



**CITY OF  
FORT LAUDERDALE**

---

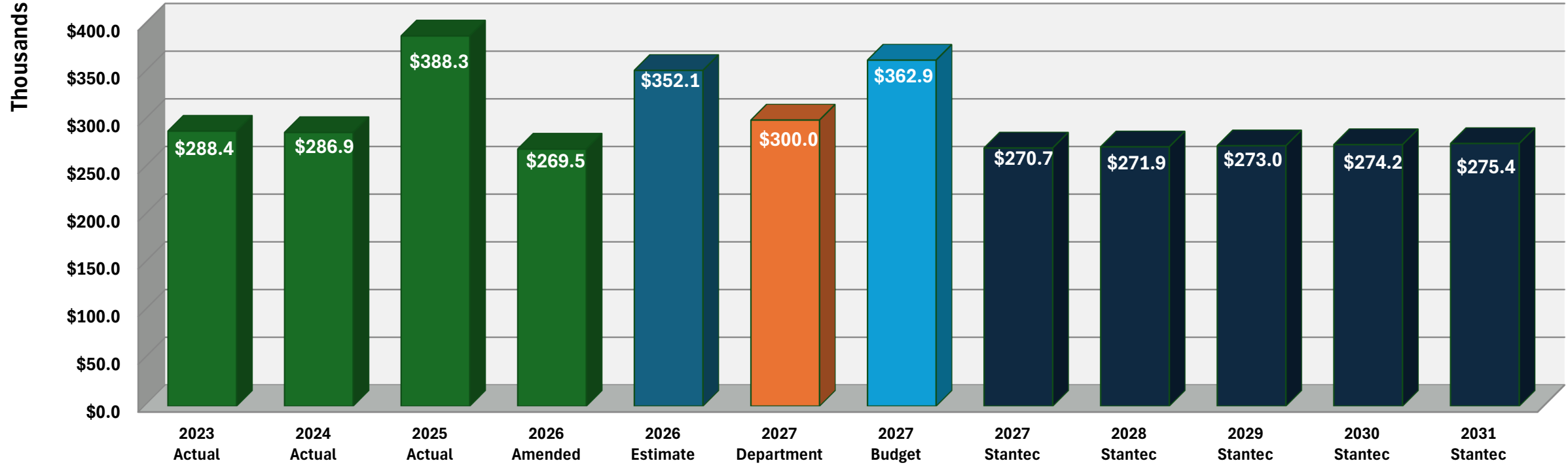
**Revenue Estimating  
Conference Committee  
Fiscal Year 2027**

**Police Department  
Fire Rescue Department**



# Police Department

# Fines - Local Ordinance Violations



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
Fines - Local Ordinance Violations	288,421	286,949	388,280	269,544	352,113	300,000	362,879	270,706	271,873	273,045	274,222	275,404	Police
% of Fines Change	-20.0%	-0.5%	35.3%	-30.6%	-9.3%	11.3%	34.6%	0.4%	0.4%	0.4%	0.4%	0.4%	

**Description:** This revenue is determined through fee and distribution formulas outlined in Florida State Statutes. Traffic citations and other fines are collected by the Clerk of Courts and paid to municipalities monthly.

**Fiscal Capacity:** The fees collected under fines and forfeitures are collected and distributed to municipalities according to Florida State Statutes.

## Revenue Estimating Conference Committee 354-000 (Fines – Local Ordinance Violations)

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
2021	22,601	-	28,667	35,049	811	21,699	55,899	29,304	27,516	34,219	-	32,368	288,133	
2022	71,676	-	79,135	30,644	28,962	265	-	-	111,984	18,636	-	19,273	360,575	25.14%
2023	-	43,118	27,117	16,936	512	19,534	27,644	53,421	526	37,209	34,589	27,814	288,421	-20.01%
2024	30,877	150	106,770	30,910	50,169	-	80	47,400	110	20,483	-	-	286,949	-0.51%
2025	55,608	43,248	-	-	-	45,923	145,188	27,891	(50,639)	64,769	33,409	22,883	388,280	35.31%
<b>2026 Estimate*</b>	18,115	200	66,127	34,008	29,649	<b>22,961</b>	<b>72,634</b>	<b>37,645</b>	<b>-</b>	<b>42,626</b>	<b>16,705</b>	<b>11,441</b>	<b>352,113</b>	<b>-9.31%</b>
<b>FY 2027 Option #1**</b>	<b>43,242</b>	<b>21,699</b>	<b>53,385</b>	<b>15,455</b>	<b>25,085</b>	<b>22,961</b>	<b>72,634</b>	<b>37,645</b>	<b>-</b>	<b>42,626</b>	<b>16,705</b>	<b>11,441</b>	<b>362,879</b>	<b>3.06%</b>
<b>FY 2027 Option #2***</b>	<b>28,828</b>	<b>28,839</b>	<b>44,629</b>	<b>15,949</b>	<b>16,894</b>	<b>21,819</b>	<b>57,637</b>	<b>42,904</b>	<b>-</b>	<b>40,820</b>	<b>22,666</b>	<b>16,899</b>	<b>337,884</b>	<b>-4.04%</b>

### Methodology

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

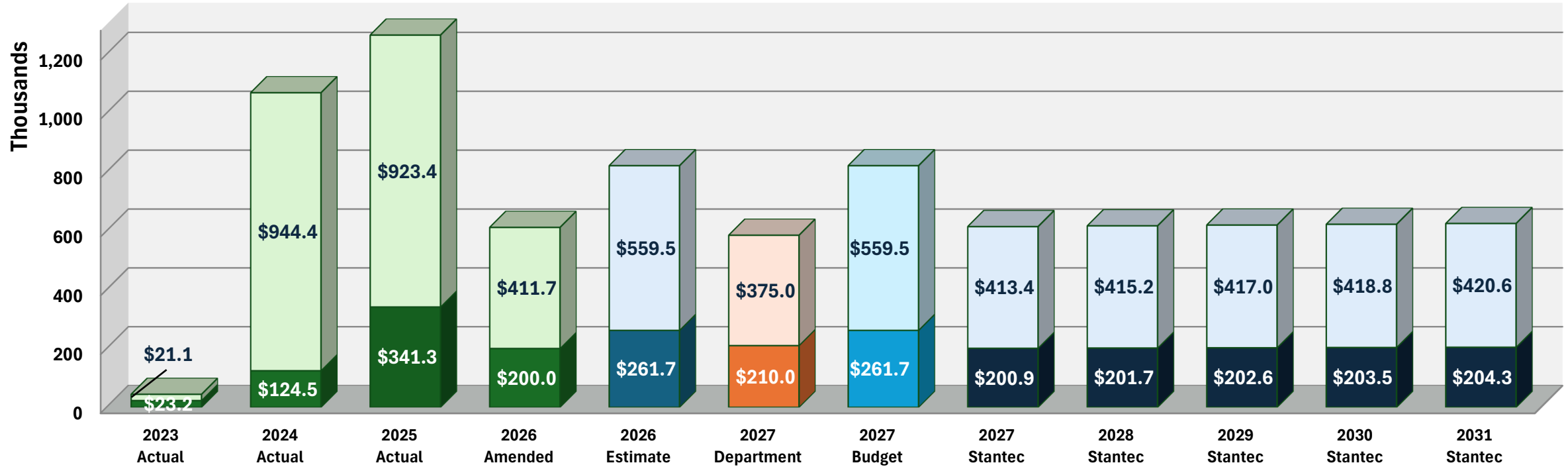
\*\***FY 2027 Option #1:** Average of two previous years (FY 2024 – FY 2025)

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



# Police & Fire Rescue Departments

# Alarm Response 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
Alarm Response	23,181	124,518	341,259	200,000	261,748	210,000	261,748	200,862	201,728	202,598	203,472	204,349	Fire Rescue
Alarm Response	21,055	944,430	923,356	411,667	559,509	375,000	559,509	413,442	415,225	417,015	418,813	420,619	Police
<b>Alarm Response Fees Combined</b>	<b>44,236</b>	<b>1,068,948</b>	<b>1,264,615</b>	<b>611,667</b>	<b>821,257</b>	<b>585,000</b>	<b>821,257</b>	<b>614,304</b>	<b>616,953</b>	<b>619,613</b>	<b>622,285</b>	<b>624,968</b>	<b>Police/ Fire Rescue</b>
% of Fees Change	-90.9%	2,316.5%	18.3%	-51.6%	-35.1%	-4.4%	34.3%	0.4%	0.4%	0.4%	0.4%	0.4%	

**Description:** These service charges are for the cost of the Police Department's response to alarms. For Fort Lauderdale neighbors, the first call is at no charge, the 2nd response is \$75, 3rd response is \$100, the 4th and 5th responses are \$200 and any response thereafter, within a 12-month period is \$120. For non-residents (businesses), first response is free, the 2nd \$125, the 3rd is \$175, the 4th is \$225, the 5th response \$425, and any thereafter within a 12-month period are \$190. Current year estimates are based on the amount billed, not on actual funds received.

**Revenue Estimating Conference Committee**  
**342-100 (Service Charge – Law Enforcement Services)**  
**POL051 – Alarm Response Fees**  
**Police Department**

<b>FY</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Totals</b>	<b>% PY</b>
2021	12,245	11,516	9,206	16,751	9,681	14,644	14,414	17,480	21,505	10,982	19,517	23,379	181,320	
2022	47,266	41,309	57,557	24,054	28,897	32,133	28,505	21,504	35,263	14,334	26,490	14,853	372,165	105.25%
2023	(300)	-	(2,595)	-	-	550	5,691	3,175	775	10,064	1,100	2,595	21,055	-94.34%
2024	6,201	-	75	3,658	-	827	-	1,671	209,749	413,029	119,352	189,867	944,430	4,386%
2025	175,659	94,214	80,870	65,532	102,647	69,196	63,299	71,299	54,194	47,327	40,877	58,243	923,356	-2.23%
2026 Estimate*	37,614	44,278	24,938	26,683	34,885	55,873	55,873	55,873	55,873	55,873	55,873	55,873	559,509	-39.40%
FY 2027 Budget**	37,614	44,278	24,938	26,683	34,885	55,873	55,873	55,873	55,873	55,873	55,873	55,873	559,509	0.00%

**Methodology**

\*FY 2026 Estimate: Based on average monthly actuals from the latter half of FY 2025 (April – September)

\*\*FY 2027 Budget Recommendation: Based on FY 2026 estimate.

**Revenue Estimating Conference Committee**  
**342-100 (Service Charge – Law Enforcement Services)**  
**POL051 – Alarm Response Fees**  
**Fire Rescue Department**

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
2021	12,347	33,921	22,791	48,444	40,373	37,016	13,517	21,834	33,417	16,870	26,528	21,088	328,146	
2022	33,727	34,366	12,014	8,485	4,793	5,862	3,116	1,464	4,843	2,658	3,717	1,289	116,334	-64.55%
2023	1,652	11,564	1,264	1,652	826	2,703	179	-	3,116	225	-	-	23,181	-80.07%
2024	538	2,065	-	-	2,617	-	1,402	225	43	-	53,779	63,849	124,518	437.16%
2025	57,111	47,632	29,878	17,447	36,716	705	529	36,437	35,721	32,547	22,220	24,316	341,259	174.06%
<b>2026 Estimate*</b>	18,260	33,047	33,376	-	-	<b>25,295</b>	<b>25,295</b>	<b>25,295</b>	<b>25,295</b>	<b>25,295</b>	<b>25,295</b>	<b>25,295</b>	<b>261,748</b>	<b>-23.30%</b>
<b>FY 2027 Budget**</b>	<b>18,260</b>	<b>33,047</b>	<b>33,376</b>	<b>-</b>	<b>-</b>	<b>25,295</b>	<b>25,295</b>	<b>25,295</b>	<b>25,295</b>	<b>25,295</b>	<b>25,295</b>	<b>25,295</b>	<b>261,748</b>	<b>0.00%</b>

**Methodology**

\*FY 2026 Estimate: Based on average monthly actuals from the latter half of FY 2025 (April – September)

\*\*FY 2027 Budget Recommendation: Based on FY 2026 estimate.

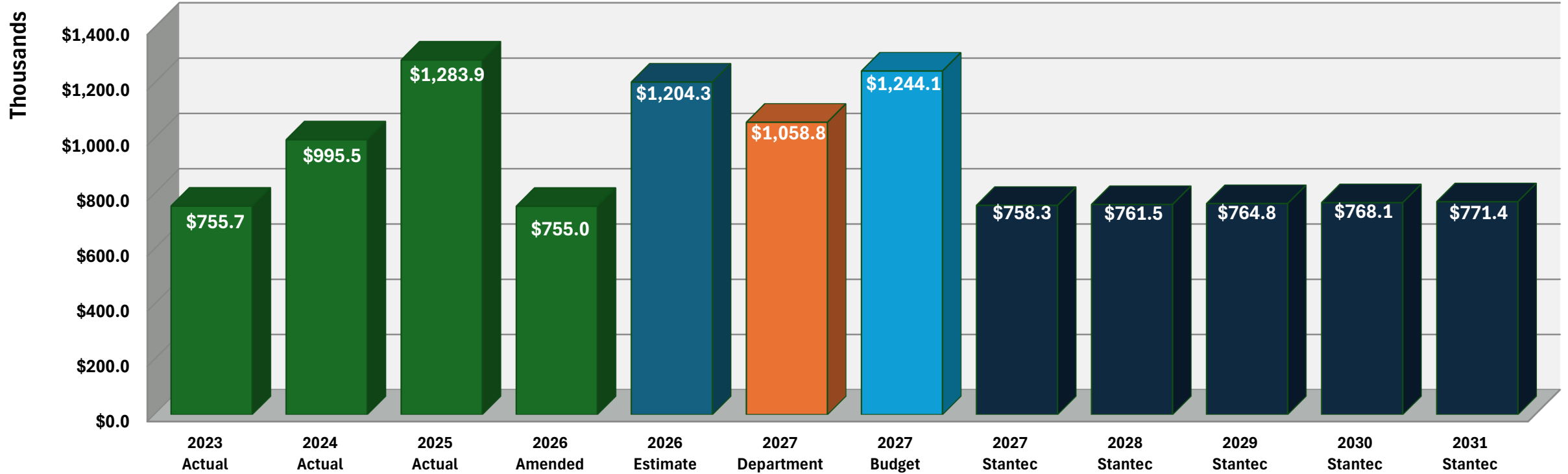


CITY OF  
FORT  
LAUDERDALE



# Fire Rescue Department

# Fire Inspection 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
Fire Inspection Fees	755,679	995,508	1,283,904	755,000	1,204,311	1,058,834	1,244,107	758,255	761,524	764,807	768,104	771,416	Fire Rescue
% of Fire Inspection Fees Change	-10.7%	31.7%	29.0%	-41.2%	-6.2%	40.2%	64.8%	0.4%	0.4%	0.4%	0.4%	0.4%	

**Description:** The Fire Prevention Bureau inspects all businesses on an annual basis. This revenue is generated for annual Fire/Life safety inspections based upon the Fire Safety Fee schedule. In the event that the business does not pass the inspection, they are required to do a re-inspection with an additional fee which is booked as a separate revenue account.

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

**Revenue Estimating Conference Committee  
342-200 (Service Charge – Fire Protection)  
FIR101 – Fire Inspection Fees**

<b>FY</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Totals</b>	<b>% PY</b>
2021	43,649	61,405	43,388	69,531	47,709	76,448	54,013	85,005	74,020	52,653	81,903	39,599	729,324	
2022	46,635	55,976	52,334	86,198	52,505	86,238	65,552	91,176	81,981	72,972	86,500	67,983	846,051	16.00%
2023	47,294	47,395	58,796	69,882	44,891	76,942	55,132	84,228	69,277	76,811	64,216	60,816	755,679	-10.68%
2024	87,160	88,889	69,111	97,769	107,024	91,583	89,912	123,425	61,219	73,824	52,160	53,432	995,508	31.74%
2025	62,471	41,359	61,526	88,149	104,323	99,055	113,444	117,515	132,678	166,595	155,017	141,774	1,283,904	28.97%
<b>2026 Estimate*</b>	115,443	61,526	88,149	104,323	99,055	<b>95,319</b>	<b>101,678</b>	<b>120,470</b>	<b>96,949</b>	<b>120,210</b>	<b>103,588</b>	<b>97,603</b>	<b>1,204,311</b>	<b>-6.20%</b>
<b>FY 2027 Option #1**</b>	<b>74,815</b>	<b>65,124</b>	<b>65,318</b>	<b>92,959</b>	<b>105,674</b>	<b>95,319</b>	<b>101,678</b>	<b>120,470</b>	<b>96,949</b>	<b>120,210</b>	<b>103,588</b>	<b>97,603</b>	<b>1,139,706</b>	<b>-5.36%</b>
<b>FY 2027 Option #2***</b>	<b>88,957</b>	<b>51,442</b>	<b>74,837</b>	<b>96,236</b>	<b>101,689</b>	<b>97,187</b>	<b>107,561</b>	<b>118,992</b>	<b>114,813</b>	<b>143,402</b>	<b>129,303</b>	<b>119,688</b>	<b>1,244,107</b>	<b>3.30%</b>

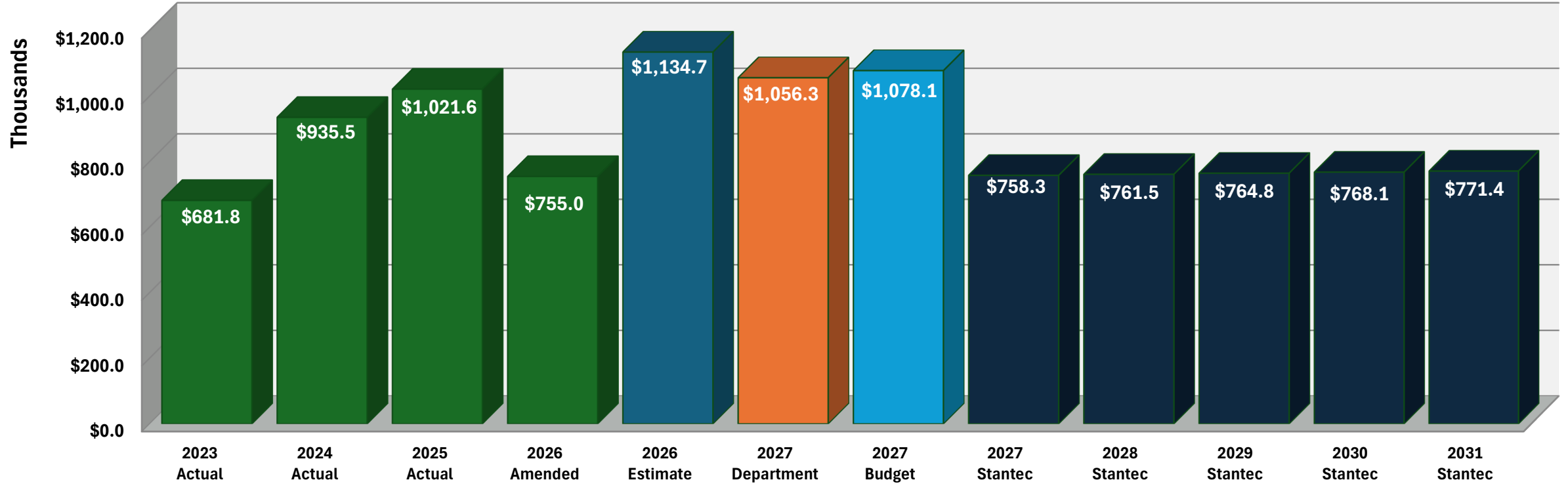
**Methodology**

**\*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 FY 2025 Actuals and FY 2026 Estimate

# Fire Hi-Rise Test 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
Fire Hi-Rise Test Fees	681,834	935,462	1,021,567	755,000	1,134,715	1,056,289	1,078,141	758,255	761,524	764,807	768,104	771,416	Fire Rescue
% of Fire Hi-Rise Test Fees Change	5.3%	37.2%	9.2%	-26.1%	11.1%	39.9%	42.8%	0.4%	0.4%	0.4%	0.4%	0.4%	

**Description:** The Fire Prevention Bureau inspects all high rise and sprinkler installed buildings on an annual basis. This revenue is generated for annual Fire/Life safety inspections based upon the Fire Safety Fee schedule. In the event that the building does not pass the inspection, they are required to do a re-inspection with an additional fee, which is booked as a separate revenue account.

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

**Revenue Estimating Conference Committee  
342-200 (Service Charge – Fire Protection)  
FIR103 – Fire High-Rise Test Fees**

<b>FY</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Totals</b>	<b>% PY</b>
2021	32,739	59,101	31,696	12,170	43,103	34,848	50,046	62,002	44,052	57,917	65,121	64,248	557,043	
2022	46,007	56,995	86,471	51,283	49,656	95,046	30,155	49,372	52,614	45,610	44,779	40,053	648,042	16.34%
2023	59,585	43,554	46,386	77,955	46,352	94,267	37,531	74,416	54,699	46,643	40,509	59,936	681,834	5.21%
2024	55,686	81,702	85,731	61,469	148,784	64,937	117,222	77,414	67,755	48,950	46,168	79,644	935,462	37.20%
2025	65,521	47,847	79,393	62,810	62,466	86,732	64,519	78,556	118,327	153,019	124,411	77,967	1,021,567	9.20%
<b>2026 Estimate*</b>	49,685	108,646	104,981	149,891	118,702	<b>75,834</b>	<b>90,871</b>	<b>77,985</b>	<b>93,041</b>	<b>100,985</b>	<b>85,290</b>	<b>78,805</b>	<b>1,134,715</b>	<b>11.08%</b>
<b>FY 2027 Option #1**</b>	<b>60,603</b>	<b>64,774</b>	<b>82,562</b>	<b>62,140</b>	<b>105,625</b>	<b>75,834</b>	<b>90,871</b>	<b>77,985</b>	<b>93,041</b>	<b>100,985</b>	<b>85,290</b>	<b>78,805</b>	<b>978,515</b>	<b>-13.77%</b>
<b>FY 2027 Option #2***</b>	<b>57,603</b>	<b>78,246</b>	<b>92,187</b>	<b>106,351</b>	<b>90,584</b>	<b>81,283</b>	<b>77,695</b>	<b>78,270</b>	<b>105,684</b>	<b>127,002</b>	<b>104,850</b>	<b>78,386</b>	<b>1,078,141</b>	<b>-4.99%</b>

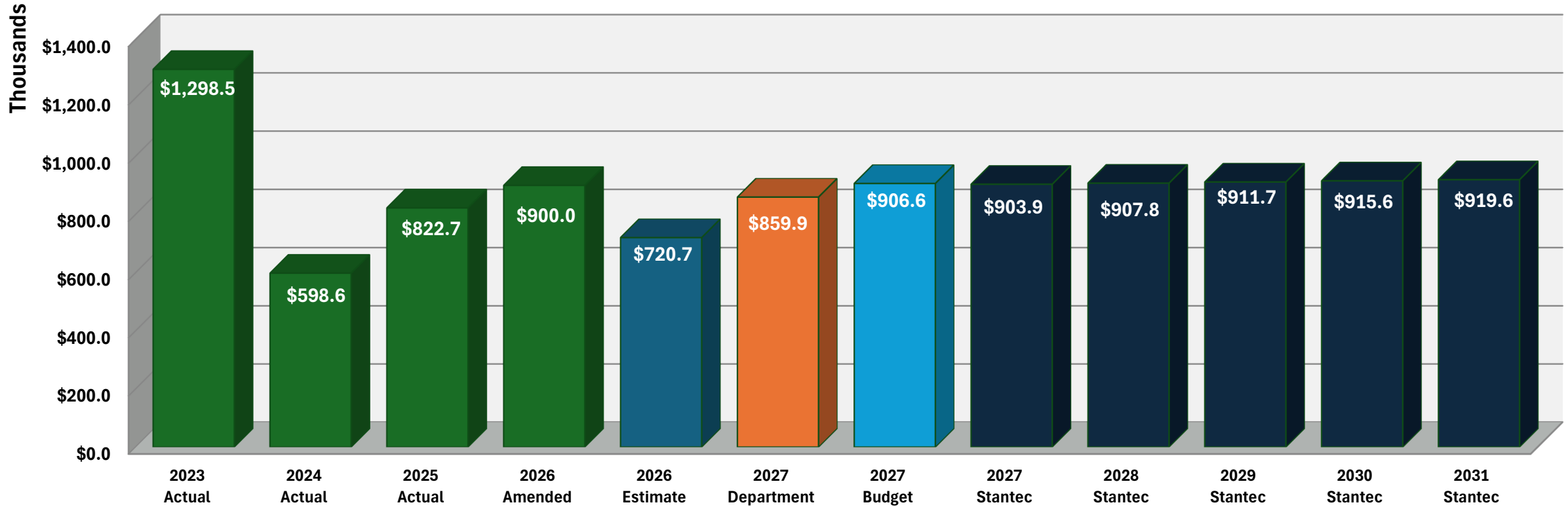
**Methodology**

*\*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)*

*\*\*\*FY 2027 Option #2: Average of FY 2025 Actuals and FY 2026 Estimate*

# Fire Plan 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
Fire Plan Review Fees	1,298,548	598,626	822,666	900,000	720,701	859,877	906,614	903,880	907,777	911,691	915,622	919,570	Fire Rescue
% of Fire Plan Review Fees Change	15.6%	-53.9%	37.4%	9.4%	-12.4%	-4.5%	0.7%	0.4%	0.4%	0.4%	0.4%	0.4%	

**Description:** This revenue is generated from fire plan review and permit fees based upon the Fire Safety Fee schedule.

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

**Revenue Manual:** Page 65.

**Revenue Estimating Conference Committee  
342-200 (Service Charge – Fire Protection)  
FIR103 – Fire Plan Review Fees**

<b>FY</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Totals</b>	<b>% PY</b>
2021	62,631	38,055	35,479	38,376	29,751	55,584	67,336	65,966	46,260	81,416	44,232	58,849	623,935	
2022	135,490	115,418	59,440	33,037	34,769	119,750	44,455	229,235	47,260	127,472	107,630	69,340	1,123,296	80.03%
2023	54,768	51,466	47,182	93,937	131,901	232,302	39,103	133,787	80,886	276,334	47,438	109,445	1,298,548	15.60%
2024	116,235	56,310	38,502	34,648	49,060	46,692	82,423	55,138	69,655	47,365	42,195	(39,597)	598,626	-53.90%
2025	49,848	106,012	24,494	36,359	41,849	98,740	64,734	46,630	118,144	61,145	106,519	68,191	822,666	37.43%
<b>2026 Estimate*</b>	45,969	61,797	62,930	53,090	62,927	<b>72,716</b>	<b>73,578</b>	<b>50,884</b>	<b>93,899</b>	<b>54,255</b>	<b>74,357</b>	<b>14,297</b>	<b>720,701</b>	<b>-12.39%</b>
<b>FY 2027 Option #1**</b>	<b>83,042</b>	<b>81,161</b>	<b>31,498</b>	<b>35,504</b>	<b>45,455</b>	<b>72,716</b>	<b>73,578</b>	<b>50,884</b>	<b>93,899</b>	<b>54,255</b>	<b>74,357</b>	<b>14,297</b>	<b>710,646</b>	<b>-1.40%</b>
<b>FY 2027 Option #2***</b>	<b>73,617</b>	<b>71,263</b>	<b>36,726</b>	<b>54,982</b>	<b>74,270</b>	<b>125,911</b>	<b>62,087</b>	<b>78,518</b>	<b>89,562</b>	<b>128,282</b>	<b>65,384</b>	<b>46,013</b>	<b>906,614</b>	<b>25.8%</b>

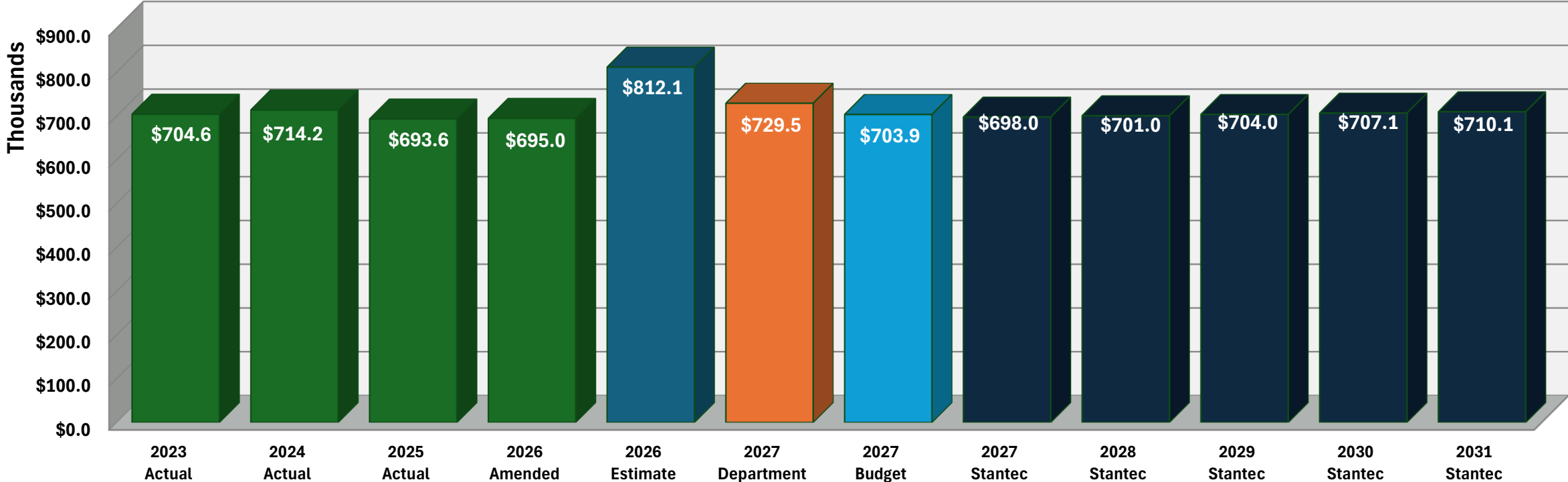
**Methodology**

**\*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)

# EMS Service 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
EMS Service Fees	707,877	714,174	693,570	695,000	812,053	729,500	703,872	697,997	701,007	704,030	707,066	710,115	Fire Rescue
% of EMS Service Fees Change	-14.3%	1.4%	-2.9%	0.2%	17.1%	5.0%	1.3%	0.4%	0.4%	0.4%	0.4%	0.4%	

**Description:** This revenue comes from emergency medical standby special detail services at special events held within City Limits. Chargeable rates are based on personnel and equipment needed specific to each application based on a set rate schedule. Each event must extend a minimum of four (4) billable hours and have a sustained attendance more than 500 people. This special detail consists of one medical rescue unit and two paramedics.

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

## Revenue Estimating Conference Committee 342-204 (EMS Service Fees)

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
2021	-	-	46,223	-	98,403	2,900	19,453	4,084	79,753	23,616	30,365	47,058	351,855	
2022	6,119	65,063	168,071	70,879	20,768	112,031	14,473	169,645	20,925	46,558	53,599	78,071	826,202	134.81%
2023	3,321	46,568	31,069	51,789	155,742	14,934	56,993	202,075	45,672	39,589	25,824	34,302	707,877	-14.32%
2024	31,177	51,536	18,365	19,488	44,932	29,243	(181,855)	471,098	64,578	13,038	84,613	67,962	714,174	0.89%
2025	43,033	40,700	20,040	27,293	43,547	57,516	51,792	46,751	246,731	43,625	13,580	58,962	693,570	-2.88%
<b>2026 Estimate*</b>	110,972	64,164	67,901	18,105	31,953	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>	<b>812,053</b>	<b>17.08%</b>
<b>FY 2027 Option #1**</b>	<b>37,105</b>	<b>46,118</b>	<b>19,203</b>	<b>23,390</b>	<b>44,240</b>	<b>43,379</b>	<b>(65,031)</b>	<b>258,925</b>	<b>155,654</b>	<b>28,331</b>	<b>49,097</b>	<b>63,462</b>	<b>703,872</b>	<b>-13.32%</b>
<b>FY 2027 Option #2***</b>	<b>110,972</b>	<b>64,164</b>	<b>67,901</b>	<b>18,105</b>	<b>31,953</b>	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>	<b>812,053</b>	<b>0.00%</b>

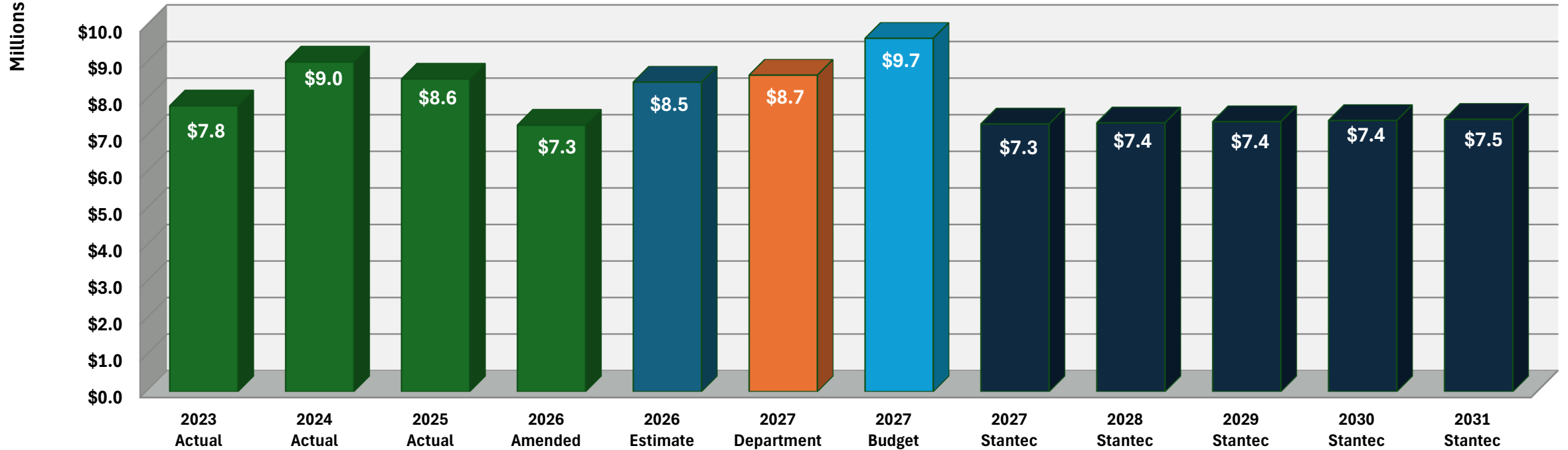
### Methodology

**\*FY 2026 Estimate:** Based on YTD Actuals plus monthly average of latter six months of Fiscal Year 2025.

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

**\*\*\*FY 2027 Option #2:** Based on FY 2026 Estimate

# Fire-Rescue Transport 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
Fire Rescue Transport Fees	7,820,436	9,018,785	8,552,851	7,294,000	8,467,782	8,658,700	9,664,400	7,325,448	7,357,032	7,388,752	7,420,609	7,452,603	Fire Rescue
% Transport Fees Change	32.1%	15.3%	-5.2%	-14.7%	-1.0%	18.7%	32.5%	0.4%	0.4%	0.4%	0.4%	0.4%	

**Description:** This is a fee for basic (BLS) and advanced life support (ALS) emergency medical transport services to emergency facilities via the City’s medical rescue units. These fees are charged when an emergency occurs and the City Fire-Rescue department transports a patient to a hospital. Existing fees are set based on average/customary charges from neighboring municipalities. In March 2026, the City Commission increased rates by 10%.

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

**Revenue Manual:** Page 72.

## Revenue Estimating Conference Committee 342-600 (Fire Rescue Transport Fees)

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Totals	% PY
2021	51,384	457,225	628,360	391,171	238,779	730,883	628,623	484,395	591,527	496,863	623,160	1,260,212	6,582,582	
2022	610,068	(54,687)	488,109	564,750	350,825	708,648	462,411	566,072	636,734	508,198	478,075	599,525	5,918,728	-10.09%
2023	310,922	539,971	679,781	491,264	383,285	812,239	625,496	810,051	642,960	746,200	476,990	1,301,275	7,820,436	32.13%
2024	693,579	743,714	554,084	687,686	720,719	625,536	462,657	806,398	801,435	1,322,806	754,627	845,545	9,018,785	15.32%
2025	868,634	673,752	824,360	599,288	284,875	646,592	312,570	168,367	620,915	504,542	2,365,353	683,603	8,552,851	-5.17%
<b>2026 Estimate*</b>	556,535	677,519	948,459	302,426	(23,678)	<b>699,670</b>	<b>426,375</b>	<b>536,121</b>	<b>782,293</b>	<b>1,005,041</b>	<b>1,715,989</b>	<b>841,031</b>	<b>8,467,782</b>	<b>-0.99%</b>
<b>FY 2027 Option #1**</b>	<b>859,217</b>	<b>779,606</b>	<b>758,144</b>	<b>707,836</b>	<b>553,077</b>	<b>699,670</b>	<b>426,375</b>	<b>536,121</b>	<b>782,293</b>	<b>1,005,041</b>	<b>1,715,989</b>	<b>841,031</b>	<b>9,664,400</b>	<b>14.13%</b>
<b>FY 2027 Option #2***</b>	<b>686,816</b>	<b>717,727</b>	<b>754,683</b>	<b>652,021</b>	<b>509,255</b>	<b>764,268</b>	<b>513,598</b>	<b>654,433</b>	<b>757,280</b>	<b>943,634</b>	<b>1,318,889</b>	<b>1,037,822</b>	<b>9,310,426</b>	<b>9.95%</b>

### Methodology

**\*FY 2026 Estimate:** Based on YTD actual receipts plus average of two previous years (FY 2024 – FY 2025) increased by the approved 10% rate increase

**\*\*FY 2027 Option #1:** Average of two previous years (FY 2024 – FY 2025) increased by the approved 10% rate increase

**\*\*\*FY 2027 Option #2:** Average of three previous years (FY 2023 – FY 2025) increased by the approved 10% rate increase