



**CITY OF
FORT LAUDERDALE**

**Revenue Estimating
Conference Committee
Fiscal Year 2027**

**Finance
Parks and Recreation**

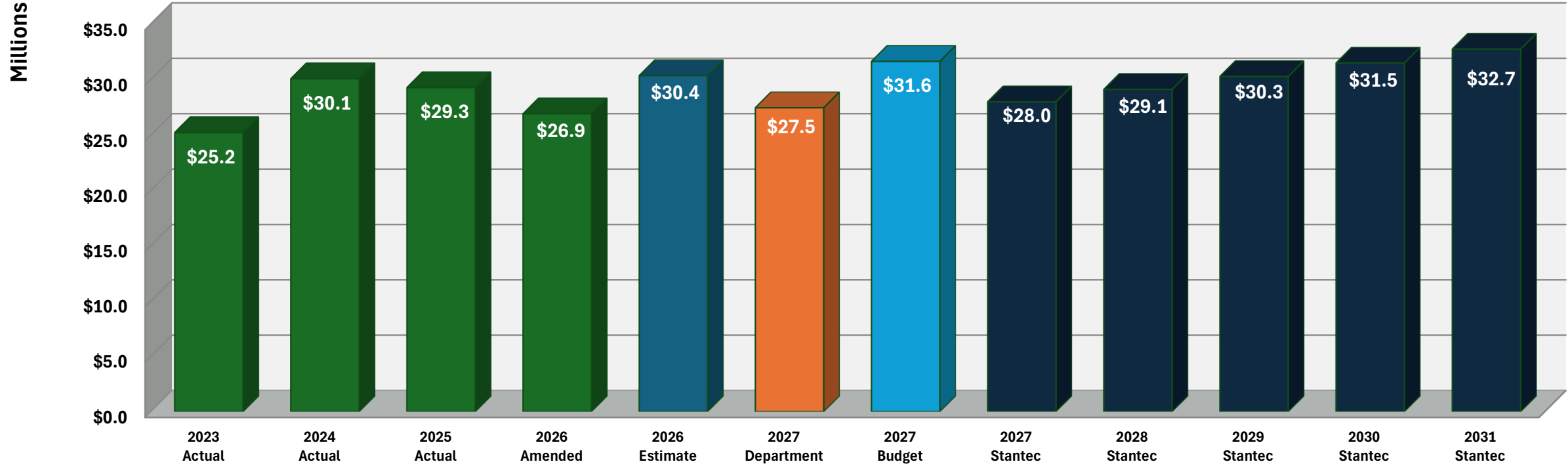


CITY OF
FORT
LAUDERDALE



Finance Department

Utility Service Tax - Electricity



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
Utility Service Tax - Electricity	25,211,242	30,069,073	29,272,725	26,913,502	30,350,788	27,451,772	31,634,856	27,990,000	29,109,600	30,274,000	31,485,000	32,744,400	Finance
% Change Utility Service Tax	6.9%	19.3%	-2.6%	-8.1%	3.7%	-9.1%	17.5%	4.0%	4.0%	4.0%	4.0%	4.0%	

Description: This revenue consists of payments made by Florida Power and Light (FPL) for the privilege of constructing upon and operating within the right of ways owned by the City. The basis of this fee is provided in long-term agreements for payments to the City derived from accounts within City limits, less property tax and minor fees previously paid to the City.

Fiscal Capacity: The agreement between the City of Fort Lauderdale and Florida Power and Light is a 30-year agreement. The two factors that influence the amount of revenue collected are the gross revenue of accounts within the City limits and the rate negotiated in the agreement. This agreement is up for renegotiation in 2039.

Revenue Estimating Conference Committee 314-100 (Utility Service Tax – Electricity)

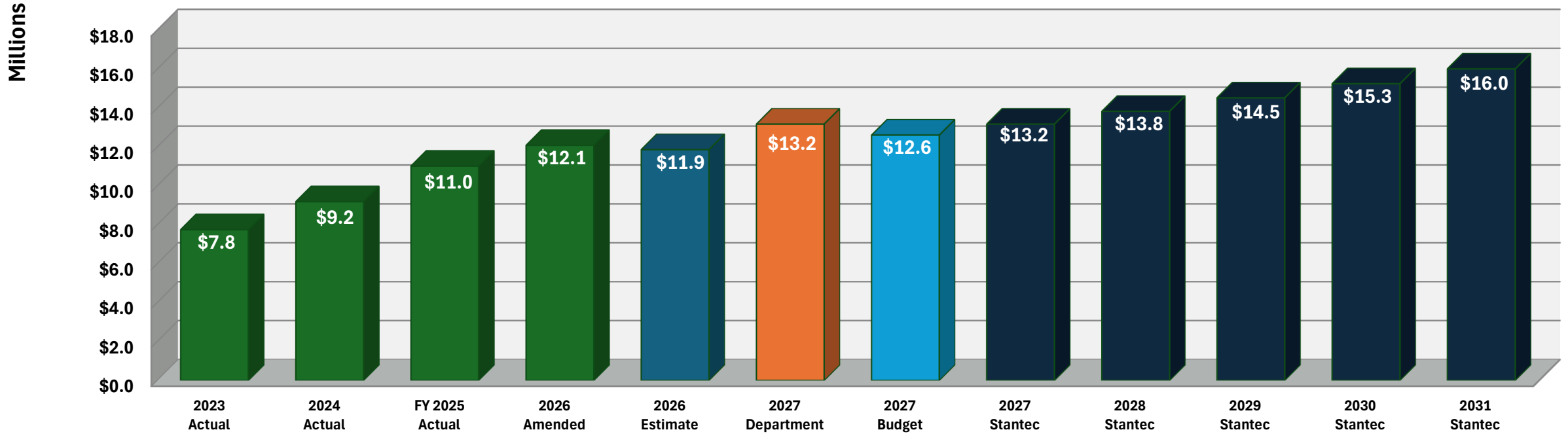
FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	-	2,046,560	2,007,048	1,773,875	1,519,426	1,411,927	1,711,311	1,575,072	1,728,791	1,965,967	1,974,379	4,229,076	21,943,432	
2022	-	1,991,179	1,962,687	1,665,389	1,685,002	1,691,429	1,775,522	1,829,383	1,988,341	2,078,764	2,137,477	4,789,648	23,594,821	7.53%
2023	-	2,279,217	2,087,582	1,947,874	1,887,034	1,818,314	1,942,118	2,116,739	2,494,540	2,464,714	2,594,290	3,578,821	25,211,242	6.85%
2024	-	2,787,091	4,620,324	2,318,517	2,115,775	1,944,458	1,900,835	2,096,794	2,107,437	2,400,232	2,578,897	5,198,713	30,069,073	19.3%
2025	-	2,507,400	2,241,287	2,281,626	2,047,525	1,949,238	2,220,081	2,203,067	2,352,507	2,747,086	2,807,377	5,915,532	29,272,725	-2.65%
2026 Estimate*	-	2,774,784	2,406,983	2,341,632	2,101,375	2,000,503	2,278,469	2,261,007	2,414,377	2,819,334	2,881,211	6,071,111	30,350,788	3.68%
FY 2027 Budget**		2,709,732	2,422,145	2,465,739	2,212,747	2,106,529	2,399,228	2,380,841	2,542,339	2,968,759	3,033,916	6,392,879	31,634,856	4.23%

Methodology

***FY 2026 Estimate:** Based on Year-to-Date (YTD) Actuals plus Prior Year (PY) Actuals times Rate Increase provided by Florida Power and Light (2.63%)

****FY 2027 Budget:** Based on FY 2025 Actuals plus Rate Increase provided by Florida Power and Light (7.93%), which encompasses a 2.63% rate increase for FY 2026 and a 5.30% rate increase for 2027.

Utility Service Tax - Water



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
Utility Service Tax - Water	7,753,910	9,193,186	11,022,464	12,091,402	11,866,758	13,179,628	12,615,210	13,179,600	13,838,600	14,530,500	15,257,100	16,019,900	Finance
% Change Utility Service Tax - Water	9.5%	18.6%	19.9%	9.7%	7.7%	9.0%	4.3%	4.5%	5.0%	5.0%	5.0%	5.0%	

Description: This tax is levied on the sale of water to neighbors within the City's limits. The basis for this revenue source is derived from State Statute. The City is currently levying the maximum rate of 10% on water sale transactions as authorized by Florida State Statutes.

Fiscal Capacity: The City is currently levying the maximum rate for this fee. The two factors that determine the amount of revenues collected for this fee are the sales of water in the City and the assessment rate. Since the City is the entity that sells water, it could increase the sales amount by raising water prices or by selling additional water to our neighbors. Effective October 1, 2023, the City implemented an annual 22.5% rate increase for two (2) years, followed by a 9.0% annual increase for two (2) years, then a 5% rate increase going forward.

Revenue Estimating Conference Committee 314-300 (Utility Service Tax – Water)

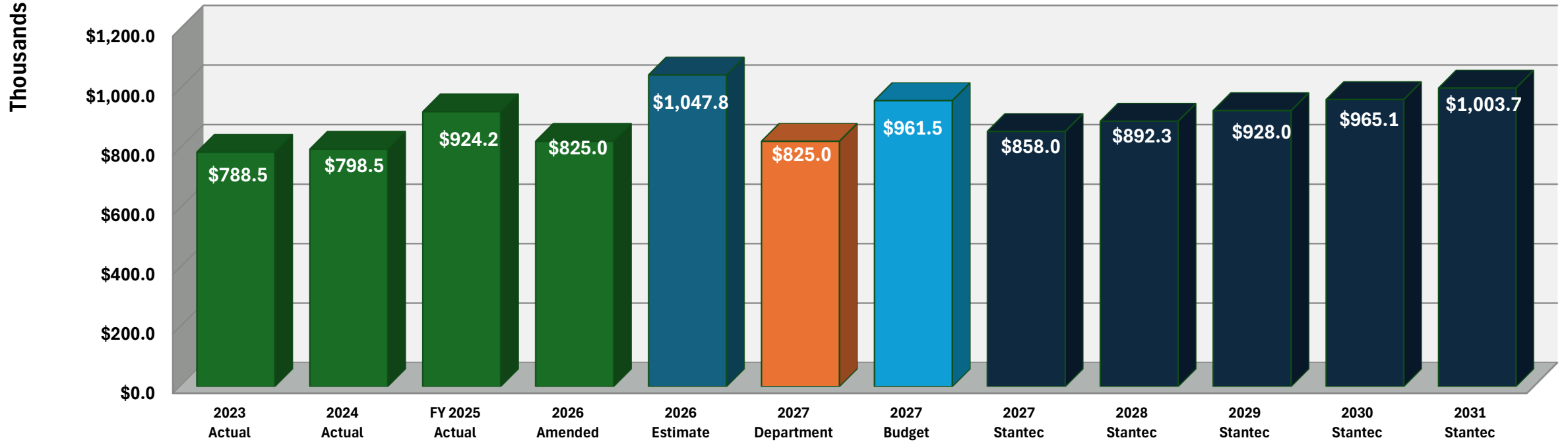
FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	476,210	388,855	539,835	537,071	523,170	1,317,562	563,325	574,316	580,379	546,940	(229,374)	575,217	6,393,506	
2022	573,860	469,465	642,418	548,463	525,092	557,055	562,353	577,370	604,721	581,935	750,229	689,902	7,082,863	10.78%
2023	585,646	661,772	656,673	790,236	511,739	694,535	554,351	678,735	657,000	552,997	645,494	764,732	7,753,910	9.47%
2024	805,156	631,908	748,933	813,954	680,343	723,617	801,430	825,443	1,269,143	170,400	852,601	870,257	9,193,186	18.56%
2025	929,071	705,992	963,674	986,813	788,071	901,414	936,191	877,665	1,044,539	1,165,889	812,018	911,126	11,022,464	19.90%
2026 Estimate*	945,803	793,736	1,018,091	964,277	897,693	982,541	1,020,448	956,655	1,138,547	1,270,819	885,100	993,127	11,866,838	7.66%
FY 2027 Budget**	1,063,322	808,008	1,102,925	1,129,407	901,947	1,031,668	1,071,471	1,004,488	1,195,475	1,334,360	929,355	1,042,783	12,615,210	6.31%

Methodology

*FY 2026 Estimate : Based on Year-To-Date Actuals plus FY 2025 Actuals times City Water Service Rate Increase (9%) for FY 2026

**FY 2027 Budget: Based on FY 2025 Actuals times City Water Rate Increase (14%) for FY 2026 and FY 2027, which encompasses a 9% increase for FY 2026 and a 5% increase for FY 2027

Utility Service Tax - Gas



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
Utility Service Tax - Gas	788,482	798,483	924,211	825,000	1,047,838	825,000	961,549	858,000	892,300	928,000	965,100	1,003,700	Finance
% of Utility Service Tax - Gas Change	0.9%	1.3%	15.7%	-10.7%	13.4%	0.0%	16.6%	4.0%	4.0%	4.0%	4.0%	4.0%	

Description: This tax is levied on the sale of natural gas to neighbors within the City's limits. The basis for this revenue source is derived from State Statute. The City is currently levying the maximum rate of 10% on natural gas transactions as authorized by Florida State Statutes.

Fiscal Capacity: The City is currently levying the maximum rate for this revenue source. The two factors that determine the amount of revenue collected for this fee are the sales of natural gas in the City and the assessment rate. The only current capacity for increasing this revenue would be from increasing the sales through the gas company raising fees or by selling additional natural gas to our neighbors.

Revenue Estimating Conference Committee 314-400 (Utility Service Tax – Gas)

FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	32,775	27,462	60,788	32,558	82,654	57,583	57,651	42,296	84,046	46,511	57,919	43,137	625,380	
2022	46,271	3,324	80,192	75,201	36,806	83,678	65,641	179,045	41,976	62,615	51,886	54,435	781,070	24.90%
2023	40,206	44,436	78,647	65,261	36,523	135,842	52,818	71,479	65,862	50,908	94,081	52,419	788,482	0.95%
2024	43,692	56,427	51,958	119,754	34,296	51,582	160,137	9,012	74,601	67,891	73,819	55,316	798,483	1.27%
2025	6,872	103,397	52,813	69,790	22,954	62,476	164,661	86,771	93,314	128,377	39,818	92,970	924,211	15.75%
2026 Estimate*	30,953	59,440	106,752	76,028	92,911	63,726	167,954	88,506	95,180	130,945	40,614	94,829	1,047,838	13.38%
FY 2027 Option #1**	7,150	107,574	54,946	72,610	23,881	65,000	171,313	90,276	97,083	133,564	41,426	96,726	961,549	-8.23%
FY 2027 Option #2***	26,303	83,140	54,502	98,601	29,782	59,333	168,960	49,826	87,349	102,099	59,114	77,138	896,145	-14.48%

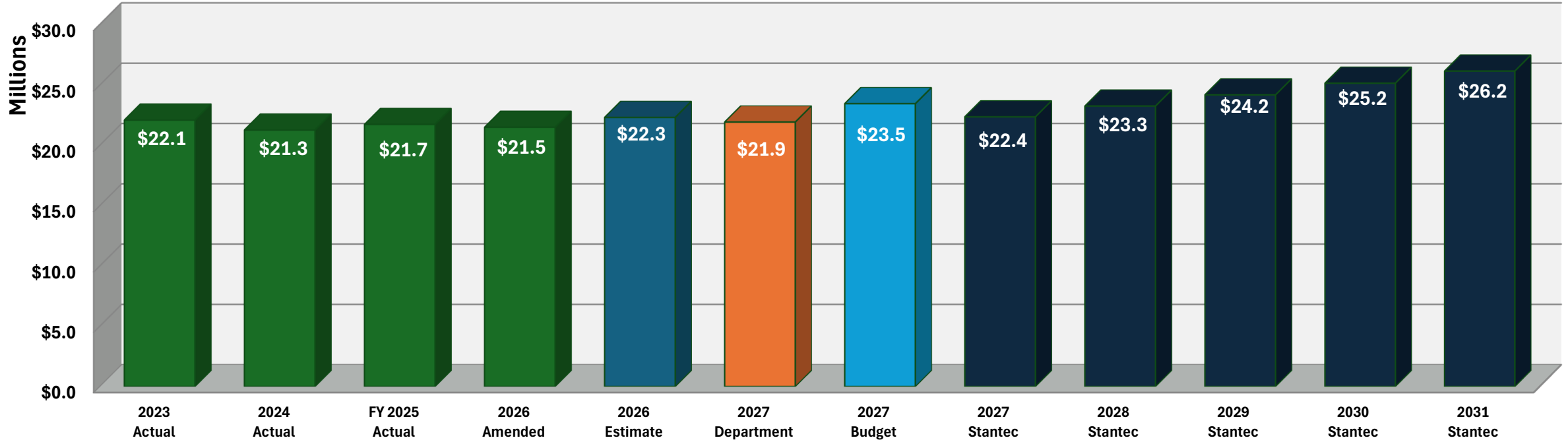
Methodology

***FY 2026 Estimate:** Based on YTD Actuals plus PY actuals times rate increase (2%)

****Option #1:** Based on FY 2025 Actuals times expected rate increase (4%), which encompasses a 2% increase for both FY 2026 and FY 2027

*****Option #2 :** Average of two previous years (FY 2024 – 2025) times expected rate increase (4%), which encompasses a 2% increase for both FY 2026 and FY 2027

Franchise Fee - Electricity



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
Franchise Fee - Electricity	22,097,159	21,268,886	21,730,453	21,500,000	22,315,402	21,930,000	23,451,505	22,360,000	23,254,400	24,184,600	25,152,000	26,158,000	Finance
% of Franchise Fee - Electricity Change	12.0%	-3.7%	2.2%	-1.1%	2.7%	2.0%	9.1%	4.0%	4.0%	4.0%	4.0%	4.0%	

Description: This revenue consists of payments made by Florida Power and Light (FPL) for the privilege of constructing upon, and operating within the right of ways owned by the City. The basis for this fee is provided in long-term agreements for payments to the City derived from accounts within City limits, less property tax and minor fees previously paid to the City.

Fiscal Capacity: The agreement between the City of Fort Lauderdale and Florida Power and Light is a 30-year agreement. The two factors that influence the amount of revenue collected are the gross revenue of accounts within the City limits and the rate negotiated in the agreement. This contract is up for renegotiation in 2039.

Revenue Estimating Conference Committee 323-100 (Franchise Fees – Electricity)

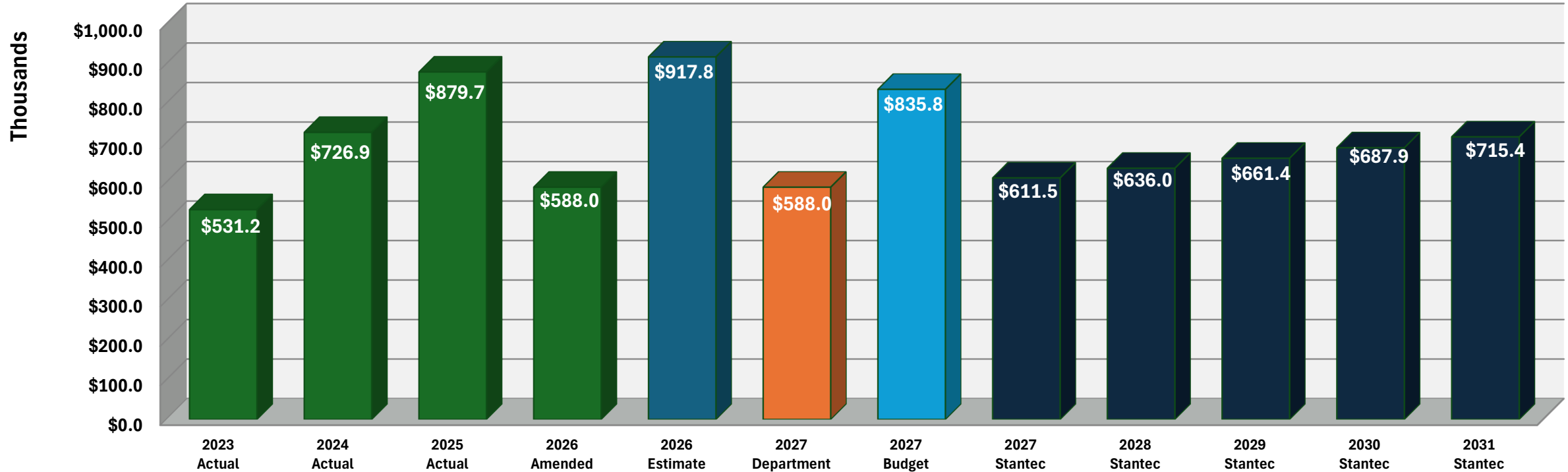
FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	-	-	-	2,797,008	-	2,248,272	1,072,195	1,183,755	1,247,342	1,484,463	1,529,213	4,981,576	16,543,824	
2022	-	-	1,522,083	1,382,449	-	2,734,875	1,360,274	1,479,978	1,623,283	1,657,394	1,831,407	6,141,494	19,733,237	19.28%
2023	-	6,186,124	(4,396,148)	1,626,195	-	3,127,387	1,520,175	1,633,880	1,915,119	1,901,943	1,964,696	6,617,789	22,097,159	11.98%
2024	-	-	2,004,712	1,771,583	1,610,141	1,525,292	1,517,402	1,536,267	1,661,600	1,709,351	1,964,296	5,968,242	21,268,886	-3.75%
2025	-	-	1,861,683	1,702,875	1,481,132	1,510,527	1,540,626	1,494,048	1,634,391	1,833,793	2,118,202	6,553,177	21,730,453	2.17%
2026 Estimate*	-	-	1,989,650	1,742,041	1,515,198	1,545,269	1,576,060	1,528,412	1,671,982	1,875,970	2,166,920	6,703,900	22,315,402	2.69%
FY 2027 Budget**	-	-	2,009,128	1,837,743	1,598,437	1,630,161	1,662,643	1,612,377	1,763,835	1,979,029	2,285,963	7,072,189	23,451,505	13.99%

Methodology

***FY 2026 Estimate:** Based on YTD Actuals plus PY times FPL rate Increase (2.63%)

****FY 2027 Budget:** Based on FY 2025 Actuals times FPL rate Increase (7.93%), which encompasses a 2.63% rate increase for FY 2026 and a 5.30% rate increase for 2027.

Franchise Fee - Gas



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
Franchise Fee - Gas	531,189	726,892	879,711	588,000	917,802	588,000	835,755	611,500	636,000	661,400	687,900	715,400	Finance
% of Franchise Fee: Gas Change	-16.0%	36.8%	21.0%	-33.2%	4.3%	0.0%	42.1%	4.0%	4.0%	4.0%	4.0%	4.0%	

Description: This revenue consists of payments made by People’s Gas for the privilege of constructing upon and operating within the right of ways owned by the City. The basis for this fee is provided for in a long-term agreement which stipulates that the People’s Gas shall make an annual payment to the City equal to 6% of the gross revenue generated from the sale, transportation, distribution or delivery of gas to customers within City limits.

Fiscal Capacity: The two factors that influence the amount of revenue collected are the sale, transportation, distribution or delivery of gas to customers within the City limits and the rate negotiated in the agreement. The agreement between the City of Fort Lauderdale and People’s Gas is a 30-year agreement up for renegotiation in 2048. The City will have the opportunity to negotiate a rate increase at that time.

Revenue Estimating Conference Committee 323-400 (Franchise Fees – Gas)

FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	30,936	31,956	38,536	46,309	62,608	58,072	58,626	60,073	53,932	47,733	55,282	35,599	579,662	
2022	43,609	-	43,901	106,778	-	73,673	70,993	63,016	57,402	77,520	47,887	47,849	632,628	9.14%
2023	-	50,181	101,404	58,180	-	-	61,388	58,110	111,626	-	90,299	-	531,189	-16.03%
2024	39,718	44,098	43,282	101,806	-	83,787	159,652	-	77,200	61,435	59,559	56,355	726,892	36.84%
2025	-	108,682	52,360	61,892	74,786	-	257,304	79,931	-	134,160	-	110,596	879,711	21.02%
2026 Estimate*	-	56,293	111,301	74,571	82,006	-	262,450	81,530	-	136,843	-	112,808	917,802	4.33%
FY 2027 Option #1**	-	113,073	54,475	64,392	77,808	-	267,699	83,161	-	139,580	-	115,064	915,251	-0.28%
FY 2027 Option #2***	20,662	79,476	49,753	85,156	38,904	43,586	216,901	41,580	40,159	101,748	30,982	86,848	835,755	-8.94%

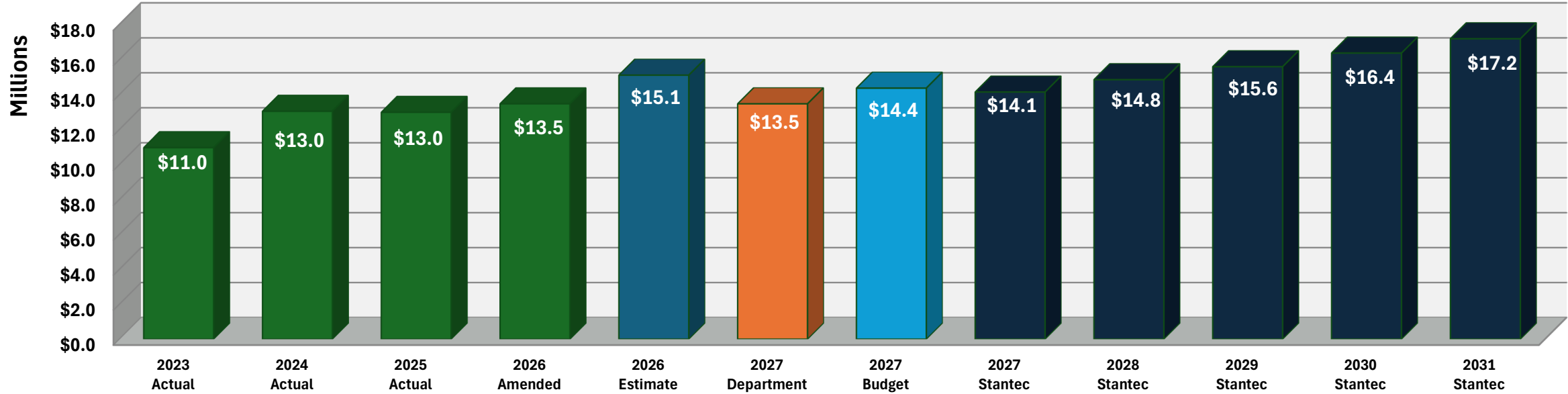
Methodology

*FY 2026 Estimate: Based on YTD Actuals plus PY x Rate Increase (2%)

**Option #1: Based on FY 2025 Actuals times expected rate increase (4%), which encompasses a 2% increase for both FY 2026 and FY 2027

***Option #2: 2-Year average times expected rate increase (4%), which encompasses a 2% increase for both FY 2026 and FY 2027

Franchise Fee - Solid Waste



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
Franchise Fee - Solid Waste	10,958,449	13,041,554	12,980,983	13,466,149	15,104,217	13,466,149	14,362,756	14,139,456	14,846,429	15,588,751	16,368,188	17,186,598	Finance
% of Franchise Fee - Solid Waste Change	25.6%	19.0%	-0.5%	3.7%	16.4%	0.0%	6.7%	5.0%	5.0%	5.0%	5.0%	5.0%	

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

Fiscal Capacity: Fort Lauderdale can increase revenue by increasing the franchise fee percentage, which is set by the City Commission. Currently, the City receives 25% of the hauler's gross receipts for solid waste collection activities. The rate was last adjusted in 2023.

Revenue Manual: Page 12

Revenue Estimating Conference Committee 323-700 (Franchise Fees – Solid Waste)

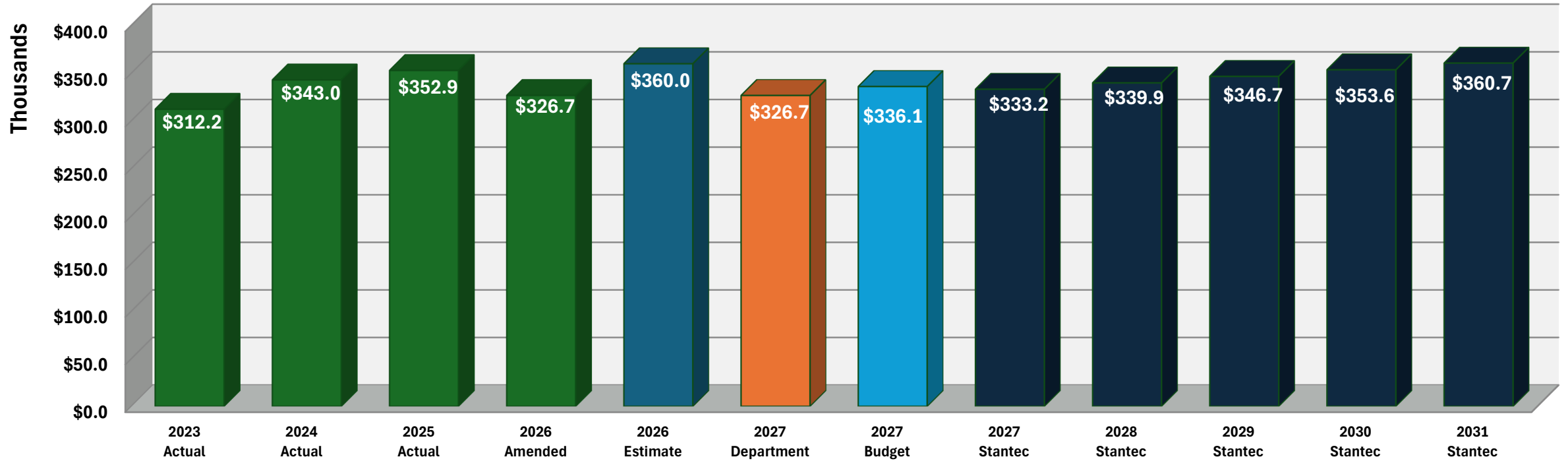
FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	92,301	625,551	628,693	658,811	663,156	654,491	688,708	667,448	694,465	713,054	713,699	703,456	7,503,833	
2022	694,226	702,169	732,692	377,289	1,088,227	405,736	1,146,691	731,407	828,847	803,314	800,440	414,054	8,725,092	16.28%
2023	401,016	323,940	2,763,140	443,412	861,789	866,892	863,183	1,191,087	953,728	(218,804)	944,436	1,564,630	10,958,449	25.60%
2024	1,325,588	255,204	1,943,525	1,147,066	1,146,932	1,132,646	716,230	741,033	784,207	876,649	1,879,024	1,093,451	13,041,554	19.01%
2025	1,064,126	287,924	1,916,381	1,044,799	160,786	1,320,390	1,906,991	1,190,597	1,355,963	356,310	1,665,965	710,751	12,980,983	-0.46%
2026 Estimate*	1,559,430	248,232	2,006,223	349,909	2,008,109	1,386,409	2,002,341	1,250,127	1,423,761	374,125	1,749,263	746,288	15,104,217	16.36%
FY 2027 Budget**	1,173,199	317,436	2,112,810	1,151,891	177,267	1,455,730	2,102,458	1,312,634	1,494,950	392,832	1,836,726	783,602	14,362,756	-4.91%

Methodology

**FY 2026 Estimate: Based on YTD Actuals plus PY times rate increase (5.0%)*

***FY 2027 Budget: Based on FY 2025 Actuals plus rate increase (10.0%), which encompasses a 5.0% increase for FY 2026 and FY 2027 plus a \$51,223 true-up based on department’s estimate*

State Revenue Sharing - Alcoholic Beverage License 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
Alcoholic Beverage License Tax	312,244	343,015	352,911	326,670	359,969	326,670	336,057	333,203	339,867	346,664	353,597	360,669	Finance
% of State Revenue Sharing - Change	4.5%	9.9%	2.9%	-7.4%	2.0%	0.0%	2.9%	2.0%	2.0%	2.0%	2.0%	2.0%	

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

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

Revenue Estimating Conference Committee
335-150 (State Sharing Revenue – Alcoholic Beverage License Tax)

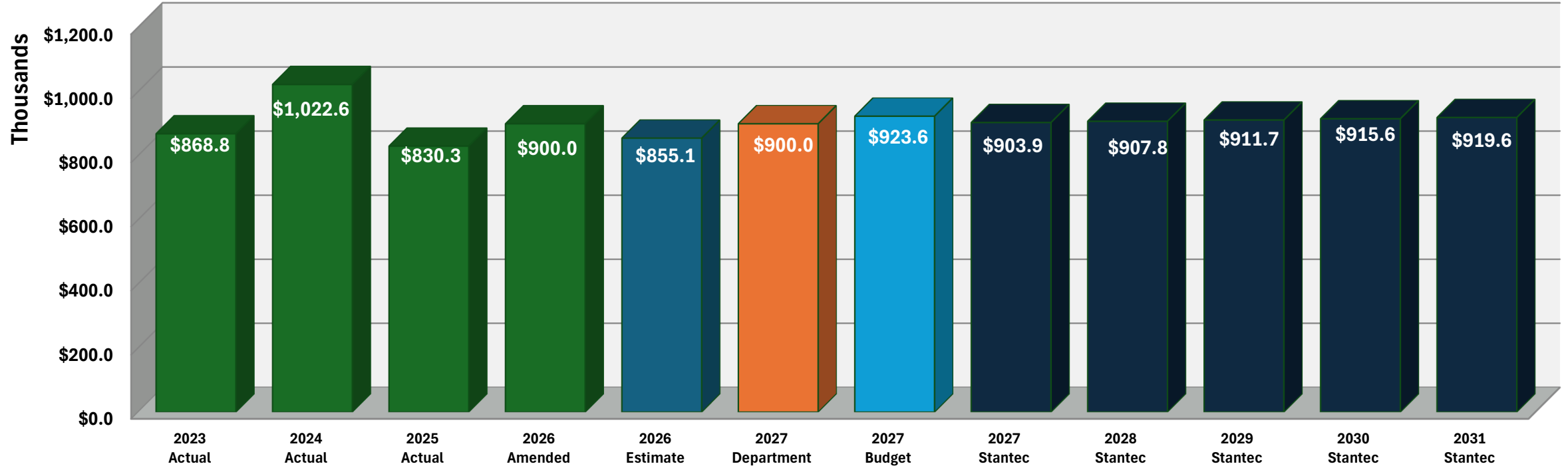
FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	-	-	-	-	9,924	-	-	-	-	-	44,072	-	53,996	
2022	14,110	-	-	-	2,949	-	-	250,996	-	-	30,604	-	298,659	453.11%
2023	-	20,377	-	-	5,398	-	-	251,880	-	-	34,589	-	312,244	4.55%
2024	-	17,423	-	-	19,106	-	-	259,915	-	-	46,570	-	343,015	9.85%
2025	-	13,848	-	-	-	10,266	-	-	-	-	-	328,797	352,911	2.88%
2026 Estimate*	-	14,125	-	-	-	10,471	-	-	-	-	-	335,373	359,969	2.00%
FY 2027 Budget**	-	17,216	-	-	8,168	3,422	-	170,598	-	-	27,053	109,599	336,057	-6.64%

Methodology

***FY 2026 Estimate :** Based on Year-To-Date Actuals plus Previous Year times Expected Annual Increase (2%)

****FY 2027 Budget:** Based on a Three-Year Average (FY 2023 – FY 2025)

Lien Research 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
Lien Research Fees	868,750	1,022,584	830,257	900,000	855,125	900,000	923,608	903,880	907,777	911,691	915,622	919,570	Finance
% of Lien Research Fees Change	-32.8%	17.7%	-18.8%	8.4%	3.0%	0.0%	2.6%	0.4%	0.4%	0.4%	0.4%	0.4%	

Description: This is an administrative fee collected for services associated with a lien research. The fee is charged for City services furnishing information regarding unpaid utility bills, special assessments, code enforcement actions, or any other revenues due. The charge is set at \$125 per response. The Finance Department is currently exploring whether to increase the cost of the service.

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

Revenue Estimating Conference Committee
341-900 (Other General Government Charges and Fees)
Activity Code: FIN020 – Lien Research Fees

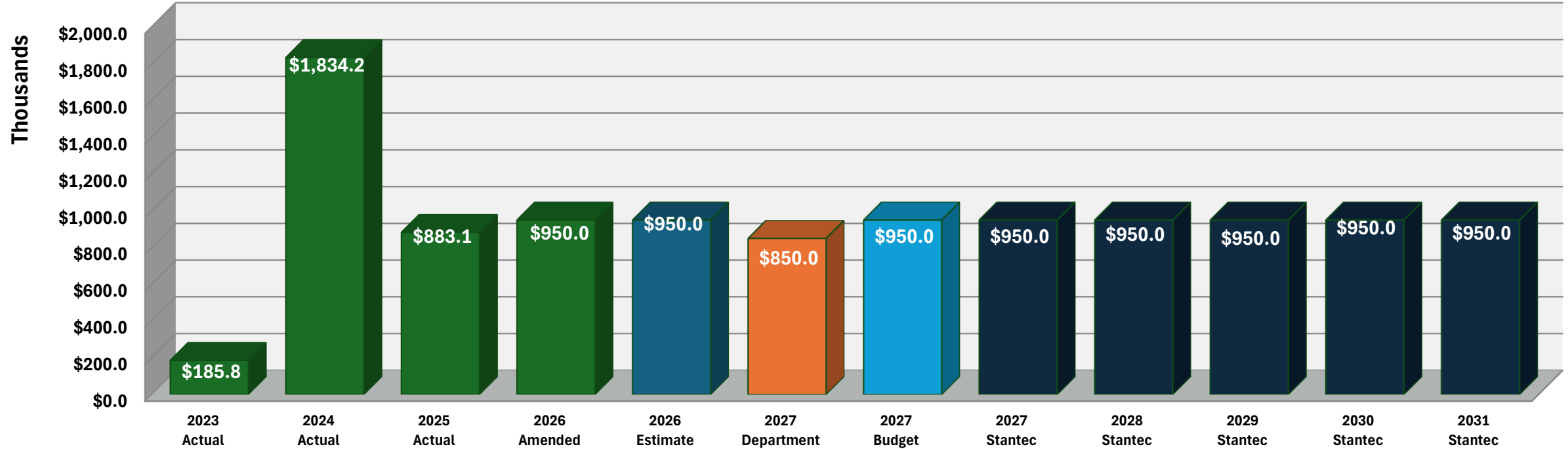
FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	97,000	90,000	105,500	101,250	130,000	153,000	157,125	143,125	146,750	123,182	123,250	115,375	1,485,557	
2022	108,625	107,500	111,125	117,625	119,750	140,625	116,625	117,000	102,000	82,625	94,124	75,125	1,292,749	-12.98%
2023	54,625	66,250	54,125	61,750	73,375	90,125	77,000	89,875	88,125	64,250	81,000	68,250	868,750	-32.80%
2024	63,500	62,625	51,250	66,250	83,375	82,125	255,084	71,000	62,000	70,875	74,875	74,000	1,016,959	17.06%
2025	68,632	61,625	54,375	69,750	74,875	82,250	78,000	67,250	68,000	74,750	67,625	63,125	830,257	-18.36%
2026 Estimate*	71,875	70,000	70,125	67,250	74,875	82,250	78,000	67,250	68,000	74,750	67,625	63,125	855,125	3.00%
FY 2027 Budget**	66,066	62,125	52,813	68,000	79,125	82,188	166,542	69,125	65,000	72,813	71,250	68,563	923,608	8.01%

Methodology

***FY 2026 Estimate :** Based on Year-To-Date Actuals plus previous year actuals (FY 2025)

****FY 2027 Budget:** Based 2-Year Average (FY 2024 – FY 2025)

Procurement Card Rebates



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
P-card Rebates	185,834	1,834,221	883,120	950,000	950,000	850,000	950,000	950,000	950,000	950,000	950,000	950,000	Finance
% of Pcard Rebates	-80.1%	887.0%	-51.9%	7.6%	7.6%	-10.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Description: Credit card rebates are through Truist Bank.

Revenue Estimating Conference Committee 369-926 (P-Card Rebates)

FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	(25,133)	17,057	44,082	27,914	(2,706)	40,435	18,011	12,941	22,931	26,598	(3,394)	914,336	1,093,072	
2022	(2,870)	(3,349)	16,593	42,786	(2,885)	41,199	22,195	(4,066)	26,919	44,944	(3,694)	754,730	932,502	-14.69%
2023	(4,440)	198,875	(4,126)	(2,811)	(3,797)	(84,954)	7,155	12,070	8,442	11,356	14,728	33,336	185,834	-80.07%
2024	811,549	15,028	10,345	10,091	-	32,889	5,502	28,828	15,988	13,445	17,827	872,730	1,834,221	887.02%
2025	-	-	-	-	-	-	-	-	-	-	-	883,120	883,120	-51.85%
2026 Estimate*	-	-	-	-	-	-	-	-	-	-	-	950,000	950,000	104.03%
FY 2027 Budget**	-	-	-	-	-	-	-	-	-	-	-	950,000	950,000	52.02%

Methodology

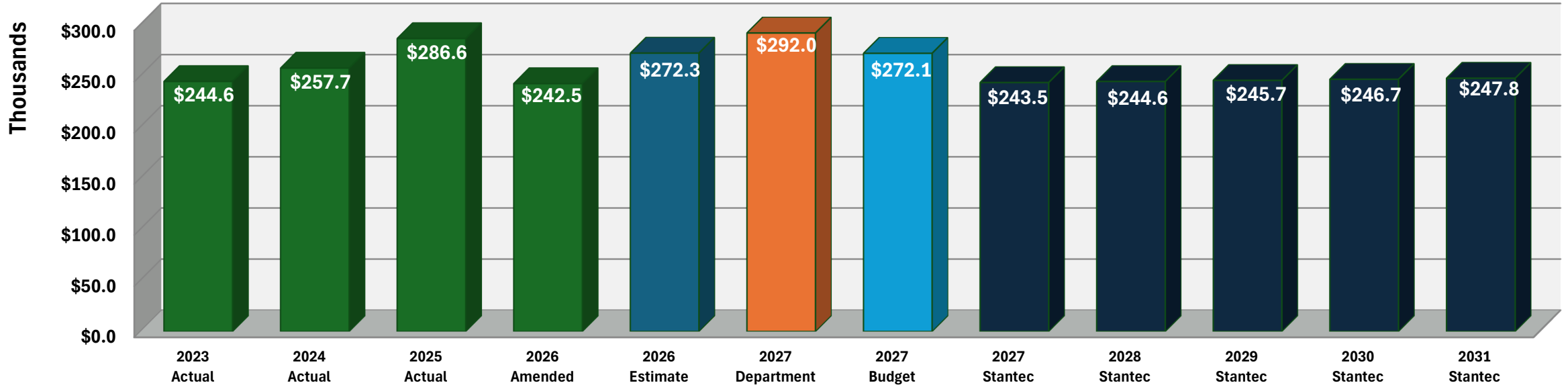
***FY 2026 Estimate:** Based on FY 2026 Adopted Budget

****FY 2027 Budget:** Based FY 2026 Adopted Budget



Parks and Recreation Department

Program Fees - Day Camp



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
Program Fees - Day Camp	244,599	257,675	286,575	242,500	272,319	292,000	272,125	243,546	244,596	245,651	246,710	247,773	Parks and Recreation
% of Program Fees - Day Camp Change	22.2%	5.3%	11.2%	-15.4%	-5.1%	20.4%	12.2%	0.4%	0.4%	0.4%	0.4%	0.4%	

Description: This revenue source consists of fees received from users of day camp. Department fees are established using a pricing and cost recovery pyramid model which assists in classifying the various facility programs and services offered to neighbors into an approved philosophy for subsidy or cost recovery.

Fiscal Capacity: The City Manager or their designee is hereby empowered to establish all fees to be charged for the use of city parks, public beach, and recreational facilities or portions thereof. In establishing the fee, the City Manager or their designee shall consider the following factors:

- 1) The value of that which is received for payment of the fee,
- 2) The cost of operation and maintenance of the facility or service for which the fee is to be charged; and,
- 3) 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.

**Revenue Estimating Conference Committee
347-200 (Service Charge – Parks and Recreation)
PKR702 – Program Fees – Day Camp**

FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	-	127	-	-	-	2,833	32,474	39,035	25,735	24,954	4,358	1,473	130,989	
2022	-	-	2,107	2,558	(430)	3,036	60,563	41,917	56,806	30,743	2,795	12	200,107	52.77%
2023	-	-	1,579	2,937	649	13,970	80,545	58,359	45,635	34,371	7,642	(1,088)	244,599	22.23%
2024	-	1,265	4,881	-	2,057	10,671	151,292	50,242	25,201	12,738	(673)	-	257,675	5.35%
2025	1,110	1,540	5,071	77	2,343	7,340	176,432	38,913	45,561	12,449	(3,905)	(355)	286,575	11.22%
2026 Estimate*	-	718	6,559	(110)	2,200	9,005	163,862	44,578	35,381	12,593	(2,289)	(178)	272,319	-4.97%
FY 2027 Option #1**	555	1,403	4,976	39	2,200	9,005	163,862	44,578	35,381	12,593	(2,289)	(178)	272,125	-0.07%
FY 2027 Option #2***	370	935	3,844	1,005	1,683	10,660	136,090	49,171	38,799	19,852	1,022	(481)	262,950	-3.44%

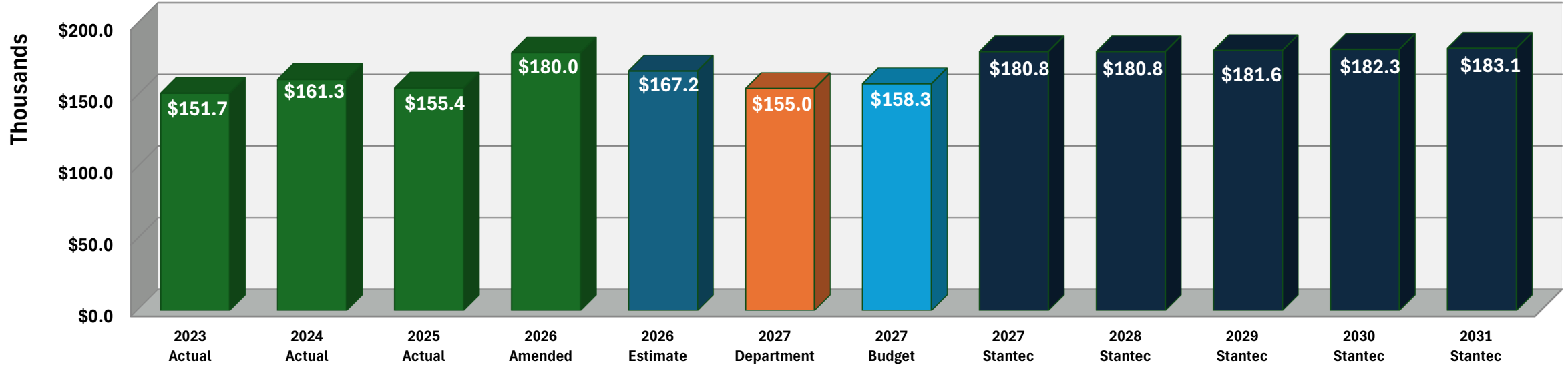
Methodology

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

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

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

Athletic Fees - Youth Programs



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
Athletic Fees - Youth Programs	151,740	161,325	155,361	180,000	167,219	155,000	158,343	180,776	180,776	181,555	182,338	183,124	Parks and Recreation
% of Athletic Fees - Youth Programs Change	-33.3%	6.3%	-3.7%	15.9%	7.6%	-13.9%	-12.0%	0.4%	0.0%	0.4%	0.4%	0.4%	

Description: This source of revenue consists of fees received from users of youth programs. Department fees are established using a pricing and cost recovery pyramid model with assists in classifying the various facility programs and services offered to neighbors into an approved philosophy for subsidy or cost recovery..

Fiscal Capacity: The City Manager or their designee is hereby empowered to establish all fees to be charged for the use of city parks, public beach and recreational facilities or portions thereof. In establishing the fee the City Manager or their designee shall consider the following factors:

- 1) The value of that which is received for payment of the fee,
- 2) The cost of operation and maintenance of the facility or service for which the fee is to be charged; and.
- 3) 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.

**Revenue Estimating Conference Committee
347-200 (Service Charge – Parks and Recreation)
PKR751 – Athletic Fees – Youth Programs**

FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	375	57,964	29,728	2,546	2,711	1,308	10,825	11,712	1,210	648	14,107	22,165	155,299	
2022	49,097	50,285	6,379	1,955	12,981	4,950	1,389	10,299	18,627	3,734	10,617	57,281	227,594	46.55%
2023	24,621	37,715	3,771	2,592	498	16,467	383	13,344	10,351	128	20,228	21,645	151,740	-33.33%
2024	17,440	35,774	41,371	(216)	2,980	4,896	3,435	12,496	1,946	675	22,026	18,503	161,325	6.32%
2025	69,505	16,494	4,301	60	8	5,688	5,878	11,723	2,151	420	18,835	20,299	155,361	-3.70%
2026 Estimate*	72,759	20,355	7,185	990	1,446	5,292	4,656	12,109	2,049	548	20,430	19,401	167,219	7.63%
FY 2027 Option #1**	43,473	26,134	22,836	(78)	1,494	5,292	4,656	12,109	2,049	548	20,430	19,401	158,343	-5.31%
FY 2027 Option #2***	37,189	29,994	16,481	812	1,162	9,017	3,232	12,521	4,816	408	20,363	20,149	156,142	-1.39%

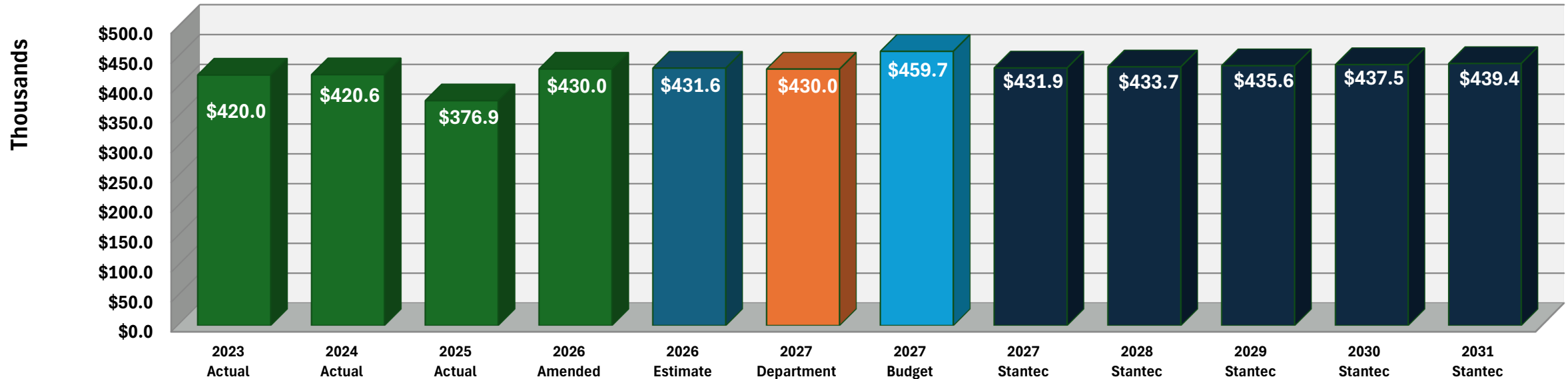
Methodology

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

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

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

Tennis Lessons



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
Tennis Lessons	419,999	420,559	376,904	430,000	431,575	430,000	459,694	431,854	433,716	435,586	437,464	439,350	Parks and Recreation
% of Tennis Lessons Change	-22.0%	0.1%	-10.4%	14.1%	14.5%	0.0%	6.9%	0.8%	0.4%	0.4%	0.4%	0.4%	

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

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

- 1) The value of that which is received for payment of the fee,
- 2) The cost of operation and maintenance of the facility or service for which the fee is to be charged; and,
- 3) 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.

**Revenue Estimating Conference Committee
347-200 (Service Charge – Parks and Recreation)
PKR253 – Tennis Lessons**

FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	6,786	34,923	38,736	38,023	33,684	77,852	60,886	51,687	26,112	28,084	24,495	53,349	474,617	
2022	20,095	35,355	36,132	43,047	85,632	48,911	57,314	37,976	38,816	49,614	28,668	56,963	538,523	13.46%
2023	12,367	30,408	24,031	38,570	33,711	102,493	20,539	44,346	21,407	25,562	34,508	32,059	419,999	-22.01%
2024	9,796	28,788	65,747	38,567	42,547	39,768	45,402	34,405	20,915	30,445	31,998	32,182	420,559	0.13%
2025	41,084	50,102	44,247	27,649	28,847	31,291	35,787	23,635	23,516	23,696	24,292	22,760	376,904	-10.38%
2026 Estimate*	27,960	30,022	28,125	43,950	43,505	71,130	32,970	39,375	21,161	28,003	33,253	32,121	431,575	14.51%
FY 2027 Option #1**	11,082	29,598	44,889	38,568	38,129	71,130	32,970	39,375	21,161	28,003	33,253	32,121	420,279	9.56%
FY 2027 Option #2***	14,086	31,517	41,970	40,061	53,963	63,724	41,085	38,909	27,046	35,207	31,725	40,401	459,694	16.55%

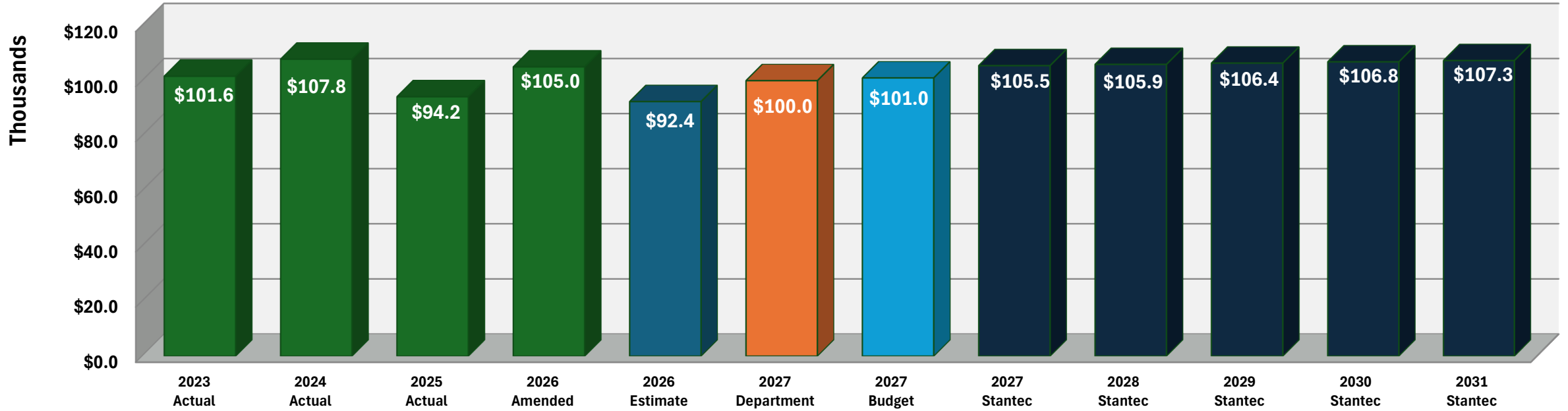
Methodology

***FY 2026 Estimate:** Based on YTD actuals plus average of two years (FY 2023 – 2024; FY 2025 was excluded due to the temporary closure of the Jimmy Evert Tennis Center)

****Option #1:** Average of two years (FY 2023 – 2024; FY 2025 was excluded due to the temporary closure of the Jimmy Evert Tennis Center)

*****Option #2:** Average of three previous years (FY 2022 – FY 2024; FY 2025 was excluded due to the temporary closure of the Jimmy Evert Tennis Center)

Softball Complex - Mills Pond



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
Softball Complex - Mills Pond	101,600	107,802	94,167	105,000	92,403	100,000	100,985	105,453	105,908	106,365	106,824	107,285	Parks and Recreation
% of Softball Change	-11.4%	6.1%	-12.6%	11.5%	-1.9%	-4.8%	-3.8%	0.4%	0.4%	0.4%	0.4%	0.4%	

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

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

- 1) The value of that which is received for payment of the fee,
- 2) 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; and
- 3) The cost of operation and maintenance of the facility or service.

**Revenue Estimating Conference Committee
347-200 (Service Charge – Parks and Recreation)
PKR305 – Softball Complex – Mills Pond**

FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	6,500	132	132	1,632	5,132	32,632	11,000	764	8,000	2,132	264	31,132	99,452	
2022	632	12,632	132	1,632	35,032	2,132	18,332	(50)	10,182	1,132	2,632	30,264	114,684	15.32%
2023	1,000	-	12,132	(68)	14,632	22,632	-	17,989	17,532	16,232	(118)	(363)	101,600	-11.41%
2024	(368)	9,500	32,764	-	8,632	132	19,132	20,482	132	132	9,132	8,132	107,802	6.10%
2025	-	13,632	132	15,132	7,532	632	19,511	6,882	3,950	132	9,132	17,500	94,167	-12.65%
2026 Estimate*	14,132	4,000	-	9,132	7,632	382	19,322	13,682	2,041	132	9,132	12,816	92,403	-1.87%
FY 2027 Option #1**	(184)	11,566	16,448	7,566	8,082	382	19,322	13,682	2,041	132	9,132	12,816	100,985	9.29%
FY 2027 Option #2***	211	7,711	15,009	5,021	10,265	7,799	12,881	15,118	7,205	5,499	6,049	8,423	101,190	9.51%

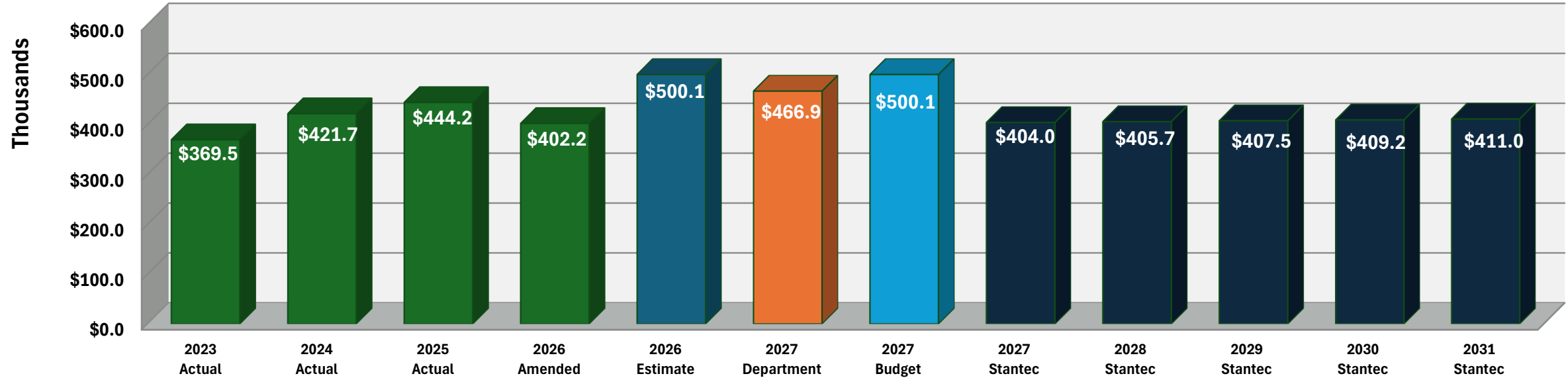
Methodology

***FY 2026 Estimate:** Based on YTD Actuals plus Average of 2 Previous Years (FY 2024 – 2025)

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

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

Swim Club Contract - Swimming and Dive Team



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
Swim Club Contract - Swimming and Dive Team	369,521	421,706	444,172	402,249	500,118	466,900	500,118	403,983	405,725	407,474	409,231	410,995	Parks and Recreation
% of Swim Club Contract Change	22.6%	14.1%	5.3%	-9.4%	12.6%	16.1%	24.3%	0.4%	0.4%	0.4%	0.4%	0.4%	

Description: This category is associated with revenue received from users of specific programs and services at the Fort Lauderdale Aquatic Center. Each program has its own fee, which is set by the Parks and Recreation Director. Program fees are established using a pricing and cost recovery pyramid model, which assists in classifying the various programs and services offered to neighbors into an approved philosophy for subsidy or cost recovery.

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

- 1) The value of that which is received for payment of the fee,
- 2) 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; and,
- 3) The cost of operation and maintenance of the facility or service.

**Revenue Estimating Conference Committee
347-200 (Service Charge – Parks and Recreation)
PKR530 – Swim Club Contract – Swimming and Dive Team**

FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	653	11,277	10,928	1,041	12,116	21,610	12,280	27,243	12,958	13,376	12,541	10,701	146,724	
2022	11,695	16,828	23,475	1,169	64,756	22,504	24,078	23,706	24,332	24,867	23,446	40,605	301,461	105.46%
2023	945	22,495	1,641	27,252	30,542	79,562	28,293	32,409	32,126	29,248	29,884	55,123	369,521	22.58%
2024	2,079	2,573	96,921	36,354	61,136	34,961	34,498	43,756	3,511	65,525	18,198	22,030	421,541	14.08%
2025	32,166	33,190	27,989	67,079	29,983	50,041	64,181	12,296	30,603	70,482	6,118	20,045	444,172	5.37%
2026 Estimate*	59,310	19,254	69,118	64,173	50,141	42,501	49,339	28,026	17,057	68,004	12,158	21,038	500,118	12.60%
FY 2027 Option #1**	17,122	17,881	62,455	51,716	45,559	42,501	49,339	28,026	17,057	68,004	12,158	21,038	432,857	-13.45%
FY 2027 Option #2***	11,730	19,419	42,184	43,561	40,554	54,855	42,324	29,487	22,080	55,085	18,066	32,399	411,745	-17.67%

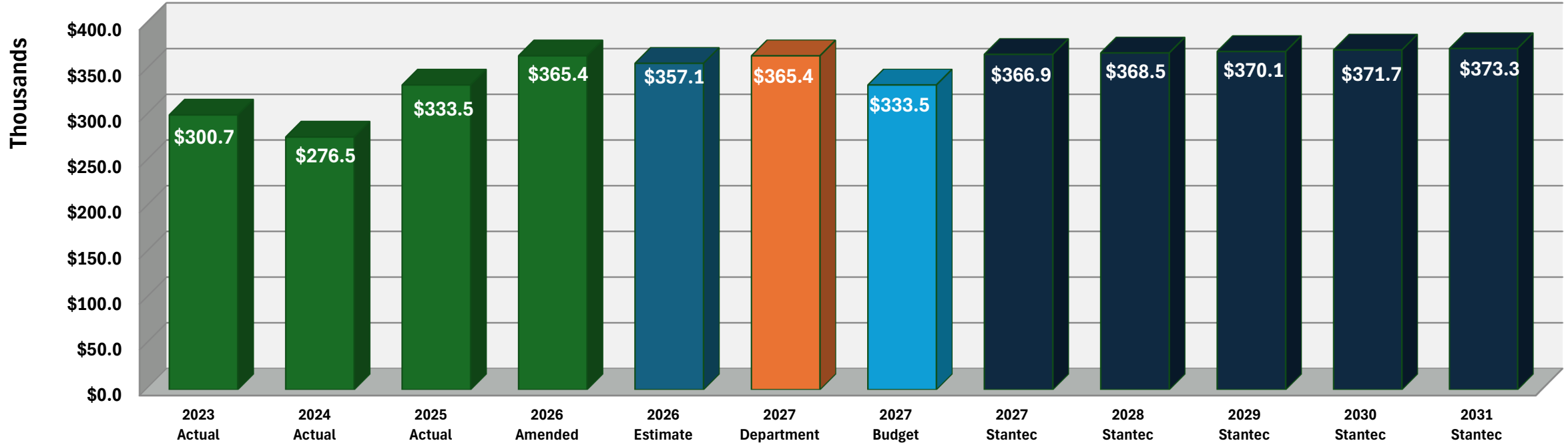
Methodology

**FY 2026 Estimate: Based on YTD Actuals plus Average of 2 Previous Years (FY 2024 – 2025)*

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

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

Miscellaneous Recreation Revenue



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
Miscellaneous Revenue	300,665	276,512	333,474	365,364	357,136	365,364	333,474	366,939	368,521	370,110	371,706	373,309	Parks and Recreation
% of Miscellaneous Revenue Change	14.4%	-8.0%	20.6%	9.6%	7.1%	0.0%	-8.7%	0.4%	0.4%	0.4%	0.4%	0.4%	

Description: The source of revenue is generated from dog permit fees, scrap metal from Sun Recycling, ball field permits, and pavilion rentals..

**Revenue Estimating Conference Committee
347-900 (Miscellaneous Recreation Revenue)
PKR902 – Miscellaneous Recreation Revenues**

FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	16,481	31,051	16,426	38,733	(10,899)	42,192	17,530	12,461	10,501	11,216	17,373	16,375	219,440	
2022	12,639	18,097	25,172	10,067	39,128	21,286	39,621	14,754	26,895	4,556	18,791	31,769	262,775	19.75%
2023	8,953	19,949	23,271	32,299	27,108	51,899	15,135	34,011	10,618	17,480	27,865	32,077	300,665	14.42%
2024	13,664	22,641	44,933	(68,091)	43,787	29,855	31,318	19,798	23,016	28,018	20,553	67,019	276,512	-8.03%
2025	26,667	45,373	42,753	67,772	46,146	(44,359)	27,593	27,710	20,439	21,451	48,575	3,355	333,474	20.60%
2026 Estimate*	36,998	31,189	22,934	49,556	56,032	(7,252)	29,455	23,152	21,205	24,117	34,564	35,187	357,136	7.10%
FY 2027 Option #1**	20,166	34,007	43,843	(160)	44,966	(7,252)	29,455	23,754	21,727	24,735	34,564	35,187	304,993	-14.60%
FY 2027 Option #2***	16,428	29,321	36,986	10,660	39,014	12,465	24,682	27,173	18,024	22,316	32,331	34,150	303,550	-15.00%

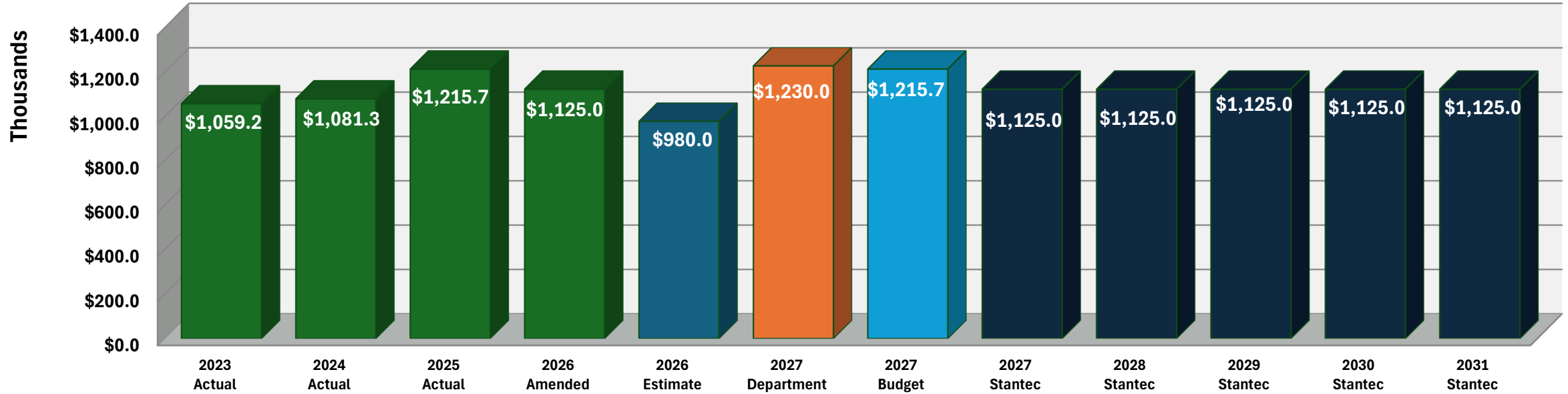
Methodology

**FY 2026 Estimate: Based on YTD Actuals plus Average of 2 Previous Years*

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

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

Beach Cabana Rentals



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
Cabana Rentals	1,059,248	1,081,339	1,215,683	1,124,999	979,968	1,230,000	1,215,683	1,124,999	1,124,999	1,124,999	1,124,999	1,124,999	Parks and Recreation
% of Cabana Rentals Change	4.3%	2.1%	12.4%	-7.5%	-19.4%	9.3%	8.1%	0.0%	0.0%	0.0%	0.0%	0.0%	

Description: This revenue source includes Rents and Royalties from City Commission approved leases and other agreements. Examples of these agreements include Beach Cabana Rentals.

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

Revenue Manual: Page 96.

**Revenue Estimating Conference Committee
362-000 (Rents and Royalties)
PKR341 – Beach Cabana Rentals**

FY	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Totals	% PY
2021	20,917	-	8,383	-	-	-	453,754	106,830	88,333	44,167	73,268	181,197	976,849	
2022	89,210	88,333	104,502	88,333	7,477	27,447	145,633	98,566	41,430	-	(321)	324,498	1,015,108	3.92%
2023	-	124,338	25,331	99,828	47,216	176,667	-	161,323	247,797	137,938	-	38,810	1,059,248	4.35%
2024	-	-	118,653	201,388	121,757	-	92,750	-	-	219,839	-	197,928	952,315	-10.10%
2025	90,076	38,206	92,326	135,286	-	218,408	-	97,387	166,421	97,387	97,387	182,798	1,215,683	27.66%
2026 Estimate*	(199)	55,280	-	239,735	-	109,204	46,375	48,694	83,210	158,613	48,694	190,363	979,968	-19.39%
FY 2027 Option #1**	45,038	19,103	105,490	168,337	60,879	109,204	46,375	48,694	83,210	158,613	48,694	190,363	1,083,999	10.62%
FY 2027 Option #2***	30,025	54,182	78,770	145,501	56,324	131,692	30,917	86,237	138,072	151,721	32,462	139,845	1,075,749	9.77%

Methodology

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

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

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