



CITY COMMISSION ORDINANCE/RESOLUTION

TITLE: Resolution 25-47 (Finance)

DATE: July 22, 2025

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; 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.

CITY MANAGER RECOMMENDATION:

The City Manager recommends approving Resolution No. 25-47, adopting the final fire assessment rate of 100% of fire costs.

BACKGROUND OF ITEM:

On July 22, 2005, the City Commission adopted Resolution 25-47, which preliminarily approved the fire assessment rate at 100% of fire costs. See the chart below for a rate comparison.

Year	Single Family Rate	Single Family Rate Increase	Total Net Fire Assessment	% of Fire Cost
2022	267.17		\$ 4,362,916.00	81%
2023	288.56	8%	\$ 4,436,133.00	81%
2024	322.46	12%	\$ 5,005,137.00	81%
2025	398.18	38%	\$ 6,237,079.00	100%
2026	446.33	12%	\$ 7,022,709.00	100%

The 12% increase in 2025-2026 is directly attributable to pay raises granted by BSO to their employees, which is being imposed on the city in our 2025-2026 consideration letter.

ANALYSIS:

The estimated fire assessed cost is approximately \$9,457,229. The total amount of the Fire Assessment budgeted in the fiscal year 2025-26 proposed budget is \$7,022,709. The net difference of \$2,434,520 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%	520	216.43	112,541.03
C	Commercial	18.15%	1,644,480	1.04	1,716,015.00
I	Institutional	17.48%	889,737	1.86	1,653,123.63
R	Residential	56.27%	11,924	446.33	5,322,055.00
W	Warehouse/Industrial	0.90%	606,567	0.14	85,115.06
X	Governmental	6.01%	1,002,689	0.57	568,379.46
		100.00%	Total Assessment		9,457,229.00
			Less: Parcels Not Assessed		
			Acreage Vacant Lots, Common Areas		(112,541.03)
			Institutional Exempt		(1,460,986.89)
			Governmental		(568,379.46)
			Gross Assessment Levied		7,315,321.62
			Less:4% Uncollectible Allowance		(292,612.86)
			Net Assessment to		7,022,708.76

General Ledger Acct. Number	Budgeted Amount	Net fire Assessment at 100% of Fire Costs	Difference
001-000-342602-342	\$7,022,709	\$7,022,709	\$0

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	\$446.33
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$ 1.0435
Warehouse- Industrial	\$ 0.1403
Institutional	\$ 1.8580
Government/Exempt	\$ 0

ATTACHMENTS:

1. Resolution No. 25-47