



OFFICE OF MANAGEMENT AND BUDGET

115 S. Andrews Avenue, Room 404 • Fort Lauderdale, Florida 33301 • 954-357-6345 • FAX 954-357-6364

MEMORANDUM

September 22, 2025

TO: Board of County Commissioners

FROM: Norman Foster, Director *Norman Foster*
Office of Management and Budget

SUBJECT: Fiscal Impact Statement Re: School Impact Fee Collection Ordinance

Summary

The ordinance updates the County Code of Ordinances to reflect the termination of the Interlocal Agreement (ILA) between Broward County and The School Board of Broward County for the collection of School Impact Fees. The ILA was terminated by Board action on August 21, 2025. The ordinance also makes changes to reflect the renaming of environmental review approvals to development and environmental review approvals.

Fiscal Impact

The Fiscal Year 2026 Adopted Budget included a General Fund revenue estimate of \$267,100 from the 2% administrative fee the County would have received under the terms of the ILA for the collection of the School Impact Fees. The repeal of the ordinance will eliminate this revenue source thereby reducing the General Fund revenues on a recurring basis. The Fiscal Year 2026 1st Budget Amendment will include a corresponding reduction in expenses to offset the eliminated revenue.

NF:bcg