



CITY OF
FORT LAUDERDALE

**FISCAL YEAR 2027
PRELIMINARY BUDGET
GENERAL FUND**

Overview

- Taxable Valuable Growth
- Fire Assessment Update
- Rate Adjustments on the Tax Bill
- Key Expenditure and Revenue Changes
- Public Safety and Enforcement
- Homelessness Response
- Sustainability and Waterways Initiatives
- Proactively Preparing for the Future
- Community Investment Plan
- Replacement Plans



CITY OF
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TAXABLE VALUE GROWTH

Five Year History of the City of Fort Lauderdale's Taxable Value

Calendar Tax Year	Net New Construction (In Billions)	Final Gross Taxable Value (In Billions)	Increase from Prior Year
2026 – June	\$1.73	\$67.35	7.16%
2025 – Final	\$1.12	\$62.85	7.36%
2024 – Final	\$0.52	\$58.54	7.74%
2023 – Final	\$1.13	\$54.34	11.34%
2022 – Final	\$1.68	\$48.80	12.95%

- **7.16% (\$4.5 billion)** anticipated increase in the City's taxable property value
- **38.4% (\$1.7 billion)** of the increase, is associated with new construction
- **6.1% (\$15.2 million)** of additional General Fund revenue
- **47.6%** of the General Fund revenues come from ad valorem revenue
- Increase in property value, along with an increased fire assessment will allow for the **20th** year of a **4.1193 millage rate**

FIRE ASSESSMENT UPDATE

Assessment Update:

- Assessment Adjustment Recommended to Full Cost Recovery
- Preliminary residential rate of \$444, an increase of \$41 (10.17%) from last year's assessment of \$403

Provides Funding to Support:

- \$7.8 million - Full-Service Holiday Park Fire Rescue Station
- \$1.3 million - Increased vehicle replacement costs
- \$560,000 - Fire Station Surveillance and Backup Power Modernization

Financial Impact:

- Total Revenue: \$70.0 million
- An increase of \$8.4 million in revenue (13.7% increase)



FY 2027 Single Family Home Tax Bill Comparison for Illustrative Purposes Calculated Based on \$640K Taxable Value**

Rate/Assessment	FY 2026	FY 2027	Amount Increase/ (Decrease)	Percent Increase/ (Decrease)
Millage Rate – 4.1193	\$ 2,567	\$ 2,636*	\$ 69	2.7%
Voter Approved Debt*** FY 2026 – 0.2306 FY 2027 – 0.2216	147	142	(6)	(3.7%)
Stormwater Assessment	376	451	75	20.0%
Fire Assessment	403	444	41	10.2%
Total	\$ 3,493	\$ 3,673	\$ 180***	5.2%

*Assumes 2.7% increase in taxable value based upon the 2026 Save Our Homes CPI change

**Average Taxable Value for a single-family home based upon the 2025 tax roll was \$640,000

***Voter approved debt millage is decreasing primarily due to the increase in Citywide taxable values

***This equates to approximately \$15.00 per month

KEY GENERAL FUND EXPENSE CHANGES FROM FY 2026 - \$33.9M

Expenditure Changes by Function	
Amount	Government Function
\$ 17.0 Million	Public Safety
9.9 Million	Other Financing Uses
4.5 Million	General Government Services
1.2 Million	Culture and Recreation
1.1 Million	Transportation
0.4 Million	Economic Environment
(0.2 Million)	Physical Environment

Key Changes:

Increases:

- \$ 14.6 million – Salary and Wages
- 6.9 million – Transfer to Capital Improvement Plan
- 4.2 million – Interfund Service Charges
- 3.8 million – Fleet Replacement and Operations Allocations
- 3.8 million – Miscellaneous expenses*
- 3.3 million – Debt Service for Infrastructure Special Obligation Bond
- 3.3 million – Health Insurance Contributions
- 1.5 million – Police and Fire Pension Insurance Premium
- Tax Expenses

Decreases:

- \$ (4.1 million) – Transfer to Emergency Reserve Fund
- (3.4 million) – Scheduled Capital Equipment Replacements

**Includes fringe benefits (e.g., pension benefits, Social Security and Medicare expenses, and life insurance expenses), fuel expenses, etc.*

KEY GENERAL FUND REVENUE CHANGES FROM FY 2026 - \$38.8M

Key Changes:

- \$ 15.2 million – Increase in Ad Valorem Revenue
- 8.4 million – Increase in Fire Assessment Fee Revenue
- 7.9 million – Increase in Electric, Water, Gas, and Sanitation Utility Franchise Fees and Utility Tax Revenues
- 2.1 million – Increase in Public Safety Charges
- 1.9 million – Increase in General Administration Service Revenue
- 1.8 million – Increase in Pooled Investment and Interest Revenue
- 1.5 million – Increase in Interfund Service Charge Revenue
- 1.5 million – Police and Fire Pension Insurance Premium Tax Expenses
- 1.5 million – Increase in Miscellaneous Revenue Sources*
- (3.0 million) – Decrease in Per- and Polyfluoroalkyl Substances (PFAS) Settlement

\$4.9M
Funding Available for Strategic Enhancements

\$ 38.8M – Revenue
<u>33.9M – Expense</u>
\$ 4.9M – Available Funds

**Includes rents and royalties, business tax, and zoning inspection and review revenues*

PUBLIC SAFETY AND ENFORCEMENT

Categories	Funded Items
New Community Initiatives	<ul style="list-style-type: none"> • \$345K – New Harm Reduction and Opioid Overdose Prevention Program • \$316K – Expanded Group Violence Intervention Program • \$184K – New Public Safety Aide Traffic Coverage Program
Personnel	<ul style="list-style-type: none"> • \$381K – Nighttime Code Enforcement Coverage Enhancement (2 FTEs) • \$330K – Two (2) Fire Inspector I positions to ensure the safety of structures within the City and enhance building code compliance practices • \$240K – One (1) Support Services Bureau Manager position to shift sworn personnel from administrative duties to core public safety operations • \$195K – One (1) Ocean Rescue Captain to oversee public safety leadership on the beach
Equipment	<ul style="list-style-type: none"> • \$8.4M – Funding to replace 81 public safety vehicles • \$1.5M – Funding to reduce the lifecycle of Police Patrol Vehicles • \$1.3M – Funding for new marine response vessels in Police and Fire Rescue • \$1.4M – Equipment replacement funding including nighttime vision goggles, boat engines, security cameras, Power-Pro stretchers, and Lucas devices • \$714K – Protective public safety gear including ballistic vests and bunker gear • \$560K – Funding to expand License Plate Reader (LPR) coverage Citywide

Police and Fire Sworn Personnel Enhancements

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Since FY 2023

Police FY 2027 Budget

\$195M
\$8.8M Increase

Fire Rescue FY 2027 Budget

\$140M
\$12.2M Increase

HOMELESSNESS RESPONSE

*For the full list of Commission Priorities, please see Attachment #5 in the Preliminary Budget Memo

General Fund Supported

Community Services Department

- \$ 646K – Homelessness Initiatives Personnel
- 578K – Shelter Bed Access Program
- 270K – Rotary Connection Bus
- 250K – Mental Health and Substance Abuse Treatment Programs
- 211K – Community Court Program

Fire Rescue Department

- 316K – Mobile Integrated Health Program

Police Department

- 1.4M – Homeless Outreach Team and Reunification Program

Grant Supported

Housing and Community Development

- \$8.3M – Housing Opportunities for Persons with AIDS (HOPWA) for facility-based housing, rent programs, and mortgage assistance
- \$1.4M – State Housing Initiative Partnership (SHIP) funding to prevent homelessness
- \$640K – HOME Investment Partnerships to prevent homelessness through the support of affordable housing initiatives
- \$130K – Community Development Block Grant (CDBG) funding to support local organizations' homelessness assistance and prevention programs

SUSTAINABILITY AND WATERWAYS INITIATIVES

*For the full list of Commission Priorities, please see Attachment #6 in the Preliminary Budget Memo

Sustainability Initiatives:

- \$ 1.4M – Sustainability Operations Team
- 383K – Urban Forestry Program
- 250K – Electrical Vehicle Charging Stations
- 153K – Green Your Routine Program
- 153K – Pump-out Vessel
- 145K – Subterranean Termite Treatment
- 107K – Sustainability Analyst
- 105K – Resilience Outreach Program
- 100K – Solar Panel Pilot Program

Public Enjoyment of Waterways:

- \$ 3.6M – Stormwater System Maintenance
- 2.3M – Marine Facilities Division
- 2.2M – Police Marine Unit
- 864K – Canal Cleaning
- 760K – New Fire Boat
- 520K – New Police Marine Vessel
- 272K – Expansion of Water Quality Monitoring Program
- 198K – Maintenance of Water Quality Monitoring Program
- 50K – Waiver of Living Seawall Permit Fees
- 32K – Waterway Trash Skimmer

PROACTIVELY PREPARING FOR THE FUTURE STRATEGIC BUDGET BALANCING STRATEGIES

*For the full list of Strategic Service Enhancements and Balancing Strategies, please see Attachment #2 in the Preliminary Budget Memo

\$3.2M – Revenue Enhancements (e.g., Fire Ambulance Transport Fees, Interest Earnings, Business Tax)

\$771K – Reduction of six (6) vacant positions

\$650K – Payroll Attrition in areas with a history of vacancies

Total = \$4.6 Million

PRELIMINARY FY 2027 – FY 2031 COMMUNITY INVESTMENT PLAN*

Highlighted General Fund: FY 2027

Total FY 2027 Appropriation – 36 Projects - \$23.2M	
\$ 7.8M	Holiday Park Fire Station
3.4M	Parks Bond Project Funding Gaps
1.9M	Annual Facility Assessments (i.e., Roofing, HVAC, Interior, and Exterior)
1.8M	Mills Pond Park
1.5M	Bridge Restoration
1.2M	Annual Asphalt (Street) Resurfacing
1.1M	Annual Sidewalk Gap Construction
1.0M	Las Olas Mobility
0.8M	Electrical Improvements – New River Docks
0.7M	Seawall Replacements

*For the full list of Community Investment Plan, please see Attachment #7 in the Preliminary Budget Memo

PRELIMINARY COMMUNITY INVESTMENT PLAN*

Future Years Project Highlights

Total FY 2028 Appropriation - 24 Projects - \$18.3M	
\$ 2.5M	Holiday Park Improvements
1.3M	NE 4 th Street Improvements
717K	NE 4 th & NE 6 th Street Improvements
714K	Water Tower Lighting

Total FY 2029 Appropriation - 20 Projects - \$27.0M	
\$ 9.9M	SE 13 th Street Bridge Replacement
1.3M	Las Olas Mobility
440K	NE 13 th Street Lane Elimination
250K	Dorsey Riverbend Traffic Safety Improvements

Total FY 2030 Appropriation - 17 Projects - \$31.7M	
\$ 8.0M	Riverwalk Seawall Patrial Restoration Northside
4.5M	Laguana Terrace Over Diane River Bridge Restoration
4.5M	West Lake Drive Over Diane River Bridge Restoration

Total FY 2031 Appropriation - 17 Projects - \$28.0M	
\$ 7.6M	Castle Harbor Isle Bridge Design and Replacement
6.5M	East Las Olas Blvd Seawall Replacement
273K	Lifeguard Tower Replacements
129K	SW 15 th Ave Roundabout Improvement

*For the full list of Community Investment Plan, please see Attachment #7 in the Preliminary Budget Memo

REPLACEMENT PLANS

Replacement Plan	Equipment Replaced	Total Cost
Fleet (All Funds*)	211 Vehicles and Critical Equipment	\$ 21,258,259
Fire Rescue Equipment	85 Sets of Bunker Gear, 1 Backup Fire Boat, 16 Thermal Imaging Cameras, 12 Power-Pro Stretchers, 4 Lucas Devices, 1 Logistics Forklift	1,904,531
Police Equipment	Various Technology, PC Replacement, and Patrol Boat	1,695,934
Information Technology Replacement Plans	12 Desktops, 158 Laptops, 80 Radio Replacements and Various Equipment	660,455
Parks and Recreation Replacement Plans	Symbiont Geothermal Heater and Chiller, Pool Lifts, Competitive Diving Boards, Chemical Controller Systems and Various Equipment	317,050
Police, Animal and Ballistic Vests	141 Vests and 3 Animals	327,795
Grand Total		\$ 26,164,024

*Total cost of General Fund Fleet replacement \$10.6M



QUESTIONS