

The Revenue Summit, part of League President Pat Bates' initiative, FLC University, is geared toward municipal elected officials and staff who wish to fully understand all revenue options available to cities following years of economic contraction and falling property tax values. The class will provide participants with the tools and knowledge to maximize and understand the various non-ad-valorem revenues available to a municipality in Florida. The class will be primarily a lecture format. There will be opportunities to delve into various questions from the audience. Speakers will be seasoned experts in the field.

Do you know all available revenues that a municipality may collect? Do you understand how Florida's Constitution enables and limits the municipal revenue structure? Do you know how far Florida case law allows cities to generate numerous revenue streams under their Home Rule authority? Do you have, or have you updated, your operating reserve policy now that your city has experienced numerous back-to-back years of shrinking revenue sources?

This Revenue Summit will answer those and many other questions by first examining how Article VII of Florida's Constitution establishes taxation parameters among the various levels of Florida government. The property tax and other statutorily authorized municipal taxes will be examined. Then the numerous and varied revenues allowed under cities' Home Rule powers will be addressed, followed by a review of state-shared revenues, Local Option Sales Taxes and Local Option Motor Fuel Taxes, including intergovernmental sharing methods. The summit will conclude on a discussion of cash reserve policies.

Reserves and their related policies have seen substantial dialog over the lengthy economic downturn. Speakers will discuss what amounts are proper, both from a minimum and maximum perspective, and what issues Florida cities are likely to face. This issue is complicated. There are many citizens that want reserves lowered as a form of tax relief, while other citizens seek an adequate amount in the face of the unknown economy.

The use of special assessments by counties and municipalities has grown significantly over the past 20 years in Florida, and there are areas that the vast majority of local governments have barely utilized. The many examples of special benefit, recent case law, methods of apportionments, collection methods, as well as the various pros and cons of different methods of collection, will be discussed. Some view assessments as an excellent method to ensure that everyone who benefits from these services pay their fair share, while others consider it highly regressive to those in lower income groups or unfair to churches and nonprofits. It will be very educational to hear the various points of view and rationales between the different sides.

DATES AND LOCATIONS

January 27

Springfield (Bay County)

Springfield Community Center Auditorium

February 24

Altamonte Springs (Seminole County)

Westmont Center

March 2

Lake Butler (Union County)

Lakeside Community Center

March 16

Boca Raton (Palm Beach County)

Fire and Police Administration Building

March 30

Cape Coral (Lee County)

Yacht Club Community Park

PROGRAM AGENDA

8:30 a.m. - 9:15 a.m.	Registration
9:15 a.m. - 9:30 a.m.	Introductions
9:30 a.m. - 9:45 a.m.	Revenue Overview
9:45 a.m. - 10:45 a.m.	Property Tax and Other Authorized Taxes
10:45 a.m. - 11:15 p.m.	Franchise Fees
11:30 a.m. - 12:30 p.m.	Utilities and Other Fees
12:30 p.m. - 1:15 p.m.	Lunch with Speaker
1:30 p.m. - 2:30 p.m.	Special Assessments
2:45 p.m. - 3:30 p.m.	State-Shared Revenues, Local Option Taxes, and Miscellaneous Revenues
3:30 p.m. - 4:15 p.m.	Unrestricted Cash Reserves
4:15 p.m. - 4:30 p.m.	Closing Comments

Who:	City Officials and City Staff
What:	A one-day regional seminar on Florida's revenues
When:	Choose from five different dates
Where:	Choose from five different locations
Cost:	\$30, which will be returned upon recorded attendance

The FLC appreciates the local and regional leagues in each region for their support of these summits.

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