



**CITY OF
FORT LAUDERDALE**

**Revenue Estimating
Conference Committee
Fiscal Year 2027**

**Development Services
Community Services**

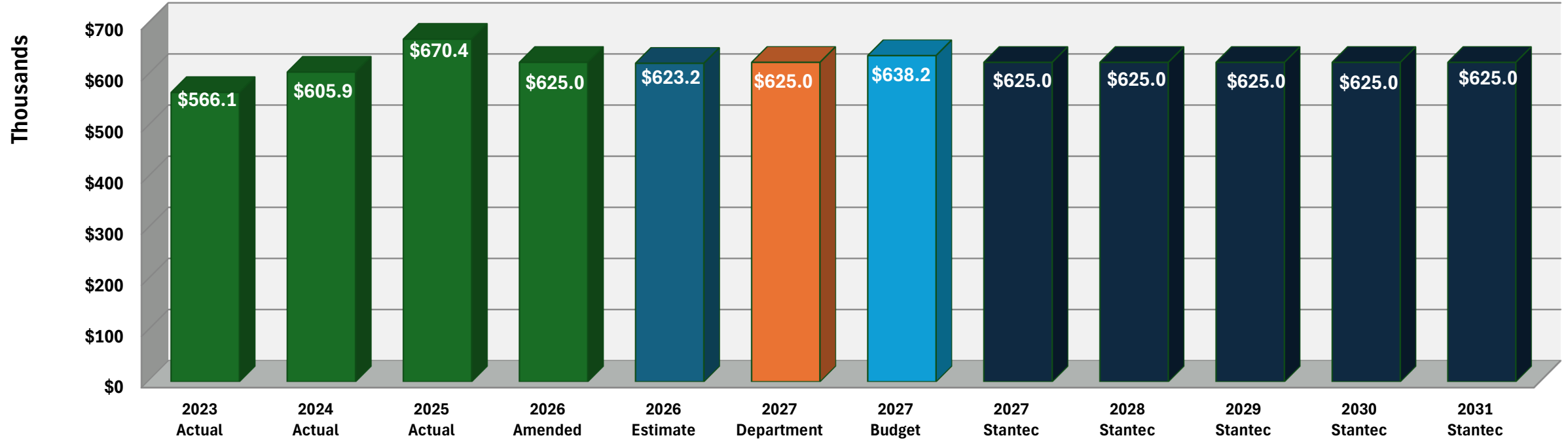


CITY OF
FORT
LAUDERDALE



Development Services Department

Landscaping Permits



Revenue Source	2023 Actual	2024 Actual	2025 Actual	2026 Amended	2026 Estimate	2027 Department	2027 Budget	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	2031 Stantec	Department
Landscaping Permits	566,128	605,927	670,392	625,000	623,176	625,000	638,159	625,000	625,000	625,000	625,000	625,000	Development Services
% of Landscaping Permits Change	15.4%	7.0%	10.6%	-6.8%	-7.0%	0.0%	2.1%	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 Manual: Page 22

Revenue Estimating Conference Committee 322-006 (Landscaping Permits)

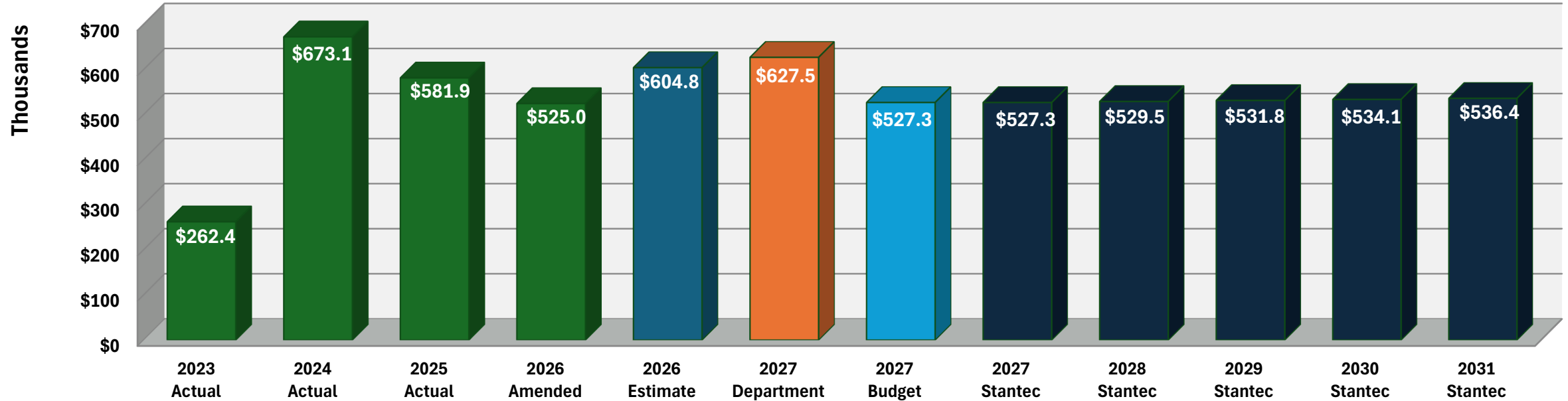
FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
2021	20,657	19,778	32,805	36,265	32,435	40,665	29,065	33,285	45,617	70,673	29,687	34,421	425,353	
2022	43,743	49,483	35,038	37,564	39,537	50,941	43,233	37,065	41,273	41,688	34,667	36,796	491,028	15.44%
2023	54,270	37,702	48,175	38,238	46,305	46,229	32,771	52,857	50,829	54,255	59,501	44,995	566,128	15.29%
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%
2025	84,535	44,892	59,507	51,241	33,100	55,757	53,838	73,956	50,797	59,477	52,739	50,554	670,392	10.64%
2026 Estimate*	56,867	42,010	39,591	62,702	55,854	51,197	58,695	56,176	42,141	59,772	51,834	46,337	623,176	-7.04%
FY 2027 Budget**	79,168	41,599	49,548	57,750	43,942	51,197	58,695	56,176	42,141	59,772	51,834	46,337	638,159	2.40%

Methodology

***FY 2026 Estimate:** Based on FY 2026 Year-to-date (YTD) actuals plus the average of the two previous years (FY 2024 – FY 2025)

****FY 2027 Budget Recommendation:** Average of two previous years (FY 2024 – FY 2025)

Permits/Miscellaneous Engineering Charges



Revenue Source	2023 Actual*	2024 Actual	2025 Actual	2026 Amended	2026 Estimate	2027 Department	2027 Budget	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	2031 Stantec	Department
Permits/Misc. Eng. Fees	262,370	673,148	581,912	525,000	604,761	627,530	527,264	527,264	529,537	531,820	534,113	536,416	Development Services
% of Permits Change	-47.9%	156.6%	-13.6%	-9.8%	3.9%	19.5%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	

*Due to the system implementation of Infor, there was a delay in posting to the correct revenue categories.

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: Commission approval would be required to increase the fee schedule.

**Revenue Estimating Conference Committee
341-900 (Other Governmental Charges)
DSD006 – Permits/Miscellaneous Charges**

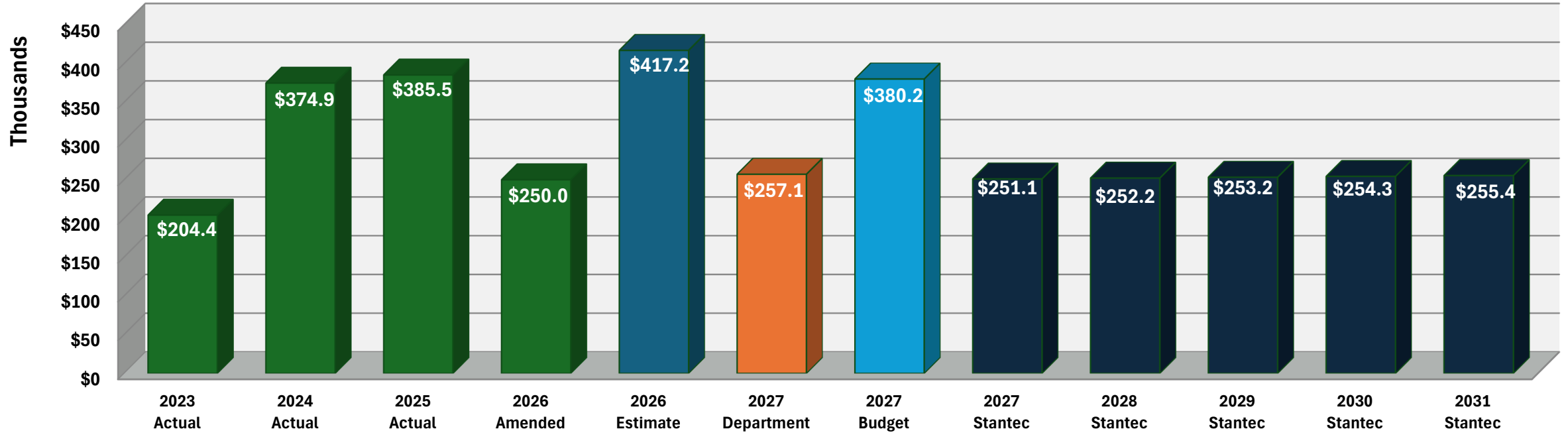
FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
2021	34,116	45,880	54,242	50,760	52,619	42,531	40,096	47,560	(49,029)	37,027	39,198	29,325	424,325	
2022	25,643	20,920	21,562	38,906	28,986	113,331	50,130	40,553	30,000	44,326	38,815	50,504	503,676	18.70%
2023	-	-	-	-	-	20,790	30,936	68,655	30,389	28,086	39,724	43,790	262,370	-47.91%
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%
2025	73,238	40,379	34,979	37,891	36,629	46,065	34,585	59,552	38,267	62,621	62,086	55,620	581,912	-13.55%
2026 Estimate*	45,929	40,839	45,973	48,208	47,174	53,489	44,916	72,520	43,213	51,057	61,428	50,015	604,761	3.93%
FY 2027 Budget**	63,190	51,406	40,688	46,092	49,516	53,489	44,916	72,520	43,213	51,057	61,428	50,015	627,530	3.77%

Methodology

***FY 2026 Estimate:** Based on YTD actuals plus average of two previous years (FY 2024 – FY 2025)

****FY 2027 Budget Recommendation:** Average of two previous years (FY 2024 – FY 2025)

Development Review Fees



Revenue Source	2023 Actual*	2024 Actual	2025 Actual	2026 Amended	2026 Estimate	2027 Department	2027 Budget	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	2031 Stantec	Department
Development Review Fees	204,362	374,938	385,463	250,000	417,201	257,124	380,201	251,078	252,160	253,247	254,339	255,435	Development Services
% of Development Review Fees Change	-46.2%	83.5%	2.8%	-35.1%	8.2%	2.8%	52.1%	0.4%	0.4%	0.4%	0.4%	0.4%	

*Due to the system implementation of Infor, there was a delay in posting to the correct revenue categories.

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
341-900 (Other Governmental Charges)
DSD012 – Development Review Fees**

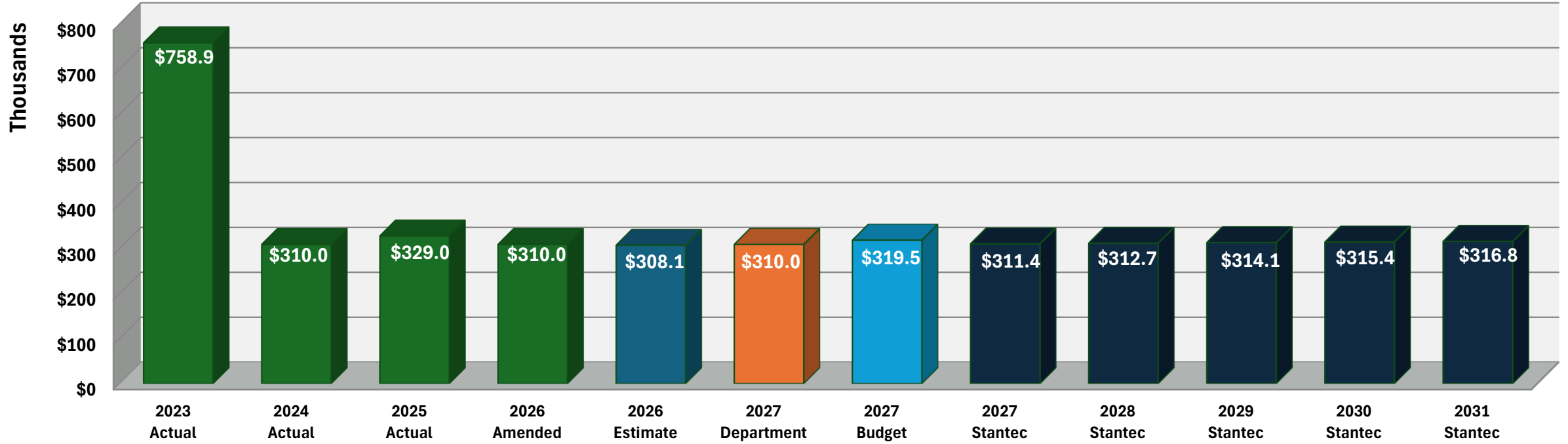
FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
2021	8,000	30,670	17,990	7,110	32,460	50,540	57,600	34,650	37,521	29,525	35,151	39,150	380,367	
2022	40,001	40,700	16,270	19,500	6,250	29,151	38,954	39,252	55,156	44,907	23,401	26,050	379,592	-0.20%
2023	-	-	-	-	-	11,350	23,380	41,900	26,931	28,251	38,650	33,900	204,362	-46.16%
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%
2025	43,139	21,205	6,678	12,879	23,744	38,213	13,940	54,113	42,707	17,479	41,054	70,312	385,463	2.81%
2026 Estimate*	28,812	39,856	5,279	45,200	28,546	53,655	12,542	45,663	25,064	39,361	30,401	62,822	417,201	8.23%
FY 2027 Budget**	26,648	20,021	16,404	9,726	37,894	53,655	12,542	45,663	25,064	39,361	30,401	62,822	380,201	-8.87%

Methodology

***FY 2026 Estimate:** Based on YTD actuals plus average of two previous years (FY 2024 – FY 2025)

****FY 2027 Budget Recommendation:** Average of two previous years (FY 2024 – FY 2025)

Building Permit - Premium Fees



Revenue Source	2023 Actual	2024 Actual	2025 Actual	2026 Amended	2026 Estimate	2027 Department	2027 Budget	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	2031 Stantec	Department
Building Permit Premium Fees	758,864	310,045	329,010	310,045	308,133	310,045	319,528	311,382	312,725	314,073	315,427	316,787	Development Services
% of Premium Fees Change	33.0%	-59.1%	6.1%	-5.8%	-6.3%	0.0%	3.1%	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 0.12% of construction value on a building permit application.

Fiscal Capacity: Commission approval would be required to increase the fee schedule.

**Revenue Estimating Conference Committee
341-900 (Other Governmental Charges)
DSD048 – Building Permit – Premium Fees**

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
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	
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%
2023	-	-	-	-	-	25,369	10,918	140,070	70,601	223,986	16,665	271,255	758,864	32.96%
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%
2025	13,160	19,073	25,391	15,578	17,326	43,051	14,322	9,861	68,920	15,749	77,822	8,758	329,010	6.12%
2026 Estimate*	38,422	13,715	38,887	14,271	35,145	27,759	6,102	15,178	54,128	10,720	43,986	9,820	308,133	-6.35%
FY 2027 Budget**	35,468	16,853	23,506	48,325	27,682	27,759	6,102	15,178	54,128	10,720	43,986	9,820	319,528	3.70%

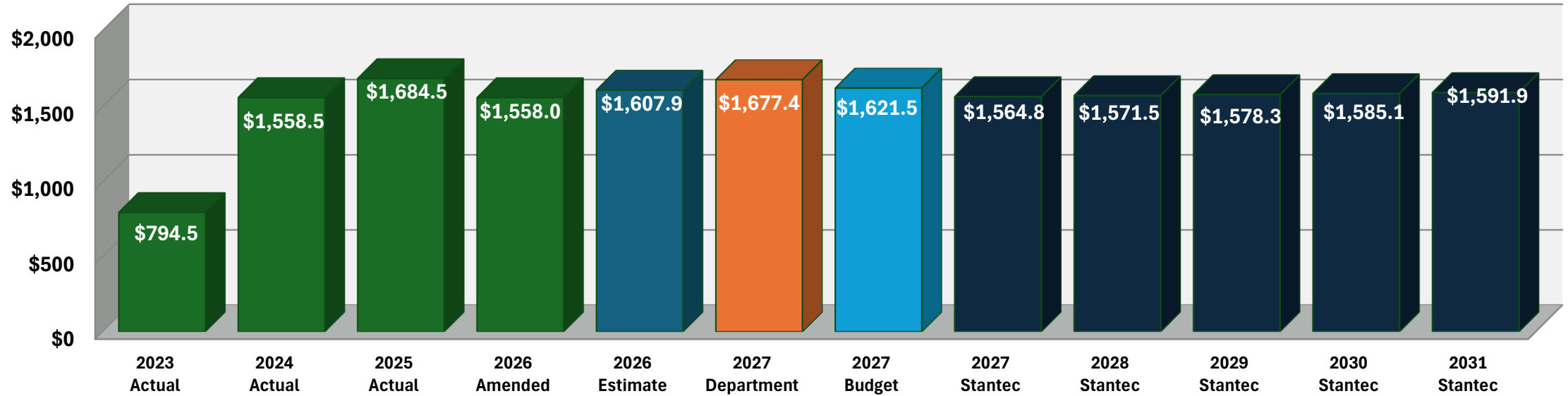
Methodology

***FY 2026 Estimate:** Based on YTD actuals plus average of two previous years (FY 2024 – FY 2025)

****FY 2027 Budget Recommendation:** Average of two previous years (FY 2024 – FY 2025)

Zoning Review Fees

Thousands



Revenue Source	2023 Actual*	2024 Actual	2025 Actual	2026 Amended	2026 Estimate	2027 Department	2027 Budget	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	2031 Stantec	Department
Zoning Review Fees	794,500	1,558,506	1,684,475	1,558,036	1,607,858	1,677,361	1,621,491	1,564,754	1,571,500	1,578,276	1,585,081	1,591,915	Development Services
% of Zoning Review Fees Change	-47.9%	96.2%	8.1%	-7.5%	-4.5%	7.7%	4.1%	0.4%	0.4%	0.4%	0.4%	0.4%	

*Due to the system implementation of Infor, there was a delay in posting to the correct revenue categories.

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 329-101 (Zoning Review Fees)

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
2023	-	-	-	-	-	59,005	108,211	114,994	123,540	142,978	132,586	113,187	794,500	
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%
2025	165,013	131,847	135,291	136,399	108,883	153,581	153,717	146,774	139,314	150,454	132,028	131,175	1,684,476	8.08%
2026 Estimate*	150,268	115,792	119,924	124,861	125,209	140,840	152,400	141,538	130,843	147,369	136,551	122,262	1,607,858	-4.55%
FY 2027 Budget**	149,229	119,591	123,440	140,363	117,064	140,840	152,400	141,538	130,843	147,369	136,551	122,262	1,621,491	0.85%

Methodology

**FY 2026 Estimate: Based on YTD actuals plus average of two previous years (FY 2024 – FY 2025)*

***FY 2027 Budget Recommendation: Average of two previous years (FY 2024 – FY 2025)*

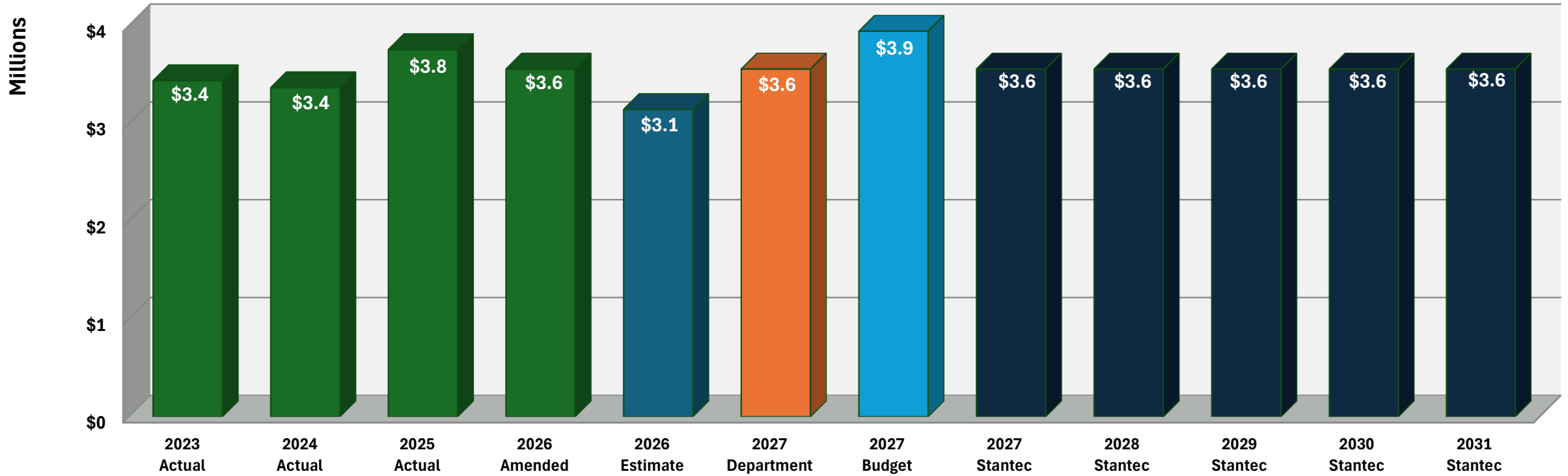


CITY OF
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Community Services Department

Business Tax



Revenue Source	2023 Actual	2024 Actual	2025 Actual	2026 Amended	2026 Estimate	2027 Department	2027 Budget	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	2031 Stantec	Department
Business Tax	3,436,226	3,364,708	3,754,310	3,554,957	3,141,966	3,554,957	3,942,026	3,554,957	3,554,957	3,554,957	3,554,957	3,554,957	Community Services
% of Business Tax Change	25.5%	-2.1%	11.6%	-5.3%	-16.3%	0.0%	10.9%	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 revenue to increase in FY 2027 based upon a 5% rate increase approved by the City Commission

Revenue Estimating Conference Committee 316-001 (Business Tax)

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
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	
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%
2023	438,427	2,367,759	161,069	86,202	62,287	130,467	61,921	59,177	71,181	(2,316)	-	52	3,436,226	25.55%
2024	2,466,235	202,843	151,805	110,361	106,940	153,584	81,329	59,042	67,209	(6,097)	(18,633)	(9,911)	3,364,708	-2.08%
2025	389,887	118,824	104,590	2,812,826	97,948	130,524	49,347	46,693	48,252	(9,769)	(12,569)	(22,242)	3,754,310	11.58%
2026 Estimate*	2,449,342	158,763	135,810	70,542	49,130	142,054	65,338	52,867	57,731	(7,933)	(15,601)	(16,076)	3,141,966	-16.31%
FY 2027 Option #1**	1,499,464	168,875	134,608	1,534,674	107,566	149,157	68,605	55,511	60,617	(8,330)	(16,381)	(16,880)	3,737,485	18.95%
FY 2027 Option #2***	409,381	124,765	109,820	2,953,468	102,845	137,050	51,815	49,027	50,665	(10,258)	(13,198)	(23,354)	3,942,026	25.46%

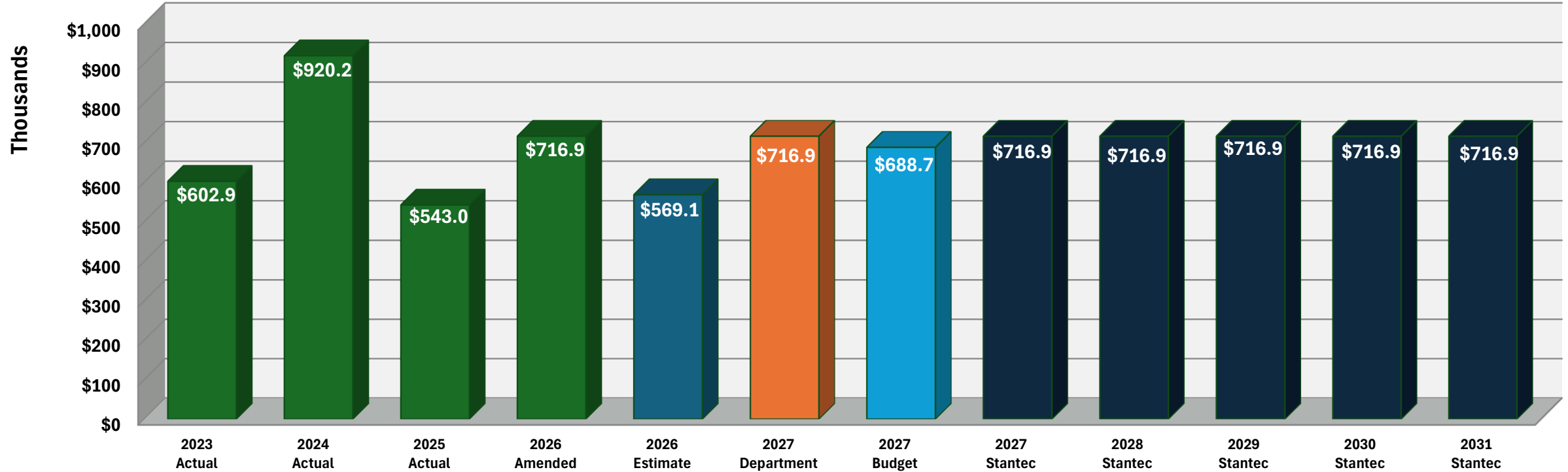
Methodology

*FY 2026 Estimate: Based on YTD actuals plus average of two previous years (FY 2024 – FY 2025)

**FY 2027 Option #1: Average of two previous years (FY 2024 – FY 2025) times approved rate increase of 5%

***FY 2027 Option #2: FY 2025 actuals times approved rate increase of 5%

Special Magistrate Board Fines



Revenue Source	2023 Actual	2024 Actual	2025 Actual	2026 Amended	2026 Estimate	2027 Department	2027 Budget	2027 Stantec	2028 Stantec	2029 Stantec	2030 Stantec	2031 Stantec	Department
Special Magistrate Board Fines	602,861	920,199	543,018	716,853	569,054	716,853	688,693	716,853	716,853	716,853	716,853	716,853	Community Services
% of Administrative Review Fees Change	-40.2%	52.6%	-41.0%	32.0%	4.8%	0.0%	-3.9%	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 based upon orders by the Special Magistrate.

Revenue Estimating Conference Committee 354-011 (Special Magistrate Board Fines)

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
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	
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%
2023	32,284	44,926	59,608	106,809	88,755	39,077	49,608	24,552	25,612	25,409	63,994	42,227	602,861	-40.15%
2024	126,994	228,536	69,462	65,730	72,965	99,885	26,545	34,308	39,958	19,217	90,321	46,280	920,199	52.64%
2025	81,443	62,090	65,317	20,739	83,808	64,010	21,787	35,388	12,435	17,135	54,368	24,498	543,018	-40.99%
2026 Estimate*	24,564	16,522	77,905	120,176	36,820	81,948	24,166	34,848	26,196	18,176	72,345	35,389	569,054	4.79%
FY 2027 Option #1**	104,218	145,313	67,390	43,235	78,386	81,948	24,166	34,848	26,196	18,176	72,345	35,389	731,609	28.57%
FY 2027 Option #2***	80,240	111,851	64,796	64,426	81,843	67,657	32,647	31,416	26,001	20,587	69,561	37,668	688,693	21.02%

Methodology

*FY 2026 Estimate: Based on YTD actuals plus average of two previous years (FY 2024 – FY 2025)

**FY 2027 Option #1: Average of two previous years (FY 2024 – 2025)

***FY 2027 Option #2: Average of three previous years (FY 2023 – FY 2025)