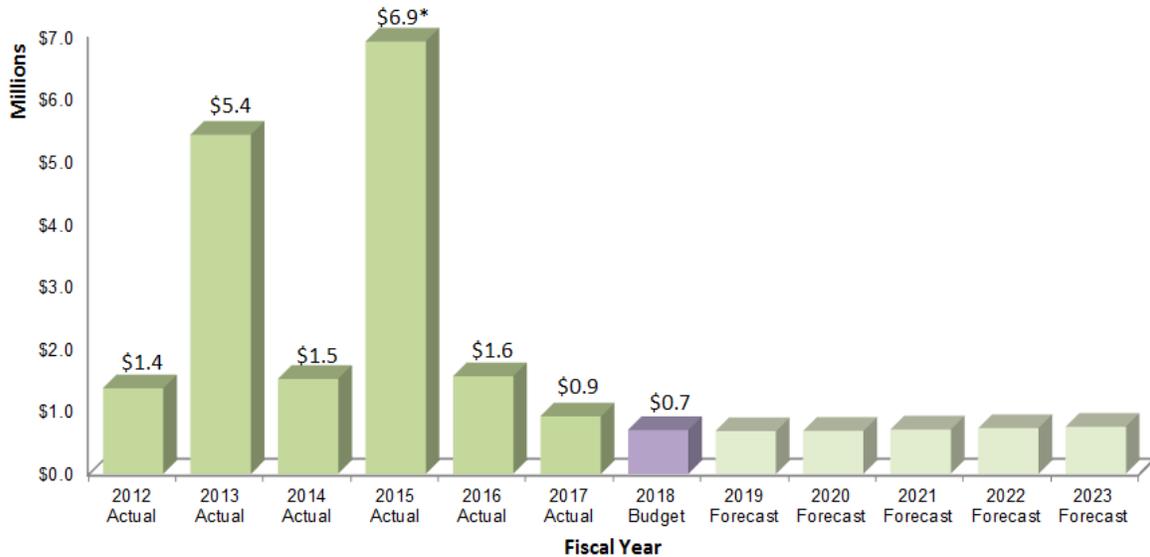
**Fiscal Capacity:**

Fort Lauderdale can increase revenue by modifying the inter-local agreement that expires in July 2018. Commission approval would be required to increase the fee schedule.

## ALL OTHER SANITATION FEES

### **Description:**

This revenue is generated from a variety of charges for services charged for sanitation services including, bulk trash pickup fees, fees for cart placement and replacement, parking lot cleaning trash removal, and other various fees.



*\*Increase in Fiscal Year 2015 Actuals due to a Resource Recovery Board litigation settlement*

### **Legal Authority:**

City of Fort Lauderdale municipal ordinance section 24-46

### **Fiscal Capacity:**

Fort Lauderdale can increase revenue for the sanitation fund by increasing the fees assessed for sanitation services within City limits. Commission approval would be required to increase the fee schedule.



# **BUILDING FUND**

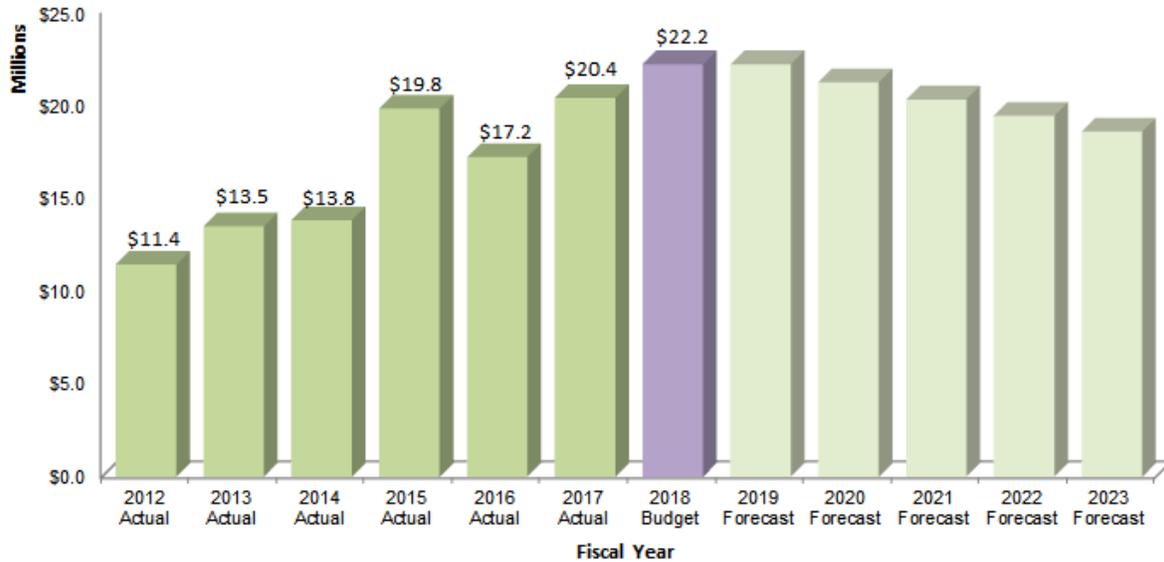
The Building Special Revenue Fund was created in 2011 to ensure that legally restricted permit revenues, certification maintenance fees, and construction technology fees are used to finance allowable activities related to enforcement of the Florida Building Code.



## BUILDING PERMITS AND FEES

### Description:

Building fund revenue is collected from fees and the sale of permits issued to authorize the renovation, construction, or installation of plumbing, electrical, and plumbing work.



### Legal Authority:

City of Fort Lauderdale municipal ordinance sections 9-48, 9-51 and C-02-31

### Fiscal Capacity:

Commission approval would be required to increase the fee schedule.



# **NUISANCE ABATEMENT FUND**

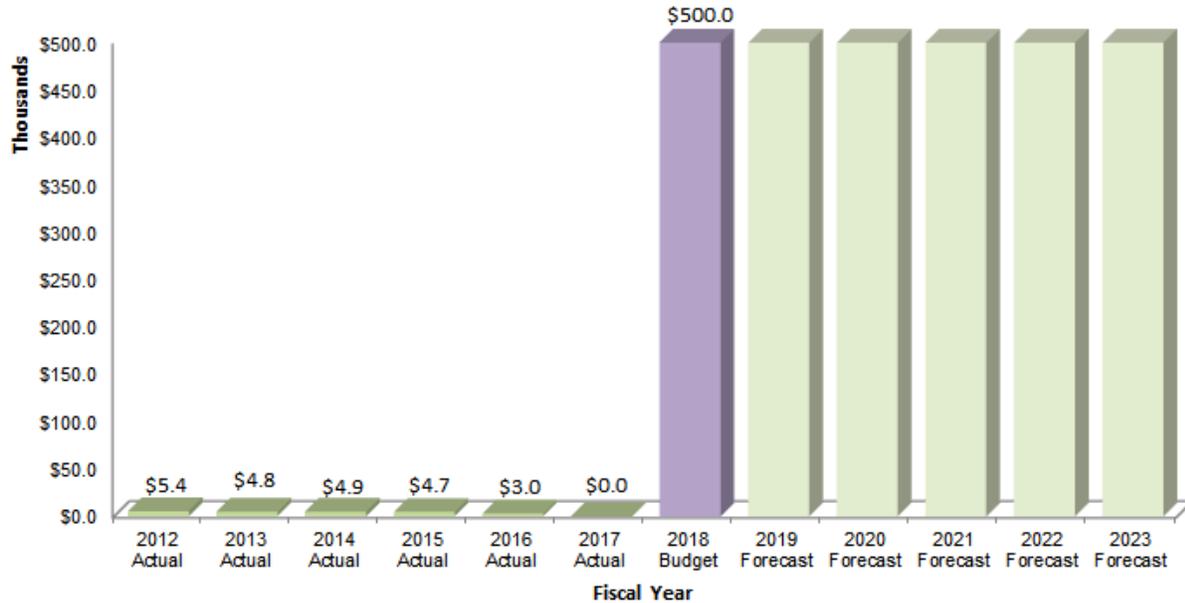
The Nuisance Abatement fund was established in 2017 to support the total expense incurred by the City to abate public nuisance.



# NUISANCE ABATEMENT FEES

**Description:**

The revenue collected for nuisance abatement consists of the total expense incurred by the City in causing a public nuisance to be abated under this article (and administrative costs). This is considered a special assessment and lien upon the property upon which the public nuisance was abated.



**Legal Authority:**

Florida Statutes section 893.138  
City of Fort Lauderdale municipal ordinance section 2-256

**Fiscal Capacity:**

It is not in the City’s interest to increase this revenue source; The fee charged currently covers the total expense incurred by the City but is offset by a commensurate expense incurred to abate the nuisance.



## **FORT LAUDERDALE CITY COMMISSION**

**Mayor Dean J. Trantalis**

**Vice Mayor Ben Sorensen, District IV**

**Commissioner Heather Moraitis, District I**

**Commissioner Steven Glassman, District II**

**Commissioner Robert L. McKinzie, District III**

**City Manager Lee R. Feldman, ICMA-CM**

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