CITY COMMISSION
ORDINANCE/RESOLUTION

TITLE: **Resolution 25-36 (Finance)**

DATE: **July 21, 2026**

DESCRIPTION: 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; DESCRIBING THE METHOD OF ANNUALLY ASSESSING FIRE SERVICES COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF COOPER CITY; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; PROVIDING FOR THE ESTABLISHMENT OF THE ASSESSED COSTS AND ASSESSMENT RATES FOR FIRE SERVICES FOR FISCAL YEAR 2026-2027; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING FOR AN EFFECTIVE DATE.

CITY MANAGER RECOMMENDATION:
The City Manager recommends approving Resolution No. 26-36, which adopts the preliminary fire assessment rate of 100% of fire costs for FY27.

BACKGROUND OF ITEM:
This fire assessment was calculated using the methodology study prepared by Munilytics in 2025. The City is required to submit preliminary assessment rate information to the Property Appraiser for inclusion on the TRIM Notice by August 3, 2026. The City contracts with the Property Appraiser's office to prepare the preliminary assessment roll and the statutorily required mail notice for the public meeting at which the City Commission adopts the annual assessment resolution. The proposed resolution provides for the adoption of the initial not-to-exceed rate schedule. Therefore, in September, the final rates adopted can be lower but not higher than the rates adopted by this Resolution.

Year	Single Family Rate	Single Family Rate Increase	Total Net Fire Assessment	% of Fire Cost
2022	267.17		$ 4,362,916	81%
2023	288.56	8%	$ 4,436,133	81%
2024	322.46	12%	$ 5,005,137	81%
2025	398.18	23%	$ 6,237,079	100%
2026	432.01	8%	$ 6,797,419	100%
2027	487.39	13%	$ 7,670,819	100%

"The rate increase in 2026-2027 stems from pay raises granted by BSO to its employees, as reflected in the City's 2026-2027 consideration letter, along with additional capital outlay for design services related to the new fire station."

ANALYSIS:

The estimated fire assessed cost is approximately 10,333,293. The total amount of the Fire Assessment budgeted in the fiscal year 2026-27 proposed budget is $7,670,819. The net difference of $2,662,474 is comprised of parcels not assessed (less a 4% allowance for uncollectible accounts) as follows:

Fire Class	Fire Class Description	Percent Allocated	Units Assessed	Assessed Rate	Amount Assessed
A,V,L	Acreage	1.19%	565	217.64	122,966
C	Commercial	18.15%	1,644,480	1.1405	1,875,493
I	Institutional	17.48%	900,610	2.0056	1,806,260
R	Residential	56.27%	11,930	487.3884	5,814,544
W	Warehouse/Industrial	0.90%	606,567	0.1533	93,000
X	Governmental	6.01%	1,012,050	0.61	621,031
		100.00%	Total Assessment		10,333,293
			Less: Parcels Not Assessed		
			Acreage, Vacant Lots, Common Areas		(122,966)
			Instiutional Exempt		(1,598,859)
			Governmental		(621,031)
			Gross Assessment Levied		7,990,437
			Less: 4% Uncollectible Allowance		(319,617)
			Net Assessment		**7,670,819**

Staff recommends the adoption of the maximum fire assessment rate set in July at 100% of fire costs, as indicated below:

Residential Property Use Categories	**Rate Per Dwelling Unit**
Residential	$487.39

Non-Residential Property Use Categories	**Rate Per Square Foot**
Commercial	$1.1405
Warehouse – Industrial	$0.1533
Institutional	$2.0056
Government/Exempt	$0

ATTACHMENTS:

1. Resolution 26-36