

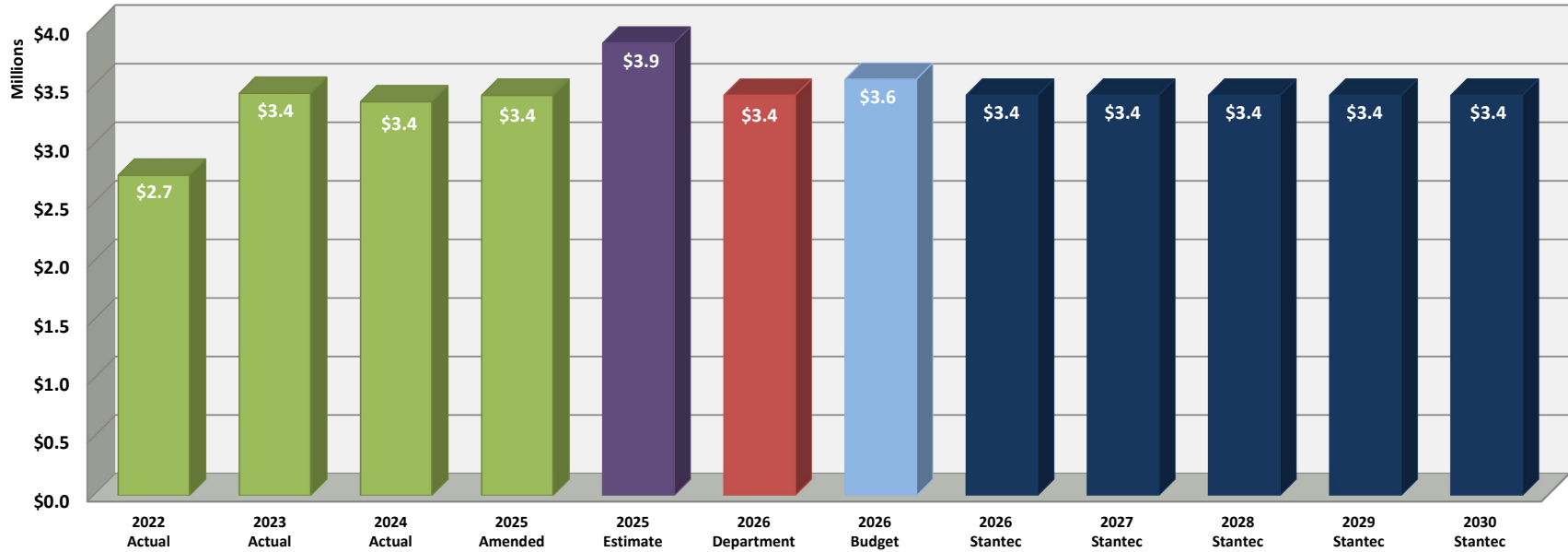


CITY OF
FORT LAUDERDALE

REVENUE ESTIMATING CONFERENCE
COMMITTEE

**DEVELOPMENT SERVICES
DEPARTMENT**

Business Tax



Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2025 Estimate	2026 Department	2026 Budget	2026 Stantec	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	Department
Business Tax	\$ 2,736,963	\$ 3,436,226	\$ 3,363,973	\$ 3,419,038	\$ 3,864,672	\$ 3,419,038	\$ 3,554,957	\$ 3,419,038	\$ 3,419,038	\$ 3,419,038	\$ 3,419,038	\$ 3,419,038	Development Services
% of Business Tax Change	-13.0%	25.5%	-2.1%	1.6%	14.9%	0.0%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Description:

The Local Business Tax, formerly known as Occupational License Tax, is a tax for the privilege of engaging in or managing any business, profession, or occupation within the City limits.

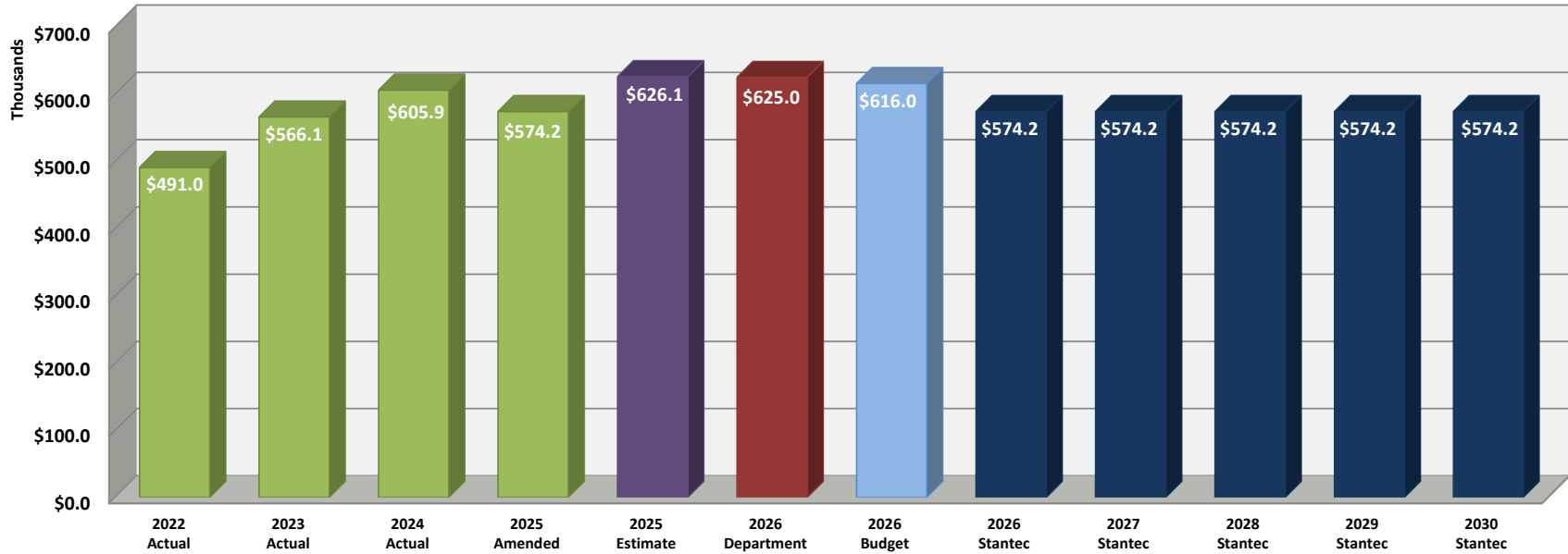
Fiscal Capacity:

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

Revenue Estimating Conference Committee (General Fund) - Development Services

	Fiscal Year	October	November	December	January	February	March	April	May	June	July	August	September	Totals	% of Prior Year	February YTD	% of Total Rec
316-001 Business Tax	2020	2,565,137	62,079	66,135	58,294	62,477	49,474	15,856	24,267	37,876	-	100	4,032	2,945,727		2,814,122	95.53%
	2021	2,104,698	143,515	91,602	63,913	44,092	102,342	195,782	207,714	99,386	-	-	94,191	3,147,235	6.84%	2,447,820	77.78%
	2022	1,743,177	130,131	115,003	93,538	96,090	328,785	79,746	90,610	59,515	-	368	-	2,736,963	-13.04%	2,177,939	79.58%
	2023	438,427	2,367,759	161,161	86,202	62,287	130,467	61,880	59,177	71,181	(2,316)	-	-	3,436,226	25.55%	3,115,837	90.68%
	2024	2,466,235	202,843	151,805	110,361	106,940	153,584	81,329	58,307	67,209	(6,097)	(18,633)	(9,911)	3,363,973	-2.10%	3,038,184	90.32%
	2025 Estimate - YTD Actual + 2 Year Average	389,887	118,574	122,348	2,812,826	97,948	142,026	71,605	58,742	69,195	(4,207)	(9,317)	(4,955)	3,864,672	14.88%	3,541,583	
	2026 2 Year Average	1,428,061	160,708	137,076	1,461,594	102,444	147,805	76,467	58,524	68,202	(5,152)	(13,975)	(7,433)	3,614,322	-6.48%	3,289,884	
	2026 3 Year Average	1,098,183	896,392	145,105	1,003,130	89,058	142,026	71,605	58,742	69,195	(4,207)	(9,317)	(4,955)	3,554,957	-8.01%	3,231,868	

Landscaping Permits



Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2025 Estimate	2026 Department	2026 Budget	2026 Stantec	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	Department
Landscaping Permits	\$ 491,028	\$ 566,128	\$ 605,927	\$ 574,245	\$ 626,075	\$ 625,000	\$ 616,001	\$ 574,245	\$ 574,245	\$ 574,245	\$ 574,245	\$ 574,245	Development Services
% of Landscaping Permits Change	15.4%	15.3%	7.0%	-5.2%	3.3%	8.8%	7.3%	0.0%	0.0%	0.0%	0.0%	0.0%	

Description:

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

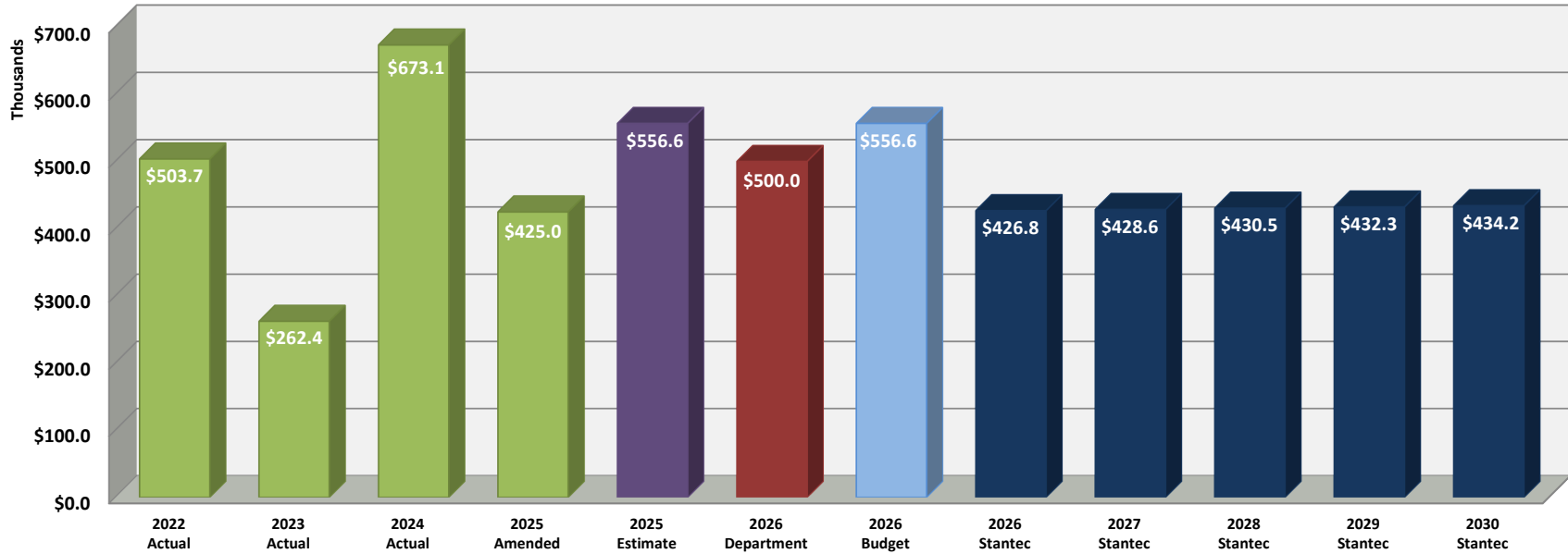
Fiscal Capacity:

Commission approval would be required to increase the fee schedule.

Revenue Estimating Conference Committee (General Fund) - Development Services

	Fiscal Year	October	November	December	January	February	March	April	May	June	July	August	September	Totals	% of Prior Year	February YTD	% of Total Rec
322-006 Landscaping Permits	2020	19,310	22,374	21,246	29,410	38,950	19,835	17,211	31,700	22,905	28,835	21,480	16,880	290,136		131,290	45.25%
	2021	20,657	19,778	32,805	36,265	32,435	40,665	29,065	33,285	45,617	70,673	29,687	34,421	425,353	46.60%	141,940	33.37%
	2022	43,743	49,483	35,038	37,564	39,537	50,941	43,233	37,065	41,273	41,688	34,667	36,796	491,028	15.44%	205,365	41.82%
	2023	54,270	37,702	48,175	38,238	46,305	46,229	32,771	52,857	50,829	54,255	59,501	44,995	566,128	15.29%	224,690	39.69%
	2024	73,800	38,306	39,590	64,260	54,785	46,637	63,551	38,397	33,485	60,067	50,929	42,120	605,927	7.03%	270,741	44.68%
	2025 Estimate - YTD Actual + 2 Year Average	84,535	44,892	73,996	51,241	33,100	46,433	48,161	45,627	42,157	57,161	55,215	43,558	626,075	3.33%	287,763	
	2026 2 Year Average	79,168	41,599	56,793	57,750	43,942	46,535	55,856	42,012	37,821	58,614	53,072	42,839	616,001	-1.61%	279,252	
	2026 3 Year Average	70,868	40,300	53,920	51,246	44,730	46,433	48,161	45,627	42,157	57,161	55,215	43,558	599,377	-4.26%	261,065	

Permits/Miscellaneous Engineering Charges



Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2025 Estimate	2026 Department	2026 Budget	2026 Stantec	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	Department
Permits/Misc. Eng. Fees	\$ 503,676	\$ 262,370	\$ 673,148	\$ 424,953	\$ 556,592	\$ 500,000	\$ 556,592	\$ 426,785	\$ 428,625	\$ 430,473	\$ 432,329	\$ 434,193	Development Services
% of Permits/Misc. Eng. Fees Change	18.7%	-47.9%	156.6%	-36.9%	-17.3%	17.7%	31.0%	0.4%	0.4%	0.4%	0.4%	0.4%	

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, or utility infrastructure. 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).

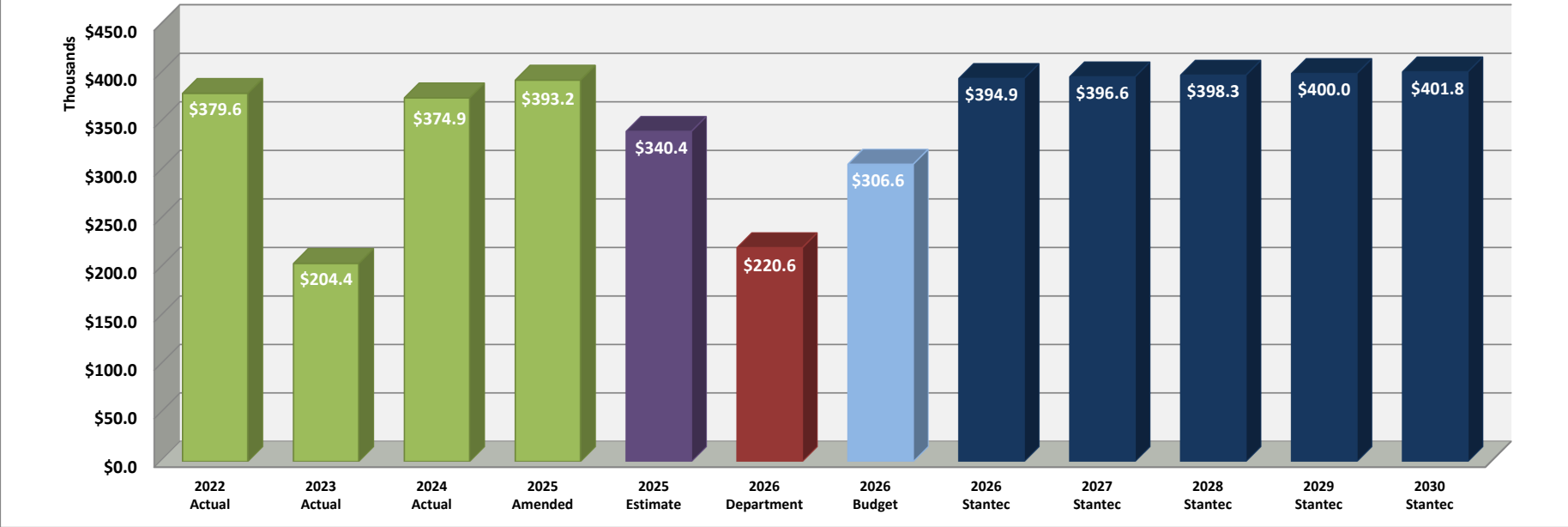
Fiscal Capacity:

Commision approval would be required to increase the fee schedule.

Revenue Estimating Conference Committee (General Fund) - Development Services

	Fiscal Year	October	November	December	January	February	March	April	May	June	July	August	September	Totals	% of Prior Year	February YTD	% of Total Rec
341-900 Permits/Misc Eng. Charges (Activity: DSD006)	2020	28,618	25,749	38,661	43,371	54,928	29,932	51,084	20,561	33,710	56,600	71,694	60,769	515,677		191,327	37.10%
	2021	34,116	45,880	54,242	50,760	52,619	42,531	40,096	47,560	(49,029)	37,027	39,198	29,325	424,325	-17.71%	237,617	56.00%
	2022	25,643	20,920	21,562	38,906	28,986	113,331	50,130	40,553	30,000	44,326	38,815	50,504	503,676	18.70%	136,017	27.00%
	2023	-	-	-	-	-	20,790	30,936	68,655	30,389	28,086	39,724	43,790	262,370	-47.91%	-	0.00%
	2024	53,142	62,434	46,398	54,294	62,402	60,913	55,246	85,487	48,159	39,493	60,770	44,411	673,148	156.56%	278,669	41.40%
	2025 Estimate - YTD Actual + 2 Year Average	73,238	40,379	40,031	37,891	36,629	40,851	43,091	77,071	39,274	33,789	50,247	44,100	556,592	-17.32%	228,168	
	2026 2 Year Average	63,190	51,406	43,214	46,092	49,516	50,882	49,169	81,279	43,717	36,641	55,508	44,255	614,870	10.47%	253,419	
	2026 3 Year Average	42,127	34,271	28,810	30,728	33,010	40,851	43,091	77,071	39,274	33,789	50,247	44,100	497,370	-10.64%	168,946	

Development Review Fees



Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2025 Estimate	2026 Department	2026 Budget	2026 Stantec	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	Department
Development Review Fees	\$ 379,592	\$ 204,362	\$ 374,938	\$ 393,201	\$ 340,425	\$ 220,643	\$ 306,575	\$ 394,896	\$ 396,599	\$ 398,309	\$ 400,026	\$ 401,750	Development Services
% of Development Review Fees Change	-0.2%	-46.2%	83.5%	4.9%	-9.2%	-43.9%	-22.0%	0.4%	0.4%	0.4%	0.4%	0.4%	

Description:

Development review fees are assessed to applicants for development review. The current fee schedule was adopted by the Fort Lauderdale Commission in September 2022. Applications are reviewed by the Development Review Committee, Planning and Zoning Board and City Commission.

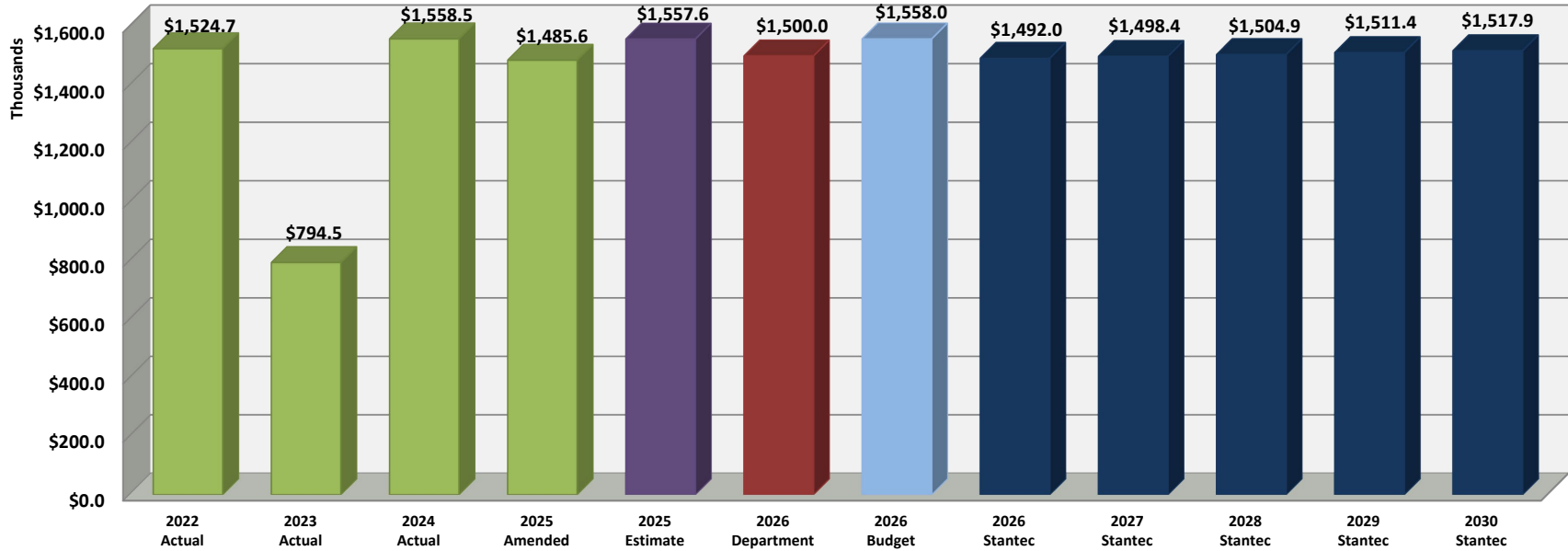
Fiscal Capacity:

In 2022, the Fort Lauderdale City Commission approved the revision of the fee schedule for development applications. Commission approval would be required to increase the fee schedule.

Revenue Estimating Conference Committee (General Fund) - Development Services

	Fiscal Year	October	November	December	January	February	March	April	May	June	July	August	September	Totals	% of Prior Year	February YTD	% of Total Rec
341-900 Development Review Fees (Activity: DSD012)	2020	18,130	27,460	27,530	17,600	10,930	15,860	14,040	1,380	14,340	19,440	9,590	17,270	193,570		101,650	52.51%
	2021	8,000	30,670	17,990	7,110	32,460	50,540	57,600	34,650	37,521	29,525	35,151	39,150	380,367	96.50%	96,230	25.30%
	2022	40,001	40,700	16,270	19,500	6,250	29,151	38,954	39,252	55,156	44,907	23,401	26,050	379,592	-0.20%	122,721	32.33%
	2023	-	-	-	-	-	11,350	23,380	41,900	26,931	28,251	38,650	33,900	204,362	-46.16%	-	0.00%
	2024	10,157	18,836	26,129	6,572	52,045	69,096	11,144	37,213	7,421	61,243	19,749	55,332	374,938	83.47%	113,739	30.34%
	2025 Estimate - YTD Actual + 2 Year Average	43,139	21,205	6,678	12,879	23,744	40,223	17,262	39,557	17,176	44,747	29,200	44,616	340,425	-9.20%	107,645	
	2026 2 Year Average	26,648	20,021	16,404	9,726	37,894	54,660	14,203	38,385	12,299	52,995	24,474	49,974	357,682	5.07%	110,692	
	2026 3 Year Average	17,765	13,347	10,936	6,484	25,263	40,223	17,262	39,557	17,176	44,747	29,200	44,616	306,575	-9.94%	73,795	

Zoning Review Fees



Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2025 Estimate	2026 Department	2026 Budget	2026 Stantec	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	Department
Zoning Review Fees	\$ 1,524,729	\$ 794,500	\$ 1,558,506	\$ 1,485,563	\$ 1,557,566	\$ 1,500,000	\$ 1,558,036	\$ 1,491,968	\$ 1,498,401	\$ 1,504,862	\$ 1,511,351	\$ 1,517,867	Development Services
% of Zoning Review Fees Change	13.4%	-47.9%	96.2%	-4.7%	-0.1%	1.0%	4.9%	0.4%	0.4%	0.4%	0.4%	0.4%	

Description:

This revenue originates from fees assessed to Zoning Revenue applicants. The fee assessed for Zoning Plan Review and Inspection Services is \$212.

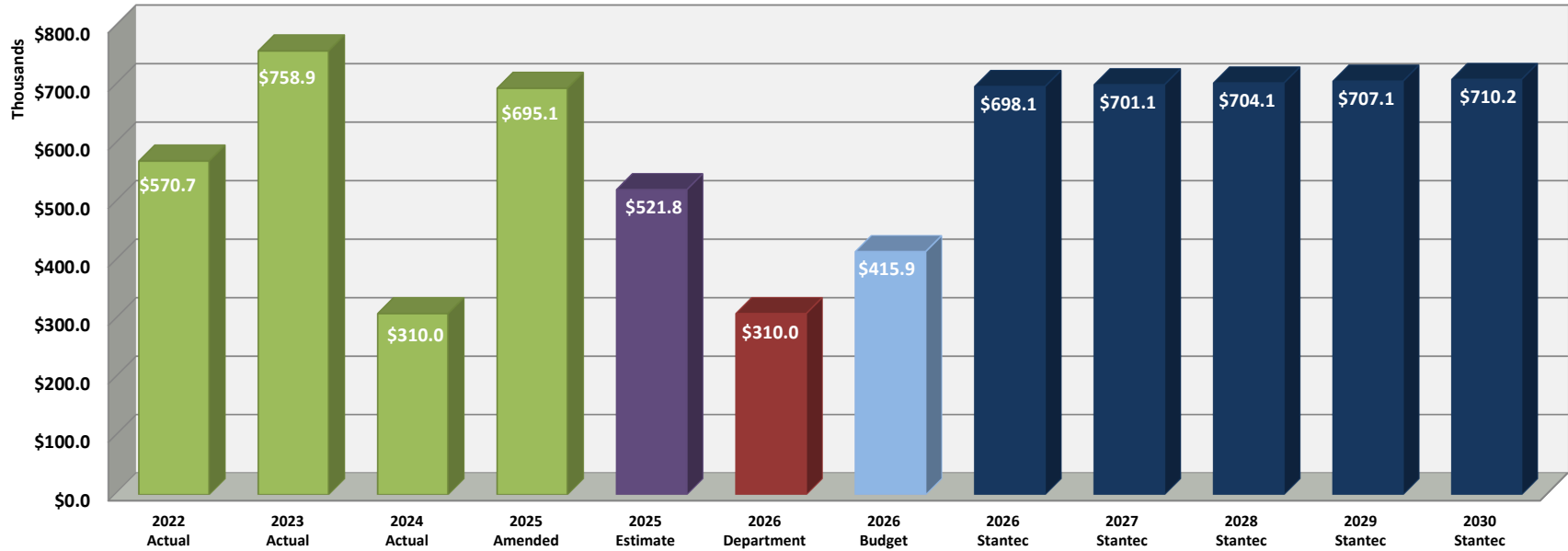
Fiscal Capacity:

The fee assessed to zoning review and inspection applicants are a part of the revised fee schedule approved by Fort Lauderdale City Commission in 2023. City Commission approval would be required to increase the fee schedule.

Revenue Estimating Conference Committee (General Fund) - Development Services

	Fiscal Year	October	November	December	January	February	March	April	May	June	July	August	September	Totals	% of Prior Year	February YTD	% of Total Rec
Originally 329-100 Activity: DSD040	2020	58,208	43,831	210,090	34,196	63,293	(213,090)	14,222	129,893	(67,476)	23,940	38,855	29,474	365,436		409,618	112.09%
	2021	60,515	71,513	102,873	89,557	108,230	148,787	113,149	134,177	135,372	130,116	125,245	125,504	1,345,038	268.06%	432,688	32.17%
	2022	134,342	107,890	99,022	112,204	119,908	152,329	135,051	145,662	138,057	122,275	146,566	111,422	1,524,728	13.36%	573,366	37.60%
	2023	-	-	-	-	-	59,005	108,211	114,994	123,540	142,978	132,586	113,187	794,500	-47.89%	-	0.00%
329-101	2024	133,445	107,335	111,589	144,328	125,245	128,099	151,083	136,302	122,372	144,285	141,074	113,350	1,558,506	96.16%	621,942	39.91%
	2025 Estimate - YTD Actual + 2 Year Average	165,013	131,847	149,892	136,399	108,883	93,552	129,647	125,648	122,956	143,631	136,830	113,268	1,557,566	-0.06%	692,034	
Zoning Review	2026 2 Year Average	149,229	119,591	130,741	140,363	117,064	110,825	140,365	130,975	122,664	143,958	138,952	113,309	1,558,036	0.03%	656,988	
	2026 3 Year Average	99,486	79,727	87,160	93,576	78,043	93,552	129,647	125,648	122,956	143,631	136,830	113,268	1,303,524	-16.31%	437,992	

Building Permit - Premium Fees



Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2025 Estimate	2026 Department	2026 Budget	2026 Stantec	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	Department
Building Permit Premium Fees	\$ 570,725	\$ 758,864	\$ 310,045	\$ 695,053	\$ 521,778	\$ 310,045	\$ 415,912	\$ 698,050	\$ 701,059	\$ 704,082	\$ 707,118	\$ 710,167	Development Services
% of Premium Fees Change	19.1%	33.0%	-59.1%	124.2%	68.3%	-55.4%	-40.2%	0.4%	0.4%	0.4%	0.4%	0.4%	

Description:

A base permit fee rate of \$92 is added for permit applications where plan review and inspection by engineering, zoning and landscaping personnel is required. Second, a premium fee is added to all permit applications where plan review and inspection by engineering, zoning and landscaping is required. The premium fee is calculated based on a value percentage charge of .12% of construction value on a building permit application.

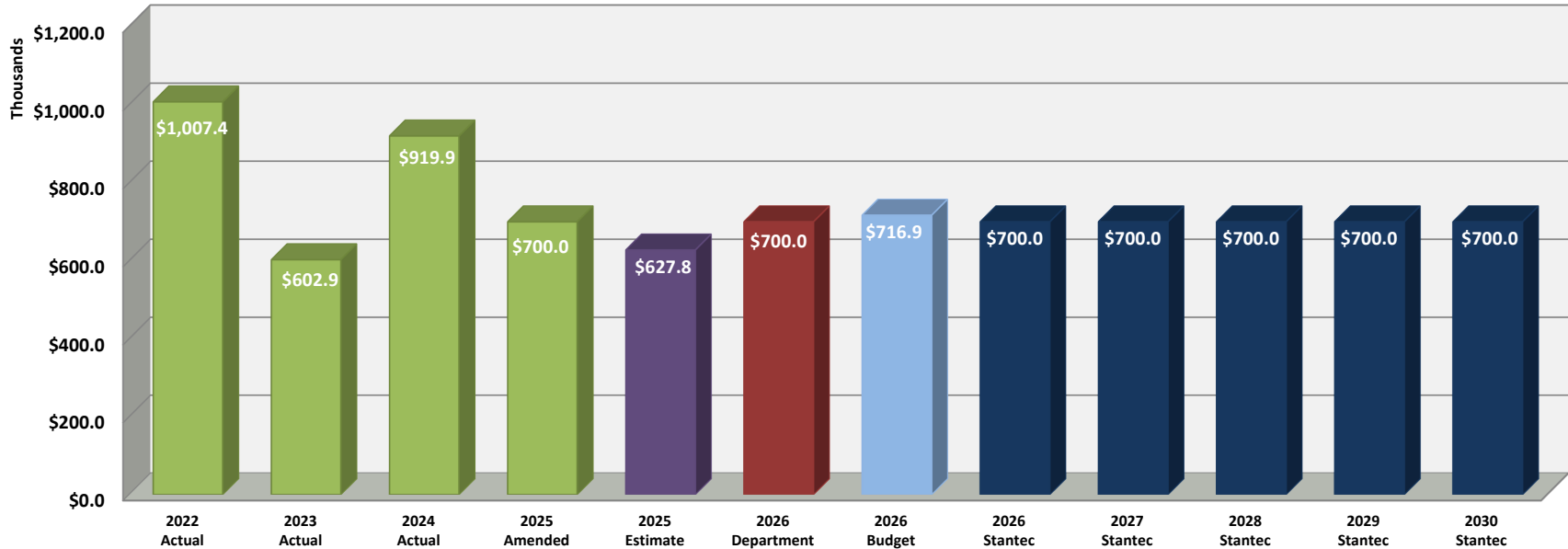
Fiscal Capacity:

Commission approval would be required to increase the fee schedule.

Revenue Estimating Conference Committee (General Fund) - Development Services

	Fiscal Year	October	November	December	January	February	March	April	May	June	July	August	September	Totals	% of Prior Year	February YTD	% of Total Rec
341-900 Building Permit - Premium Fee (Activity: DSD048)	2020	173,165	80,839	10,931	290,146	15,931	267,692	90,873	20,147	135,997	28,030	35,938	24,671	1,174,360		571,012	48.62%
	2021	95,641	9,772	29,670	36,799	19,923	34,210	18,692	117,351	53,668	23,572	14,394	25,458	479,150	-59.20%	191,805	40.03%
	2022	60,067	68,994	27,963	14,620	12,901	61,020	15,711	235,905	14,942	14,184	23,622	20,796	570,725	19.11%	184,545	32.34%
	2023	-	-	-	-	-	25,369	10,918	140,070	70,601	223,986	16,665	271,255	758,864	32.96%	-	0.00%
	2024	57,775	14,633	21,621	81,072	38,039	12,468	(2,117)	20,495	39,337	5,690	10,149	10,883	310,045	-59.14%	213,140	
	2025 Estimate - YTD Actual + 2 Year Average	13,160	19,073	28,757	15,578	17,326	18,918	4,401	80,283	54,969	114,838	13,407	141,069	521,778	68.29%	93,894	
	2026 2 Year Average	35,468	16,853	25,189	48,325	27,682	15,693	1,142	50,389	47,153	60,264	11,778	75,976	415,912	-20.29%	153,517	
2026 3 Year Average	23,645	11,235	16,793	32,217	18,455	18,918	4,401	80,283	54,969	114,838	13,407	141,069	530,229	1.62%	102,345		

Special Magistrate Board Fines



Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2025 Estimate	2026 Department	2026 Budget	2026 Stantec	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	Department
Special Magistrate Board Fines	\$ 1,007,359	\$ 602,861	\$ 919,943	\$ 700,000	\$ 627,756	\$ 700,000	\$ 716,853	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	Development Services
% of Administrative Review Fees Change	34.9%	-40.2%	52.6%	-23.9%	-31.8%	0.0%	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	

Description:

Revenue is collected from payment of the daily fine accruals ordered by the Special Magistrate for violations of the Code of Ordinances of the City of Fort Lauderdale and/or the Unified Land Development Regulations. When residential, commercial, or industrial properties are not maintained in accordance with the municipal code and zoning regulations, the City may act through the Special Magistrate.

Fiscal Capacity:

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

Revenue Estimating Conference Committee (General Fund) - Development Services

	Fiscal Year	October	November	December	January	February	March	April	May	June	July	August	September	Totals	% of Prior Year	February YTD	% of Total Rec
354-011 Special Magistrate Board Fines	2020	44,195	27,983	39,417	29,402	72,704	13,051	10,919	35,433	23,466	17,399	6,468	42,286	362,723		213,701	58.92%
	2021	31,712	45,503	103,670	79,819	9,012	101,436	42,881	56,483	90,242	85,408	30,168	70,350	746,684	105.86%	269,716	36.12%
	2022	80,428	93,375	40,550	95,826	73,903	57,882	55,328	116,037	174,670	113,397	72,561	33,402	1,007,359	34.91%	384,082	38.13%
	2023	32,284	44,926	59,608	106,809	88,755	39,452	48,733	24,552	25,612	25,409	63,994	42,727	602,861	-40.15%	332,383	55.13%
	2024	126,994	228,536	69,432	65,730	72,965	99,885	26,545	34,236	39,910	19,217	90,214	46,280	919,943	52.60%	563,656	61.27%
	2025 Estimate - YTD Actual + 2 Year Average	81,443	62,090	66,293	20,739	83,808	69,668	37,639	29,394	32,761	22,313	77,104	44,504	627,756	-31.76%	314,373	
	2026 2 Year Average	104,218	145,313	67,862	43,235	78,386	84,777	32,092	31,815	36,335	20,765	83,659	45,392	773,849	23.27%	439,014	
2026 3 Year Average	80,240	111,851	65,111	64,426	81,843	69,668	37,639	29,394	32,761	22,313	77,104	44,504	716,853	14.19%	403,470		