



CITY OF COOPER CITY
1ST PUBLIC BUDGET HEARING
Monday, September 14, 2026 at 5:01 PM
City Hall Auditorium | 9090 SW 50th Place

MINUTES

Mayor Curran called the 1st Public Budget hearing to order at 5:01 P.M

ROLL CALL

Present were Mayor Curran, Commissioner Shrouder, Commissioner Katzman, Commissioner Mallozzi (via Zoom), and Commissioner Smith. A quorum was present.

FINANCIAL MATTERS – PUBLIC HEARINGS | *Fiscal Year 2026/2027 Budget and Taxes*

1. Resolution 26-43 - (Finance)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COOPER CITY ADOPTING A TENTATIVE MILLAGE RATE OF 5.8350 FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2026-2027; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FY 2026-2027 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

The City Attorney explained that the meeting constituted the first public hearing required under section 200.065, Florida Statutes, for the proposed millage rate and budget for Fiscal Year 2026-2027. He read Resolution No. 26-43, adopting a tentative millage rate of 5.8350 mills for general operating purposes and scheduling the final public hearing, and Resolution No. 26-44, adopting the tentative budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

For the record, the proposed tentative millage rate was announced at 5.8350 mills, a 4.64 percent increase over the rollback rate of 5.5763 mills. The City Attorney advised that the two resolutions could be discussed together but required separate public hearings and separate votes.

Finance Director Irwin Williams summarized the changes made since the proposed budget was presented on July 21, 2026. Most changes stemmed from prior Commission comments and direction.

- The Parking Enterprise Fund was closed, and its activity was moved into the General Fund as Department 810, Parking. Staff reported transferring approximately \$150,000 in net parking revenue to the General Fund. Because parking surpluses had already been transferred to the General Fund and no legal requirement for a separate enterprise fund was identified, the change simplified accounting and reduced the restrictions associated with an enterprise fund.
- General Fund expenditures increased by approximately \$2.2 million, primarily due to a \$1.9 million transfer to the Capital Improvement Fund. Several projects originally scheduled for FY 2026-2027 were accelerated and completed in FY 2025-2026, reducing the Capital Improvement Fund balance and necessitating a General Fund transfer to support the remaining FY 2026-2027 projects.

- The general contingency was reduced from about \$448,000 to \$194,000. Health insurance costs increased by 6.6 percent, rather than the 20 percent previously budgeted. Those savings, the contingency reduction, and other adjustments enabled the City to establish a \$400,000 police contingency while addressing higher Broward Sheriff's Office pension costs.
- Staff reported that state legislative changes increased Florida Retirement System costs applicable to Broward Sheriff's Office police and fire personnel, including cost-of-living adjustments during the Deferred Retirement Option Program. The revised BSO budget, including the new contingency and pension-related costs, increased by approximately \$952,000.
- Citywide road resurfacing was reduced from \$1.5 million to \$1.1 million due to lower Broward transportation surtax funding. Two park projects were added: \$140,000 in improvements at City Mike Park and \$250,000 for pool and tennis pump-room work.
- For the electrical system project, staff explained that the anticipated Florida Department of Environmental Protection grant could be used for construction, not design. The City therefore budgeted the full design cost in FY 2026-2027 and deferred the grant proceeds to the anticipated construction phase in FY 2027-2028. Negotiations reduced the design estimate from approximately \$3 million to approximately \$2.1 million, and staff continues to seek a figure closer to \$2 million.

Staff distributed corrected General Fund summary pages. When parking activity was transferred to the General Fund, \$28,000 in expenditures did not roll into one summary total. The correction did not change the overall citywide budget.

The Commission discussed how the police contingency, reduced general contingency, health insurance savings, and increased pension costs offset one another, avoiding the need to increase the proposed millage rate. Staff clarified that the former \$448,000 general contingency had been reduced by approximately \$253,000, health insurance produced approximately \$250,000 in savings, and the combined adjustments supported the \$400,000 police contingency and the pension increase.

Commissioner Mallozzi asked why the Parking Enterprise Fund was merged into the General Fund. Staff explained that parking surpluses were already transferred to the General Fund, that no legal requirement was identified to maintain a separate fund, and that inclusion in the General Fund simplified accounting. She also requested an explanation of the recurring pension increase. Staff stated that the new pension benefit would increase the City's required contribution annually.

The Commission reviewed the General Fund operating budget, which was reported at just under \$60 million, compared with approximately \$62.9 million in the current year. Staff attributed much of the decrease to reduced and better-timed transfers to capital projects and departmental spending reductions. Rather than transferring predetermined amounts that could create excess balances in capital funds, the City now transfers only the amounts needed for actual project costs. Transfers out were reported to decline from approximately \$8.6 million in FY 2025-2026 to approximately \$4 million in FY 2026-2027. Staff also noted that several capital projects had been advanced into FY 2025-2026.

The Mayor opened the public hearing on the tentative millage rate.

David Gomez, an Embassy Lakes resident, said he had recently purchased a home and was concerned about his property-tax burden. He asked how City revenues were spent and whether the proposed millage rate could be reduced. Staff advised that the full budget document was available on the City website and offered to meet with him to address specific questions. Staff explained that public safety was the City's largest operating expense, with police and fire accounting for approximately 63 percent of the General Fund. Approximately \$20 million was allocated to police services and \$16 million to fire services.

Mr. Gomez asked whether ambulance and emergency medical transport revenues offset fire-rescue costs. Staff confirmed that transport receipts are recorded on the revenue side of the budget and offset a portion of contracted service costs. The Commission and staff also explained that the City controls only its share of the total property-tax bill and that taxes levied by Broward County, the School Board, and other districts appear separately.

Mr. Gomez asked why the proposed 5.8350-mill rate exceeded the rollback rate shown on the TRIM notice. Staff explained that the rollback rate would generate approximately the same ad valorem revenue as the prior year, while the City's contractual and operating costs had increased. Staff stated that police and fire costs increased by approximately 6.9 percent and 7 percent, respectively, and that the total proposed budget was approximately 13.4 percent lower than the prior adopted budget, largely due to capital-project timing. The Commission noted that the City had reduced its millage rate for seven consecutive years and retained unspent funds for future needs and emergencies rather than spending them solely to justify future appropriations.

Rosa Jones stated that she had lived in Cooper City since 1999, moved away for work, and recently returned and repurchased a home. She described the loss of her prior homestead portability after several years away and expressed concern that the current property-tax burden could force her and her retired husband to move. The Commission explained Florida's homestead assessment cap and portability rules, noted that taxable values vary by purchase date and exemption history, and advised that those rules are set by state law and administered by the Property Appraiser. Ms. Jones was encouraged to contact the state representative and state senator serving Cooper City about potential changes to state law.

No other members of the public came forward. The Mayor closed the public hearing.

Motion: Commissioner Katzman made a motion to approve Resolution 26-43, adopting the tentative millage rate of 5.8350 mills. Seconded by Commissioner Smith, which prevailed by a unanimous roll call vote. (5-0)

2. Resolution 26-44 - (Finance)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COOPER CITY, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027, ATTACHED HERETO AS EXHIBIT "A;" DETERMINING AND FIXING THE

AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

The Mayor opened the public hearing on the tentative FY 2026-2027 budget. No members of the public came forward.

Commissioner Smith acknowledged the financial pressure faced by retirees, residents on fixed incomes, and other vulnerable households. He stated that the Commission took those concerns seriously and was evaluating the potential impacts and fiscally responsible reductions associated with the proposed state constitutional amendment discussed at the meeting.

Motion: Commissioner Smith made a motion to approve Resolution 26-44, adopting the tentative FY 2026-2027 budget. Seconded by Commissioner Katzman, which prevailed by a unanimous roll call vote. (5-0)

The City Attorney announced that the second and final public hearings on the FY 2026-2027 millage rate and budget would be held on September 24, 2026, at 5:30 p.m. in the City Commission Chambers.

3. **Resolution 26-46 (Finance)**

A RESOLUTION OF THE CITY OF COOPER CITY, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF COOPER CITY, FLORIDA; ESTABLISHING THE RATE OF ASSESSMENT; IMPOSING FIRE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF COOPER CITY; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

The City Attorney read Resolution No. 26-46, which relates to the provision of fire services, facilities, and programs; establishes the assessment rate; imposes fire assessments on assessed property within the City; approves the assessment roll; and provides for severability, conflicts, and an effective date.

The Mayor opened the public hearing on the annual fire assessment. No members of the public came forward, and the public hearing was closed.

Motion: Commissioner Shrouder made a motion to approve Resolution 26-46. Seconded by Commissioner Smith, which prevailed by a unanimous roll call vote. (5-0)

ADDITIONAL PUBLIC COMMENTS (2 MINUTES)

The Mayor invited additional public comment on any matter discussed at the meeting. No members of the public came forward, and the public comment period was closed.

Before adjournment, Commissioner Mallozzi requested that the City prominently post on its website that the millage rate had been reduced over the preceding seven years. She stated that the information would help residents understand the City's fiscal approach, ongoing efforts to communicate the

potential effects of the proposed state constitutional amendment, and the Commission's efforts to avoid wasteful spending. The City Manager acknowledged the request and recorded the direction.

ADJOURNMENT

A motion to adjourn was made at approximately 5:55 p.m.

X

James Curran
Mayor

X

Tedra Allen
City Clerk