



**APPROVED
BUDGET ADVISORY BOARD MEETING
CITY OF FORT LAUDERDALE
April 15, 2026 – 5:00 P.M.
101 NE 3rd Avenue, Tower 101,
11th Floor Conference Room,
Fort Lauderdale, FL 33301**

Board Member	Attendance	10/2025 through 9/2026 Cumulative Attendance	
		Present	Absent
William Brown, Chair	P	5	0
Melissa Milroy, Vice Chair	A	4	1
Melinda Bowker [via Zoom]	P	5	0
Olivier Cale	P	5	0
Rich DeGirolamo	P	4	1
Jason Juffras	P	4	0
Anide Metellus-Thompson	P	3	1
David “Max” Ortolani	P	3	1
Samantha Perryman-Jones	A	3	1

Staff

Rickelle Williams, City Manager
 Christopher Cooper, Deputy City Manager
 Yvette Matthews, Assistant City Manager
 Ben Rogers, Assistant City Manager
 Quentin Pough, Assistant City Manager
 Stephen Gollan, Fire Chief
 Laura Reece, Director, Office of Management and Budget
 Jerome Post, Director of Human Resources
 Parth Patel, Assistant Budget Director
 Aricka Johnson, Strategy and Innovation Manager
 Marco Hausy, Sr. Audit Manager
 Charmaine Crawford, OMB Department and Board Liaison
 J. Opperlee, Prototype Recording Secretary

Communications to the City Commission

None

I. Call to Order

The meeting of the Budget Advisory Board was called to order at 5:00 p.m.

II. Roll Call

Roll was called, and it was determined a quorum was present.

Motion made by Mr. Cale, seconded by Mr. Juffras to allow Ms. Bowker to participate via Zoom. In a voice vote, motion passed unanimously.

III. Approval of Meeting Minutes – March 18, 2026

Motion made by Mr. Juffras, seconded by Mr. Ortolani to approve the minutes of the March 18, 2026 meeting. In a voice vote, motion passed unanimously.

IV. Floor Open for Neighbor Input

None

V. Old Business

None

VI. New Business

a) Fiscal Year 2027 Personnel Costs Projection Presentation

Ms. Reece provided the Power Point presentation, a copy of which is attached to these minutes for the public record.

Mr. Cale requested to see the public safety growth in dollars instead of FTEs. He asked the percentage of employees who had received merit increases, by department. Ms. Williams said for Management Category One employees, they had revamped the Employee Personnel Evaluation Form to tie merit to goals and achievement. For Fire Rescue and Police, Mr. Cale wanted to know the balance between “Indians and Chiefs” in terms of entry level, middle management and top management, in dollar amounts.

Chair Brown asked staff to verify property tax revenues in the Stantec Forecasting Model for 2025 in the presentation.

b) Format for Fiscal Year 2027 Departmental Budget Reviews

Ms. Reece reviewed the schedule. She said Board members would be provided with packets the week before. Chair Brown asked Board members to be prepared for meetings exceeding two hours.

c) Budget Advisory Board Targeted Assignment Tracking

Aricka Johnson introduced the presentations and a copy of each of them is attached to these minutes for the public record. Ms. Bowker said her CRA presentation would be later in the year. Ms. Reece stated the CRA had two years before they were evaluated for an extension so the review of that area was slated for review at a later period. It was determined that the CRA discussion will be add to the BAB workplan for August 2026.

Ms. Metellus-Thompson provided the presentation on Affordability and Cost of Living. Mr. Cale said this data confirmed that it was not possible for some employees to afford living in the City. He wanted to investigate the impact on cost of living of the costs over which the City had some control. Chair Brown acknowledged what a challenge this presented.

Mr. Cale said they must remember this when considering increasing the millage rate, which would increase the burden on all residents.

d) Revenue Estimating Conference Committee Update

Mr. Cale provided the presentation. Chair Brown asked about the reasons for revenue streams projected to decrease and Mr. Cale discussed ambulance charges and business taxes and said they should be more opportunistic and cost-recovery oriented. Ms. Williams said the City had not increased the Business Tax fee since 2004. Mr. Cale said leadership should keep on top of that going forward. Ms. Reece confirmed for Mr. Degirolamo that not increasing the business tax had been policy decision by the City Commission

Chair Brown provided the presentation on Event Fees and Sponsorship Revenue. He stated the BAB's recommendations were to be presented to the City Commission on Tuesday, April 21, 2026. Mr. Cale acknowledged it was a delicate balance between charging the fees and encouraging the events to stay in the City. He wanted the Commission to consider a special City tax to charge the public during these events. Ms. Reece said the State controlled what taxes the City could levy and this type of tax was not permitted. Ms. Williams said the public safety costs were covered by the event. She stated they were talking to a firm about helping with event sponsorships for City-produced events. She hoped to have something in place for 2028. Mr. Degirolamo noted that soliciting sponsorships for events was a very difficult field in which to make money and was very capital intensive.

Mr. Degirolamo provided the presentation on Cost Optimization and Efficiency. He discussed integrating AI into workflows and services. He said according to a McKinsey study, AI could automate 50% of tasks in City administrative work and could enable cutting 30% of City operational budget staff. He stated they must get to a specific level of ROI for the AI use. Mr. Degirolamo thought the Planning Department was "low-hanging fruit."

Chair Brown asked about absorbing the staff cuts through attrition over time as AI was implemented. Ms. Williams said their next step was to identify the most beneficial uses of AI by department by decreasing personnel and/or increasing productivity. Mr. Cooper said they were reviewing using AI for plan review. Ms. Matthews pointed out that they must still use humans to verify information because staff were the subject matter experts. Mr. Ortolani said he had recently implemented AI for his real estate group and described how this was automating tasks. Mr. Cale thought they should identify some AI pilot projects with specific measurable goals. Chair Brown said staff also needed to know that this would not lead to them losing their jobs.

Samantha Perryman Jones was not in attendance to make the presentation on Business Tax Revenue Enhancement. Ms. Johnson said they were increasing the fee by 5%, which was the maximum they could increase every other year per Florida Statute. Ms. Reece said this increase would bring in an additional \$200,000.

Ms. Johnson discussed the revenue enhancements that had been implemented and those that were in process. Mr. Cale requested numbers to accompany the categories. Ms. Williams said the amount the implemented enhancements were projected to yield was already baked into their projections.

Mr. Juffras provided the presentation on Budget Reduction Scenarios. Chair Brown said the Code Enforcement lien amnesty program was not working regarding corporations. He encouraged staff to limit it to a homesteaded resident, not out-of-state residents. Mr. Cale thought residents used “tricks” to put off Code Enforcement fines. Regarding the different types of budgeting, Mr. Cale wanted some examples of scenarios that had been applied in other cities, and their success rates. Ms. Matthews said they had learned from other cities and this was how they had begun program-based budgeting.

Mr. Ortolani provided the presentation on Millage Policy and Benchmarking Analysis. Possible recommendations included: maintaining the millage rate and raising the Fire Fee to \$425; raising the millage rate from 4.119 to 4.5; raising the millage rate to 4.75 plus a Fire fee of \$425. Mr. Cale said he had looked at the overall millage rate and he thought Fort Lauderdale was in a good position compared to other municipalities. He asked staff for a recommendation they felt the City Commission would be most amenable to. The BAB should also consider the overall tax rate, including County taxes, school taxes, and the debt millage, and consider how City policies affected them. Mr. Degirolamo asked about other levers they could pull instead of raising the millage rate, which would put more of a burden on people who did not live in the City, such as a City sales tax. Ms. Williams said Miami Beach had several sources of revenue not available to all municipalities, such as the resort tax. Ms. Reece reminded Board members that the City was limited by State law regarding taxes. She suggested one option to shift tax burdens to visitors would be increasing parking fees for non-residents and increasing the ROI to the General Fund from the Parking Fund.

VII. Joint City Commission Workshop Preparation

Tuesday, April 21, 2026; 11:30am (Broward Center for the Performing Arts - Mary N. Porter Riverview Ballroom, 201 SW 5th Avenue, Fort Lauderdale, Florida 33312)

Chair Brown said now that they had a product, they could show it to the City Commission and at the Board’s June 2026 meeting they could get into more detail. Mr. Cale suggested they share with the City Commission high-level examples of the subjects they had been working on with City staff.

Ms. Bowker said Commissioner Sorensen had asked her the BAB’s position on City Hall. She noted that the City Commission would approve the initial agreement with the City Hall developer on Tuesday. Chair Brown said the Board took direction from the City Commission and if they wished the BAB to consider the options for City Hall, they would. Without seeing any presentations, he felt offering an opinion would be inappropriate. Mr. Cale felt since this project would have such a financial impact on residents, the BAB

should see the options. He said the City Attorney had confirmed that this was within the Board's purview. Mr. Cale requested a presentation on the options so they could offer an informed opinion/recommendation if the City Commission wished. Mr. Degirolamo suggested informing the City Commission that the BAB was concerned.

Ms. Bowker was certain Commissioner Sorensen would ask the Board members about the City Hall project. She agreed they were not prepared to take a position but thought it fell within their purview. Mr. Cale asked staff to provide a brief executive summary to the BAB. Ms. Williams said staff had recently shared documents with the City Commission for discussion, based on the status of negotiations at the time. She agreed to share this information with the Board, as well as the interim agreement for pre-development work that would be on the City Commission's agenda on Tuesday. Chair Brown wanted specific direction from the Commission to the BAB on this topic. He noted this would require a special meeting in May for the BAB to discuss it.

Ms. Williams said once the City Commission approved the interim agreement, staff would begin negotiations on a comprehensive agreement, the second step. It was at this point that the City would be fully committing to the development project. Mr. Degirolamo felt the BAB's input was behind on this. Chair Brown noted the City Commission had informed Ms. Williams of their preference two months ago. Ms. Reece recalled the Infrastructure Task Force had been assigned public outreach a few years ago and they had held comprehensive public workshops with a third-party consultant. Ms. Bowker stated the Infrastructure Task Force's work had concerned the concept, theories, design, and wish list but not the costs. She reminded everyone that the State legislature still wanted to make changes regarding property taxes. She therefore felt they should not be rushing this and they should ask the City Commission to allow them to engage.

VIII. Communications to/from the City Commission

None

IX. Board Member Comments

None

X. Adjourn

The meeting was adjourned at 7:51 p.m.

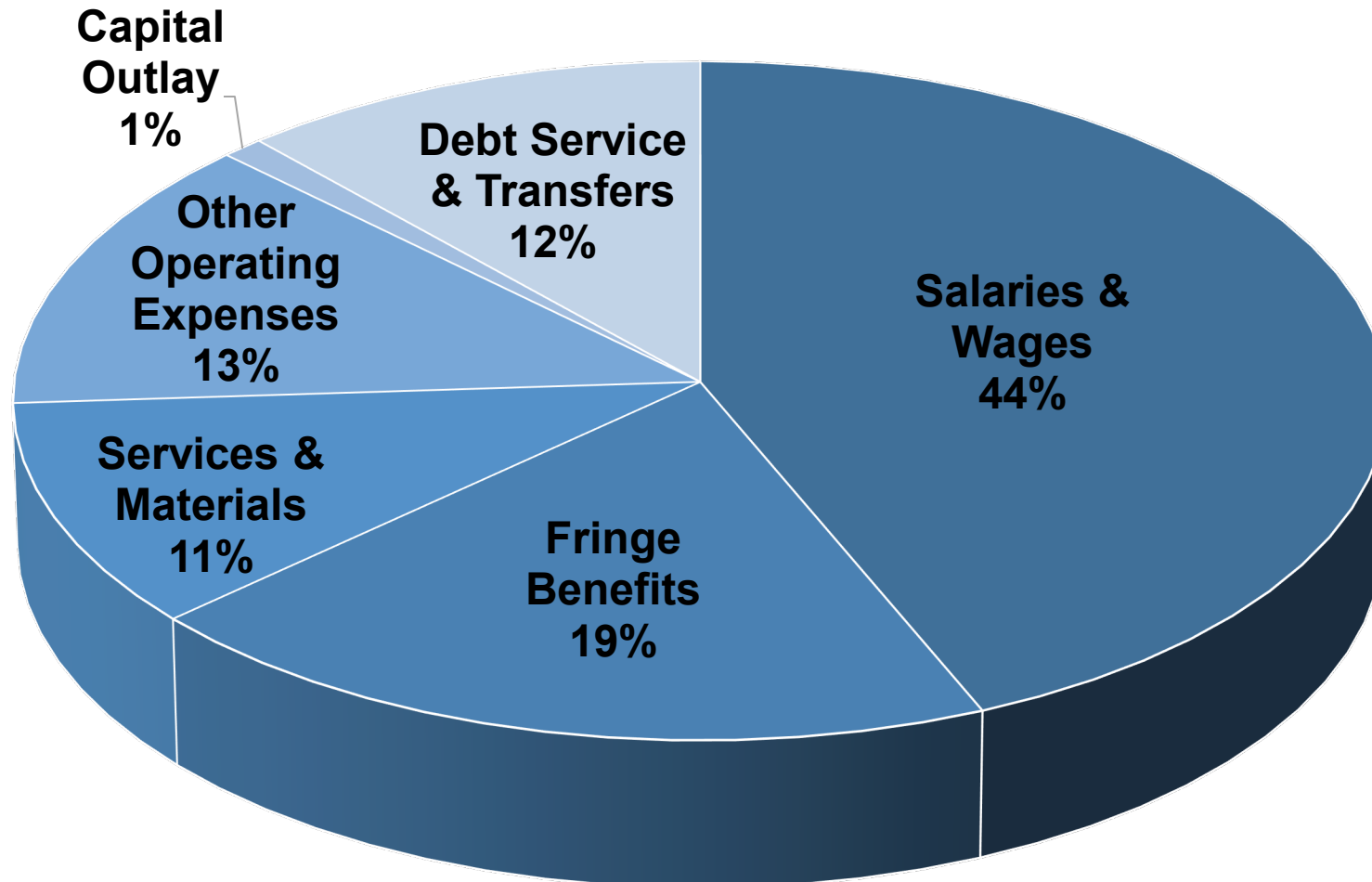


**CITY OF
FORT LAUDERDALE**

**Budget Advisory Board
Fiscal Year 2027 **Preliminary**
Personnel Costs Projections
April 15, 2026**

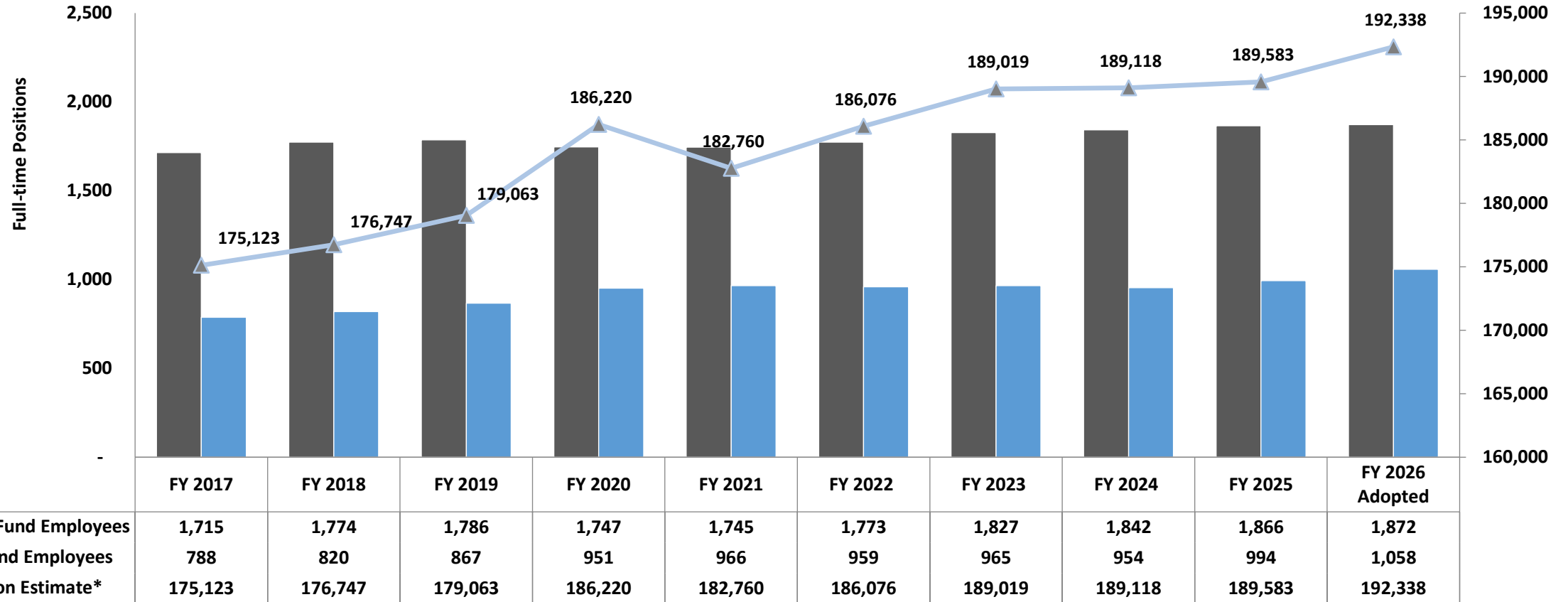
General Fund by Expense Type

FY 2026 Adopted Budget



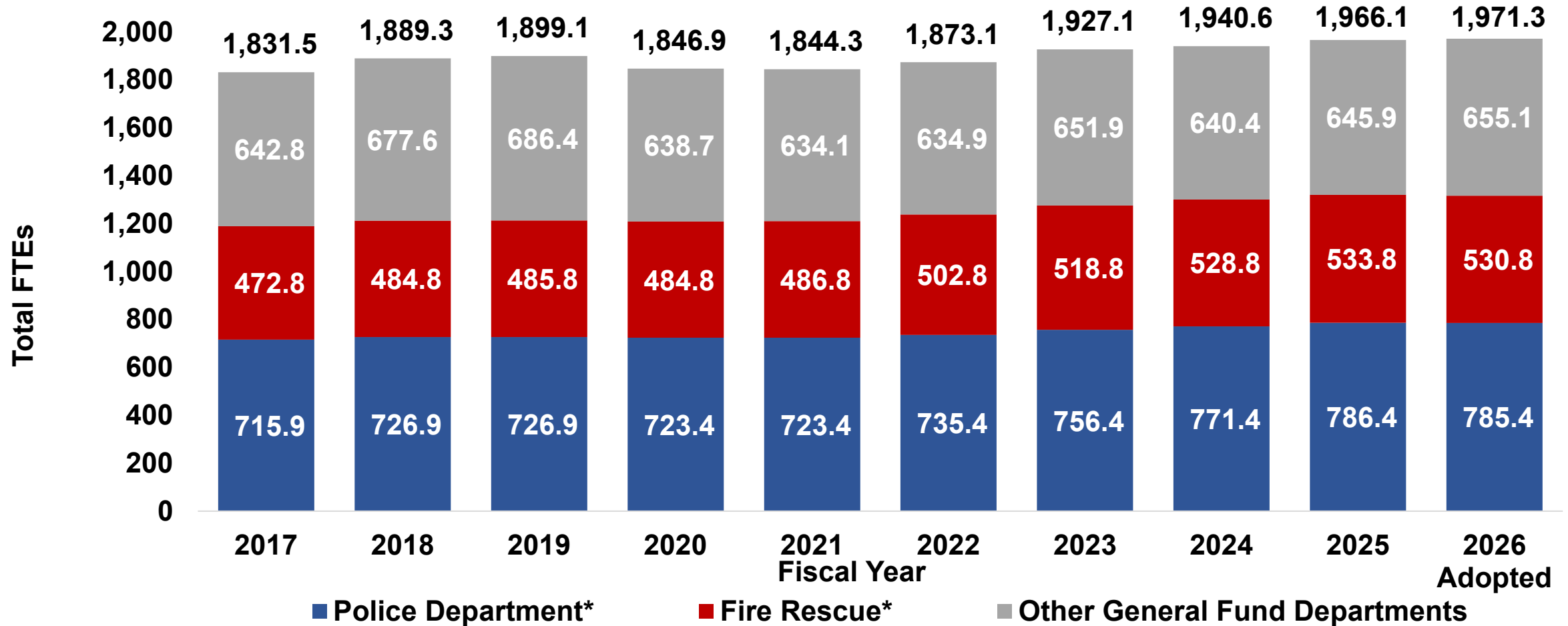
**63.2% of the
FY 2026 Adopted
General Fund Budget
funds Personnel
Services**

Full-Time Community Builders and City Population



*Population Estimates; Bureau of Economic and Business Research – University of Florida, April 2025.

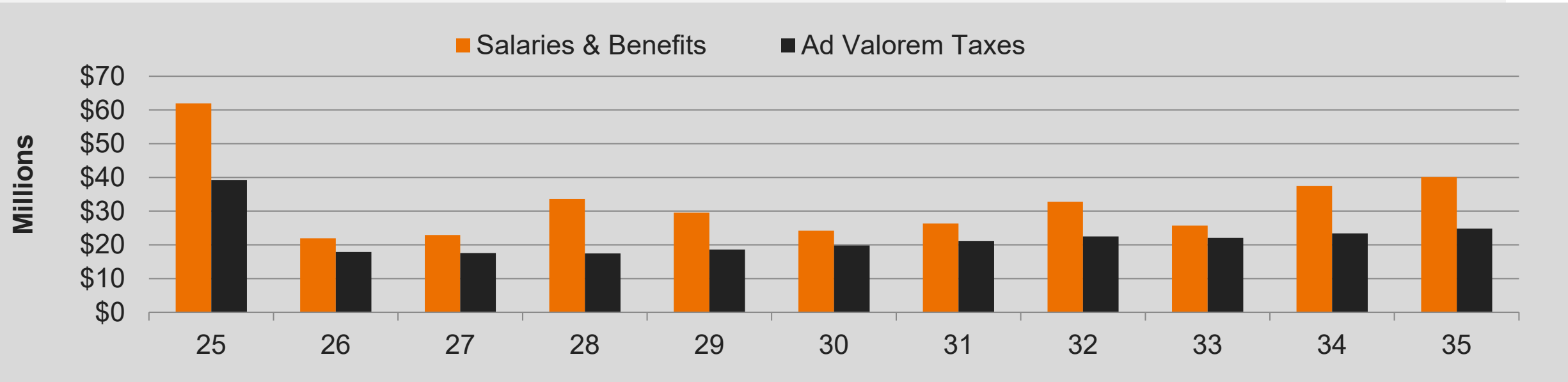
Public Safety Growth vs. General Fund Personnel Complement



*Fire Rescue added an additional 28 positions via the SAFER Grant, which brings their total to 558.8 total positions; and Police added an additional 6 positions via the COPS Grant, which brings the total 791.4.

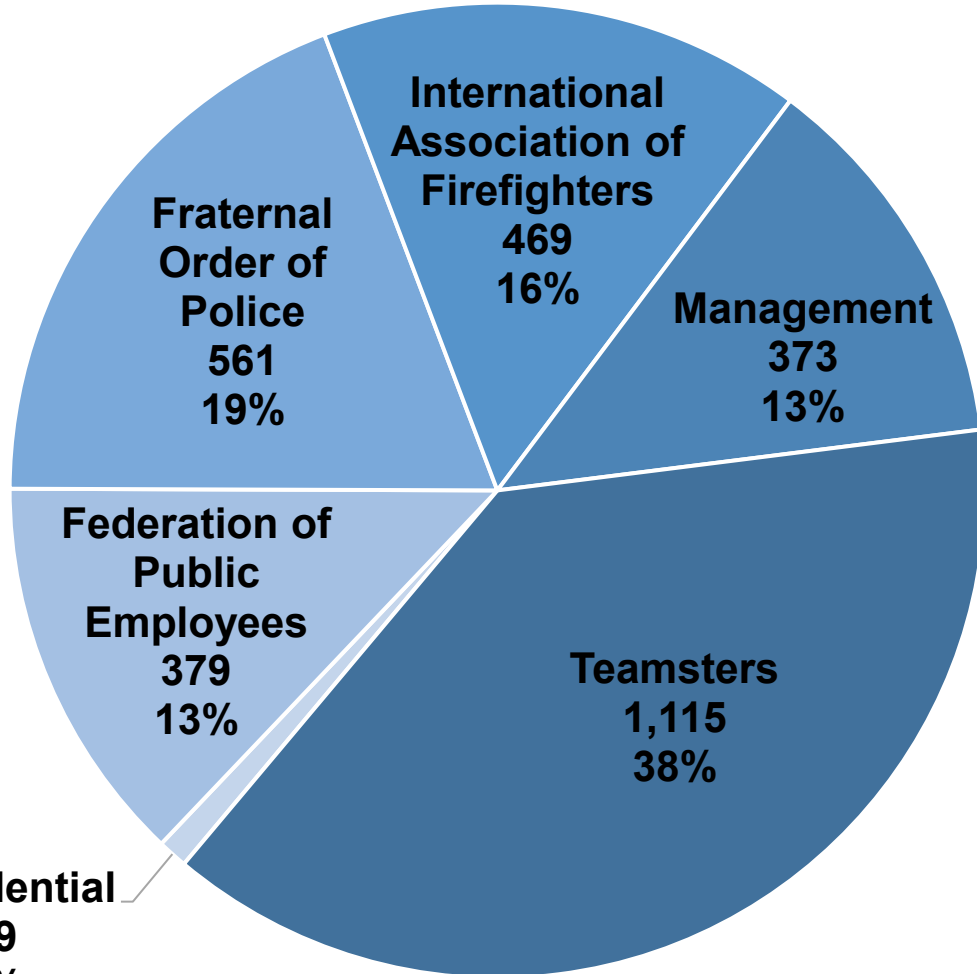
Stantec Financial Forecast Model General Fund

Growth in Salaries vs. Property Tax Revenues

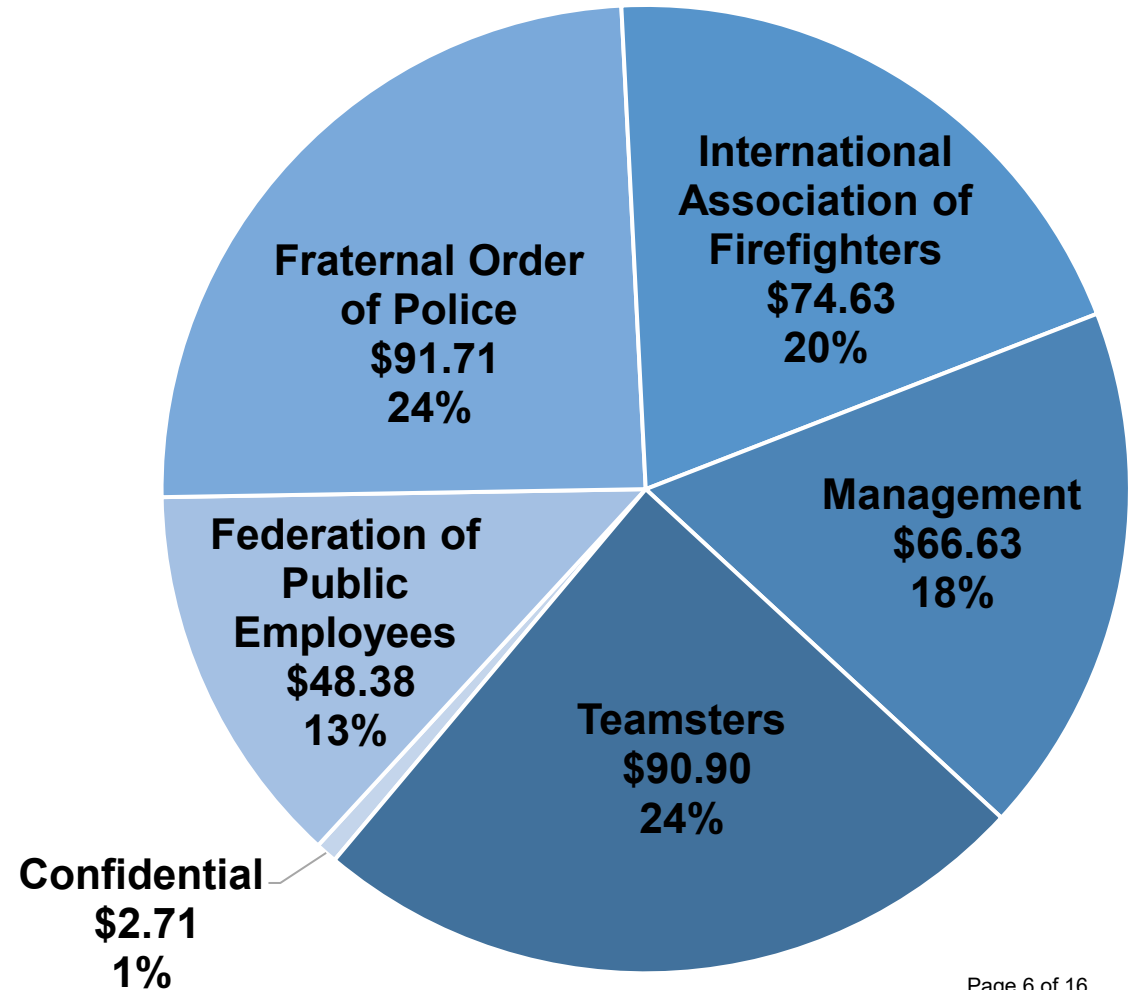


Positions by Bargaining Group* (All Funds)

Position by Labor Group



**Salaries and Wages by Labor Group
(Amount in Millions)**



Confidential
29
1%

Bargaining Group Expiration Dates

Bargaining Group	Expiration Date
Teamsters	September 30, 2028
Federation - Professional Unit - Supervisory Unit	September 30, 2028
International Association of Fire Fighters (IAFF) (Expiring) - Rank and File - Battalion Chiefs	September 30, 2026
Fort Lauderdale Fraternal Order of Police (FOP) (Expiring) - Police Lieutenants and Captains - Police Officers and Sergeants	September 30, 2026

Preliminary FY 2027 Cost of Living and Merit (Step) Assumptions

Labor Groups	Cost of Living (COLA) or 75th Percentile Adjustment	Merit (Average Steps) ^Δ
Management	3.5%	3.0%
Confidential		
Teamsters		
Federation		
International Association of Fire Fighters (IAFF)	4.0% Assumption*	4.4%**
Fort Lauderdale Fraternal Order of Police (FOP)	3.5% Assumption***	3.6%**

^Δ Employees who have reached the maximum of their position's pay plan, or will not receive a step increase, receive a one-time payment in lieu of a salary increase based upon an annual performance rating

* IAFF 75th percentile adjustment assumptions are based on the maximum rate under the existing contract

**Average Step is based on a Paramedic/Firefighter and a Police Officer

***The FOP COLA adjustment assumptions are based on the COLA adjustments received by the Teamsters and Federation bargaining groups

International Association of Firefighters (IAFF) Merit (Steps)

Wage Rates Effective October 1, 2025				
(630) Firefighter and (640) Paramedic/Firefighter Pay Range Amounts Based on a 48-Hour Week				
Pay Range	Step	Hourly Rate	Annual Rate	Step Increase
F1	1A	\$ 27.93	\$ 69,720	
F1	2A	\$ 28.77	\$ 71,800	3.0%
F1	A	\$ 30.20	\$ 75,371	5.0%
F1	B	\$ 31.65	\$ 79,003	4.8%
F1	C	\$ 33.19	\$ 82,838	4.9%
F1	D	\$ 34.78	\$ 86,820	4.8%
F1	E	\$ 36.38	\$ 90,802	4.6%
F1	F	\$ 38.23	\$ 95,429	5.1%
F1	G	\$ 40.15	\$ 100,202	5.0%
F1	H	\$ 40.95	\$ 102,223	2.0%

- Under the existing contract, the pay ranges shall be adjusted by the percentage necessary to bring the maximum annual rate of the pay range to the 75th percentile, effective the first full pay period in October. Broward County public employers with the same job classifications with expired/status quo agreements will be included as survey comparators.
 - Increase shall not be less than two percent (2%) nor greater than four percent (4%)
- The current average step is 4.4%
- Certification Pay
 - 5% - EMT Certification
 - 15% - Paramedic Certification

Fraternal Order of Police (FOP) Merit (Steps)

Schedule III Pay Range Amounts Effective October 1, 2025				
(614) Police Officer (Certified) Hire on or after October 1, 2017				
Pay Range	Step	Hourly Rate	Annual Rate	Step Increase
P001	A	\$ 39.30	\$ 81,740	
P001	B	\$ 40.91	\$ 85,100	4.1%
P001	C	\$ 42.53	\$ 88,461	3.9%
P001	D	\$ 44.24	\$ 92,020	4.0%
P001	E	\$ 45.84	\$ 95,337	3.6%
P001	F	\$ 47.49	\$ 98,785	3.6%
P001	G	\$ 49.09	\$ 102,102	3.4%
P001	H	\$ 50.75	\$ 105,551	3.4%
P001	I	\$ 52.47	\$ 109,133	3.4%
P001	J	\$ 54.12	\$ 112,560	3.1%
P001	K	\$ 57.71	\$ 120,033	6.6%

- Under the existing agreement, pay ranges increase by the Consumer Price Index (CPI) for Social Security for the previous January 1, with a minimum increase of 3% and a maximum increase of 4%, effective on October 1st.
 - Social Security adjustment as of January 2025 was 2.8%.
- The average step, excluding the last step is 3.6%.
- Assignment Pay
 - \$1,913 – Patrol Officers < 10 Years of Service
 - \$2,551 – Patrol Officers > 10 Years of Service & Non-Patrol Officers

Specialty Pays*

2.5% On-Call Units

- 161 individuals (28.7%) received this specialty pay
- Examples: Swat Team, Bomb Squad, etc.

5% On-Call Units

- 74 individuals (13.2%) received this specialty pay
- Examples: Threat Response Unit, Violent Crimes Unit, etc.

*As of September 30, 2025

Preliminary Health Insurance Costs

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Preliminary Budget
General Fund	\$ 15,892,268	\$ 16,763,713	\$ 17,291,011	\$ 18,331,419	\$ 19,843,687	\$ 22,100,600	\$ 23,875,287	\$ 26,922,107	\$ 31,277,961	\$ 34,448,454
Other Funds	\$ 6,966,366	\$ 7,766,537	\$ 8,527,313	\$ 8,955,526	\$ 9,430,518	\$ 10,297,832	\$ 11,266,756	\$ 12,561,755	\$ 15,692,409	\$ 17,183,496
Total Health Insurance	\$ 22,858,635	\$ 24,530,250	\$ 25,818,324	\$ 27,286,945	\$ 29,274,205	\$ 32,398,432	\$ 35,142,043	\$ 39,483,862	\$ 46,970,370	\$ 51,631,950
City Health Contribution per Employee^{1 2 3}	\$ 9,282	\$ 10,076	\$ 10,833	\$ 11,715	\$ 12,813	\$ 13,932	\$ 15,300	\$ 16,952	\$ 18,720	\$ 20,887

¹FY 2018 is based on an average City Health Contribution per Employee

²The City's contribution per employee is adjusted by the weighted average annual trend for Health Maintenance Organization (HMO)/ high-deductible consumer-driven plan plus two percent (2%) as published in a healthcare trend report provided by the City's actuary

³ The budgeted contribution for FY 2026 was \$18,744, but the actual contribution is being made based on the final actuarial report and will be \$18,720

Note: The FY 2026 part-time health contribution is \$9,336

Retirement Plan Comparison

	Police & Fire Pension Plan	General Employee Pension Plan (Closed)	401(a) (Closed)	Florida Retirement System
Eligible	Sworn Police Officers/Certified Firefighters	All other Full-time (FT) employees hired before 2007	All other FT employees hired before 12/31/2020	All FT and Part-time employees hired after 12/31/2020
Governed By	Chapters 175/185 of Florida Statutes	City Ordinance	Treasury/IRS Rules	State Statute/Florida Administrative Code
Benefits	Mandatory Subject of Collective Bargaining	Mandatory Subject of Collective Bargaining	Mandatory Subject of Collective Bargaining	Set by State Legislature
Annual Funding	Annual Required Contribution (ARC) determined by Plan Actuary (FY 2026 approx. 31.4% of covered payroll)	Annual Required Contribution (ARC) determined by Plan Actuary (FY 2026 approx. 34.34% of covered payroll)	9% of compensation	Proposed 13.59% of compensation for regular class for FY 2027.
Plan Investments	Managed by Board Investment Advisor Fund Managers	Managed by Board Investment Advisor Fund Managers	Accounts Managed by Employee	Pension Plan – Managed by State Investment Plan – Managed by Employee

Preliminary Retirement Plan Contributions (All Funds)

Pension Plan	2018 Actual	2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2026 Adopted	FY 2027 Preliminary
General Employee Retirement System Annual Contribution	\$ 10,459,835	\$ 8,820,804	\$ 8,164,058	\$ 8,940,886	\$ 6,463,987	\$ 6,783,091	\$ 10,145,863	\$ 9,899,942	\$ 9,756,408
Police and Fire Annual Contribution*	19,328,568	18,108,528	17,923,079	19,348,197	21,466,829	19,420,747	24,468,671	27,371,664	27,830,193
401(a) Defined Contribution Plan	4,286,354	5,180,498	5,524,930	4,408,592	3,284,334	3,088,597	3,085,906	3,267,080	2,935,544
Debt Service for Pension Obligation Bonds	26,359,124	26,493,149	26,886,309	26,308,984	26,308,035	24,129,122	21,637,758	20,120,390	20,363,689
Florida Retirement System (FRS)	-	-	-	2,595,838	6,868,728	8,946,778	10,524,679	12,727,452	14,632,655
Total City Retirement Contributions	\$ 60,433,881	\$ 58,602,979	\$ 58,498,376	\$ 61,602,498	\$ 64,391,913	\$ 62,368,335	\$ 69,862,877	\$ 73,386,528	\$ 75,518,489

**The City has not yet received the actuarial report that outlines the Police and Fire Rescue Annual Contribution for FY 2027. Last year's contribution rate was applied to the current payroll projections for illustrative purposes.*

Retirement Funded Ratios

Pension Plan	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Police/Fire Rescue	100.24%	92.4%	91.7%	89.9%	88.1%
General Employees	111.24%	90.67%	95.8%	95.2%	94.9%

**Plan Fiduciary Net Position as a Percentage of Total Pension Liability*

Funded ratios include the \$337.8 million Series 2012 Special Obligation Bonds which funded a portion of the unfunded actuarial accrued liability of the Pension Plans

Preliminary Salary and Benefits Growth General Fund

Department [^]	FY 2023 Amended	FY 2024 Amended	FY 2025 Amended	FY 2026 Adopted	FY 2027 Projected	FY 2027 Projection vs. FY 2026 Adopted	FY 2027 Projection vs. FY 2026 Adopted
Charter Offices*	\$ 14,947,125	\$ 15,664,428	\$ 17,418,757	\$ 17,680,299	\$ 18,118,265	\$ 437,966	2.48%
Capital Projects**	-	-	-	799,503	1,191,520	392,017	49.03%
Community Redevelopment Agency	1,455,212	1,592,446	1,676,187	1,501,425	1,670,259	168,834	11.24%
Community Services Department	-	-	-	7,707,648	8,171,219	463,571	6.01%
Development Services	11,512,819	11,329,977	12,469,041	5,785,620	5,826,070	40,450	0.70%
Finance	5,395,658	5,520,927	6,122,390	4,632,463	4,821,051	188,588	4.07%
Fire Rescue	80,983,451	91,233,666	90,103,094	96,514,505	102,747,592	6,233,087	6.46%
Human Resources	3,516,037	3,348,124	3,597,703	4,206,039	4,524,079	318,040	7.56%
Office of Management and Budget	2,221,810	2,339,218	2,568,093	2,778,240	2,844,822	66,582	2.40%
Office of Strategic Communications	-	-	-	2,195,013	2,487,406	292,393	13.32%
Parks and Recreation	29,168,618	31,056,125	32,745,267	33,474,724	34,954,513	1,479,789	4.42%
Police	116,059,323	123,252,697	132,835,406	140,955,207	146,633,127	5,677,920	4.03%
Procurement Services	-	-	-	2,061,892	2,193,892	132,000	6.40%
Public Works***	1,638,333	1,846,500	1,914,103	2,600,074	2,994,316	394,242	15.16%
Transportation and Mobility	1,709,403	1,585,954	1,622,010	1,728,124	1,918,281	190,157	11.00%
Total	\$ 268,607,789	\$ 288,770,062	\$ 303,072,051	\$ 324,620,776	\$ 341,096,412	\$ 16,475,636	5.08%

*The Charter Office includes the City Auditor's Office, City Attorney's Office, City Clerk's Office, City Manager's Office, and the Office of the Mayor and City Commission

**The Capital Projects Department was restructured mid-year FY 2026 to transition project management positions from the Public Works Department.

*** The Public Works Department variance is largely attributable to the upward reclassification of an existing position to that of a City Engineer

[^]The following departments are not included in the chart because they do not receive General Fund appropriations: Fort Lauderdale Executive Airport, Information Technology Services, and the Utility Services Department

Thank You!





CITY OF
FORT LAUDERDALE

Budget Advisory Board Meeting

April 15, 2026

Enhanced Budget Review

This year, the Budget Advisory Board undertook a focused review of topics central to their recommendations for the Fiscal Year (FY) 2027 budget

- Affordability and Cost of Living
- Revenue Loss, Recovery, and Enhancement
 - Revenue Trends, Real Estate Development, P3 Revenue, Business Tax, Event Fees and Sponsorship Revenue, and Efficiency Opportunities
- Expenditure Review
 - Budget Reduction Scenarios, Salaries, and Fringe Benefits
- Millage Rate and Benchmarking

Affordability and Cost of Living

Anide Mettelus-Thompson

- Housing serves as key driver to the City's cost of living:
 - Median cost of a home sold in 2025 was \$530,000 which stands well above Florida (\$404,200) and US (\$435,295) median costs
 - Fair Market Rent for a 1-Bedroom in 2025 was \$1,920 which is likewise above Florida (\$1,133) and US (\$854) median costs
- Average total tax bill for Fort Lauderdale (based on an average taxable value of \$641,000) for FY 2026 is \$3,562
- Rate increases planned for FY 2027
 - Water and Sewer Rate: 6.7% increase (based on average usage of 5,000 gallons/month)
 - Sanitation Fee: 5% increase
 - Stormwater Fee: 20% increase

Revenue Loss, Recovery, and Enhancement

Olivier Cale

Fund and Department Revenue Trends:

- Participated in the Revenue Estimating Conference Committee which informs the development of General Fund revenue estimates
- Reviewed program outcomes, service levels, and participation levels for key programs in the Parks and Recreation, Community Services, and Development Services Departments
- Reviewed revenue fee benchmarks against other municipalities

Revenue Loss, Recovery, and Enhancement

Examined Opportunities for New or Enhanced Revenues:

- Melissa Milroy - Real Estate Development and P3 Revenue
- Bill Brown - Event Fees and Sponsorship Revenue

Cost Optimization and Efficiency:

- Rich DeGirolamo - Reviewed the City's technology and efficiency initiatives, such as opportunities to integrate artificial intelligence into workflows and services

Revenue Loss, Recovery, and Enhancement

Samantha Perryman-Jones

Business Tax Revenue Enhancement

- Effective July 1, 2026, Business Tax fees will increase 5%
- The City may raise this tax by a maximum 5% every other year per Florida State Statutes

Recommendation: With a 5% tax increase, the City should provide greater access to resources, opportunities, and support services

- Provide direct access and guidance through the Economic Development Office to grow and compete in local and regional markets
- Provide information and training on business certifications and government contracting opportunities
- Connect businesses to Tri-County contracting pipelines
- Provide guidance on City compliance, permitting, and procurement processes so businesses can more easily participate in municipal projects and partnerships

New Revenue Enhancements

Implemented

- Vacation Rental Fee
- Business Tax Fee
- Fire Ambulance Transport Fee
- Restructuring of Bank Account Interest Structure
- Development Review Fee
- Specialty Permit Fees
- Tennis Fees
- Beach Food and Beverage Service Permit

In Progress

- Lien Research Fee
- Outdoor Event Permit

New Revenue Enhancements

Under Consideration

- Film Permit
- Code Enforcement Administrative Fee
- Athletic Fees
- Aquatic Center Membership Fee
- Dock Utility Fees
- Commercial Yacht Fees
- Misc. Recreation Fees (e.g., pavilion, beach cabana, and field rentals)
- Afterschool and Camp Program Fees
- Maintenance of Traffic (MOT) Fee
- Certificate of Use
- Move All Development-Related Fees in the General Fund to Full Cost Recovery

Expenditure Review

Jason Juffras

- Personnel Services account for **63.2%** of the FY 2026 Adopted General Fund Budget
- Nearly two-thirds of the City's General Fund personnel serve or support Public Safety
- Collective Bargaining Agreements serve as a key driver of Personnel Services
 - Negotiations are currently underway for agreements with the International Association of Fire Fighters (IAFF) and Fort Lauderdale Fraternal Order of Police (FOP)

Millage Rate and Benchmarking

Max Ortolani

Key Findings

- Millage rate (4.1193) frozen for 19 years, ranks 27th of 32 municipalities in Broward County
- Service demand is driven by a daily population of approximately 522,000 people, not only residents
- 60% of the FY 2026 General Fund Budget is dedicated to Public Safety

Enhancement Ideas

GOOD

Maintain millage, raise fire fee to ~\$425*

BETTER

Moderate millage increase to ~4.5000

BEST

Optimal millage at ~4.7500 + fire fee \$425

**Note, the Fire Assessment Fee is based on actual costs for service as calculated by a third-party consultant*