



*The City of Fort Pierce*

# REVENUE MANUAL

**Fiscal Year 2020**

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## ***PREFACE***

A community's fiscal capacity stems directly from its tax and revenue base – a sub-unit of the overall economic base. This Revenue Manual was developed to provide a comprehensive reference source for all revenue collected by the City.

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 Pierce 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. An example is user fees charged for solid waste collection services. 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. 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. The City of Fort Pierce's fiscal and budget policy conforms to the Generally 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.

## ***INTRODUCTION***

This Revenue Manual provides information about the major sources of revenue for the City of Fort Pierce, as well as the variables that affect them. The primary focus is on State authorized revenues and other recurring City revenues generally in excess of \$25,000 annually. This includes taxes, special assessments, franchise fees, intergovernmental revenues, and charges for services. This Revenue Manual is an effort to better understand and predict the City's revenues by undertaking a systematic documentation of revenue sources that will assist in the planning and budgeting process.

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.

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

This manual is organized into two main sections:

- ***Introduction***—To understand the basics of the City's revenue collection, provide an overview, and discuss key revenue forecasts.
- ***Analysis of City Revenues***—Descriptive entries for a majority of the City's revenues.

Individual revenues include the following details:

- ***Description***—The source and legal authority
- ***Accounting Treatment***—How the revenue is received, authorized uses and fiscal capacity.
- ***Collection History***—Ten-year history of actual receipts with the most recent budgeted amount.

Sources of information include adopted budgets, the City Code, Florida Department of Revenue documents, the laws of the State of Florida, City Commission resolutions and ordinances, and financial statements.

Review of the Revenue Manual for changes in sources, statutes, ordinances and calculation methods will be complemented by updates of historical collection figures. New additions will be produced annually.

### ***Revenue Categories***

The revenues for the City of Fort Pierce are generally divided into the following categories:

Ad Valorem Taxes

Non Ad Valorem Taxes  
Utility Service Taxes  
Licenses and Permits  
Intergovernmental Revenues  
Fines and Forfeitures  
Charges for Services  
Contributions from Enterprise Funds  
Other Income

### ***Economic Conditions***

Certain outside influences are key factors when budgeting revenues and setting fees.

***Elasticity of Demand***—The effect that price has on potential volume is one factor that must be considered in setting fees and taxes. Will the proposed rate change have an adverse effect on service volume? Demand for a service can shrink as the price escalates, or a fee that is too low can encourage consumption beyond the resources of the City.

***Competitive Constraints***—Are the services provided available from a less expensive or more efficient source? Have we tested our performance levels, cost efficiency and return on investment against industry standards, best practices and customer satisfaction? Often rates and fee structures affect both service effectiveness and customer response.

***Incentives***—When attracting businesses for the purpose of economic development, it is often desirable to negotiate tax abatements or other incentives that would seem to run counter to revenue growth. The long term net effect, however, is to increase the tax base by increasing employment, in-city sales or other indirect economic impacts.

***Regulatory***— Property tax reform has become a recurring theme in the state. Various relief measures, such as Save Our Homes portability, and doubling of the homestead exemption, as well as changes in the Saint Lucie County Property Appraiser’s assessment methodology can have a significant impact on revenues.

### ***Methodologies***

When we forecast future revenues, we use the following methodologies, as appropriate:

***Trend Analysis***—Using historical data to predict future revenues. For example, if a revenue source has risen each year approximately 5%, we would expect that growth to continue at the same rate. This type of analysis does not take into account potential changes in any of the variables affecting the revenue, such as demographics, ordinances or economic conditions.

***Deterministic Analysis***—Projected revenues are based on strategic decisions - variables that can be manipulated by ordinance or policy are identified and set at optimal levels. One example is utility service taxes, which are driven not only by population and use, but also by the percentage levied. Usually this must be performed simultaneously with other types of analysis to be accurate.

**Comparative Analysis**—By comparing a potential revenue with similar income from other sources within the City or with the same income in other cities, new sources or radically changed sources can be predicted.

**Averaging**—When dividing the revenue by a major variable, such as population, we arrive at a per capita number that can be multiplied against forecasts of that variable to anticipate future income.

**Judgment**—The staff who works with the revenue on a daily basis often has first-hand knowledge about the variables that effect future levels. While highly subjective and occasionally intuitive, this process often easily yields reasonably accurate data.

While some methods may be more appropriate to a particular revenue source more than others, often a combination of two or more methods realizes the most accurate results.



## ***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.



*The City of Fort Pierce*

REVENUE MANUAL

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# ***TAXES AND FRANCHISE FEES***

## AD VALOREM TAXES

### *Summary*

Ad valorem taxes are levied against the taxable value of real and personal property. The City Commission sets the millage rate for the tax before October 1 each year. One mill is \$1 of tax per \$1,000 of taxable assessed value. The millage rate is applied to a property's most recent taxable assessed value. Taxable assessed value equals total assessed value (taking into account the Save Our Homes restrictions on value increases on homesteaded property) less exemptions (such as the \$50,000 Homestead exemption, additional low-income senior exemption and disability exemptions.)

Example: For a home assessed at \$100,000, a \$50,000 homestead exemption is deducted resulting in a taxable assessed value of \$50,000. The general fund operating millage rate (6.9000 for the 2019 tax bill) is applied, resulting in \$345.00 in ad valorem property taxes.

### *Legal Authority*

Florida Constitution, Article VII, Section 9  
Chapters 192-197 and 200, Florida Statutes §116.211

### *Budget Determination*

Budgets are based on July 1 estimates of the City's total taxable assessed value of property. Ad Valorem Taxes are the largest single revenue source to the General Fund.

### *Fiscal Capacity:*

FY 2019/20' proposed millage is 6.9000. The City has the capacity to levy up to 10 mills for operating expenditures based on State law. The millage rate is set by the Commission each fiscal year. The amount of revenue received through ad valorem taxes is the product of two factors: 1) the tax rate (millage) set by the City Commission; and 2) the value the Saint Lucie County Property appraiser places upon the property.

### *Authorized Uses*

General Fund revenue, unrestricted.

### *Fee Schedule/Discount Schedule*

The Fiscal Year 2019 proposed millage rate is \$6.9000. Discounts are offered to property owners to encourage early payment, according to the following schedule:

4% if paid in November  
3% if paid in December  
2% if paid in January  
1% if paid in February

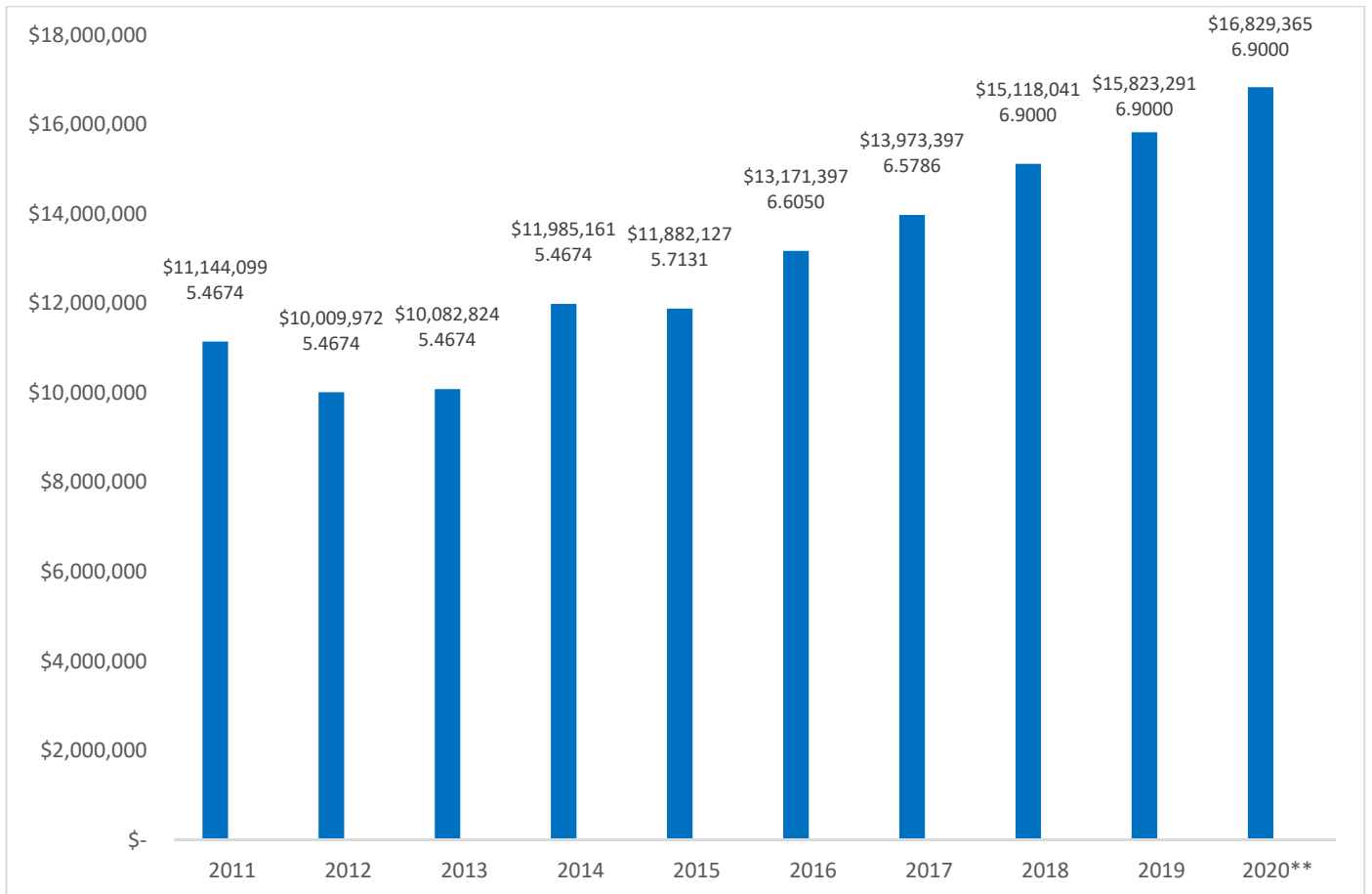
### *Collection History*

Fiscal Year	Amount
2020**	\$16,829,365
2019	\$15,823,291
2018	\$15,118,041
2017	\$13,973,397
2016	\$13,171,397
2015	\$11,882,127
2014	\$11,985,161
2013	\$10,082,824
2012	\$10,009,972
2011	\$11,144,099

(Includes delinquent taxes collected)

\*\*Proposed Budget

### *Ad Valorem Property Tax Revenue with Millage Rates*



\*\*Proposed Budget

## LOCAL OPTION GAS TAX

### *Summary*

Saint Lucie County is authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax on 1 cent on every net gallon of motor and diesel fuel sold within the County. The second is a tax of 6 cents on every net gallon of motor and diesel fuel sold within the County. The third is a 5-cent levy upon every net gallon of motor fuel sold within the County; however, diesel fuel is not subject to this tax. Proceeds may be used to fund transportation expenditures. In Saint Lucie County the revenue is collected and distributed consistent with an inter-local agreement which uses a formula based on transportation expenditures. In addition to the local option gas taxes, the county levies a “ninth cent gas tax” (1¢ per gallon) that it is not required to share with cities, although in some counties this is shared through negotiated inter-local agreements.

### *Legal Authority*

Florida Statute chapter 206.41(1)(e), 206.87(1), and 336.025

### *Budget Determination*

The interlocal agreement calls for the distribution to be determined by the transportation expenditures of the County and all eligible municipalities for the five fiscal years preceding the year in which the annual redetermination is made, as a proportion of the total of such expenditures for the County and all municipalities within the county.

### *Fiscal Capacity:*

This revenue source is distributed to the City through an Inter-local agreement with the County.

The formula for distribution is based on transportation expenditures. An increase in the amount of motor fuel sold in Saint Lucie County and/or an increase in the City of Fort Pierce’s transportation expenditures would result in an increase in this revenue for the City.

### *Authorized Uses*

Florida Statutes, §336.025(1)(a)2, requires the proceeds of the local option gas tax be used only for transportation related expenditures, which include:

- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Roadway and right-of-way drainage
- Street lighting
- Traffic signs, traffic engineering, signalization, and pavement marking
- Bridge maintenance and operation

- Debt service and current expenditures for transportation capital projects, including construction or reconstruction of roads

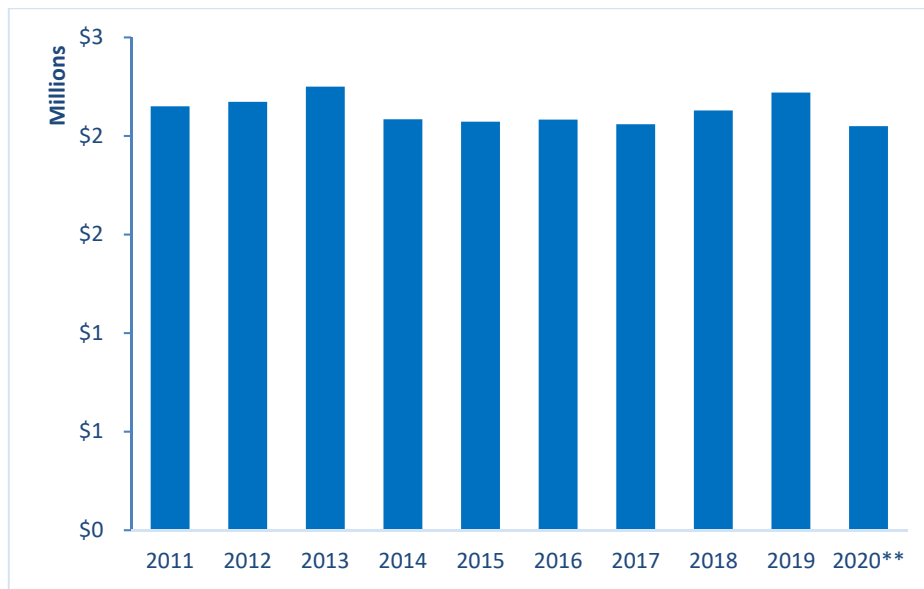
Additionally, local governments may use the services of the Division of Bond Finance of the State Board of Administration (pursuant to the State Bond Act) to issue bonds and pledge local option gas tax revenues to secure the payment of the bonds once a year, as detailed in §336.025(1)(c), FS.

***Collection History***

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$2,050,000
2019	\$2,220,408
2018	\$2,129,418
2017	\$2,059,076
2016	\$2,082,894
2015	\$2,072,741
2014	\$2,084,478
2013	\$2,250,000
2012	\$2,172,768
2011	\$2,150,000

*\*Proposed Budget*

**Local Option Gas Tax**



*\*\*Proposed Budget*

## **ELECTRIC UTILITY & WATER SERVICE TAX**

### ***Summary***

Utility service taxes are levied on the customer of a utility for the use of utilities within the City's corporate limits. The City assesses a flat 10% tax on electric utility payments made within the City, through FPUA (Fort Pierce Utilities Authority) and FPL (Florida Power and Light.) The charges are made up of a base rate and a fuel rate. The City receives no tax on fuel rate increases, only increases to the base rate. Because fuel rate increases are exempt from utility services tax, when fuel rates increase there is no effect on the City's electric utility tax revenue.

The City assesses a 10% tax (current state law maximum) on all point of delivery service fees charged by FPUA (Fort Pierce Utility Authority) for water utilities currently operating within City limits.

### ***Legal Authority***

Florida Statute 166.231

### ***Budget Determination***

Based on sale and use of electricity and water per customer and determined through analysis of historical trends and growth projections.

### ***Fiscal Capacity:***

The City is currently levying the maximum rate for these fees. The two factors that determine the amount of revenue collected for these fees are the sales of electricity and water in the City and the assessment rates. The only current capacity for increasing these revenues would be from increasing the sales within the City through FPUA and FPL raising fees or by selling additional electricity and water.

### ***Authorized Uses***

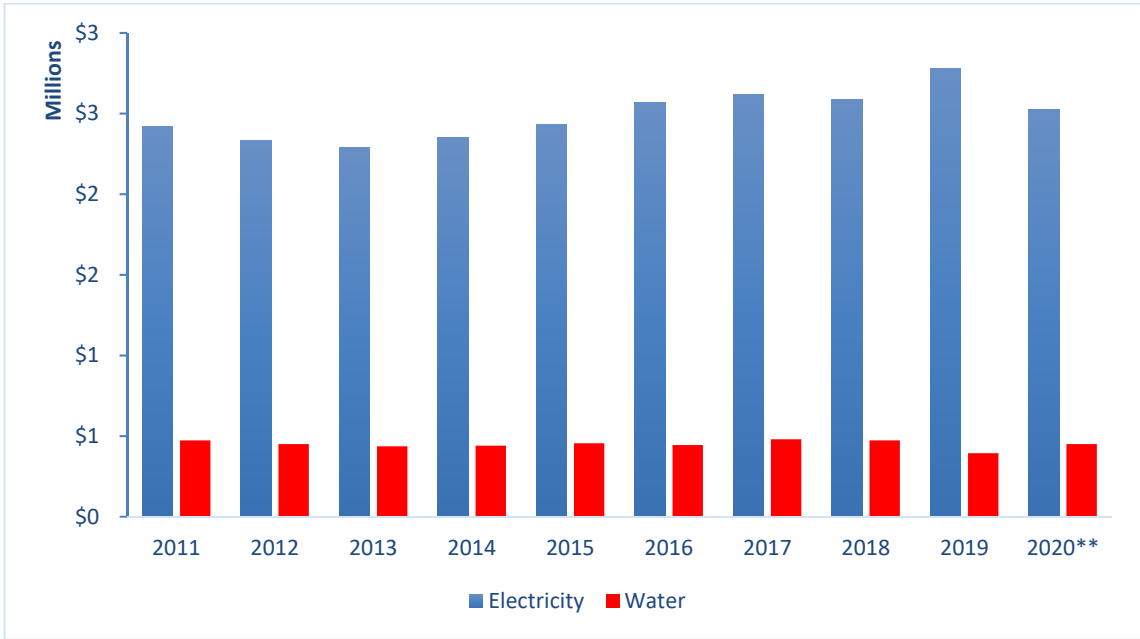
General Fund revenue, unrestricted.

***Collection History***

<b>Fiscal Year</b>	<b>Electricity</b>	<b>Water</b>
2020**	\$2,525,000	\$450,000
2019	\$2,781,963	\$393,735
2018**	\$2,589,248	\$472,577
2017	\$2,617,940	\$480,359
2016	\$2,566,731	\$444,328
2015	\$2,430,740	\$455,088
2014	\$2,349,705	\$440,382
2013	\$2,287,055	\$435,788
2012	\$2,332,780	\$450,433
2011	\$2,418,688	\$472,539

*Proposed Budget\*\**

**Electric Utility & Water Service Tax**



*\*\*Proposed Budget*

# COMMUNICATIONS SERVICE TAX

## *Summary*

The Communications Services Tax (CST) Simplification Law, implemented October 1, 2001, consolidates taxes imposed on retail sales of communications services. The tax is comprised of a state portion and a local portion. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold.

## *State Taxes*

Communications services, except direct-to-home satellite services, are subject to a 6.65% state tax and a 2.52% gross receipts tax. The 6.65% state tax portion goes to the state's General Revenue Fund; the 2.52% gross receipts portion funds public school capital construction. Proceeds from the state tax portion are distributed back to local governments via the half-cent sales tax distribution formula.

The combined state CST rate is 9.17% (6.65% + 2.52%) for all communications services, except residential service that qualifies for partial exemption and direct-to-home satellite services. The state rate applicable to direct-to-home satellite service is 13.17%.

## *Local Taxes*

The local CST rate for the City is 5.22%. The Florida Department of Revenue maintains a jurisdictional address database, called PointMatch, to allocate the tax charged to billable customers residing in each municipality. The City monitors this database for accuracy and inputs required changes.

## *Legal Authority*

Florida Statutes, Chapter 202

## *Budget Determination*

Historical data and July estimates from the Florida Legislature's Office of Economic and Demographic Research.

## *Fiscal Capacity:*

The current rate is the maximum of 5.22%. Increasing this revenue source would require authorization by both the Florida legislature and the City of Fort Pierce Commission.

## *Authorized Uses*

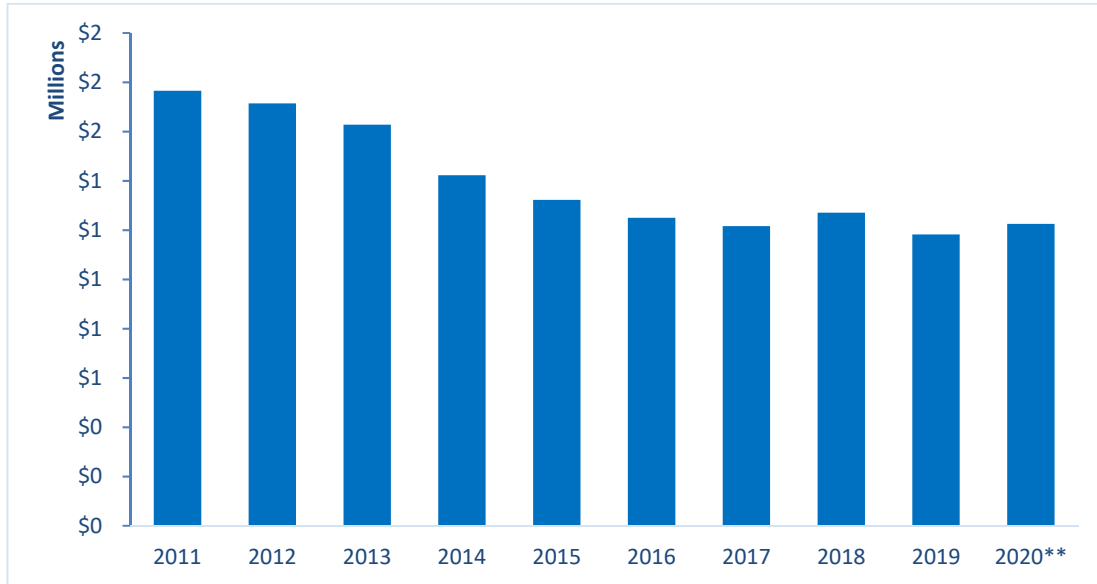
General Fund revenue, unrestricted.

### ***Collection History***

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$1,225,000
2019	\$1,182,550
2018	\$1,570,519
2017	\$1,215,948
2016	\$1,249,606
2015	\$1,322,341
2014	\$1,422,368
2013	\$1,627,957
2012	\$1,714,124
2011	\$1,765,642

*\*\*Proposed Budget*

### **Communication Service Tax**



*\*\*Proposed Budget*



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REVENUE MANUAL

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***LICENSES***  
***&***  
***PERMITS***

# OCCUPATIONAL LICENSES

## *Summary*

Any person who engages in any business, occupation, or profession within the City limits is required to pay a local business tax.

Imposition of a local business tax provides revenue to support City services provided to those businesses. It also allows the City to be aware of the types and numbers of businesses operating in the City which helps in planning for economic development and other needed services for the future.

## *Legal Authority*

Code of Ordinances, Chapter 9  
Florida Statute 205

## *Budget Determination*

Historical data and economic projections

## *Fiscal Capacity:*

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

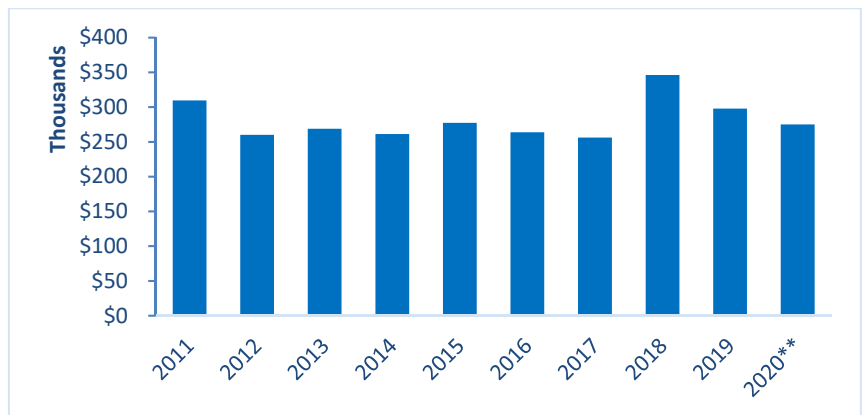
## *Authorized Uses*

General Fund revenue, unrestricted.

## **Collection History**

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$275,000
2019	\$297,830
2018	\$346,073
2017	\$256,229
2016	\$263,811
2015	\$277,379
2014	\$261,191
2013	\$268,755
2012	\$260,002
2011	\$309,457

\*\*Proposed Budget



\*\*Proposed Budget

## PLANNING & ZONING FEES

### *Summary*

This revenue source is generated from fees assessed to applicants with planning and zoning needs. Applications are reviewed by the Planning Committee and 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 Planning Department development application

### *Legal Authority*

City of Fort Pierce Resolution

### *Budget Determination*

Historical data and assumed growth, plus any assumed increases in charges

### *Fiscal Capacity:*

Commission approval would be required to increase the fee schedule.

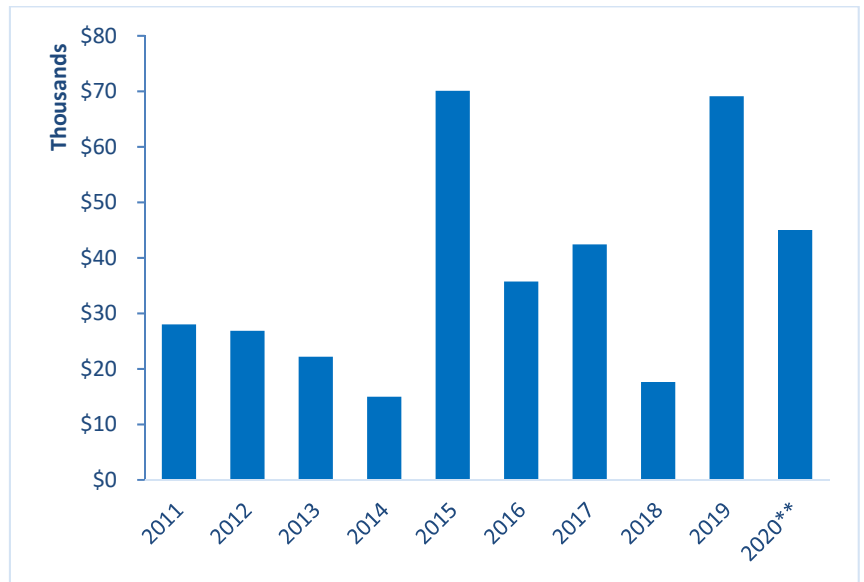
### *Authorized Uses*

General Fund revenue, unrestricted.

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$45,000
2019	\$69,110
2018	\$17,638
2017	\$42,421
2016	\$35,735
2015	\$70,075
2014	\$14,970
2013	\$22,185
2012	\$26,855
2011	\$28,010

\*\*Proposed Budget



\*\*Proposed Budget



*The City of Fort Pierce*

REVENUE MANUAL

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# ***INTERGOVERNMENTAL REVENUE***

# STATE REVENUE SHARING

## **Summary**

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.

## **Legal Authority**

Florida Statute Chapters 206, 212, and 218  
 Florida Revenue Sharing Act of 1972

## **Budget Determination**

Historical data and July estimates from the Florida Legislature’s Office of Economic and Demographic Research.

## **Fiscal Capacity:**

A formula using three equally weighted factors is set by FLDOR by July 25 each year. The factors are the adjusted city population, the city’s share of sales tax collected within the county, and the city’s relative ability to raise revenue based on per capita taxable values.

## **Authorized Uses**

Funds derived from the one-cent municipal fuel tax must be used for transportation expenditures. The City may pledge only the guaranteed entitlement portion of the distribution for bonded indebtedness. All remaining funds are available for general use.

## **Collection History**

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$1,400,000
2019	\$1,525,976
2018	\$1,445,623
2017	\$1,392,722
2016	\$1,323,800
2015	\$1,282,595
2014	\$1,211,575
2013	\$1,166,983
2012	\$1,387,116
2011	\$1,149,797

\*\*Proposed Budget



\*\*Proposed Budget

# HALF-CENT SALES TAX

## Summary

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 Statute Chapters 202.18(2), 212.20(60) and 218.60-67

## Budget Determination

Historical data and July estimates from the Florida Legislature's Office of Economic and Demographic Research.

## 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 Pierce's population or eligible countywide sales would result in an increase in this revenue for the City.

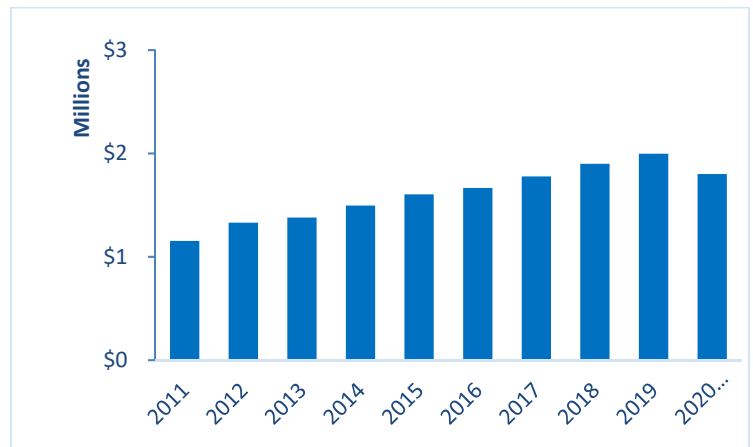
## Authorized Uses

The proceeds may be used for municipal-wide programs, municipal-wide property tax or utility tax relief or principal and interest payments on capital projects.

## Collection History

Fiscal Year	Amount
2020**	\$1,800,000
2019	\$1,996,320
2018	\$1,898,973
2017	\$1,776,224
2016	\$1,666,089
2015	\$1,603,223
2014	\$1,495,885
2013	\$1,378,666
2012	\$1,330,114
2011	\$1,153,572

\*\*Proposed Budget



## MOBILE HOME LICENSE TAX

### *Summary*

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 length of the mobile home. Currently, \$1.50 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 Statute Chapter 320.015

### *Budget Determination*

Historical data

### *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 State Statute.

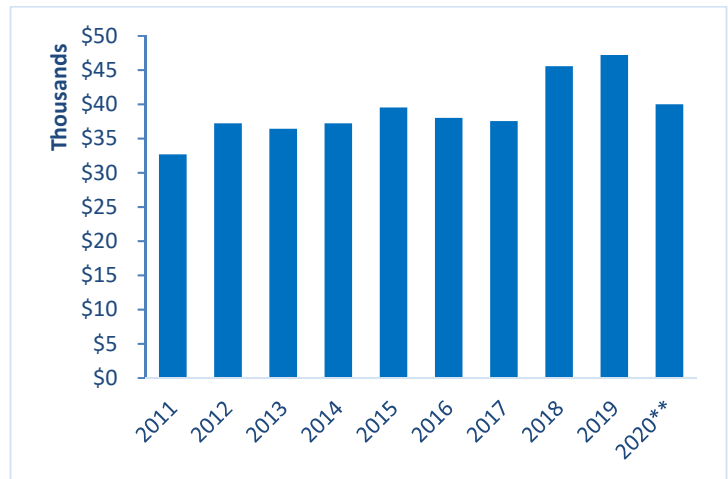
### *Authorized Uses*

General Fund revenue, unrestricted.

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$40,000
2019	\$47,214
2018	\$45,579
2017	\$37,548
2016	\$38,013
2015	\$39,544
2014	\$37,212
2013	\$36,427
2012	\$37,212
2011	\$32,695

\*\*Proposed Budget



\*\*Proposed Budget

# ALCOHOLIC BEVERAGE LICENSE TAX

## Summary

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.

## Legal Authority

Florida Statute section 561.342

## Budget Determination

Historical data and trend analysis

## Fiscal Capacity:

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

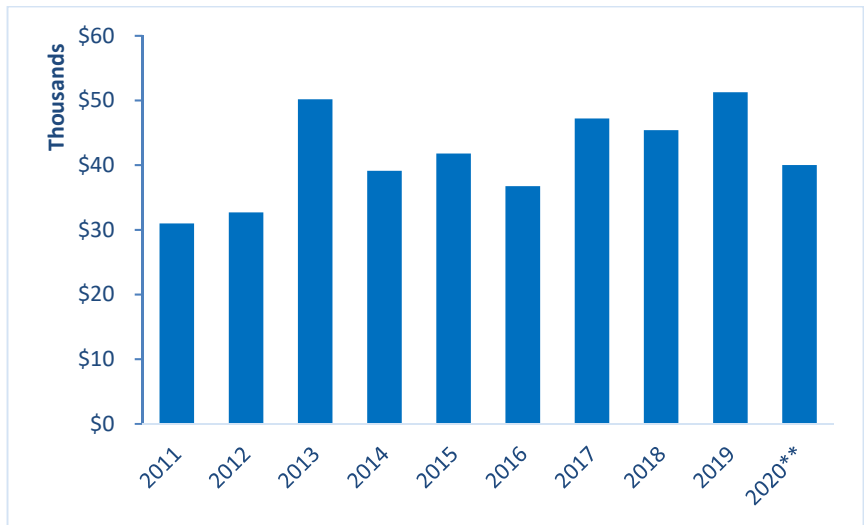
## Authorized Uses

General Fund revenue, unrestricted.

## Collection History

Fiscal Year	Amount
2020**	\$40,000
2019	\$51,267
2018	\$45,403
2017	\$47,214
2016	\$36,752
2015	\$41,793
2014	\$39,118
2013	\$50,183
2012	\$32,681
2011	\$30,989

\*\*Proposed Budget



\*\*Proposed Budget

# CASUALTY PREMIUM TAX

## Summary

The Casualty Insurance Premium Tax for Police Officer Retirement is a tax of 0.85 percent of the gross amount of receipts from policyholders on all premiums collected on casualty insurance policies covering property within the City's legally defined limits. The net proceeds of this excise tax are paid into the City's police officers' retirement trust fund.

## Legal Authority

Florida Statute section 185

## Budget Determination

Historical data and prior year distribution

## Fiscal Capacity:

The distribution is received from the State and the only capacity for increasing this revenue would be from increased sales of casualty insurance policies.

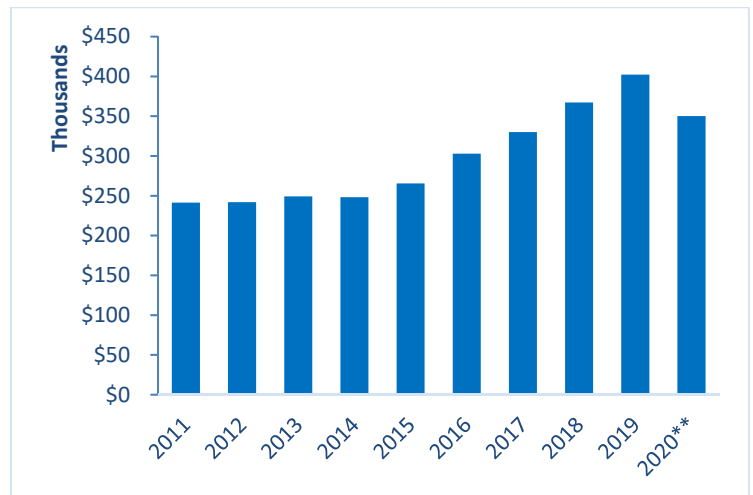
## Authorized Uses

General Fund Revenue **restricted** for transfer to police officers' retirement trust fund.

## Collection History

Fiscal Year	Amount
2020**	\$350,000
2019	\$402,063
2018	\$367,113
2017	\$329,933
2016	\$302,837
2015	\$265,449
2014	\$248,113
2013	\$249,148
2012	\$241,799
2011	\$241,312

\*\*Proposed budget



\*\*Proposed Budget

# FUEL TAX REFUND

## Summary

The State provides a reimbursement of a portion of the gas tax paid on gas used in City vehicles. Finance gathers the details of the quantities purchased and used and submits a monthly report to the Florida Department of Revenue. Off -road gasoline use (such as for generators) is not eligible for the gas tax reimbursement.

## Legal Authority

Florida Statute section 206.625

## Budget Determination

Based on historical data and economic conditions

## Fiscal Capacity:

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

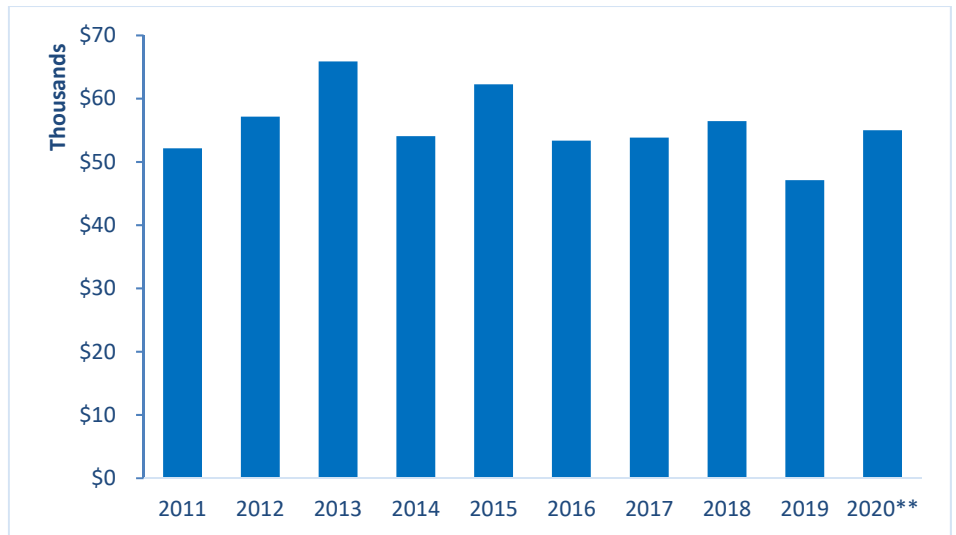
## Authorized Uses

General Fund revenue, unrestricted.

## Collection Allowance

Fiscal Year	Amount
2020**	\$55,000
2019	\$47,095
2018	\$56,434
2017	\$53,834
2016	\$53,354
2015	\$62,255
2014	\$354,071
2013	\$65,880
2012	\$57,159
2011	\$52,131

\*\*Proposed Budget



\*\*Proposed Budget

# COUNTY SHARED OCCUPATIONAL LICENSES

**Summary**

This revenue is generated from Saint Lucie 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 Statute Chapter 205.0536

**Budget Determination**

Based on historical data and assumed growth

**Fiscal Capacity:**

An increase in number of businesses or the population in Fort Pierce will increase the amount of revenue received from Saint Lucie County.

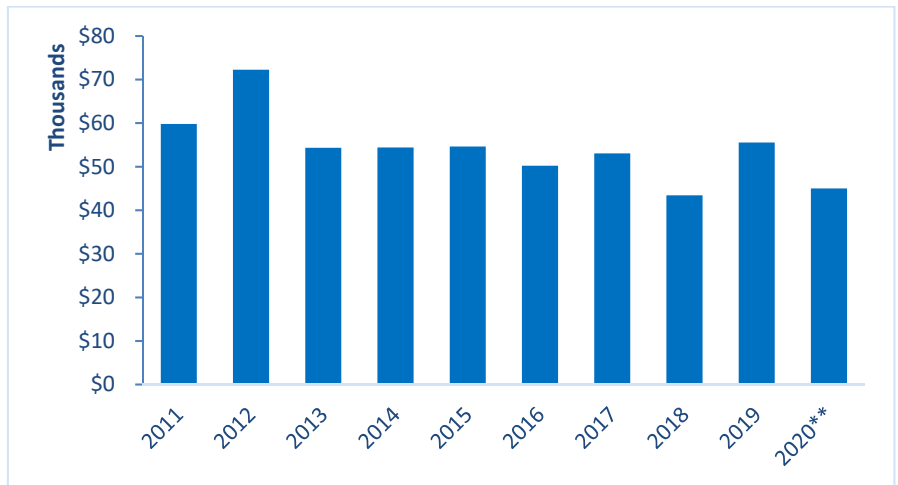
**Authorized Uses**

General Fund revenue, unrestricted.

**Collection Allowance**

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$45,000
2019	\$55,542
2018	\$43,427
2017	\$53,834
2016	\$53,354
2015	\$62,255
2014	\$54,071
2013	\$65,880
2012	\$57,159
2011	\$52,131

\*\*Proposed Budget



\*\*Proposed Budget



# ***CHARGES FOR SERVICES***

## CERTIFIED COPYING & RECORD RESEARCH FEE

### *Summary*

These are administrative fees collected for services associated with records and lien research. The record fees collected are for searches in various departments such as the Police Department; the cost differs based on the information requested. These could include copies of police reports, traffic accident reports and traffic citations.

Whenever the City receives a request for an accounting of the amounts of any outstanding city liens, a minimum service charge of \$25 per request is charged.

### *Legal Authority*

City of Fort Pierce Municipal Ordinance

### *Budget Determination*

Based on historical data, plus any assumed increases in charges

### *Fiscal Capacity:*

Commission approval would be required to increase the fee schedule.

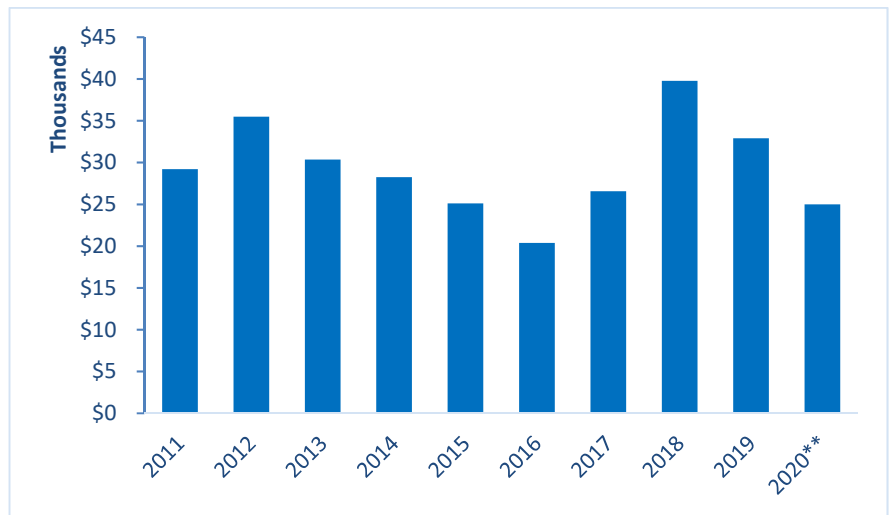
### *Authorized Uses*

General Fund revenue, unrestricted.

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$25,000
2019	\$32,900
2018	\$39,767
2017	\$26,552
2016	\$20,373
2015	\$25,113
2014	\$28,247
2013	\$30,361
2012	\$35,480
2011	\$29,194

\*\*Proposed Budget



\*\*Proposed Budget

# INVESTIGATIVE SURCHARGES

## Summary

This revenue source consists of funds collected from the sale of unclaimed evidence or unclaimed tangible personal property lawfully seized due to a lawful investigation in the custody of the Saint Lucie County Clerk of Court from a criminal proceeding or seized as evidence by and in the custody of the Fort Pierce Police Department. This revenue source also includes abandoned cash.

## Legal Authority

Florida Statute Chapter 705.105

## Budget Determination

Based on historical data

## Fiscal Capacity:

This revenue covers a variety of miscellaneous fees which are established by Florida Statute.

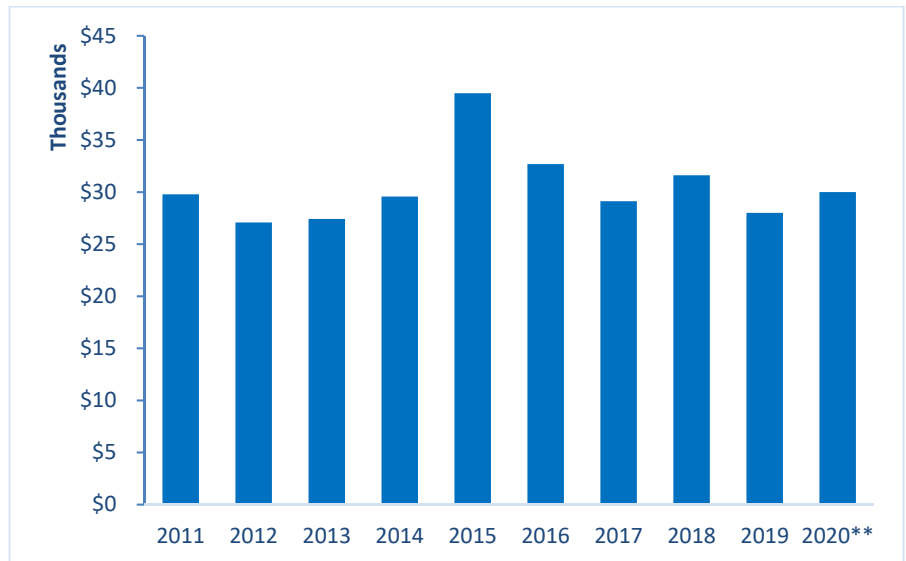
## Authorized Uses

General Fund revenue; police services

## Collection History

Fiscal Year	Amount
2020**	\$30,000
2019	\$28,003
2018	\$31,602
2017	\$26,552
2016	\$20,373
2015	\$25,113
2014	\$28,247
2013	\$30,361
2012	\$35,480
2011	\$29,194

\*\*Proposed Budget



\*\*Proposed Budget

## ROTATION TOWING ADMINISTRATIVE CHARGES

### **Summary**

This revenue is generated from fees paid by towing companies for servicing the City. The companies contract with the Fort Pierce Police Department.

### **Legal Authority**

Florida Statute Chapter 163.01

### **Budget Determination**

Based on historical data and adjusted by assumed growth

### **Fiscal Capacity:**

Additional fees can be negotiated; however Commission approval is required to revise, extend or approve contracts with outside agencies

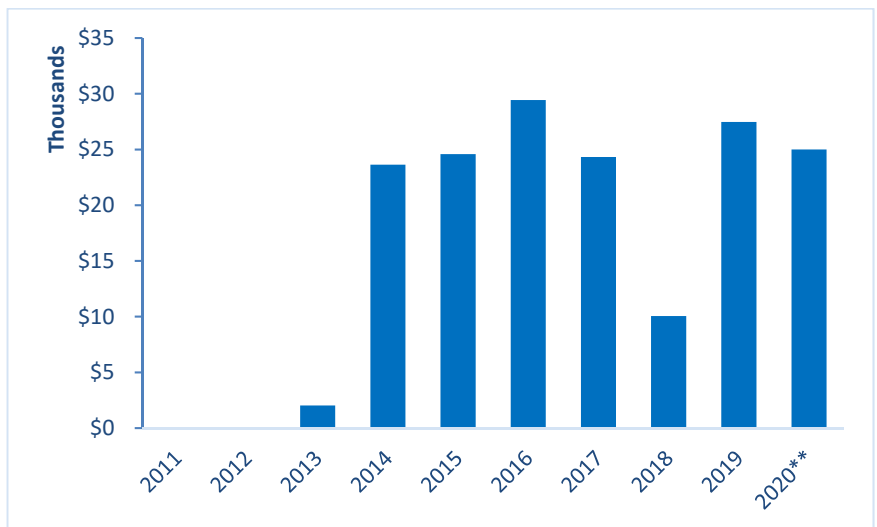
### **Authorized Uses**

General Fund revenue; unrestricted

### **Collection History**

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$25,000
2019	\$27,466
2018	\$10,050
2017	\$24,325
2016	\$29,425
2015	\$24,575
2014	\$23,625
2013	\$2,025
2012	\$0
2011	\$0

\*\*Proposed Budget



\*\*Proposed Budget

## SPECIAL RECREATION FACILITIES FEES

### *Summary*

The City has public parks, recreational centers, youth programs, and a gymnasium. Revenue is generated from the rentals of park pavilions, recreation center rentals and the gymnasium, and fees for programs, classes and other events and activities.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Based on historical data and adjusted by assumed growth plus any assumed increases in charges

### *Fiscal Capacity:*

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

- 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

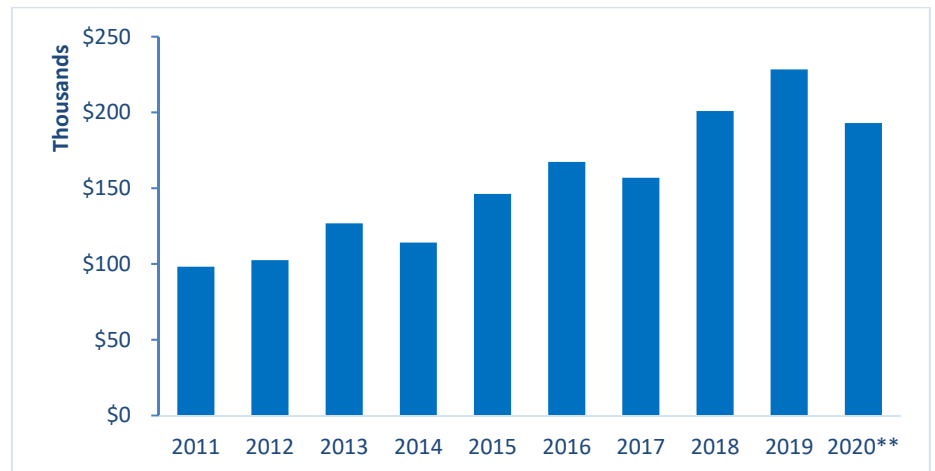
### *Authorized Uses*

General Fund revenue, unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$93,000
2019	\$228,367
2018	\$200,872
2017	\$156,873
2016	\$167,264
2015	\$146,155
2014	\$114,054
2013	\$126,776
2012	\$102,496
2011	\$98,093

\*\*Proposed Budget



\*\*Proposed Budget



*The City of Fort Pierce*  
REVENUE MANUAL

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# ***FINES & FORFEITURES***

## COURT FINES

### *Summary*

Revenues are received from a portion of any citation, fee or ticket issued by the Fort Pierce Police Department. The Saint Lucie County court system administers the process, distributing any proceeds to the County, the State and the City. The majority of the revenue is derived from traffic violations.

### *Legal Authority*

Florida Statute Chapters 316 and 318  
 Florida Statute Chapter 142  
 Florida Statute Chapter 162

### *Budget Determination*

Based on historical data and adjusted by assumed increases in amounts of fines/forfeits

### *Fiscal Capacity:*

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

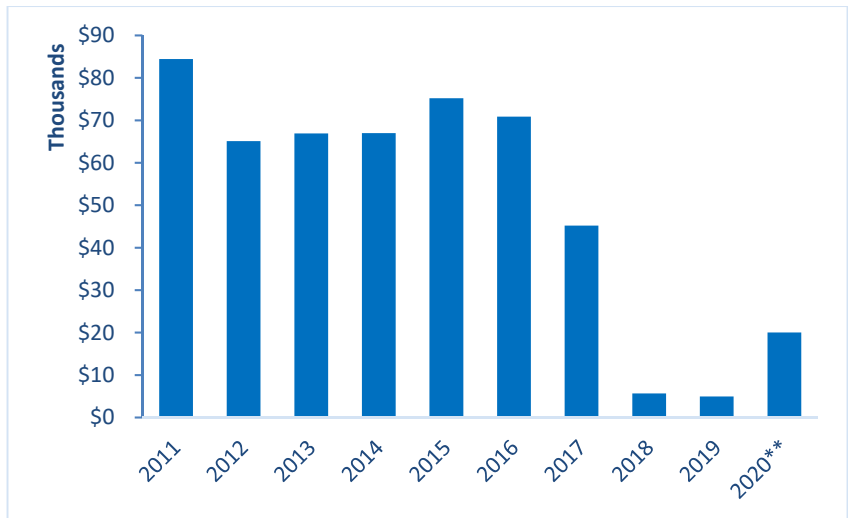
### *Authorized Uses*

General Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$20,000
2019	\$4,924
2018	\$5,666
2017	\$45,189
2016	\$70,844
2015	\$75,180
2014	\$66,986
2013	\$66,879
2012	\$65,079
2011	\$84,413

\*\*Proposed Budget



\*\*Proposed Budget

# PROPERTY CODE VIOLATIONS

## *Summary*

In carrying out their mission, Code Compliance generates revenue from the imposition of fines and liens against properties. All code cases, whether initiated by a citizen, code officer, or other City department personnel, are inspected and verified. If a violation exists, the code officer takes action toward voluntary compliance. Warning notices are given and then administrative citations can be issued for a specified fine if the violations are not remedied

## *Legal Authority*

Florida Statute Chapter 162  
 Florida Statute Chapter 318

## *Budget Determination*

Based on historical data and updates to fines and collection procedures

## *Fiscal Capacity:*

Commission approval would be required to increase the fee schedule

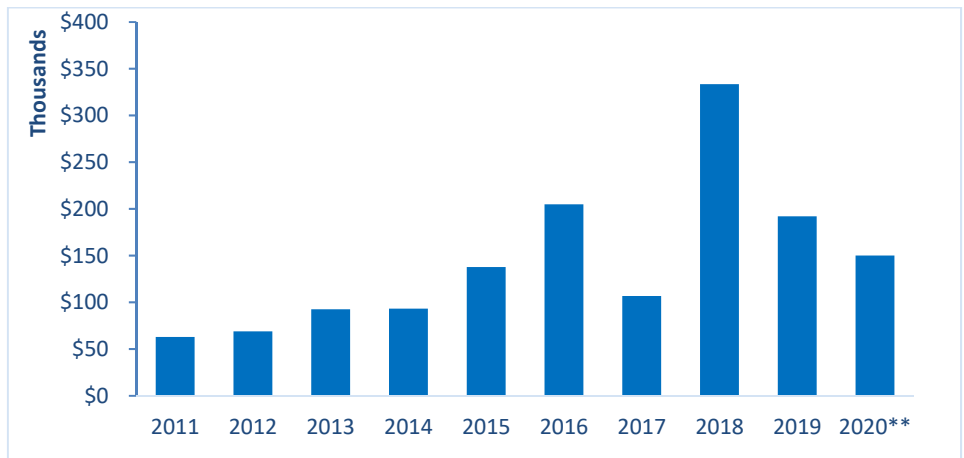
## *Authorized Uses*

General Fund revenue; unrestricted

## *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$150,000
2019	\$191,947
2018	\$333,471
2017	\$106,736
2016	\$204,842
2015	\$137,745
2014	\$93,200
2013	\$92,465
2012	\$68,898
2011	\$65,842

\*\*Proposed Budget



\*\*Proposed Budget



*The City of Fort Pierce*  
REVENUE MANUAL

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# ***MISCELLANEOUS REVENUE***

## INTEREST ON INVESTMENTS

### *Summary*

This revenue source includes earned pooled investments, interest earnings, and other income. Fund balances and positive cash flow balances are invested according to the City’s investment policies. Interest income is the earnings from these investments.

The Fed has kept interest rates at historic lows in order to spur the economy, resulting in very low revenues from interest income.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Calculated based on forecast average year fund balance and assumed interest rate

### *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 Pierce’s accounts determines the amount of revenue that is generated from this source.

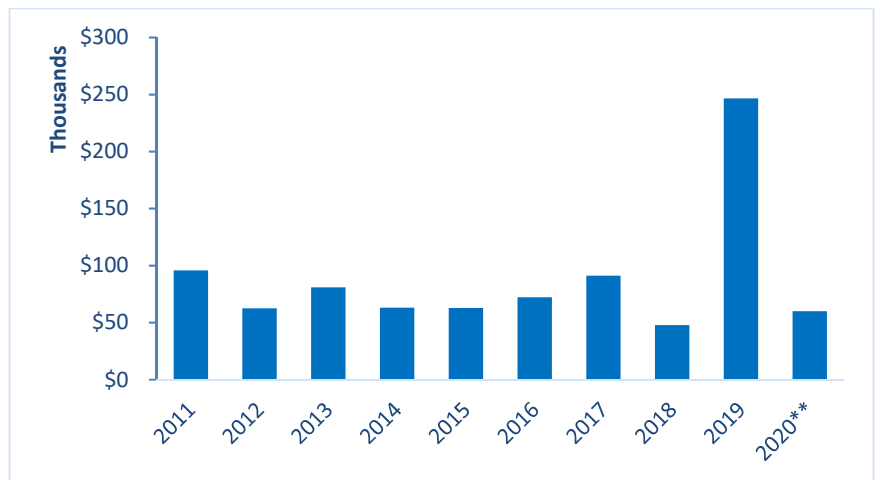
### *Authorized Uses*

General Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$60,000
2019	\$246,595
2018	\$47,759
2017	\$91,067
2016	\$72,193
2015	\$62,764
2014	\$63,105
2013	\$80,878
2012	\$62,425
2011	\$95,750

\*\*Proposed Budget



\*\*Proposed Budget

## PURCHASING CARD REBATE

### *Summary*

This revenue is generated as a result of the City migrating payables from checks to card and ACH based electronic transactions and the use of purchasing cards, which generates a rebate. The rebate is produced from a state consortium of municipalities who pool the purchases from the use of their City’s purchasing card and ePayables and receives a percentage-based rebate of the total spend. On top of the efficiency, cost savings and fraud protection, the rebate potential is one more incentive to expand the use of these card-based solutions.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Based on historical data and increased usage

### *Fiscal Capacity:*

The fiscal capacity of this revenue source is based on the number of vendors accepting ePayable and ACH payments and City usage of Purchasing Cards for purchases.

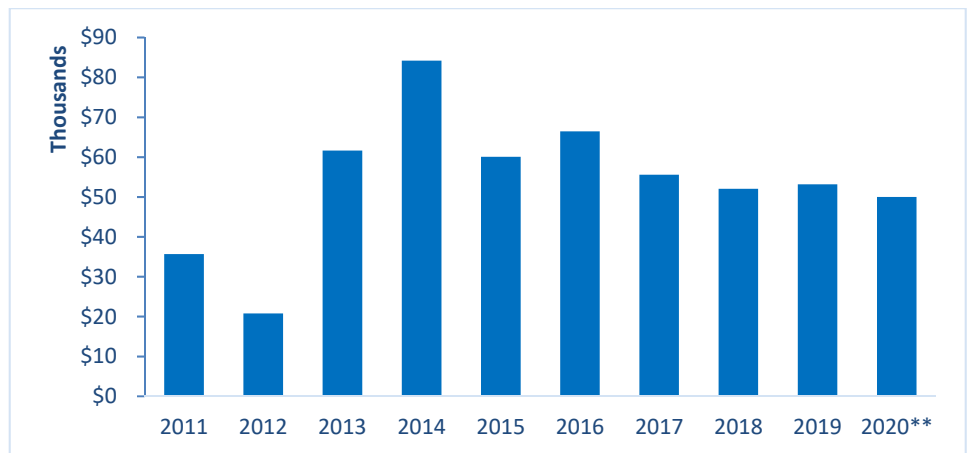
### *Authorized Uses*

General Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$50,000
2019	\$53,165
2018	\$52,051
2017	\$55,570
2016	\$66,460
2015	\$60,077
2014	\$84,178
2013	\$61,626
2012	\$20,794
2011	\$35,685

\*\*Proposed Budget



\*\*Proposed Budget

## REIMBURSEMENT OF CONTRACTUAL SERVICES

### *Summary*

This revenue is generated from contractual services provided by General Fund to Special Revenue and Enterprise Funds.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Based on historical data and economic analysis

### *Fiscal Capacity:*

The annual reimburse from Special Revenue and Enterprise Funds is reevaluated annually and adjusted based on any increases or decreases to the services or the cost associated with providing the service that General may incur.

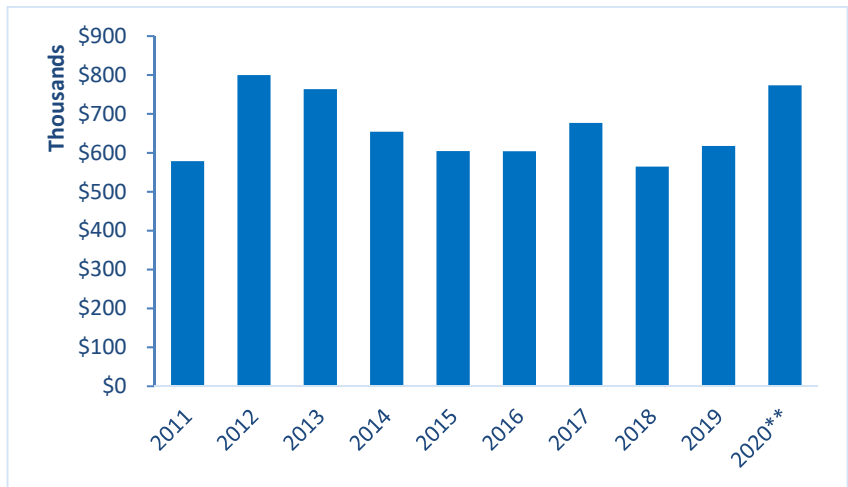
### *Authorized Uses*

General Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$773,500
2019	\$617,733
2018	\$564,343
2017	\$676,927
2016	\$603,971
2015	\$604,296
2014	\$653,968
2013	\$763,393
2012	\$799,691
2011	\$578,635

\*\*Proposed Budget



\*\*Proposed Budget

## ADMINISTRATIVE REIMBURSEMENT

### *Summary*

This revenue is generated from administrative services provided by General Fund departments to Special Revenue and Enterprise Funds. The General Fund allocates administrative services (management, legal, financial, purchasing, official records, etc.) among the various funds that use these services.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Based on historical data and economic analysis

### *Fiscal Capacity:*

The annual reimburse from Special Revenue and Enterprise Funds is reevaluated annually and adjusted based on any increases or decreases to the services or the cost associated with providing the service that General may incur.

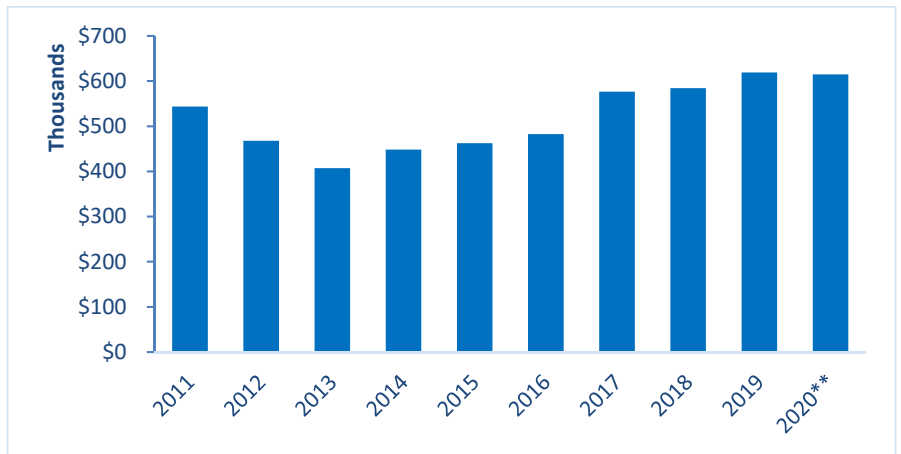
### *Authorized Uses*

General Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$614,800
2019	\$618,947
2018	\$584,218
2017	\$576,470
2016	\$482,484
2015	\$462,472
2014	\$448,074
2013	\$406,978
2012	\$467,800
2011	\$543,638

\*\*Proposed Budget



\*\*Proposed Budget

## OTHER MISCELLANEOUS REIMBURSEMENTS

### *Summary*

This revenue is generated from contractual services provided by General Fund departments for outside agencies, such as the State of Florida and Saint Lucie County.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Based on historical data and adjusted by assumed increases

### *Fiscal Capacity:*

The annual reimburse from outside agencies is reevaluated annually and adjusted based on any increases or decreases to the services or the cost associated with providing the service that General may incur.

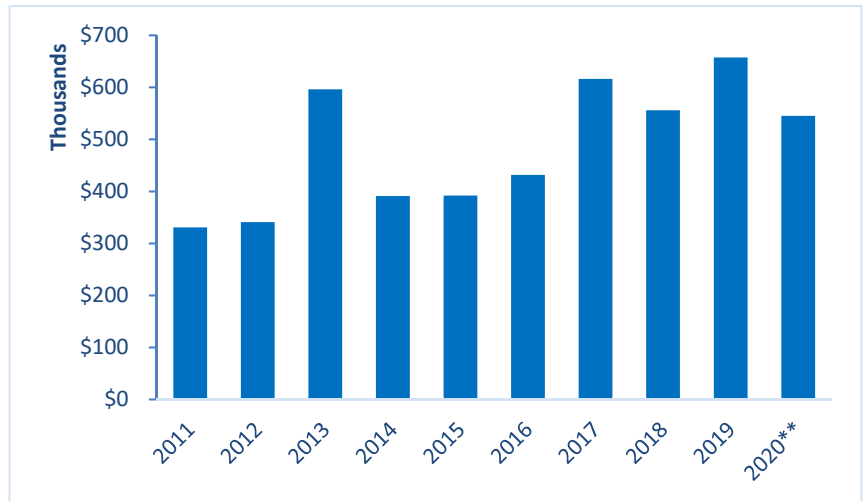
### *Authorized Uses*

General Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$545,000
2019	\$657,273
2018	\$555,925
2017	\$615,965
2016	\$431,408
2015	\$391,917
2014	\$391,079
2013	\$596,233
2012	\$340,848
2011	\$330,533

\*\*Proposed Budget



\*\*Proposed Budget



# ***INTERFUND TRANSFERS***

## INTERFUND TRANSFERS

### *Summary*

This revenue is generated from transfers between individual fund groups within the City which are not repayable and are not considered charges for goods or services provided by other funds. Included are transfers from Community Development Block Grant (CDBG) funds for code enforcement employee cost and Fort Pierce Redevelopment Agency (FPRA) for debt service payments.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Based on historical data and adjusted by assumed increases or decreases

### *Fiscal Capacity:*

The transfers are reevaluated annually and adjusted based on any increases or decreases that are to be incurred.

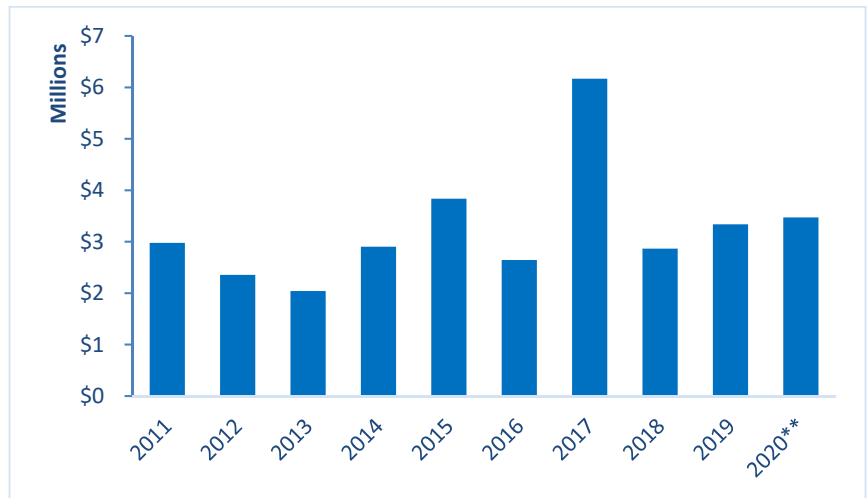
### *Authorized Uses*

General Fund revenue; restricted for specific use as outlined in transfer, i.e. debt payment

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$3,471,056
2019	\$3,337,890
2018	\$2,863,716
2017	\$6,167,226
2016	\$2,644,667
2015	\$3,835,071
2014	\$2,901,453
2013	\$2,038,648
2012	\$2,354,616
2011	\$2,977,021

\*\*Proposed Budget



\*\*Proposed Budget



# ***CONTRIBUTIONS FROM ENTERPRISE FUNDS***

## FORT PIERCE UTILITIES AUTHORITY (FPUA) TRANSFER

### *Summary*

This revenue comes from the Fort Pierce Utilities Authority, a component unit owned by the City of Fort Pierce. As mandated by the Charter, each year the Utilities Authority pays the City 6% of the gross revenues from the sale of electricity, gas and wastewater disposal.

### *Legal Authority*

City of Fort Pierce Charter

### *Budget Determination*

Based on historical data and adjusted by assumed growth

### *Fiscal Capacity:*

Based on sale and use of electricity, gas and wastewater disposal and the rates applied to the fees.

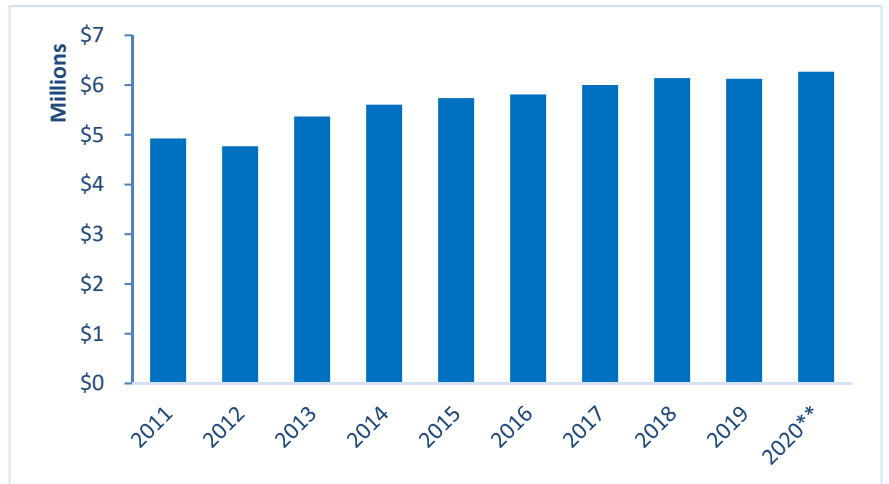
### *Authorized Uses*

General Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$6,268,101
2019	\$6,125,454
2018	\$6,138,645
2017	\$5,998,758
2016	\$5,809,302
2015	\$5,735,240
2014	\$5,605,157
2013	\$5,365,879
2012	\$4,767,268
2011	\$4,925,280

\*\*Proposed Budget



\*\*Proposed Budget

## SOLID WASTE TRANSFER

### *Summary*

In order to subsidize General Fund operations a transfer from the Solid Waste Fund has been budgeted. The Solid Waste Fund is an enterprise fund of the City of Fort Pierce established for the revenue receiving and expenses associated with the collection and disposal of solid waste services.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Based on needed subsidy

### *Fiscal Capacity:*

The transfer is determined by the available retained earnings that Solid Waste has and the amount needed to subsidize General Fund's budget.

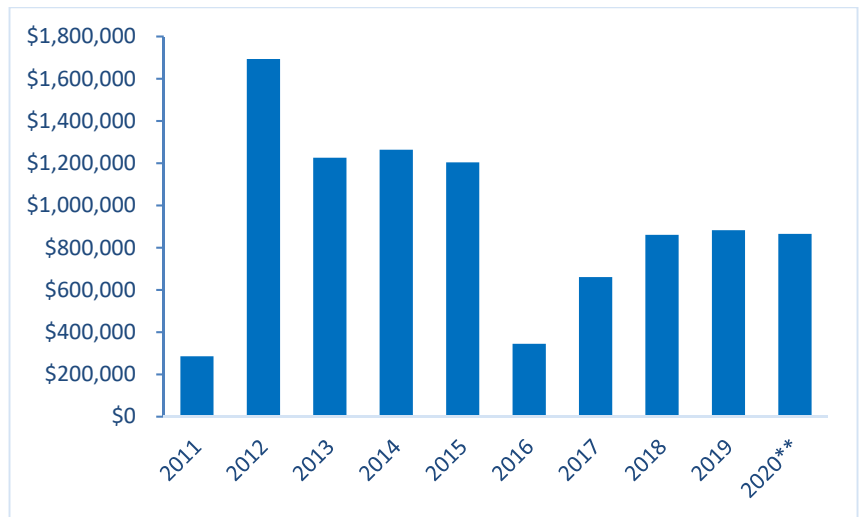
### *Authorized Uses*

General Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$865,000
2019	\$882,491
2018	\$860,925
2017	\$660,609
2016	\$345,000
2015	\$1,204,000
2014	\$1,264,000
2013	\$1,226,000
2012	\$1,693,024
2011	\$285,210

\*\*Proposed Budget



\*\*Proposed Budget

# MARINA TRANSFER

## Summary

In order to subsidize General Fund operations a transfer from the Marina Fund has been budgeted. The Marina Fund is an enterprise fund of the City of Fort Pierce established for the revenue receiving and expenses associated with the operation of marina.

## Legal Authority

City of Fort Pierce Ordinance

## Budget Determination

Based on needed subsidy

## Fiscal Capacity:

The transfer is determined by the available retained earnings that Marina has and the amount needed to subsidize General Fund's budget.

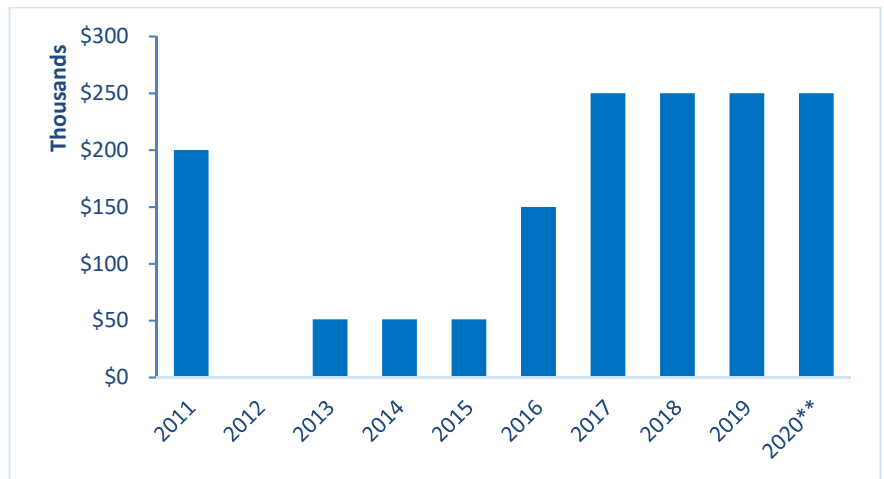
## Authorized Uses

General Fund revenue; unrestricted

## Collection History

Fiscal Year	Amount
2020**	\$250,000
2019	\$250,000
2018	\$250,000
2017	\$250,000
2016	\$150,000
2015	\$51,111
2014	\$51,111
2013	\$51,111
2012	\$0
2011	\$200,00

\*\*Proposed Budget



\*\*Proposed Budget



# ***FUND BALANCE***

## APPROPRIATED FUND BALANCE

### *Summary*

Fund Balance (also known as carryover) is the accumulation of revenues that exceeds expenditures over time. Fund balances occur when departments do not spend their total allocation for a given year and/or when the City receives additional revenues it was not anticipating. The unreserved portion of the prior year's fund balance is made available for appropriations in future fiscal years.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Based on needed subsidy

### *Fiscal Capacity:*

The use of an appropriation from fund balance is determined by the amount available and the amount needed to subsidize General Fund's budget.

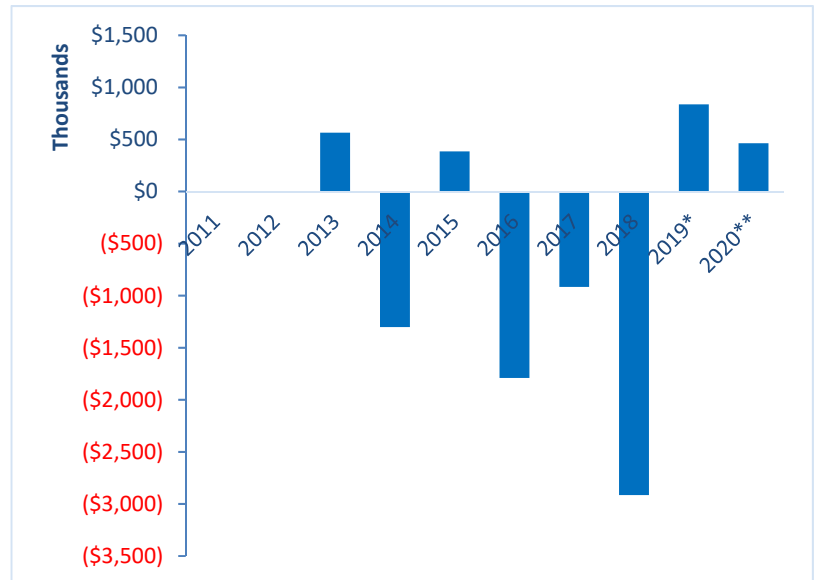
### *Authorized Uses*

General Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$462,950
2019*	\$836,909
2018	(\$2,915,014)
2017	(\$917,322)
2016	(\$1,790,688)
2015	\$385,595
2014	(\$1,302,916)
2013	\$564,058
2012	\$0
2011	\$0

*\*Adopted Budget*



*\*\*Proposed Budget*



## ***SPECIAL REVENUE FUND***

The Special Revenue Fund is a restricted Fund of the City. This fund is used to account for specific revenues that are legally restricted to expenditure for particular purposes. The City does not have an appropriated budget for special revenue funds.

## CLEAN COMMUNITY FEE

### *Summary*

This revenue is generated by a \$1.00 per month fee applied to each utility customer within the City limits and is listed as a separate fee on the monthly utility bill. This revenue is restricted for use for the Clean Community Program.

### *Legal Authority*

City of Fort Pierce Resolution NO 17-R31

### *Budget Determination*

NA

### *Fiscal Capacity:*

The fee shall expire 9/30/2020 unless prior to that date the Commission after public hearing determines the purpose of the fund has not yet been achieved, in which case the Commission may extend the effective period for an additional three years.

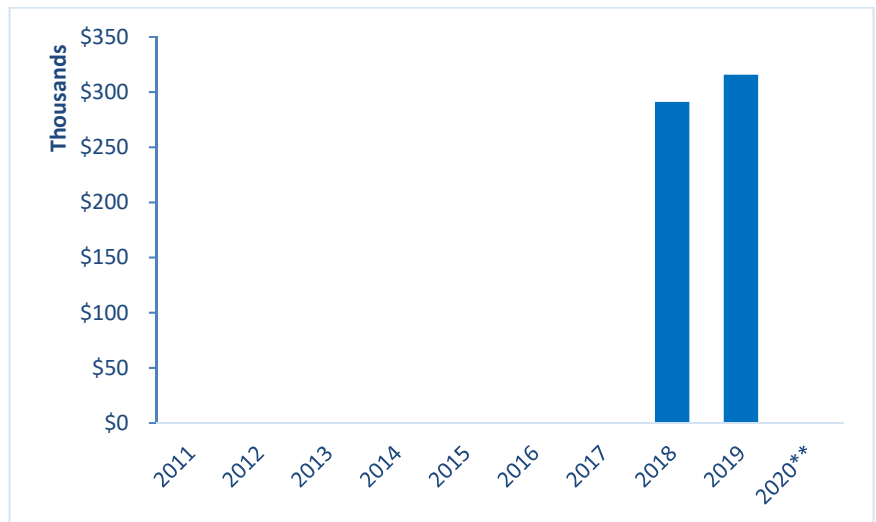
### *Authorized Uses*

Special Fund revenue; restricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$0
2019	\$315,677
2018	\$290,963
2017	\$0
2016	\$0
2015	\$0
2014	\$0
2013	\$0
2012	\$0
2011	\$0

\*\*Proposed Budget



\*\*Proposed Budget



## ***MARINA FUND***

The Marina Fund is an Enterprise Fund of the City. This fund is to account for the City Marina, a world-renowned recreational facility for the citizens and visitors of our City.

# GRANTS

**Summary**

This revenue is received from Federal and State awarded funds to be used to fund approved projects. .

**Legal Authority**

City of Fort Pierce Ordinance

**Budget Determination**

Based on award notification

**Fiscal Capacity:**

The revenue is determined by the receipt of an award letter from the agency distributing the funds.

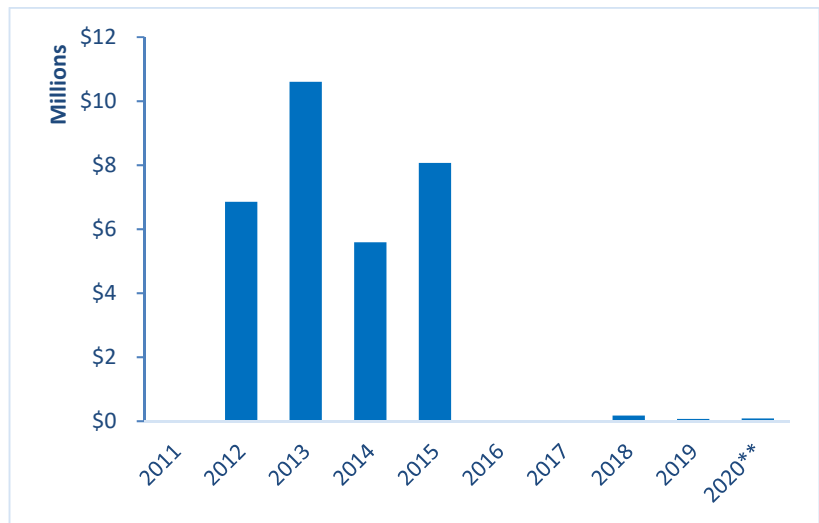
**Authorized Uses**

Marina Fund; restricted for project use

**Collection History**

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$86,583
2019	\$72,500
2018	\$175,713
2017	\$0
2016	\$0
2015	\$8,055,551
2014	\$5,587,840
2013	\$10,601,164
2012	\$6,855,564
2011	\$0

\*\*Proposed Budget



\*\*Proposed Budget

## MARINA CHARGES FOR SERVICES

### ***Summary***

This revenue is generated from dockage rentals.

### ***Legal Authority***

City of Fort Pierce Ordinance

### ***Budget Determination***

Historical data and assumed increase in sales

### ***Fiscal Capacity:***

The City Manager or his designee is empowered to establish fees, with Commission approval.

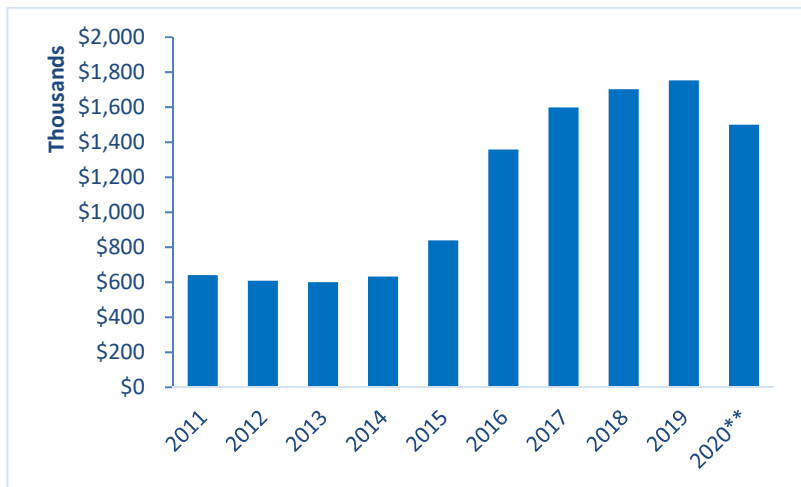
### ***Authorized Uses***

Marina Fund revenue; unrestricted

### ***Collection History***

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$1,500,000
2019	\$1,752,603
2018	\$1,702,857
2017	\$1,598,291
2016	\$1,357,573
2015	\$838,478
2014	\$632,080
2013	\$599,851
2012	\$608,036
2011	\$640,598

\*\*Proposed Budget



\*\*Proposed Budget

## MARINA MISCELLANEOUS REVENUE

### *Summary*

This revenue is generated from several different sources. They consist of leases to 2 downtown restaurants; fuel sold to boats on the waterway, utility usage for dockage customers, food and miscellaneous sales from merchandise sales and live aboard fees.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Historical data, current consumer price index (CPI) and assumed increase in sales

### *Fiscal Capacity:*

These revenue sources can be increased or decreased by adjustments to the fees charged to the customers. Commission approval is required for any lease amendments and the City Manager or his designee is empowered to adjust all other fees with Commission approval.

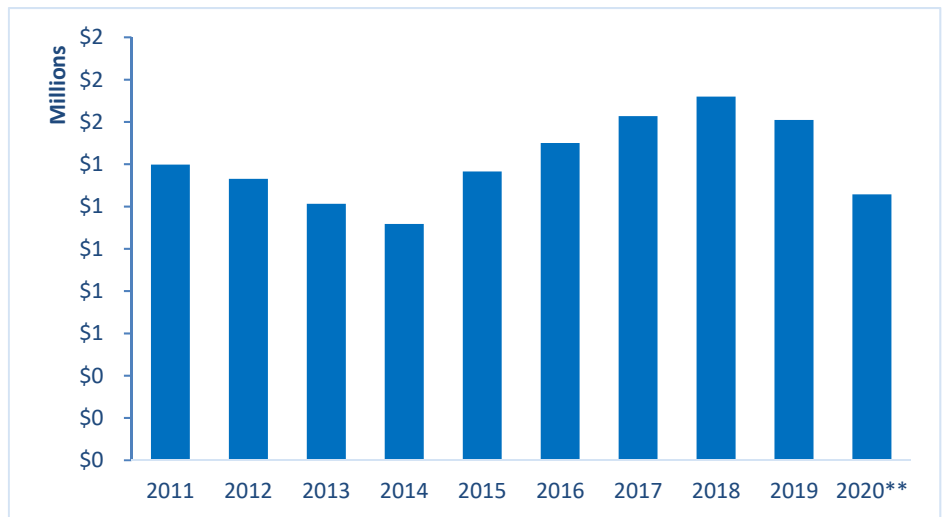
### *Authorized Uses*

Marina Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$1,257,000
2019	\$1,608,983
2018	\$1,719,491
2017	\$1,626,792
2016	\$1,500,288
2015	\$1,365,470
2014	\$1,117,289
2013	\$1,212,615
2012	\$1,330,500
2011	\$1,397,576

*\*\*Proposed Budget*



*\*\*Proposed Budget*



## ***SOLID WASTE FUND***

The Solid Waste Fund is an enterprise fund of the City. This fund is to account for solid waste disposal and services to the residents of the City of Fort Pierce. It provides the City with a full complement of modern solid waste services by providing residential household and commercial garbage, recycling, yard waste, and bulk trash collection. Revenues from residential collection fees and recycling fees support this fund.

## SOLID WASTE CHARGES FOR SERVICES

### *Summary*

These revenue sources include fees for trash collection, sale of recyclables, cart replacement and other fees.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Historical data and trend analysis

### *Fiscal Capacity:*

The City of Fort Pierce can increase revenue for the solid waste fund by increasing the monthly service fee for residents. Commission approval would be required to increase the fee schedule.

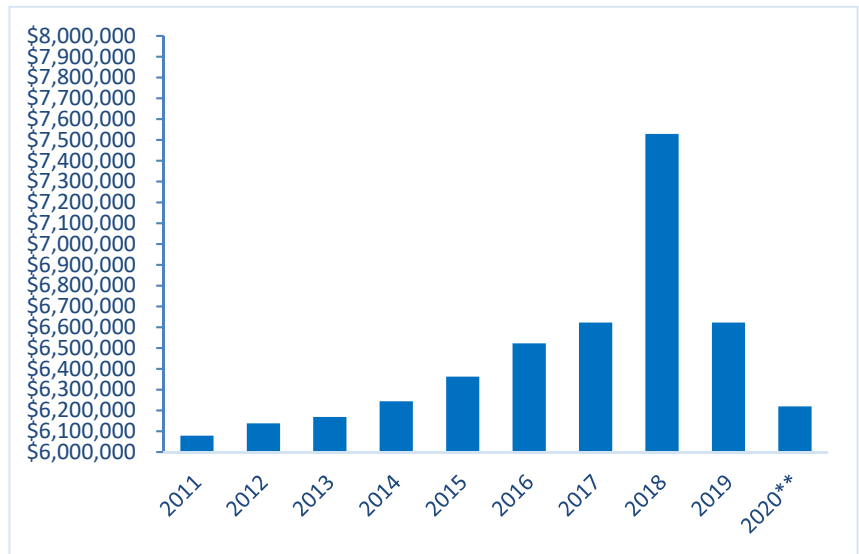
### *Authorized Uses*

Solid Waste Fund revenue; unrestricted

### *Collection Allowance*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$7,828,000
2019	\$7,608,293
2018	\$7,528,953
2017	\$6,622,138
2016	\$6,522,242
2015	\$6,362,345
2014	\$6,243,787
2013	\$6,168,274
2012	\$6,137,851
2011	\$6,078,244

\*\*Proposed Budget



\*\*Proposed Budget



## ***STORMWATER FUND***

The Stormwater Fund is an enterprise fund of the City. The revenue 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

## Summary

This revenue source includes stormwater fees assessed to citizens on their tax bills.

## Legal Authority

City of Fort Pierce Ordinance

## Budget Determination

Historical data and trend analysis

## Fiscal Capacity:

The City of Fort Pierce has the capacity to increase the rate charged for stormwater each year. Commission approval would be required to increase the fee schedule.

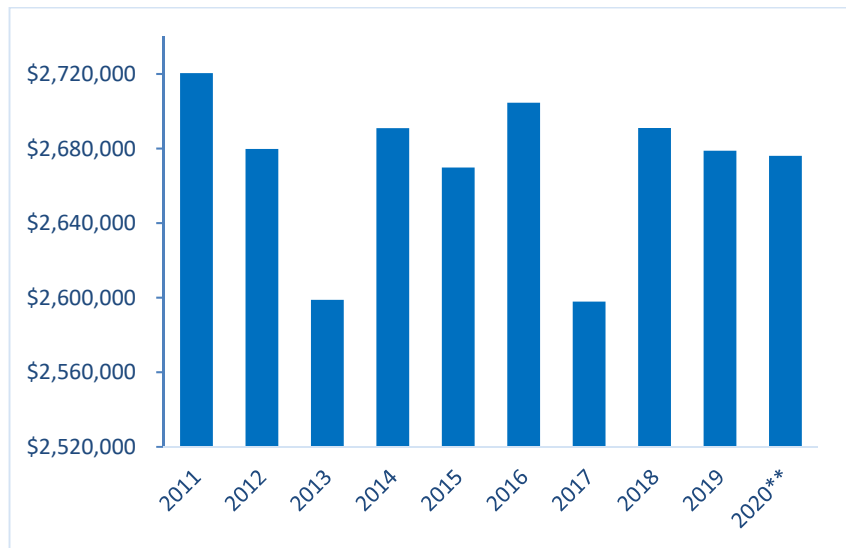
## Authorized Uses

Stormwater Fund revenue; restricted for stormwater related expenses

## Collection History

Fiscal Year	Amount
2020**	\$2,676,067
2019	\$2,578,791
2018	\$2,691,050
2017	\$2,597,876
2016	\$2,704,602
2015	\$2,669,787
2014	\$2,690,928
2013	\$2,598,840
2012	\$2,679,764
2011	\$2,720,486

\*\*Proposed Budget



\*\*Proposed Budget



## ***GOLF COURSE FUND***

The Golf Course Fund is an enterprise fund of the City. This fund is to account for the Indian Hills Golf Course, a city owned golf course for the citizens and visitors of our City.

# GOLF COURSE CHARGES FOR SERVICES

**Summary**

These revenue sources include memberships and golf fees and fees for driving range usage. .

**Legal Authority**

City of Fort Pierce Ordinance

**Budget Determination**

Historical data and trend analysis

**Fiscal Capacity:**

The City of Fort Pierce has the capacity to increase rates charged for services. Commission approval would be required to increase the fee schedule

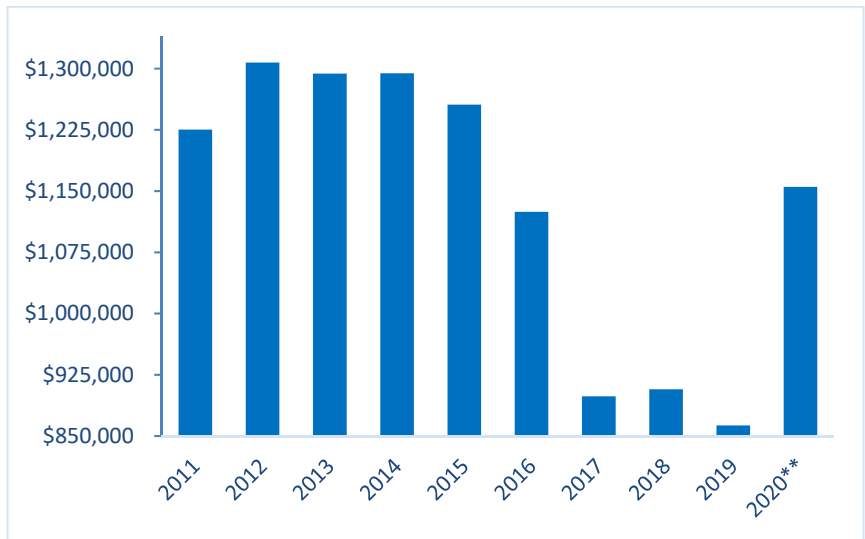
**Authorized Uses**

Golf Course Fund revenue; unrestricted

**Collection History**

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$1,155,000
2019	\$862,828
2018	\$907,123
2017	\$898,625
2016	\$1,124,495
2015	\$1,255,787
2014	\$1,294,163
2013	\$1,193,834
2012	\$1,307,329
2011	\$1,225,319

\*\*Proposed Budget



\*\*Proposed Budget

## MISCELLANEOUS REVENUE

### *Summary*

This revenue is generated from several different sources. They consist of merchandise sold from the pro shop and food and beverages sold.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Historical data and trend analysis

### *Fiscal Capacity:*

The City of Fort Pierce has the capacity to increase the rate charged for services. Commission approval would be required to increase the fee schedule.

### *Authorized Uses*

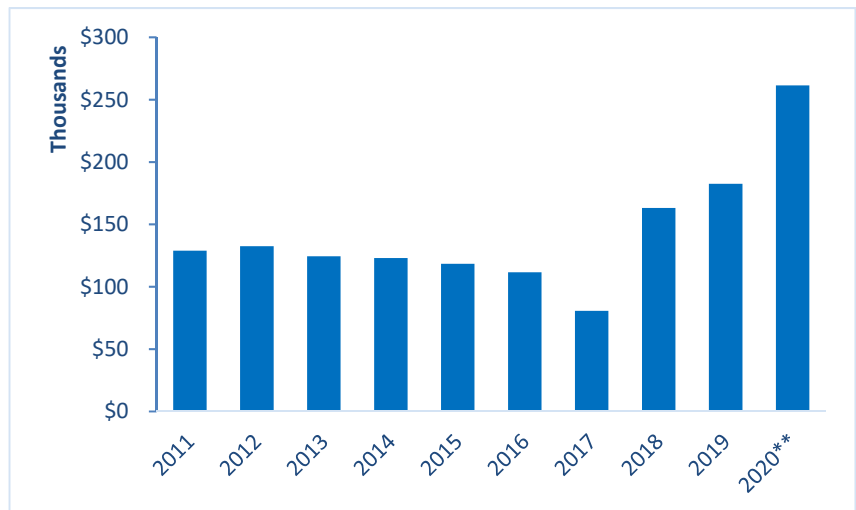
Golf Course Fund revenue; unrestricted

### *Collection History*

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$261,450
2019	\$182,512
2018	\$163,079
2017	\$80,563
2016	\$111,563
2015	\$118,282
2014	\$122,991
2013	\$124,435
2012	\$132,476
2011	\$128,884

\*\*Proposed Budget



\*\*Proposed Budget



*The City of Fort Pierce*

REVENUE MANUAL

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## ***SUNRISE THEATRE FUND***

The Sunrise Theatre Fund is an enterprise fund of the City. This fund is to account for the Sunrise Theatre, a city owned entertainment facility for the citizens and visitors of our City.

## SUNRISE THEATRE CHARGES FOR SERVICES

### *Summary*

This revenue is generated from ticket sales and handling fees, sponsorship fees and memberships.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Historical data and assumed increase in sales

### *Fiscal Capacity:*

The City of Fort Pierce has the capacity to increase the rate charged for services each year. Commission approval would be required to increase the fee schedule

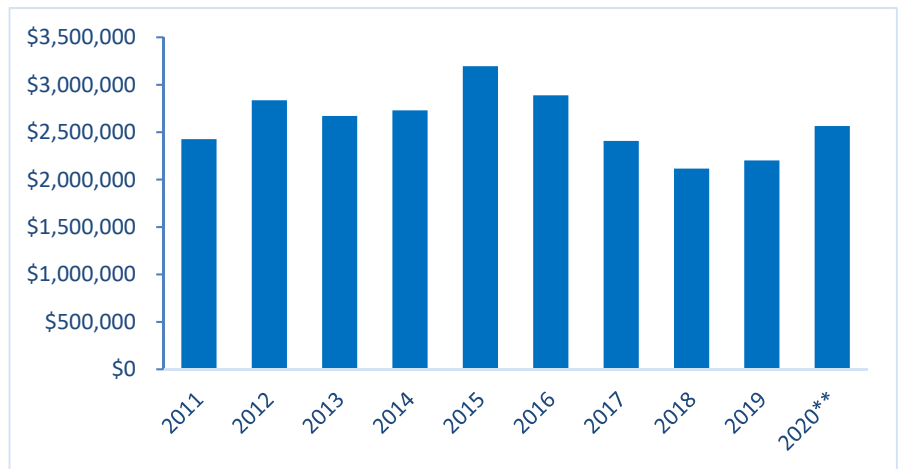
### *Authorized Uses*

Sunrise Theatre revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$2,565,000
2019	\$2,201,080
2018	\$2,115,248
2017	\$2,408,161
2016	\$2,888,565
2015	\$3,194,688
2014	\$2,729,977
2013	\$2,669,985
2012	\$2,836,085
2011	\$2,425,244

\*\*Proposed Budget



\*\*Proposed Budget

## MISCELLANEOUS REVENUE

### *Summary*

This revenue is generated from several different sources. They consist of royalties from the rental of the facilities, reimbursement of expenditures from vendors, alcohol sales, etc.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Historical data and trend analysis

### *Fiscal Capacity:*

The City of Fort Pierce has the capacity to increase the rate charged for services each year. Commission approval would be required to increase the fee schedule

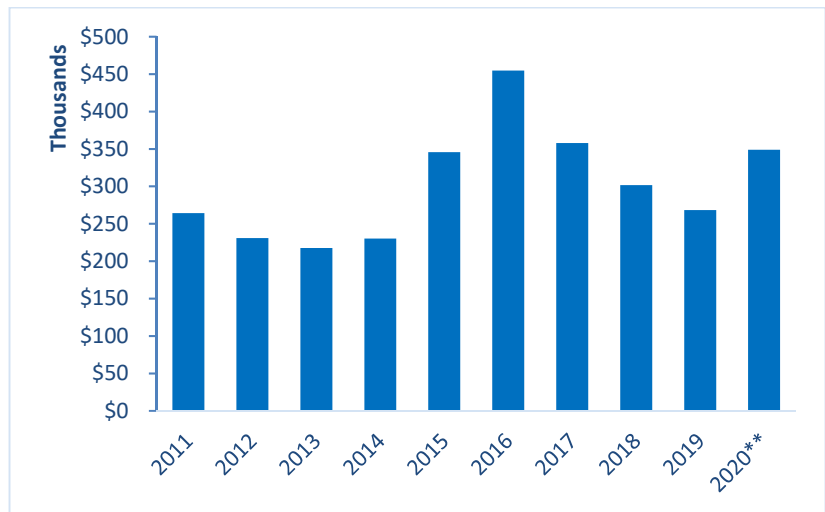
### *Authorized Uses*

Sunrise Theatre Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$348,900
2019	\$268,239
2018	\$301,704
2017	\$357,849
2016	\$454,761
2015	\$345,638
2014	\$230,189
2013	\$217,527
2012	\$230,751
2011	\$264,094

\*\*Proposed Budget



\*\*Proposed Budget

## OTHER RESOURCES

### *Summary*

In order to subsidize Sunrise Theatre operations a sponsorship from the Fort Pierce Redevelopment Agency (FPRA) is budgeted. The FPRA is a special revenue fund of the City of Fort Pierce established for the revenue receiving and expenses associated with the redevelopment of specific areas.

### *Legal Authority*

City of Fort Pierce Ordinance

### *Budget Determination*

Based on needed subsidy

### *Fiscal Capacity:*

The transfer is determined by the available fund balance that FPRA has and the amount needed to subsidize the Sunrise Theatre budget.

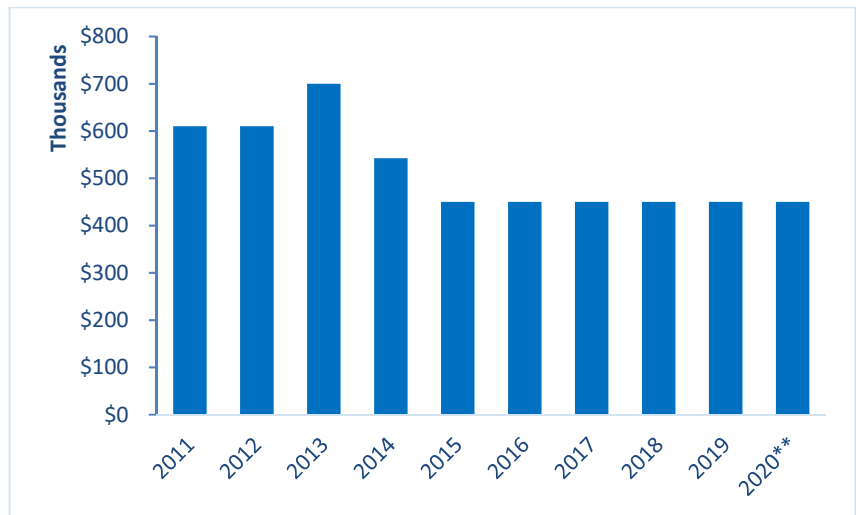
### *Authorized Uses*

Sunrise Theatre Fund revenue; unrestricted

### *Collection History*

<b>Fiscal Year</b>	<b>Amount</b>
2020**	\$450,000
2019	\$450,000
2018	\$450,000
2017	\$450,000
2016	\$450,000
2015	\$450,000
2014	\$542,342
2013	\$700,000
2012	\$610,000
2011	\$610,000

\*\*Proposed Budget



\*\*Proposed Budget



## ***BUILDING FUND***

The Building Fund is an enterprise fund of the City. The Building Fund was created 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 & FEES**

### ***Summary***

The Building Department provides customer friendly plan review, issuance of building permits, performance of field inspections, and issuance of certificates of occupancy to ensure conformance of construction in the City with governing building codes. The review and approval process allows problems to be identified and corrected before any non-compliant work occurs. Obtaining a permit allows an inspector knowledgeable in construction an opportunity to ensure that minimum code-prescribed construction requirements are met and that what gets built meets minimum safety requirements.

During the process of obtaining a permit, a contractor's license and insurance are verified. The transfer of property can be delayed when non-permitted work is discovered. Work completed without permits and/or inspections is deemed unsafe.

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

### ***Legal Authority***

City of Fort Pierce Ordinance

### ***Budget Determination***

Historical data and projections of building

### ***Fiscal Capacity:***

The City of Fort Pierce has the capacity to increase the rate charged for services. Commission approval would be required to increase the fee schedule.

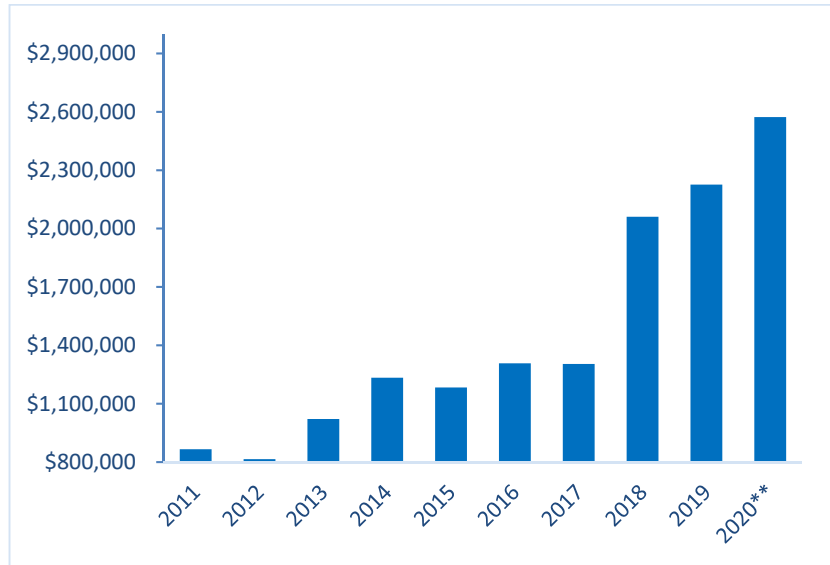
### ***Authorized Uses***

Building Fund revenue; unrestricted

### Collection History

Fiscal Year	Amount
2020**	\$2,572,500
2019	\$2,225,933
2018	\$2,060,120
2017	\$1,304,133
2016	\$1,306,944
2015	\$1,183,327
2014	\$1,233,063
2013	\$1,020,817
2012	\$814,703
2011	\$866,074

*\*\*Proposed Budget*



*\*\*Proposed Budget*



## ***FORT PIERCE CITY COMMISSION***

***Linda Hudson - Mayor***

***Rufus J. Alexander, III – Commissioner District 1***

***Jeremiah Johnson – Commissioner District 2***

***Thomas K. Perona – Commissioner District 2***

***Reginald B. Sessions – Commissioner District 1***

***Nicholas Mimms, P.E. – City Manager***

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