City Hall Commission Chambers
1100 Park Lane East
Oakland Park, Florida 33334

SPECIAL MEETING
SEPTEMBER 14, 2026 6:00 PM

SPECIAL CITY COMMISSION MEETING - Monday, September 14, 2026 at 6:00 p.m. On November 5, 2025, during a Regular City Commission Meeting, the Commission scheduled a Special Meeting for Monday, September 14, 2026, at 6:00 p.m for the purpose of holding public hearings for the Fire Rescue, Storm Water, and Solid Waste Special Assessments. This Special Meeting was called under the provision of the Charter 2.15 for the purpose set forth above.

ROLL CALL

INVOCATION

PLEDGE TO THE FLAG

ADDITIONS / CHANGES / DELETIONS

At this time, any member of the City Commission or the City Manager may request to add, change, or delete items from the agenda.

BUDGET PUBLIC HEARINGS

1 **Fire Assessment - Adoption of Final Annual Rate Resolution. Advertising for this public hearing appeared in the Sun-Sentinel August 16, 2026.**

A RESOLUTION OF THE CITY OF OAKLAND PARK, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF OAKLAND PARK, FLORIDA; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF OAKLAND PARK FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

Strategic Performance Area - Financial Stability and Sustainability
City Attorney Introduce Resolution
Staff Presentation
Open Public Hearing
Close Public Hearing
Motion to Adopt Annual Rate Resolution
Discussion
Vote on Motion

2 **Residential Solid Waste Assessment - Adoption of Annual Rate Resolution Advertising for this public hearing appeared in the Sun-Sentinel August 16 2026.**

A RESOLUTION OF THE CITY OF OAKLAND PARK, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE AND RECYCLABLE MATERIALS IN THE ASSESSMENT AREA CONSISTING OF THE ENTIRE INCORPORATED BOUNDARIES OF THE CITY OF OAKLAND PARK, FLORIDA; AS MAY BE AMENDED FROM TIME TO TIME, REIMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST CERTAIN ASSESSED PROPERTY LOCATED WITHIN OAKLAND PARK, FLORIDA; APPROVING THE UPDATED ASSESSMENT ROLL; CONFIRMING THE PRELIMINARY RATE RESOLUTION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

Strategic Performance Area - Financial Stability and Sustainability
City Attorney Introduce Resolution
Staff Presentation
Open Public Hearing
Close Public Hearing
Motion to Adopt Annual Rate Resolution
Discussion
Vote on Motion

3 **Stormwater Assessment Rate - Adoption of Annual Rate Resolution Advertising for this public hearing appeared in the Sun-Sentinel August 16, 2026.**

A RESOLUTION OF THE COMMISSION OF THE CITY OF OAKLAND PARK, FLORIDA, ESTIMATING THE COST OF STORMWATER MANAGEMENT SERVICES PROVIDED BY THE STORMWATER UTILITY; DETERMINING THAT CERTAIN REAL PROPERTY WILL BE SPECIALLY BENEFITED BY THE SERVICES PROVIDED BY THE STORMWATER UTILITY; ESTABLISHING THE METHOD OF ASSESSING THE COST OF THE UTILITY AGAINST THE REAL PROPERTY THAT WILL BE SPECIALLY BENEFITED THEREBY; APPROVING THE RATE OF ASSESSMENT, APPROVING THE STORMWATER MANAGEMENT ASSESSSMENT ROLL; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

Strategic Performance Area - Financial Stability and Sustainability
City Attorney Introduce Resolution
Staff Presentation
Open Public Hearing
Close Public Hearing
Motion to Adopt Annual Rate Resolution
Discussion
Vote on Motion

4. **PUBLIC COMMENTS**

At this time any person will be allowed to speak on any matter that pertains to City Business for a length of time not to exceed four minutes per person.

5. **REPORTS FROM THE CITY COMMISSION**

REPORTS FROM THE CITY MANAGER

REPORTS FROM THE CITY ATTORNEY

ADJOURN

This meeting facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to the meeting. Please contact the City Clerk's Office by telephone: 954.630.4300, or via Fax: 954.630.4302 for information or assistance.

If a person decides to appeal any decision made by the City Commission with respect to any matter considered at this meeting, the person will need a record of proceedings, and that, for such purpose, the person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

I, the undersigned authority, certify the above Notice of Meeting of the City Commission is a true copy of the Notice posted on the outdoor bulletin board at the main entrance of City Hall, a place convenient and readily accessible to the general public at all times.

Español - Por favor Ilame al 954-630-4300, o envíe un correo electrónico a publiccomments@oaklandparkfl.gov para rececibir esta información en español.

Kreyòl ayisyen - Tanpri rele 954-630-4300, oswa voye yon imèl bay publiccomments@oaklandparkfl.gov pou resevwa enfòmasyon sa yo an kreyòl ayisyen.

Posted: ____________________________ By: *Renee M. Shrout*

Renee M Shrout, CMC
City Clerk

CITY OF OAKLAND PARK, FLORIDA
CITY COMMISSION AGENDA ITEM REPORT

AGENDA ITEM NO. 1

MEETING DATE: 9/14/2026

PREPARED BY:	Rhea Rivera, CGFM Director, Financial Services	**DEPARTMENT HEAD APPROVAL:**	FINANCIAL SERVICES

SUBJECT: Fire Assessment - Adoption of Final Annual Rate Resolution

1. BACKGROUND/HISTORY

Issue Statement: The City recovers a portion of the annual cost of providing Fire services through a citywide fire assessment which must be adopted each year. A preliminary rate schedule, as reflected in the attached Exhibit A, including the $441 per residence (annual residential rate), was approved by City Commission on July 15, 2026.

Recommended Action: It is recommended that the City Commission hold a public hearing and thereafter adopt a resolution approving the proposed fire assessment rate schedule for FY 2027.

Background: The City Commission established a Fire Rescue Assessment Program in FY 02. The ordinance establishing this program requires a preliminary rate resolution and an annual rate resolution be adopted during the budget process each fiscal year. The Government Services Group, Inc. (GSG), and Nabors, Giblin & Nickerson, P.A. (NGN), have worked with the City periodically in implementing this annual Fire Rescue assessment program.

GSG was used in updating the recommended rates for FY 10, FY 17 and again for FY 22. In all instances after each rate study, the rate structures were adjusted in order to ensure they were assessed according to current usage. By law, a fire assessment can only be used to recover those costs associated with providing fire services to properties and not emergency medical services, therefore, part of the study involves identifying that portion of Fire Rescue expense associated with fire services. These are identified as "assessable cost".

This agenda item is being submitted to the City Commission for the final hearing of the FY 27 Annual Fire Assessment Rate Resolution at the public hearing on September 14, 2026, at 6:00 p.m. in City Commission Chambers.

2. CURRENT ACTIVITY

The most recent fire rate study was performed by Anser Advisor Consulting, LLC, formerly known as Government Services Group, Inc. (GSG). The results and recommendations of the latest study were presented to the Commission in May 2024, highlighting the fact that the assessable fire suppression costs for FY 2024 have increased by 32% since our last assessment study in 2021. Rates are based on the change in service demand and increased operating, personnel and capital costs, which are projected to continue to grow over the next five years. A copy of the full assessment rate study is attached in Exhibit B, for reference. A copy of the presentation that accompanied the study is also attached in Exhibit C.

The FY 27 proposed fire assessment rates were presented to the City Commission on July 15, 2026, as part of the FY 27 budget recommendation. At this meeting, the City Commission adopted the Preliminary Rate Resolution (R-2026-084), setting the preliminary residential rate at $441 per dwelling unit and setting corresponding rates for all commercial, industrial/warehouse and institutional properties.

The proposed residential rate for FY 27 is $441, an increase of $59 from the current FY 26 rate of $382.

The Annual Rate Resolution sets the rates for the fire assessment which partially funds the Fire Rescue department. The Resolution meets all requirements of the assessment program.

All property owners have been notified of the provisions of the Annual Rate Resolution through the "truth-in-millage" (TRIM) notice mailed by the Broward County Property Appraiser. Notice of the public hearing on the Annual Rate Resolution scheduled for today, September 14, 2026, was published in the Sun-Sentinel on August 16, 2026, as required. At this September 14, 2026, public hearing, the City Commission may confirm, modify, or repeal the provisions of the Preliminary Rate Resolution; however, the assessment rates may be increased above the advertised rates only with significant additional effort and expense.

The Annual Rate Resolution:

· Provides for exemptions from the Fire Assessment of governmental and institutional property whose use is fully exempt from ad valorem taxation under Florida Law.

· Maintains the maximum fee cap for commercial, industrial/warehouse and institutional property at 100,000 square feet.

· Establishes the assessment rates as indicated in Section 3. (C) of the resolution.

Property Category	**Assessment Fee: Proposed**
Residential	$441/Dwelling Unit
Commercial	$655 - $65,493
Industrial	$136 - $13,521
Institutional	$684 - $68,304

As part of the rate study, exemptions were presented to Commission that would exempt specific homesteaded residential properties from the fire assessment if they qualified through the Property Appraiser for the additional low-income senior exemption or are receiving a total exemption from property tax due to qualifying disabled veteran/first responder/total disability status. The implementation of these exemptions was included in the preliminary rate resolution. There are approximately 850 residential properties that would receive the exemption, which would eliminate the fire assessment from their annual tax bills, a savings of $441 for this upcoming fiscal year.

3. FINANCIAL IMPACT

With early payment discounts applied, the proposed preliminary assessment rates will generate approximately $12.6 million, an increase of $1.8 million over FY 26. In the latest fire rate study completed in April 2024, the costs of fire suppression activities reflect an increase in assessable fire suppression costs of $1.75 million, from $13.4 million in FY 26 to $15.2 million in FY 27.

As the cost of providing fire suppression services increases due to increased operational needs and compensation increases, adjustments to the rates are needed to provide sufficient recurring revenue to cover recurring costs.

4. RECOMMENDATION

It is recommended that the City Commission hold a public hearing and thereafter adopt a resolution approving the proposed fire assessment rate schedule for FY 2027.

ATTACHMENTS:

Fire Assessment Resolution
Rate Schedule Summary
Fire Assessment Report
May 2024 Presentation

CITY OF OAKLAND PARK, FLORIDA

FIRE RESCUE ASSESSMENT
ANNUAL RATE RESOLUTION
FOR
FISCAL YEAR BEGINNING OCTOBER 1, 2026

RESOLUTION R-2026-___

ADOPTED SEPTEMBER 14, 2026

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CITY OF OAKLAND PARK, FLORIDA

RESOLUTION NO. R-2026- ______

A RESOLUTION OF THE CITY OF OAKLAND PARK, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF OAKLAND PARK, FLORIDA; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF OAKLAND PARK FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Oakland Park, Florida (the "City Commission"), has enacted Ordinance No. O-2001-034 (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City;

WHEREAS, the reimposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property;

WHEREAS, the City Commission desires to reimpose a Fire Rescue Assessment within the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2026;

WHEREAS, the City Commission, on July 15, 2026, adopted Resolution No. R-2026-084 (the "Preliminary Rate Resolution"), containing and referencing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing the updating and preparation of the Assessment Roll, provision of published notice required by the Ordinance and mailed notice if circumstances described in Section 2.08(F) of the Ordinance so require;

WHEREAS, in order to reimpose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2026, the Ordinance requires the City Commission to adopt an Annual Rate Resolution, during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 14, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF OAKLAND PARK, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. O-2001-034, (the "Ordinance"), Resolution No. R-2001-144 (the "Initial

Assessment Resolution"), Resolution No. R-2001-154 (the "Final Assessment Resolution"), Resolution No. R-2026-084 (the "Preliminary Rate Resolution"), Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the Fire Rescue Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution from the fire rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix B and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2026, the estimated Fire Rescue Assessed Cost to be assessed is $13,155,121. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows:

Residential Property Use Categories	**Rate Per Dwelling Unit**			
Dwelling Unit	$441			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$655	$136	$684
	2,000 - 3,499	$1,310	$271	$1,367
	3,500 - 4,999	$2,293	$474	$2,391
	5,000 - 9,999	$3,275	$677	$3,416
	10,000 - 19,999	$6,550	$1,353	$6,831
	20,000 - 29,999	$13,099	$2,705	$13,661
	30,000 - 39,999	$19,648	$4,057	$20,491
	40,000 - 49,999	$26,198	$5,409	$27,322
	50,000 - 59,999	$32,747	$6,761	$34,152
	60,000 - 69,999	$39,296	$8,113	$40,982
	70,000 - 79,999	$45,846	$9,465	$47,813
	80,000 - 89,999	$52,395	$10,817	$54,643
	90,000 - 99,999	$58,944	$12,169	$61,473
	≥ 100,000	$65,493	$13,521	$68,304

(D) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2026.

(E) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(F) No Fire Rescue Assessment shall be imposed upon a parcel of homesteaded Residential Property which is determined by the Broward County Property Appraiser to qualify for any of the following exemptions from ad valorem taxation under Florida law:

1. Full Exemption for Veteran's Service-Connected Total and Permanent Disability
2. Total Exemption for Service-Connected Disabled Veteran confined to a wheelchair
3. Full Exemption for Totally and Permanently Disabled Persons
4. Tax Exemption for Totally and Permanently Disabled First Responders
5. Local Option Low-income, Long-term Senior Citizen Residency Exemption

(G) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

(H) As authorized in Section 20.83 of the City Code of Ordinances, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(I) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(J) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Broward County Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Broward County Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 7. AUTHORITY TO EXECUTE. The appropriate City officials are authorized and directed to execute the necessary documents to effectuate this Resolution.

SECTION 8. CONFLICT. All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

SECTION 9. VALIDITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered eliminated and will in no way affect the validity of the other provisions of this Resolution.

SECTION 10. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 14th DAY OF SEPTEMBER, 2026.

CITY OF OAKLAND PARK, FLORIDA

____
MAYOR STEVEN ARNST

L. NEWBOLD	_____
A. GORDON	_____
F. BUDHOO	_____
T. LONERGAN	_____
S. ARNST	_____

ATTEST:

____
RENEE M. SHROUT, CMC
CITY CLERK

(Corporate Seal)

APPROVED AS TO FORM AND CORRECTNESS:

____
D.J. DOODY, CITY ATTORNEY

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Hebert, who, after being duly sworn, deposes and says:

1. David Hebert, as City Manager of the City of Oakland Park, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 2.03, 2.04, 2.05 and 2.08 of the Fire Rescue Assessment Ordinance adopted by the City Commission on November 14, 2001 (the "Assessment Ordinance") in conformance with the Preliminary Rate Resolution adopted by the City Commission on July 15, 2026 (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice by First Class Mail only to affected owners in the event circumstances described in Section 2.08(F) of the Ordinance so required.

2. In accordance with the Assessment Ordinance, Mr. Hebert timely provided all necessary information for notification of the Fire Rescue Assessment for all Assessed Property within the City, to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement

that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

____
David Hebert, Affiant

STATE OF FLORIDA
COUNTY OF BROWARD COUNTY

The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of September, 2026 by David Hebert, City Manager, City of Oakland Park, Florida. He is personally known to me or has produced _________ as identification and did take an oath.

____
Printed Name:_____________________
Notary Public, State of Florida
At Large
My Commission Expires:_____________
Commission No.:___________________

APPENDIX B

PROOF OF PUBLICATION

SunSentinel
MEDIA GROUP

Sold To:
City Of Oakland Park City Clerk's Office - 105320
1100 Park Lane East
Oakland Park, FL 33334

Bill To:
City Of Oakland Park City Clerk's Office - 105320
1100 Park Lane East
Oakland Park, FL 33334

Published Daily
Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida
Miami, Miami-Dade County, Florida

State Of Florida
County Of Orange

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of Advertisement - Fire Rescue Assessment FY 27 CLEAN
Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on 16 Aug 2026
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams

Signature of Affiant

Sworn to and subscribed before me this: 17 Aug 2026.

LeAnne Rollins

Signature of Notary Public

Notary Public State of Florida
Leanne Rollins
My Commission HH 500022
Expires 4/27/2028

Name of Notary, Typed, Printed, or Stamped
Personally Known (X) or Produced Identification ( )

110480

SunSentinel
MEDIA GROUP

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Oakland Park will conduct a public hearing to consider re-imposing fire rescue special assessments for the provision of fire rescue services within the City of Oakland Park for the Fiscal Year beginning October 1, 2026. This public hearing will also be held to authorize the collection of such assessments on the tax bill.

The hearing will be held at 6:00 p.m. on September 14, 2026, in City Commission Chambers of City Hall, 1100 Park Lane East, Oakland Park, Florida, for the purpose of receiving public comment on the proposed assessments. Written public comments (limit 250 words) can be submitted for the record to publiccomments@oaklandparkfl.gov by 5:00 p.m. the day of the meeting. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 630-4300 at least two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedule.

PROPERTY USE CATEGORIES	Annual Fire Assessment Fee			
RESIDENTIAL	Rate Per Dwelling Unit	$441		
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	< 1,999	[illegible]	$138	$660
	2,000 - 3,499	$1,310	$271	$1,387
	3,500 - 4,999	[illegible]	[illegible]	[illegible]
	5,000 - 9,999	$3,276	$677	$3,41[illegible]
	10,000 - 19,999	[illegible]	$1,353	[illegible]
	20,000 - 29,999	$13,09[illegible]	$2,706	$13,6[illegible]
	30,000 - 39,999	$19,6[illegible]	$4,057	$20,4[illegible]
	40,000 - 49,999	$26,1[illegible]	$5,408	$27,32[illegible]
	50,000 - 59,999	$32,7[illegible]	$6,761	$34,15[illegible]
	60,000 - 69,999	$39,2[illegible]	$8,112	$40,9[illegible]
	70,000 - 79,999	[illegible]	$9,4[illegible]	$47,8[illegible]
	80,000 - 89,999	$52,3[illegible]	$10,817	$54,6[illegible]
	90,000 - 99,999	$58,9[illegible]	$12,1[illegible]	$61,47[illegible]
	≥ 100,000	$65,49[illegible]	$13,52[illegible]	$68,30[illegible]

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. O-2001-004), the Initial Assessment Resolution (Resolution No. R-2001-144), the Final Assessment Resolution (Resolution No. R-2001-154), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and re-imposing the Fire Rescue Assessments, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's office in City Hall, located at 1100 Park Lane East, Oakland Park, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay these assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

Should you have any questions, please contact the Financial Services Department at (954) 630-4252, Monday through Friday between 8:00 a.m. and 5:00 p.m.

CITY CLERK
CITY OF OAKLAND PARK, FLORIDA

110480

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the City of Oakland Park, or authorized agent of the City of Oakland Park, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Tax Collector by September __, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this _____ day of September, 2026.

CITY OF OAKLAND PARK, FLORIDA

By:_____________________________
MAYOR STEVEN ARNST

[To be delivered to Broward County Tax Collector prior to September 15]

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$441			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$655	$136	$684
	2,000 - 3,499	$1,310	$271	$1,367
	3,500 - 4,999	$2,293	$474	$2,391
	5,000 - 9,999	$3,275	$677	$3,416
	10,000 - 19,999	$6,550	$1,353	$6,831
	20,000 - 29,999	$13,099	$2,705	$13,661
	30,000 - 39,999	$19,648	$4,057	$20,491
	40,000 - 49,999	$26,198	$5,409	$27,322
	50,000 - 59,999	$32,747	$6,761	$34,152
	60,000 - 69,999	$39,296	$8,113	$40,982
	70,000 - 79,999	$45,846	$9,465	$47,813
	80,000 - 89,999	$52,395	$10,817	$54,643
	90,000 - 99,999	$58,944	$12,169	$61,473
	≥ 100,000	$65,493	$13,521	$68,304

City of Oakland Park, Florida

Fire Rescue Assessment Memorandum

APRIL 2024

Presented by:
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Introduction

The City of Oakland Park (City) has engaged Anser Advisory Consulting, LLC., formerly known as Government Services Group, Inc. (Anser), to assist the City in the update of the City's existing fire assessment program for Fiscal Year 2024-25 (Fire Assessment Project).

Anser is a consulting firm that specializes in addressing and resolving local government finance and taxation issues by working with cities, counties, special districts, and state agencies to develop uniquely tailored funding and service delivery solutions for critical infrastructure and service needs. Anser assisted the City with the development and implementation of the fire services assessment program and also with several updates to the program, the most recent being for Fiscal Year 2020-21.

This document is the City of Oakland Park Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified by the agreed-to Scope of Services.

BACKGROUND

In Fiscal Year 2024, the assessment program funded approximately $7.73 million of the City's total fire rescue costs. Table 1 lists the City's current special assessment rates as implemented by the City for Fiscal Year 2024.

Table 1
City of Oakland Park Fire Assessment Rates (FY 2024)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$276			
Non-Residential Property Use Categories	**Building Classifications (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$405	$47	$674
	2,000 - 3,499	$810	$94	$1,347
	3,500 - 4,999	$1,416	$164	$2,357
	5,000 - 9,999	$2,023	$234	$3,367
	10,000 - 19,999	$4,046	$467	$6,733
	20,000 - 29,999	$8,091	$933	$13,466
	30,000 - 39,999	$12,137	$1,400	$20,198
	40,000 - 49,999	$16,182	$1,866	$26,931
	50,000 - 59,999	$20,228	$2,333	$33,664
	60,000 - 69,999	$24,273	$2,799	$40,396
	70,000 - 79,999	$28,319	$3,266	$47,129
	80,000 - 89,999	$32,364	$3,732	$53,862
	90,000 - 99,999	$36,410	$4,199	$60,594
	≥ 100,000	$40,455	$4,665	$67,327

For Fiscal Year 2025, the City has decided to update the fire rescue assessment program to reflect changes in the fire rescue call data, the City's property composition and the City of Oakland Park Fire Rescue Department's operations.

Service Delivery Description

SERVICE DELIVERY DESCRIPTION

The City of Oakland Park's Fire Rescue Department provides emergency services including standard fire suppression, emergency medical rescue services, state disaster response, emergency management and disaster preparedness, fire prevention and safety education.

The Fire Rescue Department's facilities inventory is comprised of three (3) fire rescue stations. Table 2 lists the Fire Rescue Department's buildings/facilities inventory, as well as the corresponding physical location address for each facility.

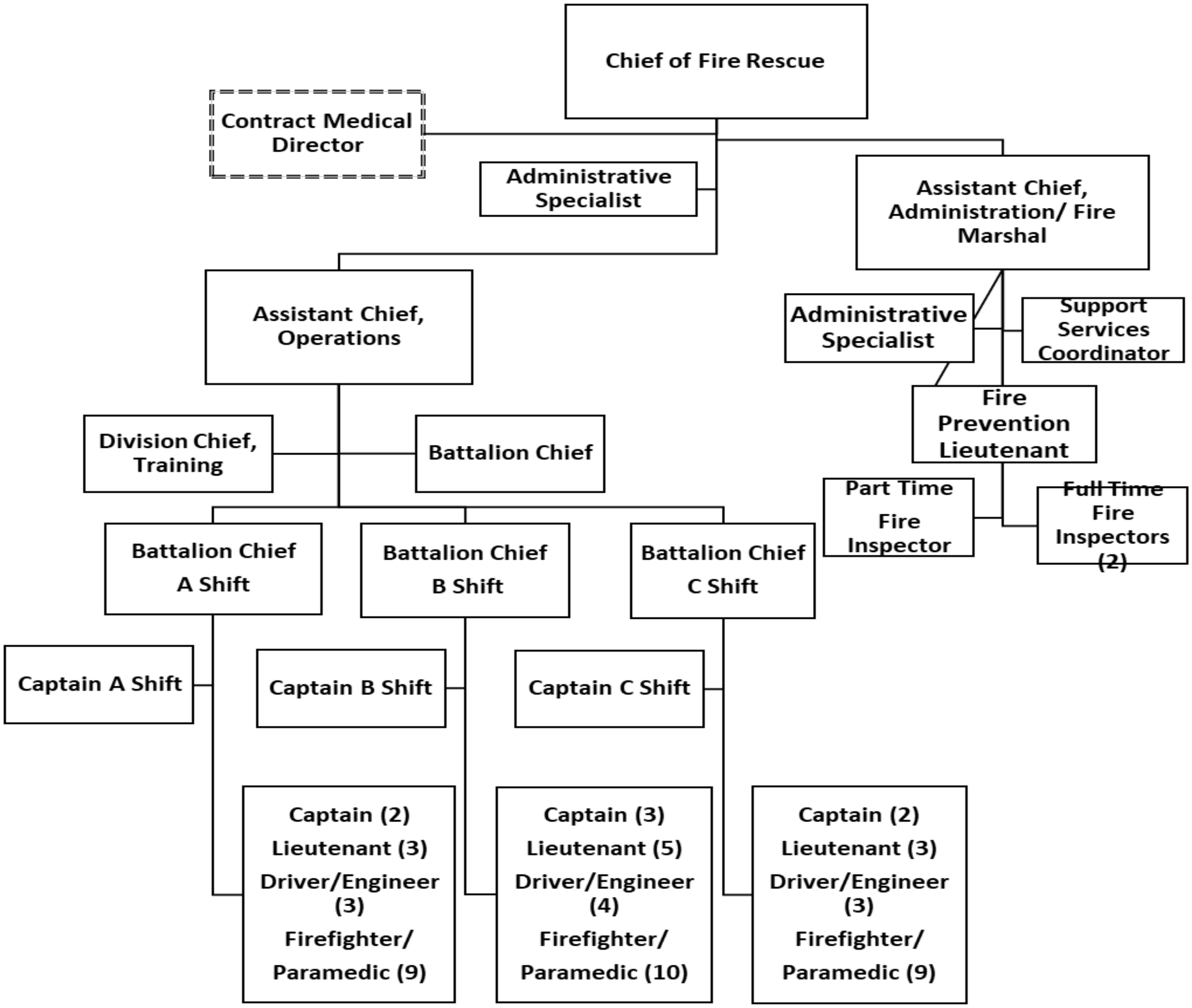
Table 2
Fire Rescue Department Buildings/Facilities Inventory

Station	Address
Station 9	301 NE 38 Street Oakland Park, FL
Station 20	4721 NW 9th Avenue Oakland Park, FL
Station 87	2100 NW 39 Street Oakland Park, FL

Source: City of Oakland Park

Tables 3 through 5 outline the Fire Rescue Department's current service operations and service components. Table 3 outlines the Fire Rescue Department's organizational structure. Table 4 describes the minimum staffing for each apparatus. The information in Table 4 is used in the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Assessment Memorandum. Table 5 lists the location and the fire flow/pumping capacity of the Fire Rescue Department's apparatus.

Table 3
Fire Rescue Department Organizational Chart



Source: City of Oakland Park

Table 4
Fire Rescue Department Apparatus Staffing

Apparatus	Minimum Staffing
Quint	3
Engine	3
Squirt	3
Rescue Vehicle	2
Battalion Vehicle	1

Source: City of Oakland Park

Table 5
Fire Rescue Department Apparatus Fire Flow

Apparatus	Location	Fire Flow (GPM)
Quint	Station 9	1,509
Rescue Vehicle		N/A
Battalion Vehicle		N/A
Engine	Station 20	1,500
Rescue Vehicle		N/A
Quint	Station 87	1,509
Rescue Vehicle		N/A
Rescue Boat		N/A
Engine	Reserve	1,500
Quint		2,016
Squirt		1,500
Engine		1,510
Total GPM		**11,044**

Source: City of Oakland Park

The current pumping capacity is defined as the combined amount of water that all apparatus can pump to a fully involved, non-residential structure fire. As outlined in Table 5, the pumping capacity readily available to the City is 11,044 gallons per minute.

Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the fire-flow capacity readily available to the City would be sufficient in the event of a structure fire involving unlimited square footage. However, the City has made a policy decision not to change the current 100,000 square foot cap on non-residential buildings.

Assessable Cost Calculations

The cost calculations, apportionment methodology, and assessable rates developed apply to the City's fire services as provided by the City's fire rescue department to the incorporated area of the City.

DEVELOPMENT OF FACTORS

FIRE RESCUE V. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the "North Lauderdale" case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property.

To address these concerns, Anser developed a methodology that removed the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department's budget was upheld by the Fourth District Court of Appeals in July 2010 in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

The proposed fire rescue line-item assessable cost calculations were allocated between fire rescue and emergency medical services as a result of the Florida Supreme Court's opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) do not provide a special benefit to property. Accordingly, the City's fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly between fire and EMS, direct allocations were made. For example, the revenues associated with "Service Charge Fire Inspection" were allocated entirely to fire. Similarly, all revenues associated with "Service Charge Ambulance" were allocated entirely to EMS.

ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel. Under minimum staffing, the City has 10 non-EMS personnel and 7 EMS personnel, for a total of 17 combat personnel per shift. This staffing therefore yields a 58.82 percent non-EMS Administrative Factor.

This percentage was applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated (see section below). For example, the personnel services expenditures for "Wages Regular" were allocated based on the Administrative Factor. Similarly, the Administrative Factor was applied to operating expenditures for "Office Supplies", "Printing and Binding" and "Training" to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other expenditure line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls based on the fire rescue calls within the City. This factor was not applied to any budget line items in the current study.

ASSESSABLE COST CALCULATIONS

The fire rescue assessable cost calculations for Fiscal Years 2024 through Fiscal Year 2028 are based on the following assumptions for the purpose of this Fire Rescue Assessment Memorandum.

- A 10% annual increase was applied across most line items relating to personnel expenditures such as “Wages Regular”, “Overtime”, and “Workers Compensation”.
- A 20% annual increase was applied to “Retirement Contributions”.
- A 5% annual increase was applied across all “Operating” and certain “Capital Outlay” expenditures and “Revenues”.
- The line items comprising “Revenues” are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for each respective year. “Revenues” are comprised of revenue directly received from or for the delivery of fire rescue services.
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

  The line item “Collection Costs (TC @ 2%)” under “Miscellaneous Assessable Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statues, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. Accordingly, the Tax Collector’s collection costs are estimated to be 2% of the total assessable costs. The applied collection charge is estimated to be adequate to cover the Tax Collector’s actual collection costs.
- The line item “Statutory Discount (@ 5%)” under “Miscellaneous Assessable Expenditures” reflects a 95% collection of the Fire Rescue Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2024 based on an application of the above factors to the Fiscal Year 2024 adopted budget as provided by the City. In the last assessment study, the assessable budget for FY 2021 was determined to be $7,748,004. The assessable cost for FY 2024 shows an increase of 32%, or $2,490,776, over FY 2021. The calculation yields an assessable cost of $10,238,780 for Fiscal Year 2024.

Table 6
Assessable Cost Calculations (FY 2024)

	FY 2024 Projected Budget	FY 2024 Assessable Budget
EXPENDITURES		
Personnel		

	FY 2024 Projected Budget	FY 2024 Assessable Budget
Wages Regular	6,528,769	3,840,452
Wages Temp Part Time	45,151	26,559
Overtime	388,700	228,647
Special Pay Supplemental	67,110	39,476
Wages Assignment	20,000	11,765
FICA Taxes	386,637	227,434
Medicare Tax	90,469	53,217
Retire Contributions	5,144,798	3,026,352
Life And Health Insurance	846,806	498,121
Health Savings City Contri	73,000	42,941
Workers Compensation	265,380	156,106
Total Personnel	**$13,856,820**	**$8,151,071**
Operating		
Professional Services	112,310	66,065
Other Services	165,950	-
Other Services Annual Support	59,210	34,829
Travel And Per Diem	35,610	20,947
Communications Services	169,068	99,452
Freight And Postage Services	800	471
Rentals And Leases	4,832	2,842
Repair And Maintenance	162,950	95,853
Printing And Binding	13,350	7,853
Promotional Activities	18,000	10,588
Other Cur Charges	2,000	1,176
Office Supplies	5,000	2,941
Operating Supplies	455,575	267,985
Operating Supplies-Software	19,400	11,412
Operating Supplies Equipment	30,800	18,118
Books Pub Subscrip Memb	28,280	16,635
Training	67,650	39,794
Training RFIPR	4,500	2,647
Total Operating	**$1,355,285**	**$699,609**
Capital Outlay		
Capital Outlay Vehicles	44,000	25,882
Capital Outlay Machin & Equip	80,100	47,118
Total Capital Outlay	**$124,100**	**$73,000**
Debt Service		
Various loan for vehicles	765,916	765,916
Total Debt Service	**$765,916**	**$765,916**
TOTAL EXPENDITURES	**$16,102,121**	**$9,689,595**
REVENUES		
Service Charge Fire Inspection	(24,000)	(24,000)

	FY 2024 Projected Budget	FY 2024 Assessable Budget
Service Charge Ambulance	(1,145,000)	-
Emergency Transport Supplement	(200,000)	-
Ins Premium Tax For Fireftrs	(244,000)	(143,529)
TOTAL REVENUES	**($1,613,000)**	**($167,529)**
MISCELLANEOUS ASSESSALE EXPENDITURES		
Collection Cost (TC @ 2%)		$204,776
Statutory Discount (@ 5%)		$511,939
TOTAL MISC. ASSESSABLE EXPENDITURES		**$716,715**
TOTAL ASSESABLE COSTS		**$10,238,780**

Table 7 shows the assessable costs for Fiscal Year 2025 through Fiscal Year 2028 and the five-year average assessable costs.

Table 7
Assessable Cost Calculations (Fiscal Year 2025 through Fiscal Year 2028 and Five-Year Average)

	FY 2024 Assessable Budget	FY 2025 Assessable Budget	FY 2026 Assessable Budget	FY 2027 Assessable Budget	FY 2028 Assessable Budget	Five-Year Average Assessable Budget
EXPENDITURES						
Personnel	$8,151,071	$9,739,741	$11,108,307	$12,693,506	$14,532,957	$11,245,116
Operating	$699,609	$734,589	$771,319	$809,885	$850,379	$773,156
Capital Outlay	$73,000	$58,824	$61,765	$64,853	$68,096	$65,307
Debt Service	$765,916	$660,298	$693,313	$693,313	$693,313	$722,376
TOTAL EXPENDITURES	**$9,689,595**	**$11,193,452**	**$12,634,703**	**$14,261,556**	**$16,144,745**	**$12,805,956**
TOTAL REVENUES	**$167,529**	**($151,529)**	**($159,106)**	**($167,061)**	**($175,414)**	**($164,128)**
TOTAL MISC. ASSESSABLE EXPENDITURES	**$716,715**	**$831,112**	**$939,023**	**$1,060,876**	**$1,201,993**	**$951,535**
TOTAL ASSESSABLE COSTS	**$10,238,780**	**$11,873,035**	**$13,414,620**	**$15,155,371**	**$17,171,323**	**$13,570,626**

Determination of Fire Rescue Services Demand

INCIDENT DATA

Anser obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses within the City by City fire rescue vehicles for Fiscal Year 2022-23.

The City uses the National Fire Incident Reporting System (NFIRS) to record its fire rescue incidents. The NFIRS is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner.

Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. A data field in the NFIRS, "type of situation found," identifies the incident as an EMS or non-EMS type of call for each incident. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

Another data field in the NFIRS, "fixed property use," identifies the type of property that fire rescue departments respond to for each fire rescue incident. The fixed property uses correlate to property uses determined by the Broward County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the "fixed property use" as recorded on the fire rescue incident reports.

Anser analyzed the Fiscal Year 2022-23 fire rescue incident data from the NFIRS files to evaluate trends and determine if aberrations were present. The City's fire rescue incident data for Fiscal Year 2022-23 represents 9,297 total fire rescue incidents.

Of the 9,297 fire rescue incidents, there were 6,596 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 6,596 EMS type incidents were not included in the analysis.

Of the 2,701 remaining fire type incidents, 1,722 were calls to specific property uses. Accordingly, 979 incidents were considered non-specific type incidents. Because of the inability to correlate these non-specific type incidents to specific property categories, the call analysis does not include these 979 incidents. The City's budget is sized based upon its ability to provide service to improved property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

Because of the urbanized character of the City, the suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. The 9 calls to these two property-use categories were removed.

Using the fixed property use codes, the remaining 1,713 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse and institutional.

Table 8 outlines the property use category assignment of fire type incidents based on the analysis conducted.

Table 8
Fire Rescue Calls by Category (Fiscal Year 2022-23)

	Prior Study*		Fiscal Year 2022-23	
Category	**Number of Incidents**	**Percentage of Incidents**	**Number of Incidents**	**Percentage of Incidents**
Residential	870	65.02%	1,135	66.26%
Commercial	296	22.12%	357	20.84%
Industrial/Warehouse	29	2.17%	44	2.57%
Institutional	143	10.69%	177	10.33%
Total	**1,338**	**100.00%**	**1,713**	**100.00%**

Source: City of Oakland Park
*Prior Study Data Included for Comparison Purposes Only

WEIGHTING OF INCIDENTS

The resources and related cost of responding to calls varies among the property use categories. To address these differences, a cost factor was assigned to each property category based on two factors:

1. the average number of personnel responding to incidents in the property use category; and
2. the average time that personnel and equipment were out-of-service while responding to incidents in the particular property use category.

The City's fire rescue incident data maintains the number of personnel responding to each call for service. The number of personnel responding to each call were aggregated by property category and divided by the number of calls in each property category to arrive at an average number of personnel responding to a call for service for each property category. These averages and relative weighting factors for each property use category are seen in Table 9 below:

Table 9
Average Personnel Response and Relative Weighting Factors

Property Category	**Average Personnel Response**	**Relative Weighting Factor**
Residential	4.681	1.000
Commercial	4.462	0.953
Industrial/Warehouse	5.409	1.156
Institutional	3.757	0.803

In addition, the City's fire rescue incident data maintains the time that each apparatus is out-of-service (not available to respond to a call for service). These times were aggregated by property use category and divided by the number of calls in each particular property use category to arrive at an average time out-of-service. These times and relative weighting factors for each property use category are seen in Table 10 below:

Table 10
Average Call Duration and Relative Weighting Factors

Property Category	Average Call Duration	Relative Weighting Factor
Residential	22.67	1.000
Commercial	23.07	1.018
Industrial/Warehouse	38.09	1.680
Institutional	23.46	1.035

The actual fire calls in Table 8, typical initial response relative weighting factors in Table 9 and average call duration relative weighting factors in Table 10 were used to calculate the weighted fire calls for each property use category based on the formula below:

(Actual Fire Calls x Average Personnel Response Relative Weighting Factor x 0.5) + (Actual Fire Calls x Average Call Duration Relative Weighting Factor x 0.5)

Table 11 outlines the property use category assignment of weighted fire type incidents based on the analysis conducted by Anser.

Table 11
Weighted Fire Calls by Property Category (Fiscal Year 2022-23)

Property Category	Number of Weighted Incidents	Percentage Weighted Calls
Residential	1,135.00	66.30%
Commercial	351.81	20.55%
Industrial/Warehouse	62.39	3.64%
Institutional	162.62	9.50%
Total	**1,711.82**	**100.00%**

Computation of Fire Rescue Assessments

SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support and reaffirm these findings that the fire services, facilities, and programs provided by the City provide a special benefit to the assessed parcels.

- Fire rescue services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire rescue services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; and (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire rescue services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property values within the assessable area.

APPORTIONMENT METHODOLOGY

The following section describes the assessment apportionment methodology for fire rescue services based on: (i) the fire rescue assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser and (iii) the fire rescue incident data.

COST APPORTIONMENT

The adopted Fiscal Year 2024 assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the weighted Fiscal Year 2022-23 fire incident data. This apportionment is illustrated in Table 12.

Table 12
Cost Apportionment (FY 2024)

Category	Number of Weighted Incidents	Percentage of Weighted Incidents	Percentage of Fiscal Year 2024 Assessable Costs
Residential	1,135.00	66.30%	$6,788,681
Commercial	351.81	20.55%	$2,104,261
Industrial/Warehouse	62.39	3.64%	$373,144
Institutional	162.62	9.50%	$972,694
Total	**1,711.82**	**100.00%**	**$10,238,780**

The projected five-year average (Fiscal Year 2024 through Fiscal Year 2028) assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the weighted Fiscal Year 2022-23 fire incident data. This apportionment is illustrated in Table 13.

Table 13
Five-Year Average Cost Apportionment (FY 2024 through FY 2028)

Category	Number of Weighted Calls	Percentage of Weighted Calls	Percentage of Five-Year Average Assessable Costs
Residential	1,135.00	66.30%	$8,997,816
Commercial	351.81	20.55%	$2,789,018
Industrial/Warehouse	62.39	3.64%	$494,570
Institutional	162.62	9.50%	$1,289,222
Total	**1,711.82**	**100.00%**	**$13,570,626**

PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category were further apportioned among the individual buildings of property within each property use category on the basis shown in Table 14.

Table 14
Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Dwelling Unit	Per Dwelling Unit
Non-Residential -Commercial -Industrial/Warehouse -Institutional	Improvement Area Per Building Within Square Footage Ranges

Applying the foregoing parcel apportionment methodology, fire rescue assessment rates were computed for each property use category.

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use Category is fair and reasonable. The Residential Property Use Category includes such properties as single-family dwelling units, multi-family dwelling units and mobile homes.

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical fire call data.

RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, the percentages of assessable costs attributable to residential property was calculated. The amount of assessable costs allocable to the residential property use category was divided by the number of dwelling units in the City to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment amount for the parcel.

Table 15 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

Table 15
Residential Dwelling Units

Residential Property Use Category	Number of Dwelling Units
Residential	20,408

Source: Broward County Property Appraiser's Office

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.

- The separation of the non-residential buildings by square foot tier is fair and reasonable for the purpose of parcel apportionment because the demand for fire services is determined and measured by the size of structures and improvements within benefited parcels.
- The greater the Building Area, the great the potential for a large fire and the greater the number of firefighting resources that must be available in the event of a fire in a structure of that building's size. Therefore, it is fair and reasonable to use building area as a proxy for determining the parcels' fire assessment.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use Category will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate of all non-residential buildings within each square foot tier situated on the parcel.

The non-residential assessment rate for each category was determined by multiplying the percent of total fire calls attributable to each non-residential property category by the total assessable costs. This calculated amount of assessable costs for each non-residential category was then divided by the number of non-residential square feet assigned to each category to obtain an assessment amount per building within each non-residential property category. For buildings containing non-residential improvements of 100,000 square feet or more, an assignment of improved area of 100,000 square feet was made.

Table 16 shows the number of buildings in each square foot range for each non-residential property use category.

Table 16
Non-Residential Buildings by Property Category and Square Foot Range

Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	289	126	35
	2,000 - 3,499	166	147	27
	3,500 - 4,999	75	128	11
	5,000 - 9,999	125	178	30
	10,000 - 19,999	63	79	16
	20,000 - 29,999	20	17	7
	30,000 - 39,999	10	6	4

Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	40,000 - 49,999	11	0	2
	50,000 - 59,999	4	1	2
	60,000 - 69,999	1	0	1
	70,000 - 79,999	1	1	0
	80,000 - 89,999	2	1	2
	90,000 - 99,999	1	1	1
	≥ 100,000	4	3	7

Source: Broward County Property Appraiser's Office

COMPUTATION OF FIRE RESCUE ASSESSMENT RATES

Fire rescue assessment rates were calculated based on the assessable costs of providing fire rescue services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories.

Tables 17 through 20 illustrate assessment rates after application of the assessment methodology based on various percentages of the projected five-year average assessable costs. These tables also show the estimated gross revenue, estimated exempt buy-buydown, and estimated net revenue of the given rate. The estimated exempt buy-down reflects the exemption currently approved by the City of Oakland Park, which consists of exemptions for governmentally-owned property; institutional, tax-exempt property and residential exemptions for seniors, veterans, and disabled persons and first responders.

Table 17 illustrates the assessment rates after application of the assessment methodology based on 100 percent of the projected five-year average (Fiscal Year 2024 through Fiscal Year 2028) assessable costs.

Table 17
Five-Year Average Fire Assessment Rates (FY 2024 through FY 2028) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$441			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$655	$136	$684
	2,000 - 3,499	$1,310	$271	$1,367
	3,500 - 4,999	$2,293	$474	$2,391
	5,000 - 9,999	$3,275	$677	$3,416
	10,000 - 19,999	$6,550	$1,353	$6,831
	20,000 - 29,999	$13,099	$2,705	$13,661
	30,000 - 39,999	$19,648	$4,057	$20,491
	40,000 - 49,999	$26,198	$5,409	$27,322
	50,000 - 59,999	$32,747	$6,761	$34,152
	60,000 - 69,999	$39,296	$8,113	$40,982
	70,000 - 79,999	$45,846	$9,465	$47,813
	80,000 - 89,999	$52,395	$10,817	$54,643
	90,000 - 99,999	$58,944	$12,169	$61,473
	≥ 100,000	$65,493	$13,521	$68,304

*Estimated Gross Revenue: $13,570,626; Estimated Exempt Buy-down: $1,394,315; Estimated Net Revenue: $12,176,311.

Table 18 illustrates the assessment rates after application of the assessment methodology based on 91 percent of the projected five-year average (Fiscal Year 2024 through Fiscal Year 2028) assessable costs. The City has set assessment rates to collect 91% of assessable costs.

Table 18
Five-Year Average Fire Assessment Rates (FY 2024 through FY 2028) (91% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$402			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$596	$124	$622
	2,000 - 3,499	$1,192	$247	$1,244
	3,500 - 4,999	$2,086	$431	$2,176
	5,000 - 9,999	$2,980	$616	$3,108
	10,000 - 19,999	$5,960	$1,231	$6,216
	20,000 - 29,999	$11,920	$2,461	$12,432
	30,000 - 39,999	$17,880	$3,692	$18,647
	40,000 - 49,999	$23,840	$4,922	$24,863
	50,000 - 59,999	$29,800	$6,152	$31,078
	60,000 - 69,999	$35,760	$7,383	$37,294
	70,000 - 79,999	$41,720	$8,613	$43,510
	80,000 - 89,999	$47,679	$9,843	$49,725
	90,000 - 99,999	$53,639	$11,074	$55,941
	≥ 100,000	$59,599	$12,304	$62,156

*Estimated Gross Revenue: $12,349,270; Estimated Exempt Buy-down: $1,268,827; Estimated Net Revenue: $11,080,443.

Table 19 illustrates the assessment rates after application of the assessment methodology based on 77.26 percent of the projected five-year average (Fiscal Year 2024 through Fiscal Year 2028) assessable costs and represents the revenue generation mid-point between the 91% and 63.52% rates.

Table 19
Five-Year Average Fire Assessment Rates (FY 2024 through FY 2028) (77.26% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$341			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$506	$105	$528
	2,000 - 3,499	$1,012	$209	$1,056
	3,500 - 4,999	$1,771	$366	$1,847
	5,000 - 9,999	$2,530	$523	$2,639
	10,000 - 19,999	$5,060	$1,045	$5,278
	20,000 - 29,999	$10,120	$2,090	$10,555
	30,000 - 39,999	$15,180	$3,134	$15,832
	40,000 - 49,999	$20,240	$4,179	$21,109
	50,000 - 59,999	$25,300	$5,223	$26,386
	60,000 - 69,999	$30,360	$6,268	$31,663
	70,000 - 79,999	$35,420	$7,313	$36,940
	80,000 - 89,999	$40,480	$8,357	$42,217
	90,000 - 99,999	$45,540	$9,402	$47,494
	≥ 100,000	$50,600	$10,446	$52,772

*Estimated Gross Revenue: $10,484,666; Estimated Exempt Buy-down: $1,077,248; Estimated Net Revenue: $9,407,418.

Table 20 illustrates the assessment rates after application of the assessment methodology based on 63.52 percent of the projected five-year average (Fiscal Year 2024 through Fiscal Year 2028) assessable costs. These rates represent the revenue neutral scenario: rates are adjusted to reflect the change in demand for services among property types, but overall revenue generated remains unchanged.

Table 20
Five-Year Average Fire Assessment Rates (FY 2024 through FY 2028) (63.52% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$281			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$417	$86	$434
	2,000 - 3,499	$833	$172	$868
	3,500 - 4,999	$1,457	$301	$1,519
	5,000 - 9,999	$2,081	$430	$2,170
	10,000 - 19,999	$4,161	$859	$4,339
	20,000 - 29,999	$8,321	$1,718	$8,678
	30,000 - 39,999	$12,481	$2,577	$13,016
	40,000 - 49,999	$16,641	$3,436	$17,355
	50,000 - 59,999	$20,801	$4,295	$21,694
	60,000 - 69,999	$24,961	$5,153	$26,032
	70,000 - 79,999	$29,121	$6,012	$30,371
	80,000 - 89,999	$33,281	$6,871	$34,709
	90,000 - 99,999	$37,442	$7,730	$39,048
	≥ 100,000	$41,602	$8,589	$43,387

*Estimated Gross Revenue: $8,620,062; Estimated Exempt Buy-down: $885,669; Estimated Net Revenue: $7,734,393.

EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire rescue assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the City's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the costs of any special assessment from exempt property to other non-exempt property. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the City's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

Whether or not the City decides to fund exemptions for fire rescue assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants or membership, as well as the public in general, that otherwise might be required to be provided by the City. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the City's funding of an exemption from the fire rescue assessment.

In identifying an appropriate exemption scheme, the City should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as well as institutional property owned by non-profit or governmental entities. However, if the City wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

Whether the City decides to charge governmental entities or fund exemptions on governmentally–owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally–owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire rescue services by the City. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

State and federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a City's fire assessable cost calculations.

Accordingly, if the City chooses to exempt governmentally-owned property from the fire rescue assessment and fund such costs from inter-local agreement with the affected government or from the City's general fund, it is important that the City take steps to set up a reasonable contingency within its general budget to fund the cost incurred in providing fire rescue services to governmentally–owned properties.

Table 21 summarizes the estimated five-year average and current funding level impact of exempting institutional wholly tax-exempt property, governmental, wholly tax-exempt property and certain residential properties (properties receiving an ad valorem exemption for qualifying seniors, disabled persons, disabled veterans and disabled first responders).

Table 21
Estimated Exemptions

Financial Classification	100% Five-Year Average	91% Assessable	77.26% Assessable	63.52% Assessable
Estimated Gross Revenue	$13,593,364	$12,349,270	$10,484,666	$8,620,062
Estimated Buy-down for Institutional Tax-Exempt	$276,730	$247,070	$209,765	$172,460
Estimated Buy-down for Governmental Tax-Exempt	$790,638	$705,785	$599,457	$492,343
Estimated Buy-down for Exempted Residential (Seniors/Veterans/First Responders/Disabled Persons)	$350,556	$315,972	$268,026	$220,866
Estimated Net Revenue Generated	**$12,175,440**	**$11,080,443**	**$9,407,418**	**$7,734,393**

In addition to the existing exemptions, the alteration the existing exemption for institutional, tax-exempt properties was modeled in Table 22. There are currently 61 properties receiving such exemptions in the City. Table 22 shows the value of the exemption and associated revenues if these properties were to be reduced from full exemption to 50%.

Table 22
Estimated Exemptions (50% Exemption for Institutional, Tax-exempt Properties)

Financial Classification	100% Five-Year Average	91% Assessable	77.26% Assessable	63.52% Assessable
Estimated Gross Revenue	$13,593,364	$12,349,270	$10,484,666	$8,620,062
Estimated Buy-down for Institutional Tax-Exempt @ 50%	$135,753	$123,535	$104,882	$86,230
Estimated Buy-down for Governmental Tax-Exempt	$790,638	$705,785	$599,457	$492,343
Estimated Buy-down for Exempted Residential (Seniors/Veterans/First Responders/Disabled Persons)	$350,556	$315,972	$268,026	$220,866
Estimated Net Revenue Generated	**$12,312,063**	**$11,203,978**	**$9,512,300**	**$7,820,623**

Outstanding Issues

EXEMPTION OF INSTITUTIONAL, TAX-EXEMPT PARCELS (NON-GOVERNMENTAL)

The aggregate cost for the fire rescue services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt institutional, tax-exempt property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels. With any exemption, care should be taken to craft and ensure a non-discriminatory exemption class based upon valid public purpose concepts.

EXEMPTION OF GOVERNMENTAL PARCELS

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire rescue services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

EXEMPTION OF CERTAIN RESIDENTIAL PARCELS

The aggregate cost for fire rescue services provided to certain residential properties (properties receiving an ad valorem exemption for qualifying seniors, disabled persons, disabled veterans and disabled first responders) was also estimated as part of the Residential Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt these properties, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

NON-SPECIFIC CALLS

In the fire call analysis, certain fire related calls were classified as non-property specific because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and, therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls. Further, even if such calls did affect the cost of the department's operations, there are sufficient non-assessment revenues available to offset any impact upon the budget.

EXTENSION OF RATES

To accurately calculate the rates for this fiscal year, Anser apportioned the assessable cost amongst properties using a particular methodology as detailed in this memorandum. In order to ensure that the special assessment program is not compromised, the person/persons that prepare the assessment roll and extend the rates to particular properties should do so in the same manner as the rates were calculated in this memorandum. Failure to do so may result in inconsistencies between the methodology used to calculate rates for a specific property and the rates that a specific property is billed.

Appendix A

SITUATION FOUND CODES AND DESCRIPTIONS

Situation Found	Situation Found Description	Type
100	Fire, Other	Non-EMS
111	Building Fire	Non-EMS
113	Cooking fire, confined to a container	Non-EMS
114	Chimney or flue fire, confined to chimney or flue	Non-EMS
118	Trash or rubbish fire, contained	Non-EMS
122	Fire in mobile home, camper, recreational vehicle	Non-EMS
130	Mobile property (vehicle) fire, other	Non-EMS
131	Passenger vehicle fire	Non-EMS
132	Road freight or transport vehicle fire	Non-EMS
134	Water vehicle fire	Non-EMS
138	Off Road vehicle or heavy equipment fire	Non-EMS
142	Brush, or brush and grass mixture fire	Non-EMS
143	Grass fire	Non-EMS
150	Outside rubbish fire, other	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
160	Special outside fire, other	Non-EMS
162	Outside equipment fire	Non-EMS
220	Overpressure rupture from air or gas, other	Non-EMS
240	Explosion (no fire), other	Non-EMS
311	Medical assist, assist EMS crew	EMS
320	Allergic reaction	EMS
321	EMS call, excluding vehicle accident with injury	EMS
322	Vehicle accident with injuries	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
324	Motor Vehicle Accident, No Injuries	EMS
331	Lock-in (if lock out, use 511)	Non-EMS
341	Search for person on land	Non-EMS
350	Extrication, rescue, other	Non-EMS
352	Extrication of victim(s) from vehicle	Non-EMS
353	Removal of victim(s) from stalled elevator	Non-EMS
355	Confined space rescue	Non-EMS
356	High angle rescue	Non-EMS
360	Water & ice related rescue, other	Non-EMS
361	Swimming/recreational water areas rescue	Non-EMS
381	Rescue or EMS standby	EMS
410	Flammable gas or liquid condition, other	Non-EMS
411	Gasoline or other flammable liquid spill	Non-EMS
412	Gas leak	Non-EMS
420	Toxic condition, other	Non-EMS
421	Chemical hazard (no spill or leak)	Non-EMS
423	Refrigeration leak	Non-EMS
424	Carbon monoxide incident	Non-EMS
440	Electrical wiring/equipment problem, other	Non-EMS
441	Heat from short circuit (wiring), defective/worn	Non-EMS
442	Overheated motor	Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
461	Building or structure weakened or collapsed	Non-EMS
482	Threat to burn	Non-EMS
500	Service call, other	Non-EMS

Situation Found	Situation Found Description	Type
511	Lock-out	Non-EMS
512	Ring or jewelry removal	Non-EMS
520	Water problem, other	Non-EMS
522	Water or steam leak	Non-EMS
531	Smoke or odor removal	Non-EMS
540	Animal problem, other	Non-EMS
541	Animal problem	Non-EMS
542	Animal rescue	Non-EMS
550	Public service assistance, other	Non-EMS
551	Assist police or other governmental agency	Non-EMS
552	Police matter	Non-EMS
553	Public service	Non-EMS
554	Assist invalid	Non-EMS
555	Defective elevator	Non-EMS
561	Unauthorized burning	Non-EMS
600	Good intent call, other	Non-EMS
611	Dispatched & canceled en route	Non-EMS
621	Wrong location	Non-EMS
622	No incident found upon arrival	Non-EMS
650	Steam, other gas mistaken for smoke, other	Non-EMS
651	Smoke scare, odor of smoke	Non-EMS
652	Steam, vapor, fog or dust thought to be smoke	Non-EMS
653	Barbecue, tar kettle	Non-EMS
671	Hazmat release investigation w/no hazmat	Non-EMS
700	False alarm or false call, other	Non-EMS
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, malicious false alarm	Non-EMS
714	Central station, malicious false alarm	Non-EMS
715	Local alarm system, malicious false alarm	Non-EMS
721	Bomb scare - no bomb	Non-EMS
730	System malfunction	Non-EMS
731	Sprinkler activation due to malfunction	Non-EMS
733	Smoke detector activation due to malfunction	Non-EMS
734	Heat detector activation due to malfunction	Non-EMS
735	Alarm system sounded due to malfunction	Non-EMS
736	CO detector activation due to malfunction	Non-EMS
740	Unintentional transmission of alarm, other	Non-EMS
741	Sprinkler activation, no fire - unintentional	Non-EMS
743	Smoke detector activation, no fire - unintentional	Non-EMS
744	Detector activation, no fire - unintentional	Non-EMS
745	Alarm system sounded, no fire - unintentional	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
800	Severe weather or natural disaster, other	Non-EMS
814	Lightning strike (no fire)	Non-EMS

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Fixed Property Use	Fixed Property Use Description	Category
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	COMMERCIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL

Fixed Property Use	Fixed Property Use Description	Category
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY,HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
669	FOREST, TIMBERLAND	AGRICULTURAL LAND
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT LAND
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

ANSER ADVISORY

CITY OF OAKLAND PARK
FIRE ASSESSMENT PROGRAM UPDATE

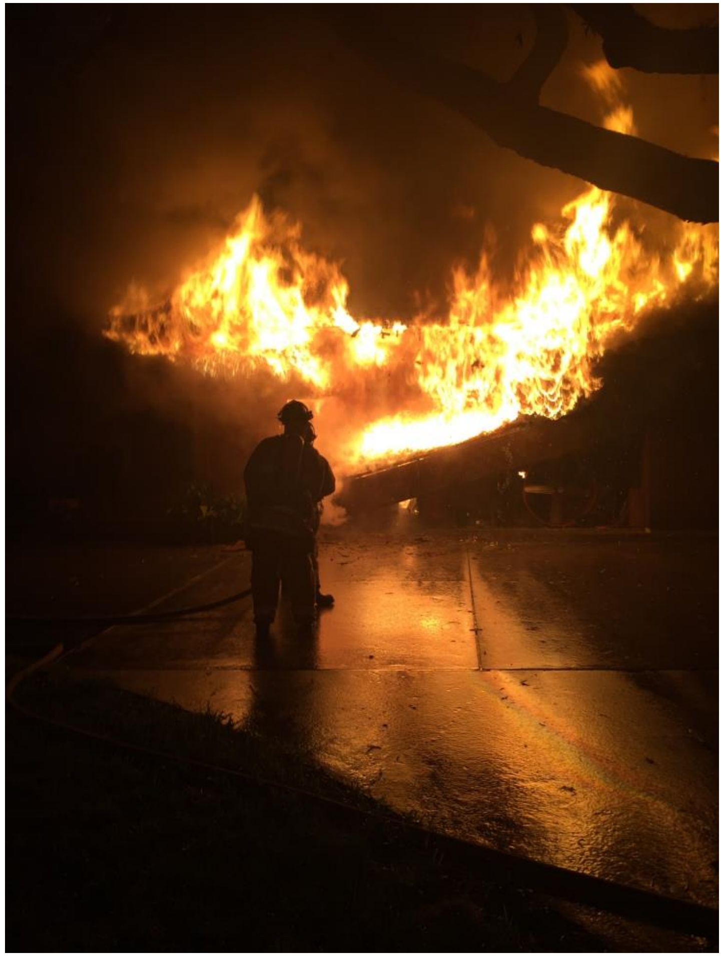
PROJECT STATUS

MAY 15, 2024

WHAT IS A FIRE ASSESSMENT?

ANSER ADVISORY

- **A charge imposed against real property to pay for fire services provided by the local government.**
  - Fire services include:
    - Fire suppression
    - Hazmat response
    - Fire prevention
    - Emergency response and disaster preparedness
    - Fire safety education
  - Does not include EMS-type services above the level of first responder
  - Not a tax
- **Oakland Park's Fire Assessment Program began in FY 2001**



BACKGROUND

- **Case Law Requirements**
  1. Special benefit to property – fire services only
  2. Fair and reasonable apportionment among property classes

- **Court Approved Historical Demand Methodology**
  - Historical demand is the driving factor
  - Most widely adopted and prevalent methodology in the state

SUMMARY

- The weighted call demand for residential and industrial/warehouse properties has increased, commercial and institutional have decreased.
- The City's total assessable costs for Fire-Rescue have increased from $7.75m in FY 21 to $10.24m, a $2.49m or 32% increase.
- Maintaining the historical recovery rate (91%) of assessable costs would result in a residential rate increase to $402, an increase of $126 (46%), and would generate approximately $11.08m after exemptions, an estimated increase of $3.35m.
- Assessable costs not funded through the fire assessment are funded through property tax and other legally available revenues.
- Potential option to reduce the exemption of institutional, tax-exempt properties from 100% exempt to 50% exempt.

CURRENT FIRE ASSESSMENT RATES

ANSER ADVISORY

- **Last study implemented in 2021**
  - Increased residential from $199 to $251
  - Was 15th lowest in Broward County
  - Broward County average was $305.92
  - Rates implemented at about 91% assessable costs – same as prior studies
- **FY 2024 rates**
  - Residential rate increased to $276
  - Was 20th lowest in Broward County
  - Broward County average in last year was about $350.25
- **Net Assessment Revenue is approximately $7.73 million**

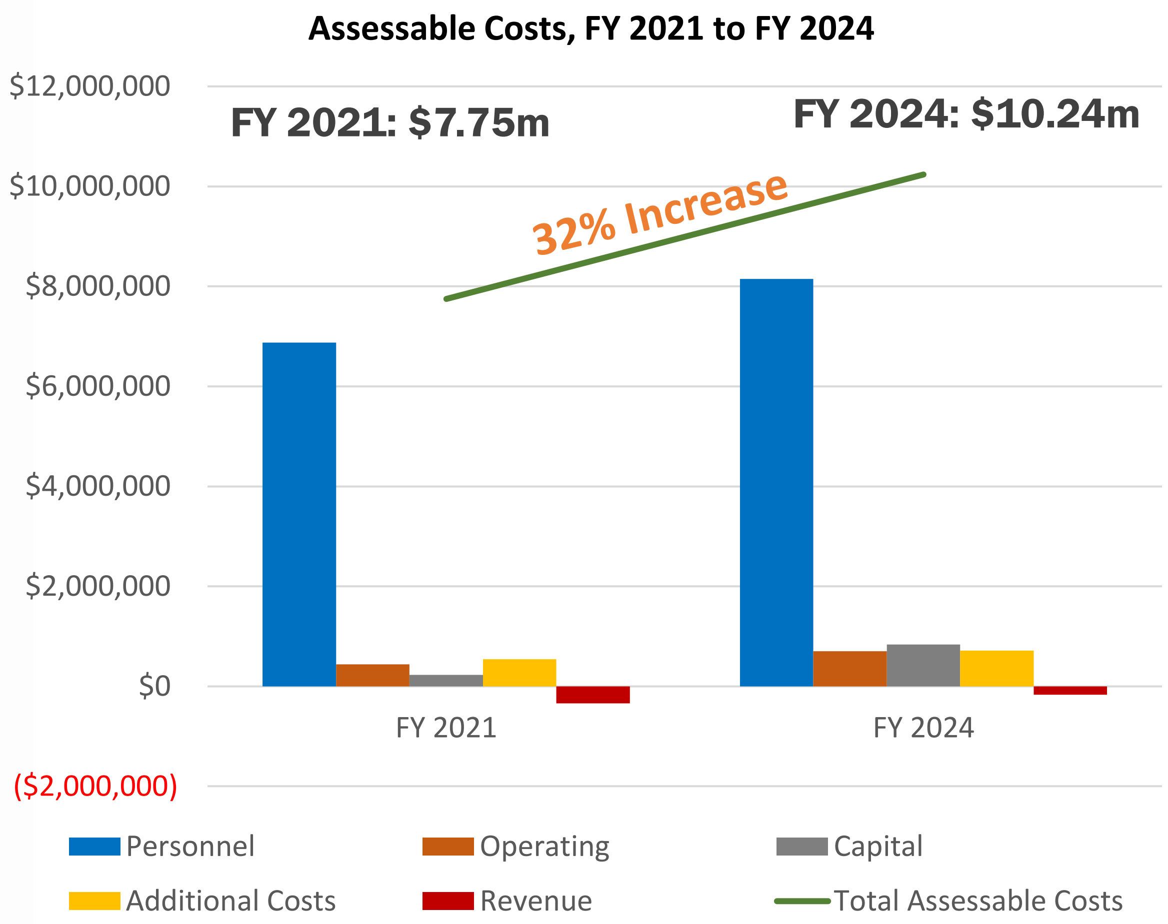
RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit		
Residential	$276		
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Commercial**	**Industrial/ Warehouse**	**Institutional**
≤ 1,999	$405	$47	$674
2,000 - 3,499	$810	$94	$1,347
3,500 - 4,999	$1,416	$164	$2,357
5,000 - 9,999	$2,023	$234	$3,367
10,000 - 19,999	$4,046	$467	$6,733
20,000 - 29,999	$8,091	$933	$13,466
30,000 - 39,999	$12,137	$1,400	$20,198
40,000 - 49,999	$16,182	$1,866	$26,931
50,000 - 59,999	$20,228	$2,333	$33,664
60,000 - 69,999	$24,273	$2,799	$40,396
70,000 - 79,999	$28,319	$3,266	$47,129
80,000 - 89,999	$32,364	$3,732	$53,862
90,000 - 99,999	$36,410	$4,199	$60,594
≥ 100,000	$40,455	$4,665	$67,327

Certified Revenue - $7,734,681

ASSESSABLE COSTS FROM PRIOR STUDY

ANSER ADVISORY

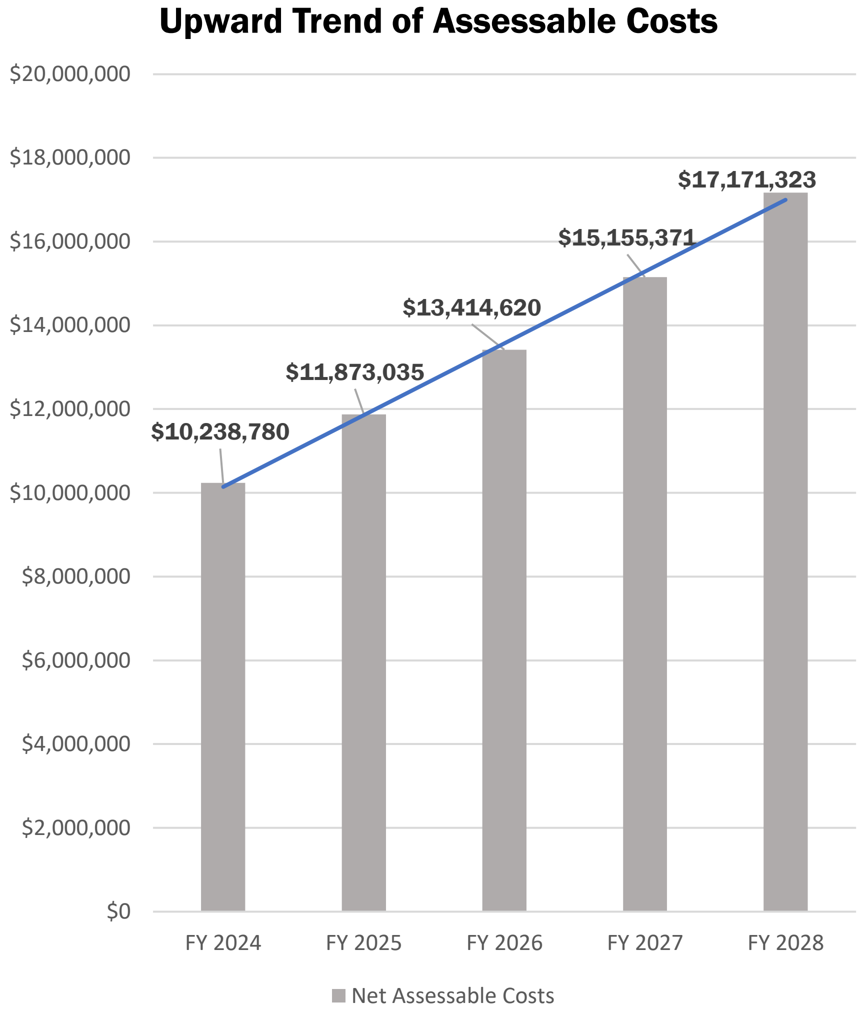
- **Assessable costs exclude EMS and non-fire suppression costs**
- **Assessable Costs have increased from $7.75m in FY 2021 to $10.24m in FY2024 (32% or $2.49m increase)**
  - Personnel costs have increased by approx. 19%, or $1.28m, due to increases in compensation and retirement benefits
  - Operating costs have increased by approx. 59%, or $260k
  - Capital, including debt service, costs have increase by over double due to timing on apparatus
  - Decreases in offsetting revenues (grants)



ASSESSABLE COSTS

(Fiscal Year 2024 through 2028 & 5-Year Average)

Category	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-Yr Average
Personnel	$8,151,071	$9,739,741	$11,108,307	$12,693,506	$14,532,957	$11,245,116
Operating	$699,609	$734,589	$771,319	$809,885	$850,379	$773,156
Capital Outlay	$73,000	$58,824	$61,765	$64,853	$68,096	$65,307
Total Debt Service	$765,916	$660,298	$693,313	$693,313	$693,313	$722,376
Additional Costs	$716,715	$831,112	$939,023	$1,060,876	$1,201,993	$949,944
Gross Assessable Costs	**$10,406,310**	**$12,024,564**	**$13,573,726**	**$15,322,432**	**$17,346,737**	**$13,755,900**
Non-Assessment Revenues	$167,529	$151,529	$159,106	$167,061	$175,414	$164,128
Net Assessable Costs	**$10,238,780**	**$11,873,035**	**$13,414,620**	**$15,155,371**	**$17,171,323**	**$13,591,772**



COST APPORTIONMENT

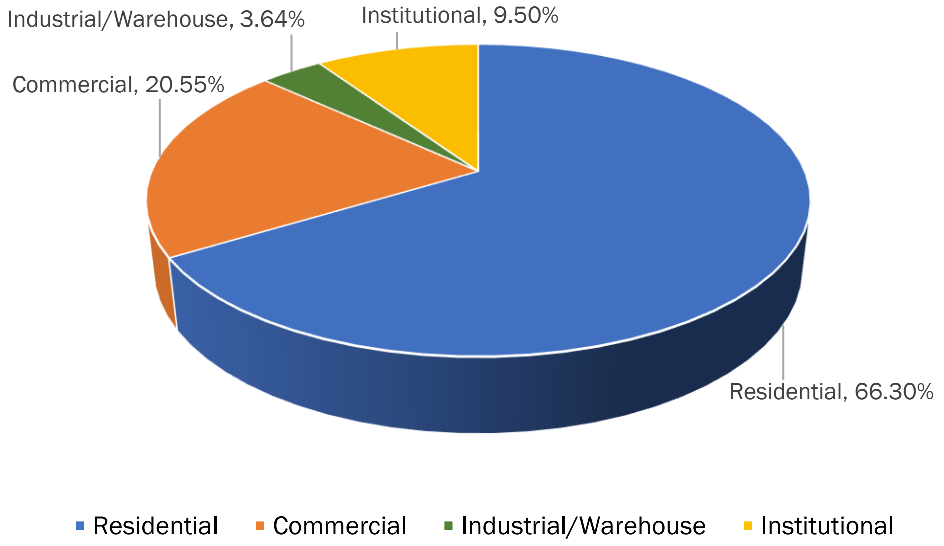
ANSER ADVISORY

- **Residential and Industrial/Warehouse demand has increased**
- **Commercial and Institutional demand has decreased**

	Prior Study*		Current Updated Study		
	Number of Weighted Calls	**Percentage of Weighted Calls**	**Number of Weighted Calls**	**Percentage of Weighted Calls**	**5-yr Average Assessable Cost Allocation**
Residential	870.00	63.71%	1,135.00	66.30%	$8,997,816
Commercial	297.68	21.80%	351.81	20.55%	$2,789,018
Industrial/Warehouse	38.24	2.80%	62.39	3.64%	$494,570
Institutional	159.70	11.69%	162.62	9.50%	$1,289,222
Total	**1,365.62**	**100.00%**	**1,711.82**	**100.00%**	**$13,570,626**

*Prior Study Data Included for Comparison Purposes Only

Weighted Call Data (FY 2022-23)



PRELIMINARY ASSESSMENT RATES

ANSER ADVISORY

Maximum Assessment Rates* based on 100% of the 5-yr Average Assessable Budget

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$441			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$655	$136	$684
	2,000 - 3,499	$1,310	$271	$1,367
	3,500 - 4,999	$2,293	$474	$2,391
	5,000 - 9,999	$3,275	$677	$3,416
	10,000 - 19,999	$6,550	$1,353	$6,831
	20,000 - 29,999	$13,099	$2,705	$13,661
	30,000 - 39,999	$19,648	$4,057	$20,491
	40,000 - 49,999	$26,198	$5,409	$27,322
	50,000 - 59,999	$32,747	$6,761	$34,152
	60,000 - 69,999	$39,296	$8,113	$40,982
	70,000 - 79,999	$45,846	$9,465	$47,813
	80,000 - 89,999	$52,395	$10,817	$54,643
	90,000 - 99,999	$58,944	$12,169	$61,473
	≥ 100,000	$65,493	$13,521	$68,304

**Estimated Gross Revenue: $13,570,626; Estimated Exempt Buy-down: $1,394,315; Estimated Net Revenue: $12,176,311.

Changes by Property Use Category

Residential: 60% increase ($165)

Commercial: 62% increase

Industrial: 190% increase

Institutional: 2% increase

***This scenario reflects the upper limit of the fire assessment based on the updated study.**

PRELIMINARY ASSESSMENT RATES

ANSER ADVISORY

Assessment Rates based on 91% of the 5-yr Average Assessable Budget*

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$402			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$596	$124	$622
	2,000 - 3,499	$1,192	$247	$1,244
	3,500 - 4,999	$2,086	$431	$2,176
	5,000 - 9,999	$2,980	$616	$3,108
	10,000 - 19,999	$5,960	$1,231	$6,216
	20,000 - 29,999	$11,920	$2,461	$12,432
	30,000 - 39,999	$17,880	$3,692	$18,647
	40,000 - 49,999	$23,840	$4,922	$24,863
	50,000 - 59,999	$29,800	$6,152	$31,078
	60,000 - 69,999	$35,760	$7,383	$37,294
	70,000 - 79,999	$41,720	$8,613	$43,510
	80,000 - 89,999	$47,679	$9,843	$49,725
	90,000 - 99,999	$53,639	$11,074	$55,941
	≥ 100,000	$59,599	$12,304	$62,156

Estimated Gross Revenue: $12,349,270; Estimated Exempt Buy-down: $1,268,827; **Estimated Net Revenue: $11,080,433.

Changes by Property Use Category

Residential: 46% increase ($126)
Commercial: 47% increase
Industrial: 164% increase
Institutional: 8% decrease

***This scenario reflects maintaining the level of cost recovery from the previous study (approx. 91%).**

EXEMPTIONS

ANSER ADVISORY

- **Current exemptions:**
  - Government-owned properties (considered exempt under State law)
  - Institutional properties determined by the Property Appraiser to be wholly exempted from property tax
  - Low-Income Senior Exemption
  - Total/Permanent Disabled Persons/Veterans/First Responders Full Property Tax Exemption
- **Option to reduce Institutional, tax-exempt property exemption**
  - Currently exempted at 100% of assessment fees
  - Option to reduce exemption to 50%

	Current 100% Exemption		Potential 50% Exemption	
Financial Classification	**100% 5-Year Average**	**91% 5-Year Average**	**100% 5-Year Average**	**91% 5-Year Average**
Estimated Gross Revenue	$13,593,364	$12,349,270	$13,593,364	$12,349,270
Estimated Buy-down for Institutional, Tax-Exempt	$276,730	$247,070	$135,753	$123,535
Estimated Buy-down for Governmental, Tax-Exempt	$790,638	$705,785	$790,638	$705,785
Estimated Buy-down for Exempted Residential	$350,556	$315,972	$350,556	$315,972
Estimated Net Revenue Generated	**$12,175,440**	**$11,080,443**	**$12,312,063**	**$11,203,978**

RECOMMENDATION

ANSER ADVISORY

- The weighted call demand for residential and industrial/warehouse properties has increased, commercial and institutional have decreased.
- The City's total assessable costs for Fire-Rescue have increased from $7.75m in FY 21 to $10.24m, a $2.49m or 32% increase.
- Maintaining the historical recovery rate (91%) of assessable costs would result in a residential rate increase to $402, an increase of $126 (46%), and would generate approximately $11.08m after exemptions, an estimated increase of $3.35m.

NEXT STEPS

- July 17 - FY 2025 preliminary assessment rates adopted
- August 24 – Preliminary rates included in “Truth-in-Millage” (TRIM) Notice of Proposed Taxes distributed to property owners by BCPA
- September 12 – Special Commission Meeting, Public Hearing on Final FY 2025 rates

THANK YOU

CITY OF OAKLAND PARK, FLORIDA
CITY COMMISSION AGENDA ITEM REPORT

AGENDA ITEM NO. 2

MEETING DATE: 9/14/2026

PREPARED BY:	Rhea Rivera, CGFM Director, Financial Services	**DEPARTMENT HEAD APPROVAL:**	FINANCIAL SERVICES

SUBJECT: Residential Solid Waste Assessment - Adoption of Annual Rate Resolution

1. BACKGROUND/HISTORY

Issue Statement: The City recovers a portion of the annual cost of providing solid waste services through a Residential Solid Waste assessment which must be adopted each year. A preliminary residential solid waste assessment rate of $344 per residence was approved by City Commission on July 15, 2026.

Recommended Action: It is recommended that the City Commission conduct a public hearing and thereafter adopt the Final Annual Residential Solid Waste resolution to authorize an assessment to fund a portion of the cost of FY 27 solid waste services in the amount of $344 per residential unit.

Background: The City Commission established a Solid Waste Collection and Recycling Services Assessment Program in FY 06. This program applied initially to residences in the areas annexed in 2005 – North Andrews Gardens, Twin Lakes South and the Sartori Area. Prior to annexation, these residents had been charged by the County for this service with a non-ad valorem assessment on their annual property tax bills, and the City chose to continue this practice. In 2010, staff proposed that the residential solid waste assessment concept be expanded to the remainder of the City. The City Commission approved this recommendation and provided direction to proceed with the expansion of this program. As a result, for FY 2011 and going forward, the program was expanded to all residences citywide having less than five dwelling units. The ordinance establishing this program requires a preliminary rate resolution and an annual rate resolution be adopted during the budget process each fiscal year. This agenda item is for the final rate resolution.

In FY 2011, the residential solid waste rate was $300 per residence and was reduced to $255 in FY 2012. In fiscal year 2014, the annual residential solid waste cart service assessment rate was further reduced to $205, a reduction of 19.6%. Similar reductions were made for commercial accounts, which are billed monthly by the City rather than through an assessment.

A comprehensive review of the City's solid waste operations, including an analysis of service rates charged to residents and commercial customers was presented by Kessler Consulting in 2017. The analysis showed that the earlier rate reductions were not sustainable. The Firm recommended that the City consider potential operational changes to reduce expenses in addition to commercial and residential rate adjustments to maintain a healthy and self-sustaining Solid Waste Fund. As part of the study, the Firm performed a number of rate scenario forecasts. These projections demonstrate that the major reductions to the rate structure were not sustainable into the near future and that the fund would exhaust reserves almost completely by 2021.

In FY 2022, Kessler Consulting completed an update to the rate assessment study and presented its findings to the City Commission on June 15, 2022. The study recommended adjusting rates based on financial needs of the Fund, as the costs of processing solid waste and recycling had increased considerably more than the forecast.

Following the recommendations made in the prior rate studies, the residential solid waste cart service assessment rate was adjusted to $217 in FY18, to $227 in FY 20, to $235 in FY 21, to $255 in FY 22, to $280.50 in FY 23, to $310 in FY 24, to $340 in FY 25. The rate remained unchanged for FY 26.

Earlier this year, Kessler Consulting completed another update to the rate study, with the results presented to the City Commission on June 17, 2026. The study identified the need for continued rate adjustments to support the long-term financial health of the Solid Waste Fund, particularly in light of projected operating costs and planned fleet replacement. However, the study did not incorporate the financial impacts associated with the creation of the Solid Waste Authority. Those impacts will be evaluated as additional information becomes available and will be incorporated into future rate analyses.

The rate scenario presented on June 17 reflected no increase to residential rates for FY 2027. Following further review, Kessler Consulting's final report reflected a revised rate scenario that included a 1% increase to residential rates in FY 2027, 12.5% increases to commercial rates in FY 2027 and FY 2028, and CPI-based adjustments in subsequent years. Consistent with the revised residential rate scenario, the FY 2027 residential rate proposed in this agenda item is $344 per residential unit, an increase of $4 from the current annual rate of $340.

A copy of the June 17, 2026 Kessler Consulting presentation is attached for reference.

2. CURRENT ACTIVITY

The ordinance establishing this program requires a preliminary rate resolution and an annual rate resolution be adopted during the budget process each fiscal year. The preliminary rate resolution was adopted by the Commission at the July 15, 2026 Commission meeting, R-2026-085. This agenda item is for the final annual rate resolution.

As reflected in the preliminary rate resolution, it is recommended that the residential solid waste cart service assessment rate be set at $344.00 for FY 2027, an increase of $4 from the current FY 2026 rate of $340.

For years, the City's solid waste rates remained well below the 2011 level of $300 per residential unit, even as operating costs for the solid waste fund continued to increase. The FY 2024 adopted rate of $310 was the first to exceed the FY 2011 rate. The rate increased to $340 in FY 2025 and remained unchanged for FY 2026.

The proposed FY 2027 rate of $344 remains well below the average annual residential rate of $446 among the twenty-seven (27) Broward County municipalities for which rate information was obtained.

Separately, commercial solid waste rates are proposed to increase by 12.5% for FY 2027. Commercial solid waste accounts will continue to be billed monthly as part of the utility bill.

The Annual Rate Resolution sets the rates for the residential solid waste assessment. The Resolution meets all requirements of the assessment program and the budgetary needs of the City. All property owners have been notified of the provisions of the Annual Rate Resolution through the "truth-in-millage" (TRIM) notice mailed by the Broward County Property Appraiser.

As required, the notice of the public hearing on the Annual Rate Resolution scheduled for Monday, September 14, 2026, was published in the Sun-Sentinel on Sunday, August 16, 2026.

3. FINANCIAL IMPACT

The recommended residential cart service assessment rate of $344 is expected to generate approximately $3.75 million, net of the prompt payment discount. The increase in commercial rates will help address the immediate financial needs of the Fund for FY 2027; however, despite the commercial rate adjustment, the Fund will require the use of approximately $131,000 in reserves to balance revenues and expenditures. The proposed rate adjustments begin addressing the Fund's financial needs while moderating the immediate impact on residential customers. Continued use of reserves will not be a feasible option in future years. Maintaining a healthy level of reserves is vital, as reserves provide resources for hurricane and storm debris removal following emergency events. Although a portion of these costs may ultimately be reimbursed by FEMA, the reimbursement process can extend over multiple years.

The proposed rate is based on recent costs and trends. Solid waste costs are primarily driven by three main factors: vehicle replacement, personnel costs, and disposal fees. Vehicle replacements are planned many years in advance; however, disposal fees can be affected by broader market conditions, including changes in the demand for recyclable materials. Likewise, personnel costs are affected by changes in pension costs, the insurance market, and collective bargaining. As noted in the Kessler study, additional rate increases will be needed in future years to ensure the Fund has sufficient revenues to meet rising costs.

As shown in the five-year vehicle replacement schedule included in the FY 2027 Recommended Budget, five solid waste vehicles, with an average age of about 14 years, need replacement in FY 2027. The estimated cost of these vehicles is $1.5 million. As an Enterprise Fund, it is critical that the City sets user rates to provide the financial resources needed to operate this important service. Continued rate adjustments will be needed in subsequent budget years to maintain financial sustainability, matching operating revenues with operating expenses and providing resources for the replacement of solid waste trucks.

4. RECOMMENDATION

It is recommended that the City Commission conduct a public hearing and thereafter adopt the Residential Solid Waste Annual Rate Resolution at $344.00 per dwelling unit for Fiscal Year 2027.

ATTACHMENTS:

Resolution
Kessler Consulting Presentation - June 17, 2026

CITY OF OAKLAND PARK, FLORIDA

RESIDENTIAL SOLID WASTE SERVICES ASSESSMENT
ANNUAL RATE RESOLUTION
FOR
FISCAL YEAR BEGINNING OCTOBER 1, 2026

RESOLUTION R-2026-___

ADOPTED SEPTEMBER 14, 2026

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RESOLUTION NO. R-2026- ___

A RESOLUTION OF THE CITY OF OAKLAND PARK, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE AND RECYCLABLE MATERIALS IN THE ASSESSMENT AREA CONSISTING OF THE ENTIRE INCORPORATED BOUNDARIES OF THE CITY OF OAKLAND PARK, FLORIDA; AS MAY BE AMENDED FROM TIME TO TIME, REIMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST CERTAIN ASSESSED PROPERTY LOCATED WITHIN OAKLAND PARK, FLORIDA; APPROVING THE UPDATED ASSESSMENT ROLL; CONFIRMING THE PRELIMINARY RATE RESOLUTION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission (the "Commission") of Oakland Park, Florida (the "City"), has enacted Ordinance No. O-2005-024 (the "Ordinance"), which authorizes the imposition of annual Solid Waste Service Assessments for Solid Waste, Recyclable Materials and Bulk Pickup collection and disposal services, facilities or programs against certain Assessed Property within the City;

WHEREAS, the reimposition of a Solid Waste Service Assessment for Solid Waste, Recyclable Materials and Bulk Pickup collection and disposal services, facilities or programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Solid Waste Costs among parcels of Assessed Property;

WHEREAS, the Commission desires to reimpose an assessment program for Solid Waste, Recyclable Materials and Bulk Pickup collection and disposal services, facilities or programs within the Assessment Area consisting of the entire legal boundaries within the City of Oakland Park, Florida, for the Fiscal Year beginning on October 1, 2026;

WHEREAS, the Commission, on July 15, 2026 adopted Resolution No. R-2026-085 (the "Preliminary Rate Resolution"), containing a brief and general description of the Solid

Waste, Recyclable Materials and Bulk Pickup collection and disposal services, facilities or programs to be provided to Assessed Property, describing the method of apportioning the Solid Waste Costs to compute the Solid Waste Service Assessment for Solid Waste, Recyclable Materials and Bulk Pickup collection and disposal services, facilities or programs against Residential Property located within the Assessment Area, designating a rate of assessment, and directing preparation of the Assessment Roll and provision of the notice required by the Ordinance;

WHEREAS, in order to reimpose Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2026, the Ordinance requires the City Commission to adopt an Annual Rate Resolution during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, a public hearing was held on September 14, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF OAKLAND PARK, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to Ordinance No. O-2005-024; Resolution No. R-2005-098; Resolution No. R-2005-122; Article VIII, Section

2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution and the Preliminary Rate Resolution.

SECTION 3. REIMPOSITION OF SOLID WASTE COLLECTION AND DISPOSAL ASSESSMENTS.

(A) The parcels of Assessed Property described in the updated Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste collection and disposal services, facilities or programs described in the Preliminary Rate Resolution, in the amount of the Solid Waste Service Assessment set forth in the updated Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Assessment Area will be benefited by the City's provision of Solid Waste, Recyclable Materials and Bulk Pickup collection and disposal services, facilities or programs in an amount not less than the Solid Waste Service Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution and this Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution from the Solid Waste, Recyclable Materials and Bulk Pickup collection and disposal services, facilities or programs to be provided and a legislative determination that the Solid Waste Service

Assessments are fairly and reasonably apportioned among the Residential Properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Solid Waste Service Assessments described in the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2026, the estimated Solid Waste Cost is $3,907,496. For the Fiscal Year beginning October 1, 2026, the Solid Waste Cost shall be allocated among all parcels of Assessed Property, based upon each parcel's classification as Residential Property and the number of Dwelling Units for such parcels. An annual rate of assessment equal to $344.00 for each Dwelling Unit, is hereby approved. Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the updated Assessment Roll.

(D) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service Assessments required by law or authorized by the Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Solid Waste Service Assessments.

(E) As authorized in Section 20.183 of the City Code of Ordinances, interim Residential Solid Waste Service Assessments for the Fiscal Year commencing October 1, 2026 are also levied and imposed against all Residential Property within the Assessment Area for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(F) Such Solid Waste Service Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(G) The updated Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The updated Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the updated Assessment Roll and the levy and lien of the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 7. AUTHORITY TO EXECUTE. The appropriate City officials are authorized and directed to execute the necessary documents to effectuate this Resolution.

SECTION 8. CONFLICT. All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

SECTION 9. VALIDITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered eliminated and will in no way affect the validity of the other provisions of this Resolution.

SECTION 10. EFFECTIVE DATE. This resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS ___TH day of September, 2026.

CITY OF OAKLAND PARK, FLORIDA

____
MAYOR STEVEN ARNST

L. NEWBOLD _____
A. GORDON _____
F. BUDHOO _____
T. LONERGAN _____
S. ARNST _____

ATTEST:

____
RENEE M. SHROUT, CMC, CITY CLERK
(Corporate Seal)

APPROVED AS TO FORM AND CORRECTNESS:

____

D. J. DOODY, CITY ATTORNEY

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Hebert, who, after being duly sworn, deposes and says:

1. David Hebert, as City Manager of the City of Oakland Park, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 2.03, 2.04, 2.05 and 2.08 of Ordinance No. O-2005-024 (the "Assessment Ordinance") in conformance with the Preliminary Rate Resolution adopted by the City Commission on July 15, 2026 (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice by First Class Mail only to affected owners in the event circumstances described in Section 2.08(F) of the Ordinance so required.

2. In accordance with the Assessment Ordinance, Mr. Hebert timely provided all necessary information for notification of the Solid Waste Service Assessment to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right

to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

____
David Hebert, Affiant

STATE OF FLORIDA
COUNTY OF BROWARD COUNTY

The foregoing Affidavit of Mailing was sworn to and subscribed before me this _____ day of September 2026 by David Hebert, City Manager, City of Oakland Park, Florida. He is personally known to me or has produced _______ as identification and did take an oath.

____
Printed Name:____________________
Notary Public, State of Florida
At Large
My Commission Expires:____________
Commission No.:__________________

APPENDIX B

PROOF OF PUBLICATION

SunSentinel
MEDIA GROUP

Sold To:
City Of Oakland Park City Clerk's Office - 105320
1100 Park Lane East
Oakland Park, FL 33334

Bill To:
City Of Oakland Park City Clerk's Office - 105320
1100 Park Lane East
Oakland Park, FL 33334

Published Daily
Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida
Miami, Miami-Dade County, Florida

State Of Florida
County Of Orange

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of Advertisement - Solid Waste Assessment FY 27 CLEAN
Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on 16 Aug 2026
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams

Signature of Affiant
Sworn to and subscribed before me this: 17 Aug 2026.

LeAnne Rollins

Signature of Notary Public

Notary Public State of Florida
Leanne Rollins
My Commission HH 500022
Expires 4/27/2028

Name of Notary, Typed, Printed, or Stamped
Personally Known (X) or Produced Identification ( )

110485

SunSentinel
MEDIA GROUP

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Oakland Park, Florida, will conduct a public hearing to consider re-imposing solid waste special assessments against certain improved residential properties located within the entire legal boundaries of the City of Oakland Park to fund the cost of solid waste, recyclable materials and bulk pickup collection and disposal services, facilities and programs provided to such properties. This public hearing will also be held to authorize the collection of such assessments on the tax bill.

The hearing will be held at 6:00 p.m. on September 14, 2026, in City Commission Chambers of City Hall, 1100 Park Lane East, Oakland Park, Florida, for the purpose of receiving public comment on the proposed assessments. Written public comments (limit 250 words) can be submitted for the record to publiccomments@oaklandparkfl.gov by 5:00 p.m. the day of the meeting. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk at (954) 630-4300, at least two days prior to the date of the hearing.

The assessments will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The rate of assessment for the fiscal year beginning October 1, 2026, is proposed to be $344. Copies of the assessment roll, showing the amount of the assessment to be imposed against each parcel of property, and the legal documentation relating to the assessments are available for inspection at the office of the City Clerk, located at 1100 Park Lane East, Oakland Park, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by Section 197.3632, Florida Statutes. Failure to pay these assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

Should you have any questions, please contact the Financial Services Department at (954) 630-4252, Monday through Friday between 8:00 a.m. and 5:00 p.m.

CITY CLERK
CITY OF OAKLAND PARK, FLORIDA

110485

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the City of Oakland Park, or authorized agent of the City of Oakland Park, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for solid waste services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection, processing Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Tax Collector by September __, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this _____ day of September, 2026.

CITY OF OAKLAND PARK, FLORIDA

By:______________________________
MAYOR STEVEN ARNST

[to be delivered to Broward County Tax Collector prior to September 15]

Solid Waste Rate Study

Public Works Department & Kessler Consulting, Inc.

Presentation

City Commission
June 17, 2026

Background

- City's Solid Waste Division - enterprise fully supported by its rates without General Fund support
- 2022 - Rate Study proposed phased rate adjustment; modified and implemented by the City
- Financial factors and assumptions changed (salary/benefits, disposal fees, fleet replacement, other cost inflation factors)
- ILA recycling and disposal system - City considering joining

Collection Services

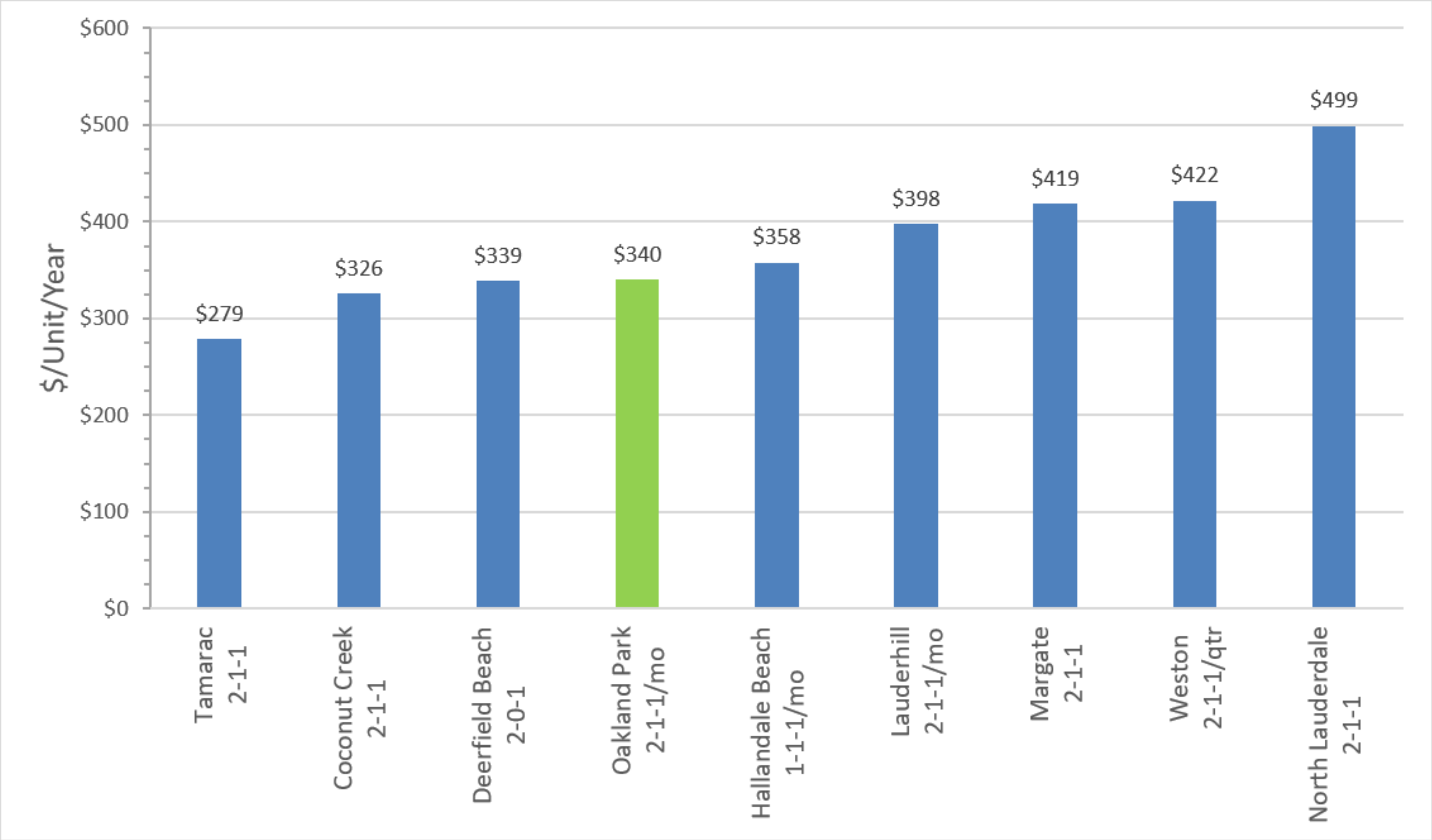
Residential

- Garbage 2x/week
  - Automated curbside service in 95-gallon carts
- Recycling 1x/week
  - Automated curbside service in 64-gallon carts
- Bulk waste 1x/month
  - Grapple collection mixed bulk trash and yard waste
- Billed Annually through Non-Ad Valorem Special Assessment

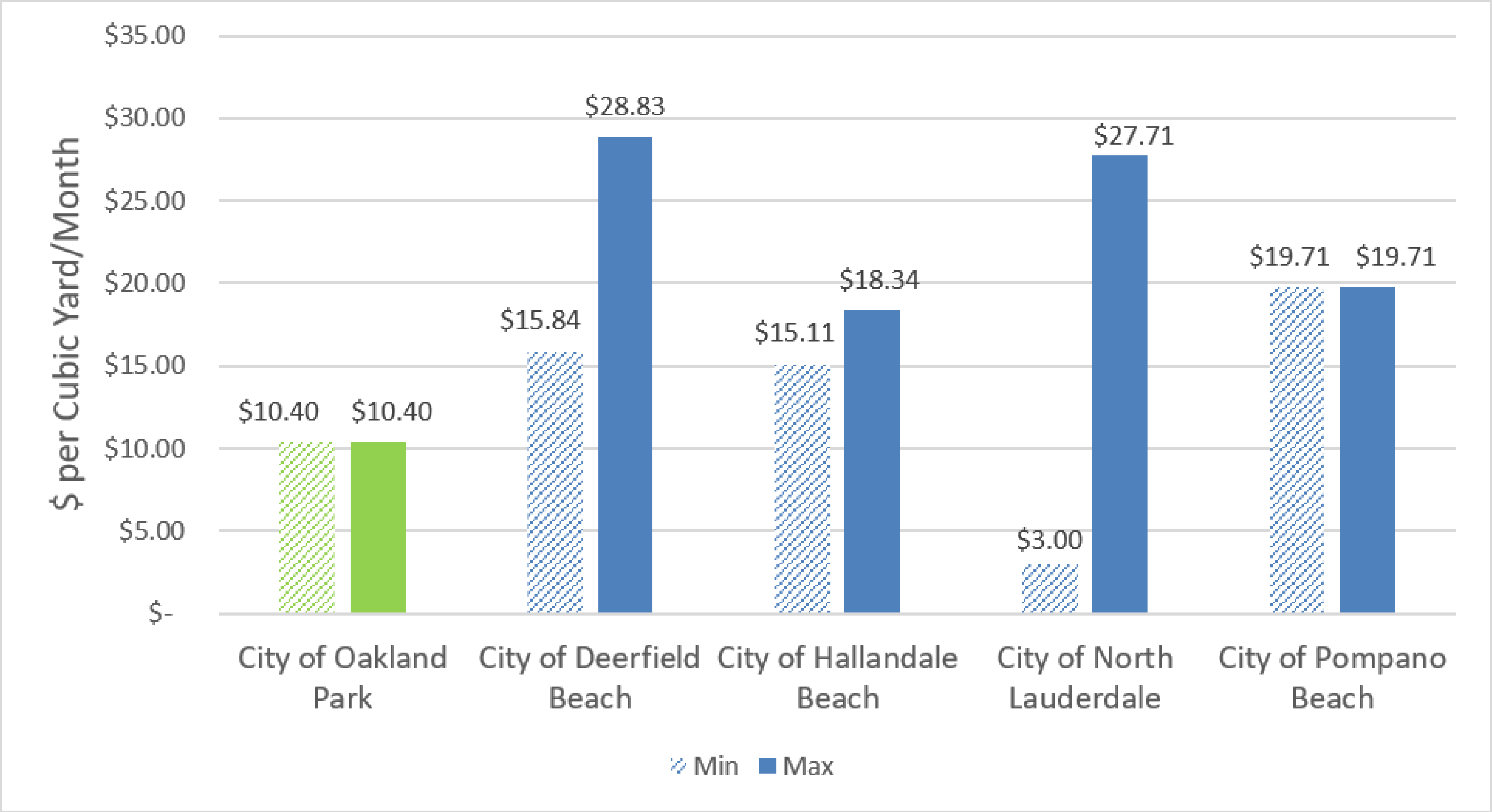
Commercial Dumpster

- Garbage 2-5x/week in 2–8-yard dumpsters
- Recycling in roll carts
- Billed Monthly through Utility Bills

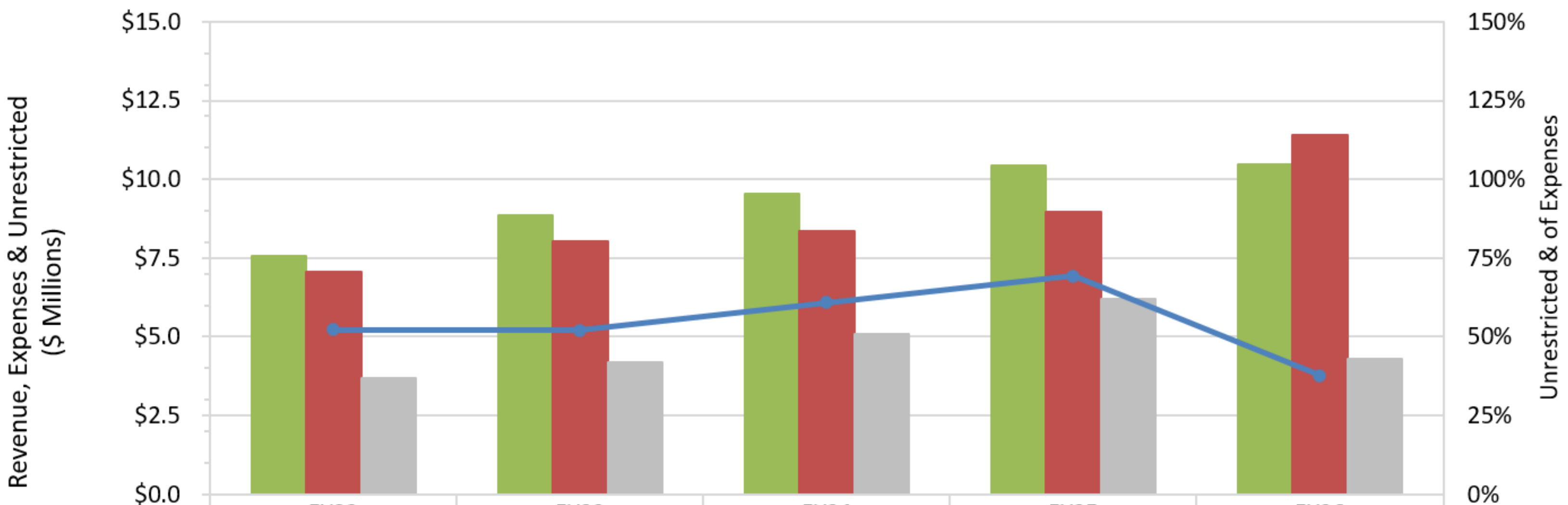
2026 Residential Rate Comparison



2026 Dumpster Service Rate Comparison



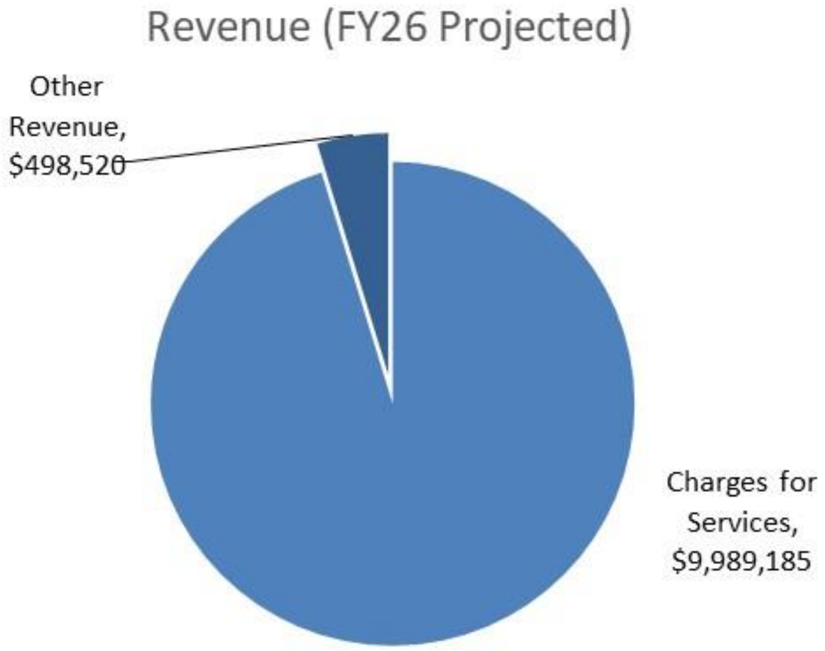
Financial Performance History

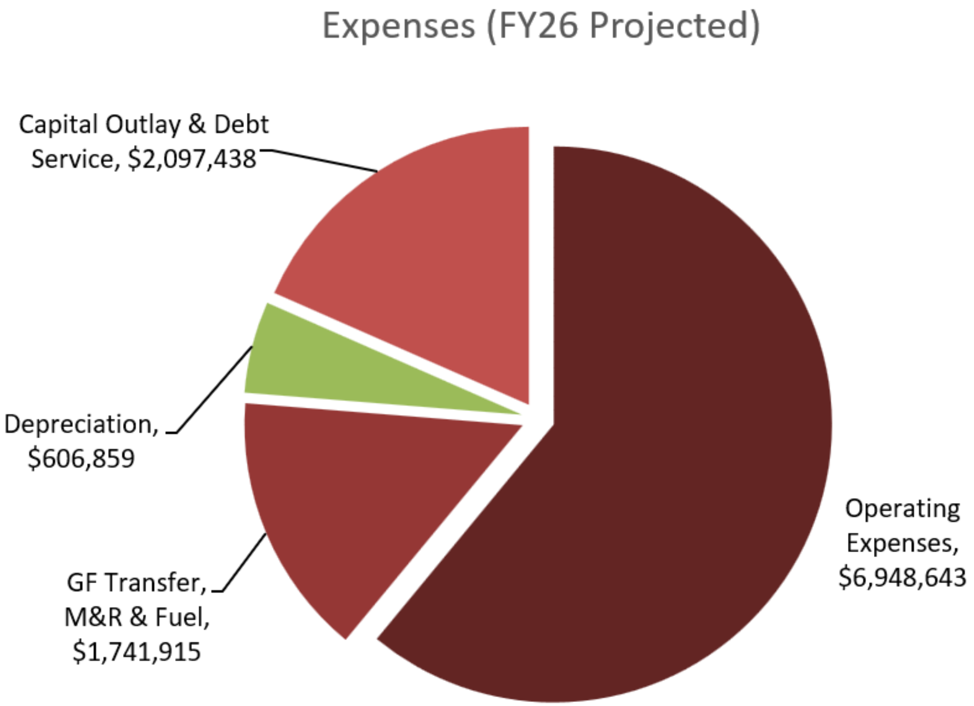


	FY22	FY23	FY24	FY25	FY26
Total Revenue	$7.6	$8.9	$9.5	$10.4	$10.5
Total Expenses	$7.1	$8.0	$8.4	$9.0	$11.4
Unrestricted	$3.7	$4.2	$5.1	$6.2	$4.3
Unrestricted % of Expenses	52%	52%	61%	69%	38%

Total Revenue   Total Expenses   Unrestricted   Unrestricted % of Expenses

Financial Performance History





Key Financial Drivers & Rate Study Approach

1. Operating cost increases outpacing CPI
2. Fleet replacement cost
3. Potential ILA operational and financial impacts
4. City fiscal policy regarding reserves
5. Balance consideration of customer rate impact with prudent fiscal planning

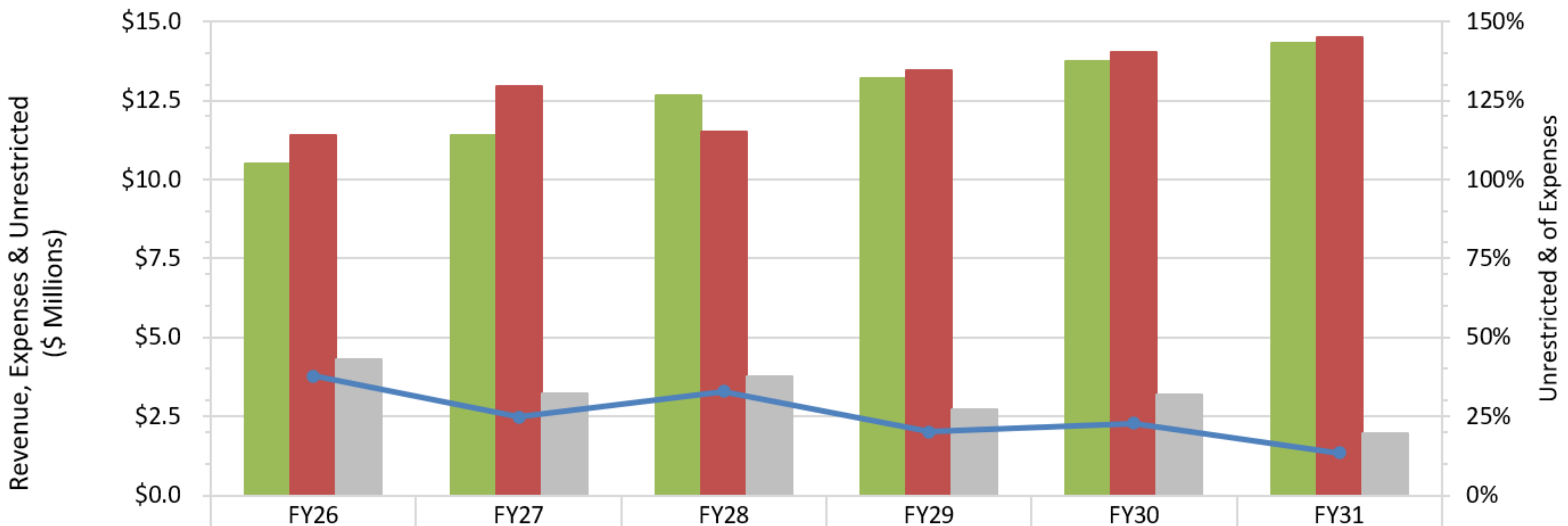
Financial Projections: Key Parameters

- **General Assumptions**
  - Residential Customer Growth (1.4%)
  - Commercial Customer Growth (1.2%)
  - General CPI (3.0%)
  - Salary and Benefits (7.5%)
  - Transfer and Disposal (5.0%)
- **No Operational Changes**
- **Fleet Replacement**
  - 5 to 7-year front–line fleet age
  - Total approximately $5 million in next 5 years
- **Unable to project potential ILA impacts**
  - Focus on current conditions for rate modeling
  - Consider adjusting parameters after decision is made and costs' impacts can be estimated

Proposed Rate Increases

	Services	Fleet Acquisition	FY27	FY28	FY29	FY30	FY31
Residential	Current	Purchase	0%	CPI	CPI	CPI	CPI
Commercial			12.5%	12.5%	CPI	CPI	CPI

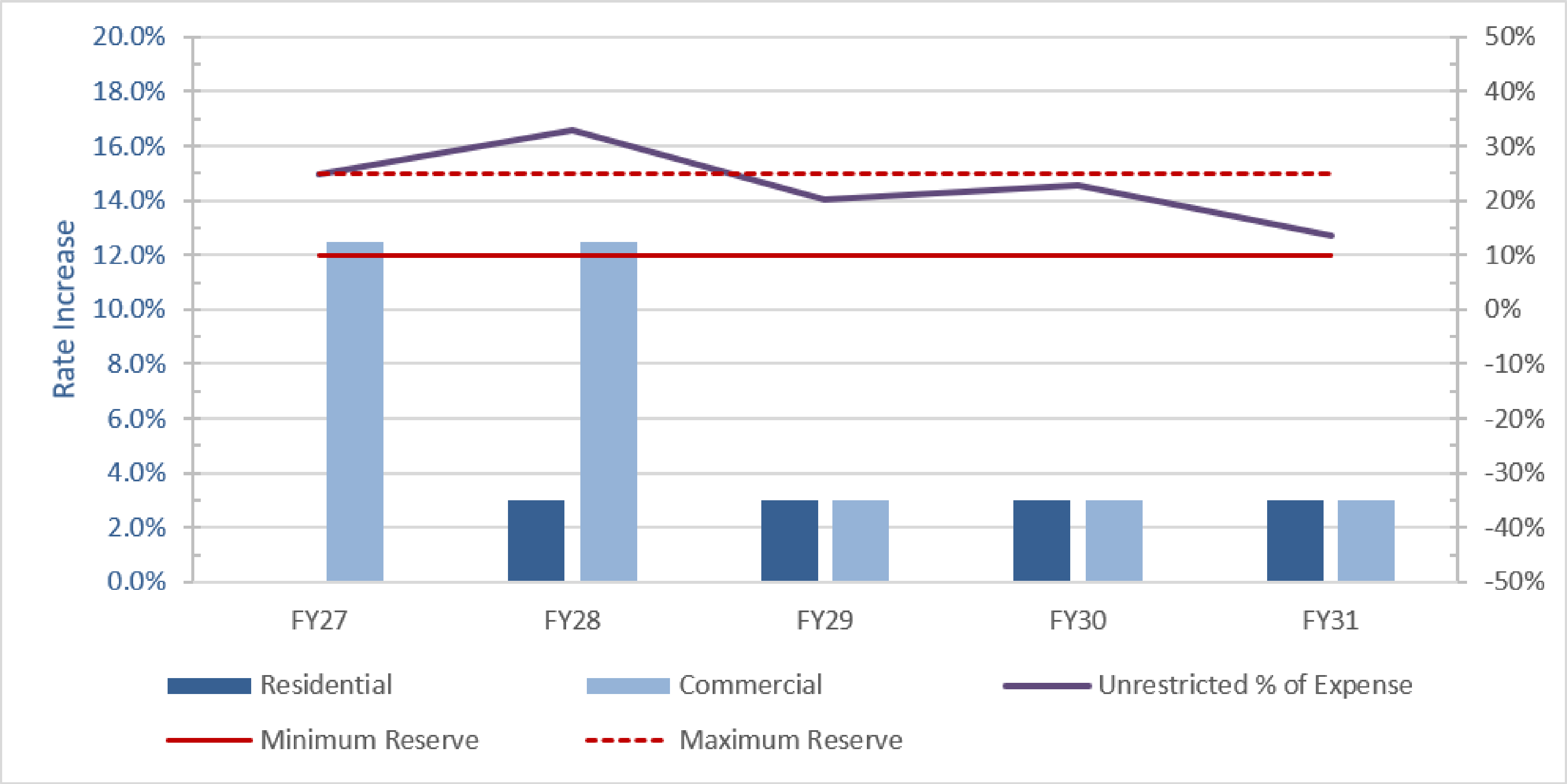
Fund Performance - Proposed Rate Increases



	FY26	FY27	FY28	FY29	FY30	FY31
Total Revenue	$10.5	$11.4	$12.7	$13.2	$13.7	$14.3
Total Expenses	$11.4	$12.9	$11.5	$13.5	$14.0	$14.5
Unrestricted	$4.3	$3.2	$3.8	$2.7	$3.2	$2.0
Unrestricted % of Expenses	38%	25%	33%	20%	23%	13%

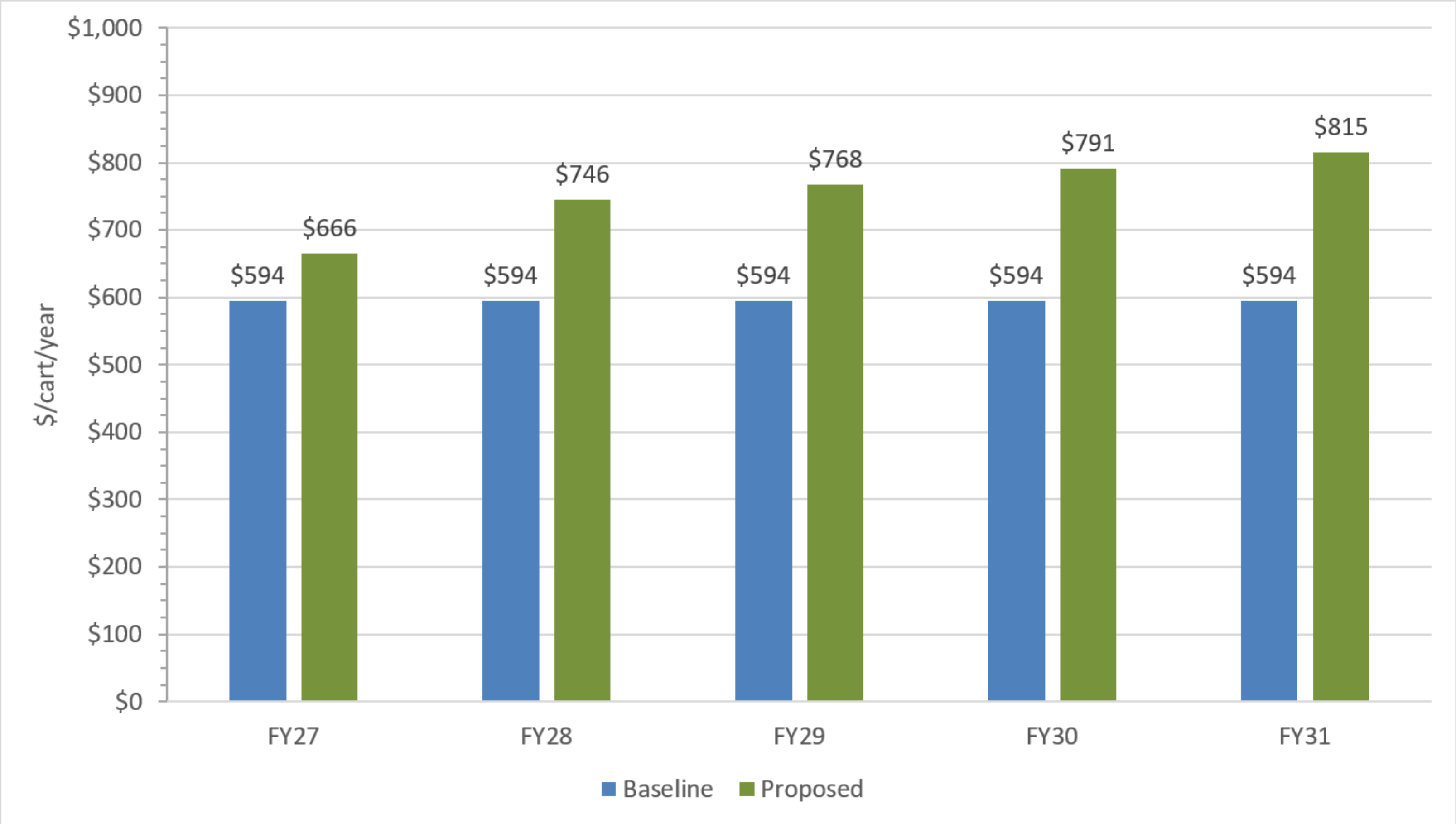
Total Revenue   Total Expenses   Unrestricted   Unrestricted % of Expenses

Unrestricted vs. Reserve Targets – Proposed Rate Increases



Residential Cart – Proposed Rate Increases

Commercial Cart – Proposed Rate Increases



Commercial Dumpsters – Proposed Rate Increases

Example based on 8-yard dumpster serviced 2x/week

Summary

- Compiled historical and current operational and financial data
- Projected future financial performance of the Enterprise Fund
- Fund will be rapidly depleted in the next few years without rate increases
- Guided by the rate modeling approach, assessed possible rate increases to maintain Unrestricted reserves.
- Proposed rate increases will meet projected fleet replacement and operating costs; meet unrestricted reserve targets.
- Joining the ILA - lower recycling and disposal tip potentially takes effect late FY28 or FY29; financials could change significantly; rates should be revisited in another year's time.

CITY of OAKLAND PARK

INCORPORATED 1929

FLORIDA

CITY OF OAKLAND PARK, FLORIDA
CITY COMMISSION AGENDA ITEM REPORT

AGENDA ITEM NO. 3

MEETING DATE: 9/14/2026

PREPARED BY:	Rhea Rivera, CGFM Director, Financial Services	**DEPARTMENT HEAD APPROVAL:**	FINANCIAL SERVICES

SUBJECT: Stormwater Assessment Rate - Adoption of Annual Rate Resolution

1. BACKGROUND/HISTORY

Issue Statement: A final Stormwater Management Assessment Rate Resolution must be adopted by the City Commission after a public hearing once comments and any objections of all interested parties have been heard and considered as required by the terms of the adopted Stormwater Assessment Ordinance.

On July 15, 2026, the FY 27 preliminary stormwater rate of $145 per ERU was approved by the City Commission. This proposed FY 2027 rate is an increase of $7 over FY 26 and was included in the TRIM ("Truth-in-Millage") rate notices sent to all City property owners in August. These notices also included the time, date, and location of the public hearing for the final adoption of the FY 2027 stormwater assessment rate.

The proposed FY 27 increase would be only the fifth increase in approximately 20 years. The more recent increases beginning in FY 2023 reflect the phased rate adjustments recommended following completion of the 2022 Stormwater Master Plan and rate study. The additional revenues generated from the rate increases are intended to provide sufficient resources to meet current operating needs and fund the anticipated debt service associated with State Revolving Fund (SRF) financing for stormwater infrastructure improvements.

Last year, the City Commission adopted the FY 26 Stormwater assessment rate of $138 per equivalent residential unit (ERU), an increase of $13 over the FY 25 rate of $125. In FY 25, the City Commission increased the rate to $125 per ERU from $114 per ERU after maintaining the same rate for two years (FY 23 and FY 24). Prior to FY 23, the rate increased only once over a 20-year period. The rate change in FY 23 was adopted based on the rate study which was conducted in conjunction with the City's Stormwater Master Plan study. As can be recalled, the results of the two studies were presented to the City Commission in June 2022.

Recommended Action: It is recommended that the City Commission conduct a public hearing and adopt the final Stormwater Management Assessment Rate Resolution, thereby adopting the final Stormwater Assessment Roll and a rate of $145 per equivalent residential unit to be placed on the tax bill, an annual increase of $7.

In FY 2011, based on staff recommendation to facilitate billing and collection, the City Commission directed that fees for the operation and improvement of the City's stormwater system be moved from the City's utility bills and added to the annual property tax bill as an assessment. The City Commission held a public hearing on this issue on December 1, 2010, and the Commission approved the Resolution of Intent for the non-ad valorem assessment to place stormwater fees on the annual tax bill. There were no public comments at that hearing.

On July 20, 2011, the City Commission, on second reading, adopted Ordinance No. 0-2011-015, amending Chapter 12 (Stormwater) of the City Code of Ordinances authorizing the creation of the stormwater assessment area and authorizing the imposition of assessments to fund the stormwater services to properties within the stormwater assessment area.

In accordance with the ordinance, the City Commission adopted Resolution No. **R-2026-086** on July 15, 2026, which estimated the citywide stormwater management cost, described the method of assessing the cost of stormwater services against the real property that will be specially benefitted by the services and, on a preliminary basis, adopted a preliminary annual rate of $145.00 per ERU. The resolution adopted the preliminary Assessment Roll and rate required by the Assessment Ordinance which was transmitted to the Broward County Property Appraiser's Office for inclusion on the TRIM notice.

This method of billing is expressly permitted for stormwater charges in Florida Statutes Section 403.0893. The tax bill collection method provides a highly reliable revenue collection rate to fund ongoing operations, maintenance, debt service and capital improvements.

2. CURRENT ACTIVITY

The ordinance establishing the Stormwater Management Assessment program requires an Annual Resolution be adopted during the budget process each fiscal year to adopt the final Assessment Roll. Each property in the City, other than bodies of water, rights-of-way and similar properties, has been assigned appropriate ERUs. All properties, except those specifically exempted and those for which credits have been issued for having qualifying stormwater management facilities, will be charged an annual assessment via the property tax bill. The final Stormwater Management Assessment Roll is on file in the City Clerk's office.

As part of the long-term efforts to address drainage and stormwater issues in the City, a Stormwater Master Plan was prepared by Hazen and Sawyer and a separate rate study by Raftelis Consulting which were both presented on June 1, 2022, to the City Commission. The results of such studies recommend that the stormwater special assessment rate be adjusted to ensure fiscal stability of the fund to meet current and future projects.

For FY 2027, staff recommends that the rate be set at **$145 per ERU** consistent with the phased rate adjustments recommended in the 2022 Raftelis rate study. The additional revenue is needed to support ongoing stormwater operations, implementation of capital improvements identified in the Stormwater Master Plan, and anticipated debt service associated with State Revolving Fund financing for stormwater infrastructure improvements.

The proposed rate appeared on the TRIM notice mailed to all property owners in August.

3. FINANCIAL IMPACT

The recommended FY 2027 stormwater assessment rate is $145 per year per ERU, an increase of $7 over FY 2026, or an increase of about 58 cents per month. This rate will generate additional revenue of about $289 thousand over last year; or an annual revenue of about $6.0 million, net of estimated 4% prompt payment discount of about $250 thousand.

4. RECOMMENDATION

It is recommended that the City Commission conduct a public hearing and adopt the final Stormwater Management Assessment Resolution, thereby adopting the final Stormwater Assessment Roll and a rate of $145 per equivalent residential unit to be placed on the tax bill.

ATTACHMENTS:

Resolution
Master Plan and Rate Study Presentation

CITY OF OAKLAND PARK, FLORIDA

STORMWATER ASSESSMENT
ANNUAL RATE RESOLUTION
FOR
FISCAL YEAR BEGINNING OCTOBER 1, 2026

RESOLUTION R-2026-___

ADOPTED SEPTEMBER 14, 2026

TABLE OF CONTENTS

Page

RESOLUTION NO. R-2026-____

A RESOLUTION OF THE COMMISSION OF THE CITY OF OAKLAND PARK, FLORIDA, ESTIMATING THE COST OF STORMWATER MANAGEMENT SERVICES PROVIDED BY THE STORMWATER UTILITY; DETERMINING THAT CERTAIN REAL PROPERTY WILL BE SPECIALLY BENEFITED BY THE SERVICES PROVIDED BY THE STORMWATER UTILITY; ESTABLISHING THE METHOD OF ASSESSING THE COST OF THE UTILITY AGAINST THE REAL PROPERTY THAT WILL BE SPECIALLY BENEFITED THEREBY; APPROVING THE RATE OF ASSESSMENT, APPROVING THE STORMWATER MANAGEMENT ASSESSSMENT ROLL; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Oakland Park Commission enacted Ordinance No. 0-2011-015, on July 20, 2011 the “Assessment Ordinance”, to amend Chapter 12 (Stormwater) of the City Code of Ordinances, to authorize the creation of an assessment area and authorize the imposition of special assessments to fund the provision of Stormwater Services to the property located therein; and

WHEREAS, on July 20, 2011 the Commission adopted Resolution No. R-2011-090, the “Initial Assessment Resolution”, which estimated the City-wide Stormwater Management Cost for FY 12 and described the method of assessing the cost of Stormwater Services against the real property that will be specially benefitted thereby, and directed preparation of the preliminary FY 12 Assessment Roll and provision of the notices required by the Assessment Ordinance; and

WHEREAS, on September 12, 2011, the Commission adopted Resolution No. R-2011-115, the “Final Assessment Resolution, which confirmed the estimated City-wide Stormwater Management Cost for FY 12 and described the method of assessing the cost of Stormwater Services against the real property that will be specially benefitted thereby, and

WHEREAS, on July 15, 2026, the Commission adopted Resolution No. R-2026-086, the “Preliminary Assessment Resolution”, which estimated the citywide Stormwater Management Cost for FY27 and described the method of assessing the cost of Stormwater Services against the real property that will be specially benefitted thereby, and directed preparation of the preliminary FY 27 Assessment Roll and provision of the notices required by the Assessment Ordinance; and

WHEREAS, pursuant to the provisions of the Assessment Ordinance, the City is required to confirm, modify, or repeal the Initial Assessment Resolution, with such amendments as the Commission deems appropriate, after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been filed with the office of the City Clerk and open to public inspection, as provided by the Initial Resolution; and

WHEREAS, as required by the terms of the Assessment Ordinance, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard via the Broward County Property Appraiser “TRIM” notice with an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing has been duly held and comments and objections of all interested parties have been heard and considered as required by the terms of the Assessment Ordinance;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF OAKLAND PARK, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to Ordinance No. O-2011-015, (the "Assessment Ordinance"), Resolution No. R-2011-090, (the "Initial Assessment Resolution"), Resolution No. R-2011-115, (the "Final Assessment Resolution), Resolution No. R-2026-086, (the "Preliminary Assessment Resolution), Chapters 166 and 197, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATIONS This Resolution constitutes the Annual Assessment Resolution. All capitalized terms in this Resolution shall have the meanings defined in the Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution and Preliminary Assessment Resolution.

SECTION 3. REIMPOSITION OF STORMWATER ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the stormwater services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the Stormwater Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of stormwater services, facilities, and programs in an amount not less than the Stormwater Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution from the stormwater services, facilities, or programs to be provided and a legislative determination that the Stormwater Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Stormwater Assessments described and referenced in the Assessment Ordinance and described immediately following is hereby approved.

(1) The benefit received by each Parcel is generally proportional to the number of ERUs attributed to such parcel.

(2) The Stormwater Management Cost (assessment) per ERU shall be calculated by dividing the total estimated Stormwater Management Cost, less available Stormwater Fund unrestricted net assets to be utilized, by the total number of ERUs attributable to Parcels located with the City. The total ERUs to be used as the divisor is the total citywide ERUs, before credits, reduced by the credits assigned to properties with qualified stormwater management facilities.

(3) The Stormwater Management Cost (assessment) allocable to each Parcel shall be calculated by multiplying the Stormwater Management Cost (assessment) per ERU by the number of ERUs (adjusted for any stormwater management facility credits, as applicable) attributed to each Parcel.

(4) That portion of the Stormwater Management Cost determined to be uncollectable, due to Parcel exemptions, shall be funded through contributions

from the General Fund or other appropriate sources. This excludes the credits assigned to properties with qualified stormwater management facilities.

(C) For the Fiscal Year beginning October 1, 2026, the estimated Stormwater Assessed Cost to be assessed is $6,229,227.55. The Stormwater Assessment Rate per Equivalent Residential Unit (ERU) shall be $145.

(D) The above rate of assessment is hereby approved. Stormwater Assessments for stormwater services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2026.

(E) Interim Stormwater Assessments for the Fiscal Year commencing October 1, 2026 are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(F) The Stormwater Management Assessments shall be collected pursuant to the Uniform Collection Method.

(G) Stormwater Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(H) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Broward County Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Broward County Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Stormwater Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. CONFLICT. That all Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 8. **AUTHORITY TO EXECUTE.** The appropriate City officials are authorized and directed to execute the necessary documents to effectuate this Resolution.

SECTION 9. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND DULY ADOPTED BY THE CITY COMMISSION OF OAKLAND PARK, FLORIDA, this ___th day of September 2026.

CITY OF OAKLAND PARK, FLORIDA

____
MAYOR STEVEN ARNST

L. NEWBOLD _____
A. GORDON _____
F. BUDHOO _____
T. LONERGAN _____
S. ARNST _____

ATTEST:

____
RENEE M. SHROUT, CMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

____
D. J. DOODY
CITY ATTORNEY

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Hebert, who, after being duly sworn, deposes and says:

1. David Hebert, as City Manager of the City of Oakland Park, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance the Stormwater Assessment Ordinance adopted by the City Commission on July 20, 2011 (the "Assessment Ordinance") in conformance with the Preliminary Rate Resolution adopted by the City Commission on July 15, 2026, (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice by First Class Mail only to affected owners in the event circumstances so required.

2. In accordance with the Assessment Ordinance, Mr. Hebert timely provided all necessary information for notification of the Stormwater Assessment for all Assessed Property within the City, to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to

file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

____
David Hebert, Affiant

STATE OF FLORIDA
COUNTY OF BROWARD COUNTY

The foregoing Affidavit of Mailing was sworn to and subscribed before me this _______day of September 2026 by David Hebert, City Manager, City of Oakland Park, Florida. He is personally known to me or has produced _________ as identification and did take an oath.

____
Printed Name:_____________________
Notary Public, State of Florida At Large
My Commission Expires:_____________
Commission No.:___________________

APPENDIX B

PROOF OF PUBLICATION

SunSentinel
MEDIA GROUP

<u>Sold To:</u>
City Of Oakland Park City Clerk's Office - 105320
1100 Park Lane East
Oakland Park, FL 33334

<u>Bill To:</u>
City Of Oakland Park City Clerk's Office - 105320
1100 Park Lane East
Oakland Park, FL 33334

Published Daily
Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida
Miami, Miami-Dade County, Florida

State Of Florida
County Of Orange

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of Advertisement - Stormwater Assessment FY 27 CLEAN
Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on 16 Aug 2026
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams

Signature of Affiant

Sworn to and subscribed before me this: 17 Aug 2026.

LeAnne Rollins

Signature of Notary Public

Notary Public State of Florida
Leanne Rollins
My Commission HH 500022
Expires 4/27/2028

Name of Notary, Typed, Printed, or Stamped
Personally Known (X) or Produced Identification ( )

110486

SunSentinel
MEDIA GROUP

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STORMWATER SERVICE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Oakland Park, Florida, will conduct a public hearing to consider reimposing stormwater special assessments against certain improved properties located within the entire legal boundaries of the City of Oakland Park to fund the cost of stormwater services, facilities and programs provided to such properties. This public hearing will also be held to authorize the collection of such assessments on the tax bill.

The hearing will be held at 6:00 p.m. on September 14, 2026, in City Commission Chambers of City Hall, 1100 Park Lane East, Oakland Park, Florida, 33334, for the purpose of receiving public comment on the proposed assessments. Written public comments (limit 250 words) can be submitted for the record to publiccomments@oaklandparkfl.gov by 5:00 p.m. the day of the meeting. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk at (954) 630-4300, at least two days prior to the date of the hearing.

The assessments for the fiscal year beginning October 1, 2026 apply to each parcel at an annual rate of $145 per stormwater unit (Equivalent Residential Unit (ERU)) multiplied by the number of ERUs associated with the parcel. Copies of the assessment roll, showing the amount of the assessment to be imposed against each parcel of property, and the legal documentation relating to the assessments are available for inspection at the office of the City Clerk, located at 1100 Park Lane East, Oakland Park, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by Section 403.0893, Florida Statutes. Failure to pay these assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

Should you have any questions, please contact the Financial Services Department at (954) 630-4252, Monday through Friday between 8:00 a.m. and 5:00 p.m.

CITY CLERK
CITY OF OAKLAND PARK, FLORIDA

110486

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the City of Oakland Park, or authorized agent of the City of Oakland Park, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for stormwater services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this _____ day of September, 2026.

CITY OF OAKLAND PARK, FLORIDA

By:______________________________
STEVEN ARNST

[To be delivered to Broward County Tax Collector prior to September 15]

Stormwater Master Plan and Rate Study

Presentation

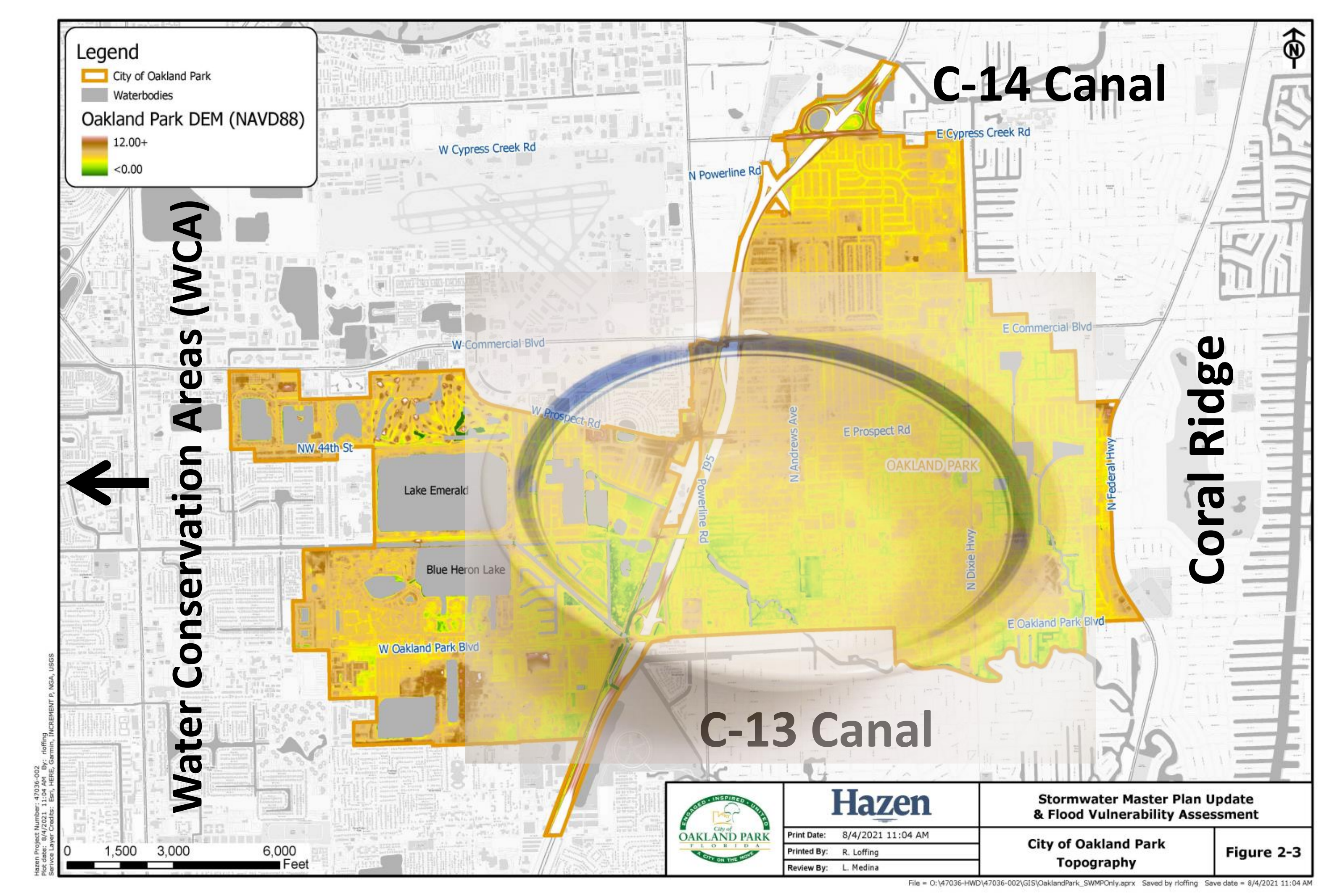
June 1, 2022

Background

The City operates three Utility Infrastructure System: Water, Wastewater (Sewer), & Stormwater

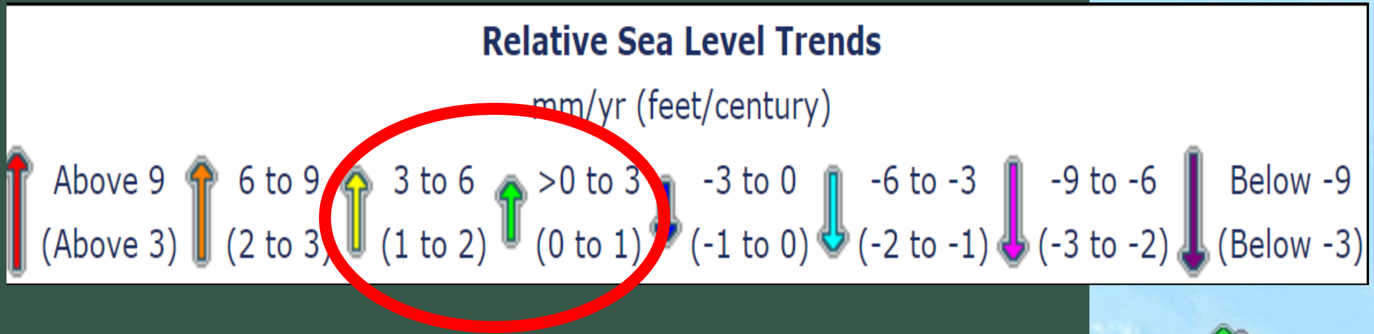
- **Stormwater System =** *Water from Rain*
  - Swales
  - Catch Basins Inlets
  - Exfiltration Pipes
  - Transmission Pipes
  - Receiving Waters
  - Lakes
  - Streams
  - Canals

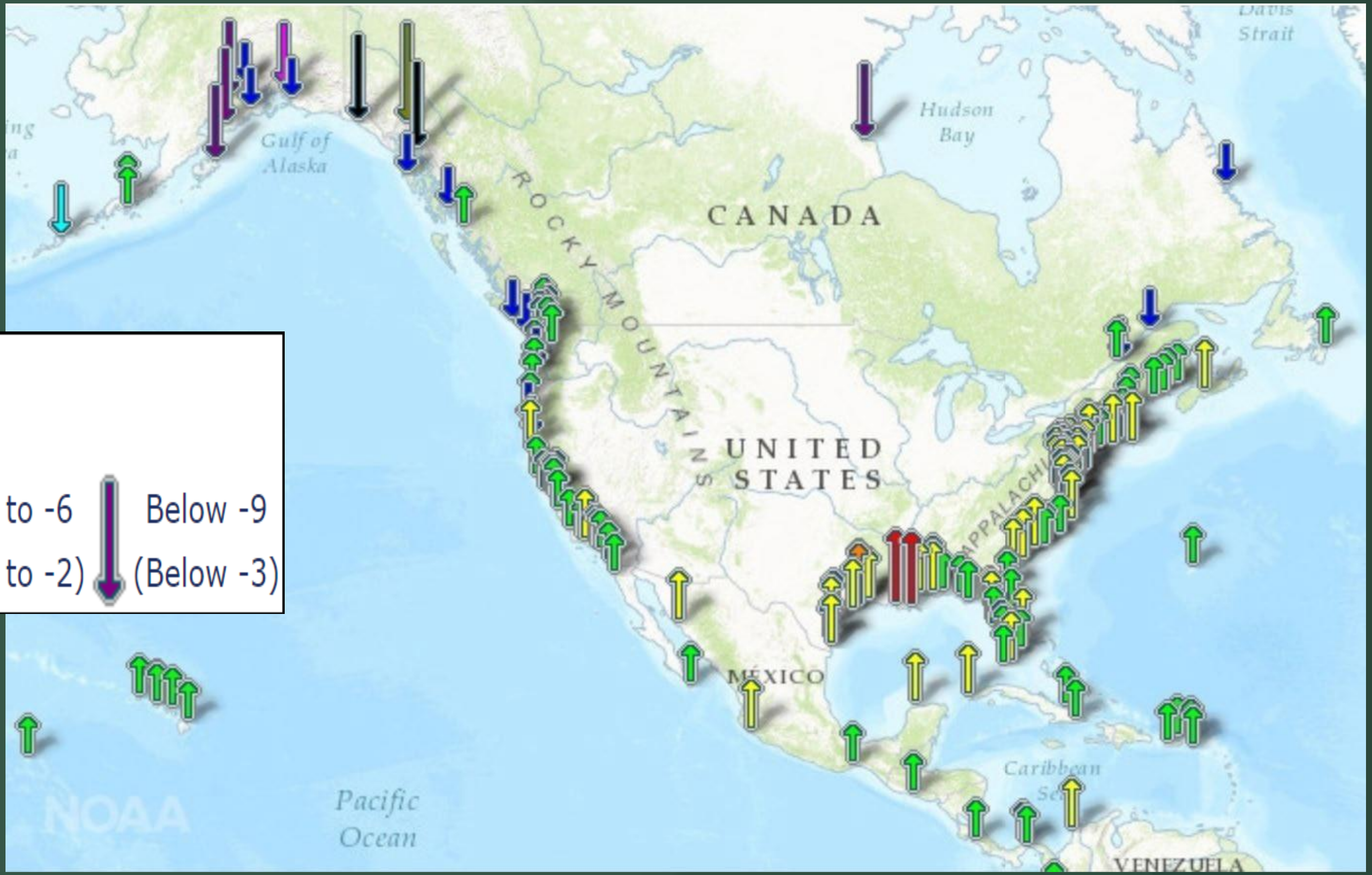
City Elevations



Sea Level Rise Impact on Drainage

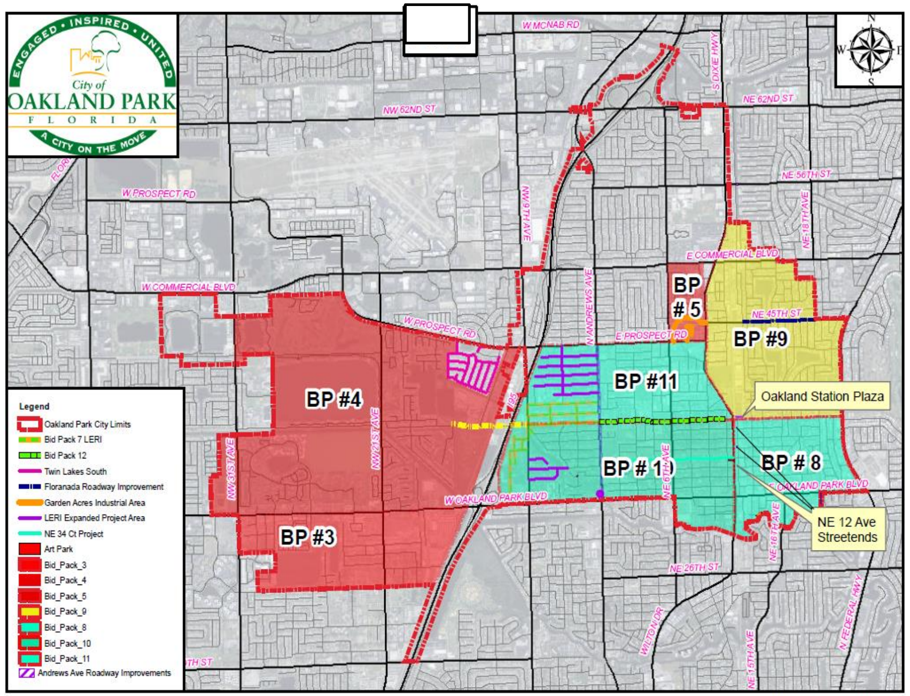
Using at least 30 years of observations from 142 long-term water level stations NOAA has calculated mean sea level trends relative to a fixed place on land.





City Stormwater Infrastructure Improvements

- Bid Pack Projects
- Sewer Lining
- Upgraded Pump Stations
- Swale Upgrades
- Water and Sewer Line Upgrades
- Roadway Projects with Drainage Upgrades
- Dredging
- Stormwater System Cleaning
- Catch Basin Inspections
- Lake Maintenance



Major Capital Improvement Projects

Stormwater Master Plan Update

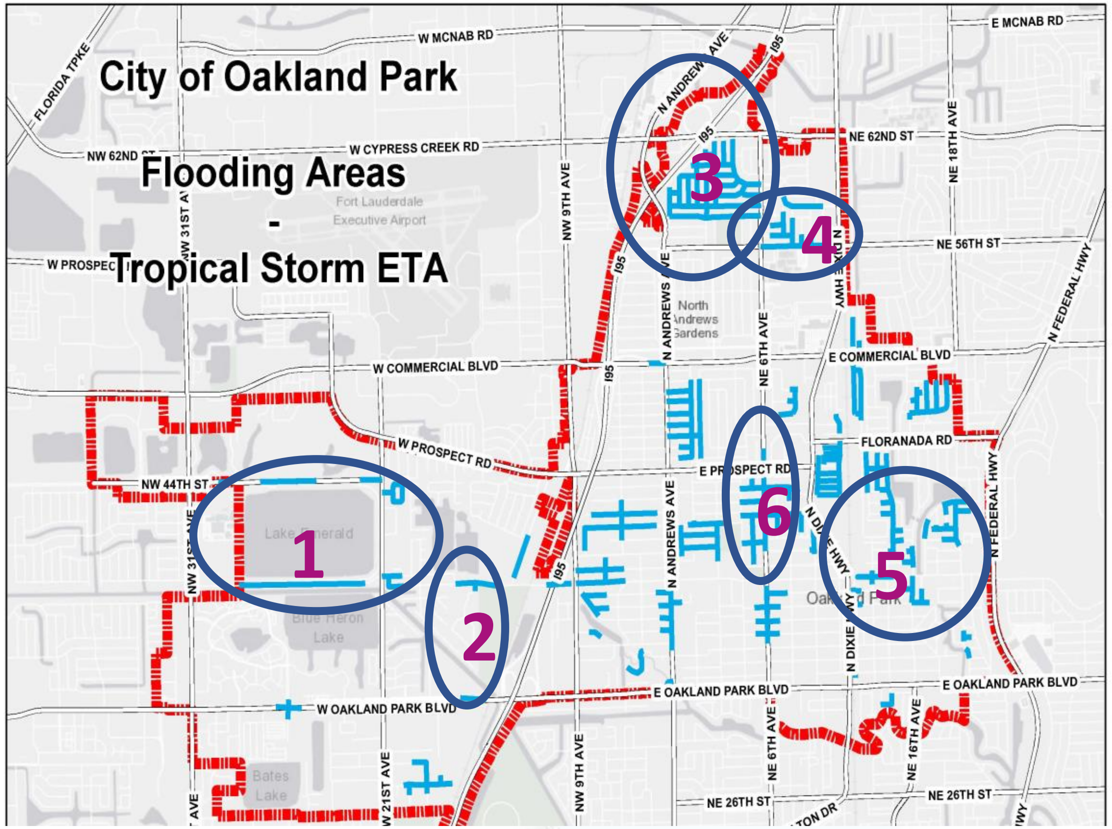
February 5, 2020:
Master Plan and Vulnerability Assessment Work Authorization

July 2020:
Vulnerability Assessment completed

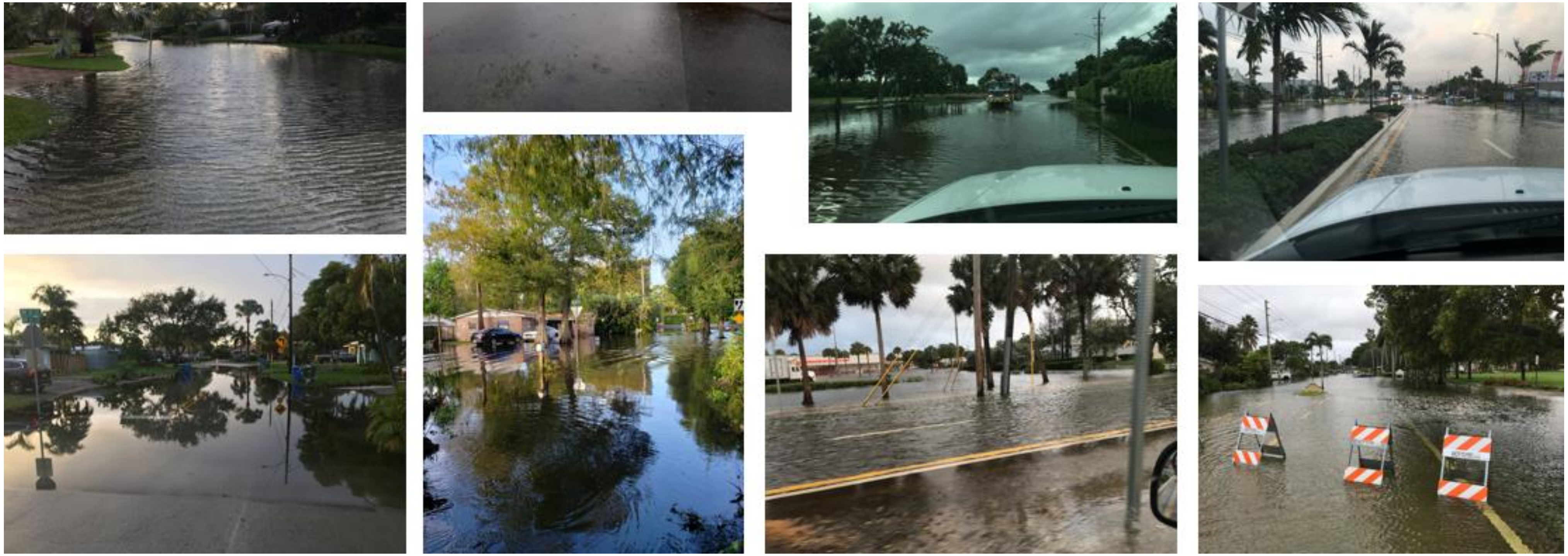
November 2020:
Incorporated Hurricane Eta findings into Master Plan

February 2022:
Stormwater Rate Sufficiency in conjunction with Master Plan Study

July 2021:
Budget Message includes anticipated rate adjustments for FY 23



Hazen



City of Oakland Park Stormwater Master Plan

June 1, 2022

Background/Purpose of the Study

Project Phases

- Data Collection
- Modeling
- CIP Development
- Funding Source Identification
- Permitting Methodology
- Review of Recent Flooding

Stormwater Master Plan Update and Flood Vulnerability Assessment Scope of Services	Task Completed
Stormwater Inventory/Data Collection	✓
As-built Data Conversion & GIS Database Update	✓
Existing H&H Model (development, execution, and post-processing)	✓
Level of Service Analysis	✓
Develop Capital Improvement Projects (CIPs)	✓
Proposed H&H Model (development, execution, and post-processing)	✓
Finalize Recommendations and Cost Estimates	✓
Evaluation of CIP Impacts on Stormwater Utility Rates	✓
Identify Framework for Stormwater Asset Management Plan	✓
Finalize Master Plan Report (and additional deliverables)	✓
Flood Vulnerability Assessment (2020)	✓
Climate Change Adaptation Strategies (2020)	✓
Comprehensive Plan Draft Updates Development (2020)	✓

Data Collection and Modeling

Software & Tools

- ArcGIS
- Arc Hydro
- GWIS
- Model Builder
- ICPR (version 4)
  - 1D Hydraulics w/ Overland Flow Weirs
  - 2D Groundwater Module

Modeling Methodology and Parameterization

Topography

- Aerials Imagery, BCPA
- Digital Elevation Model (DEM)
- Watershed/Subbasin Delineation

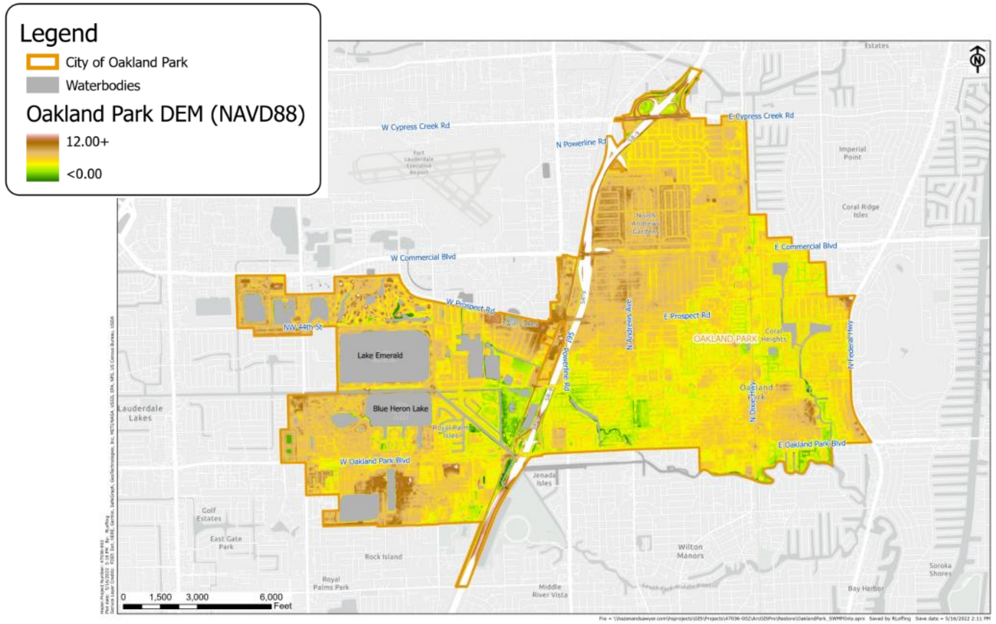
Hydrology

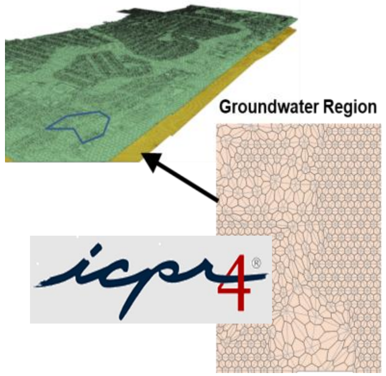
- Rainfall (with Broward County Change Factors)
- Land Use/ Land Cover (Current/Future)
- Soils, NRCS SSURGO database

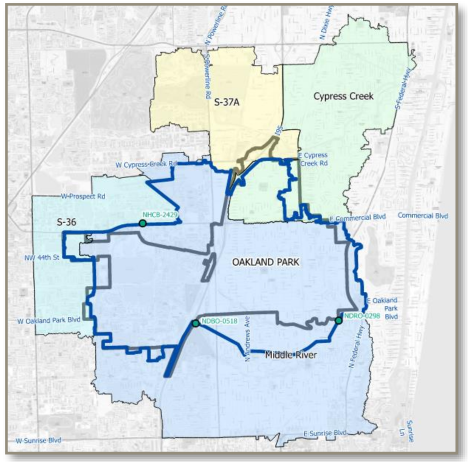
Hydrogeology

- Bathymetry
- Groundwater Parameterization (Current/Future)

Design Storm	SFWMD Mean Depth (inches)	Rainfall Percent Increase	Modeled Rainfall Depth (inches)
5-year, 24-hour	7.7	9%	8.39
10-year, 24-hour	8.7	9%	9.50
25-year, 24-hour	11.1	12%	12.42
25-year, 72-hour	15.1	12%	16.98
100-year, 72-hour	18.6	13%	21.07







Modeling Methodology and Parameterization

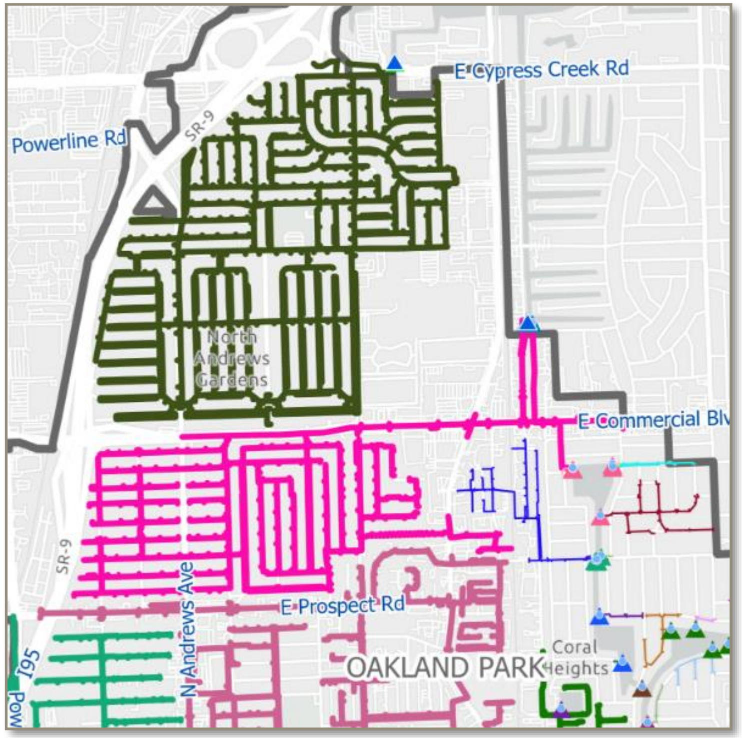
Hydraulics

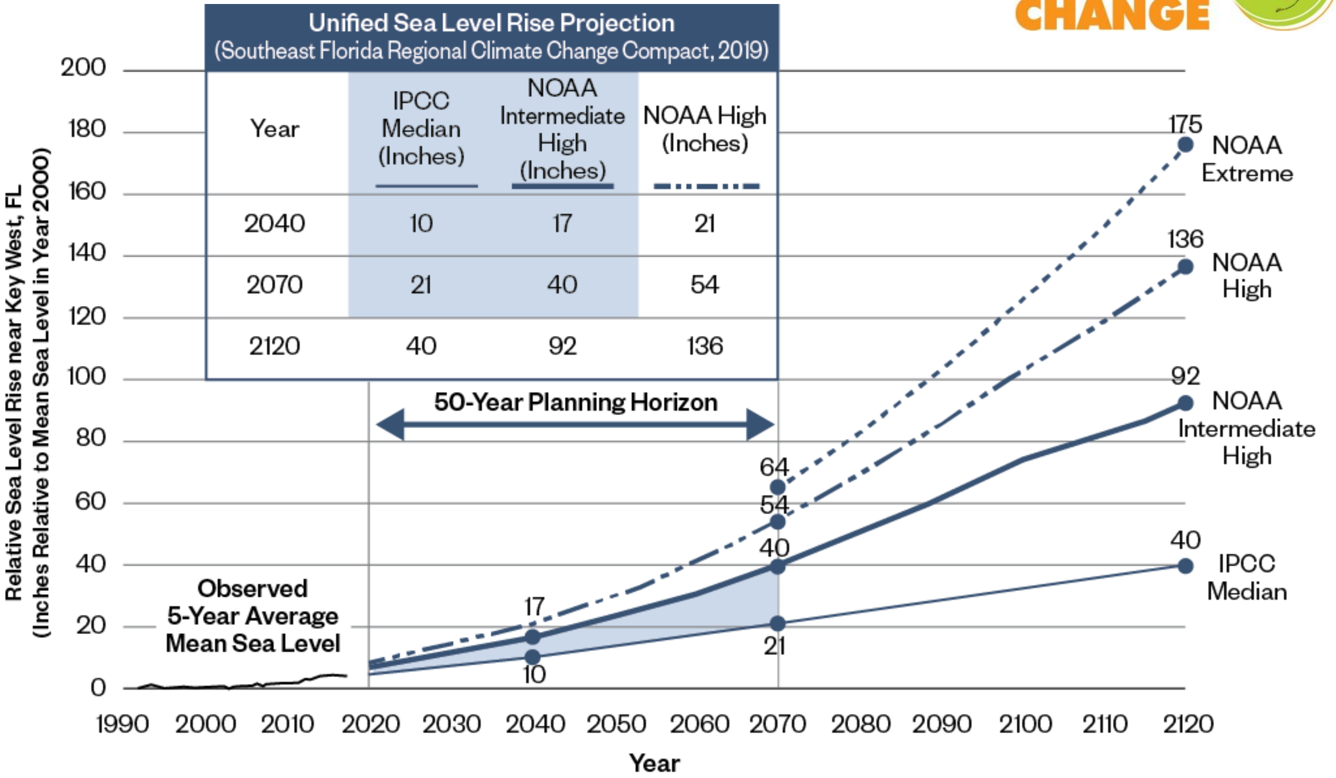
- As-builts (GIS Conversion)
- Stormwater GIS Database/Atlas
- Drainage System Identification

Boundary Conditions

- External Inflows (S-36)
- Tidal Conditions & SLR
- Intra-watershed Nodes

SOUTHEAST FLORIDA REGIONAL COMPACT CLIMATE CHANGE





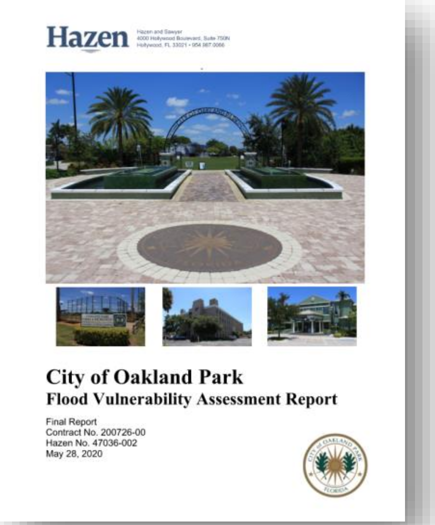
Unified Sea Level Rise Projection
(Southeast Florida Regional Climate Change Compact, 2019)

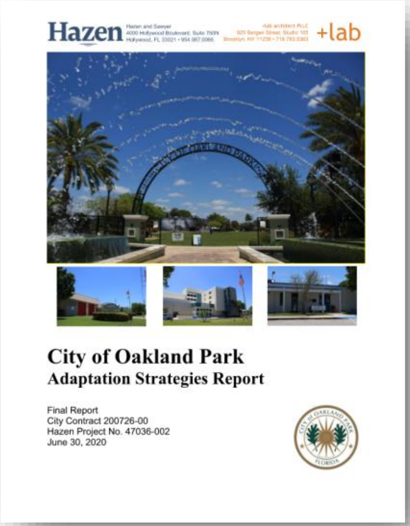
Year	IPCC Median (Inches)	NOAA Intermediate High (Inches)	NOAA High (Inches)
2040	10	17	21
2070	21	40	54
2120	40	92	136

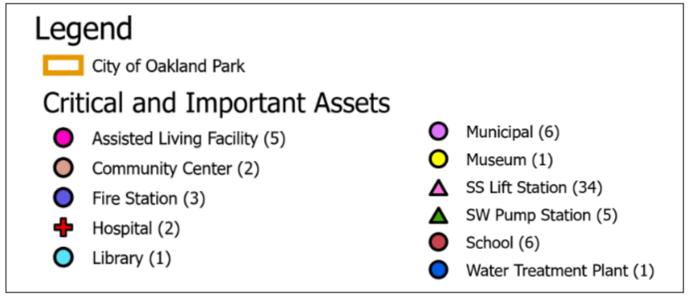
Modeling Methodology and Parameterization

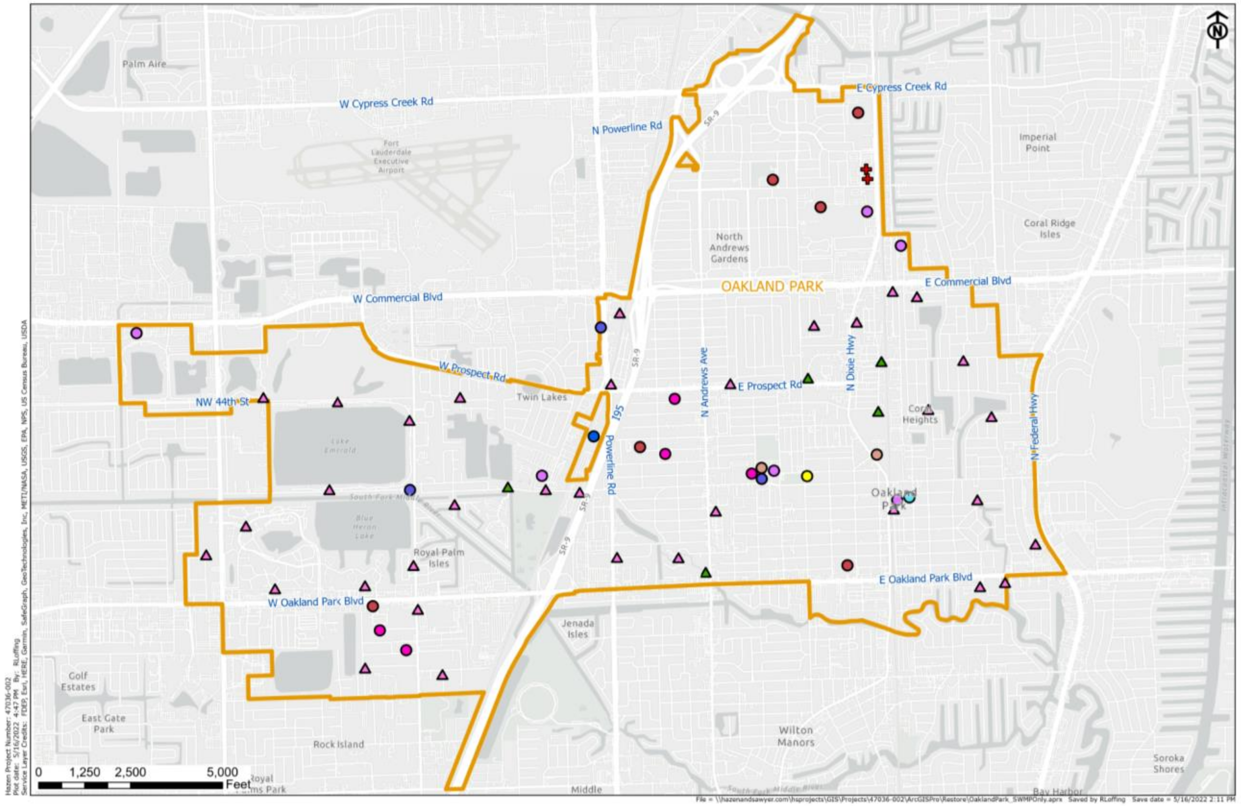
Insights

- Repetitive Losses and Historical Complaints
- City’s Internal Knowledge, Records & Photographs
- Critical and Important Facilities
- Flood Vulnerability Assessment and Adaptation Report (2020)


Hazen
City of Oakland Park
Flood Vulnerability Assessment Report
Final Report
Contract No. 200726-00
Hazen No. 47036-002
May 28, 2020

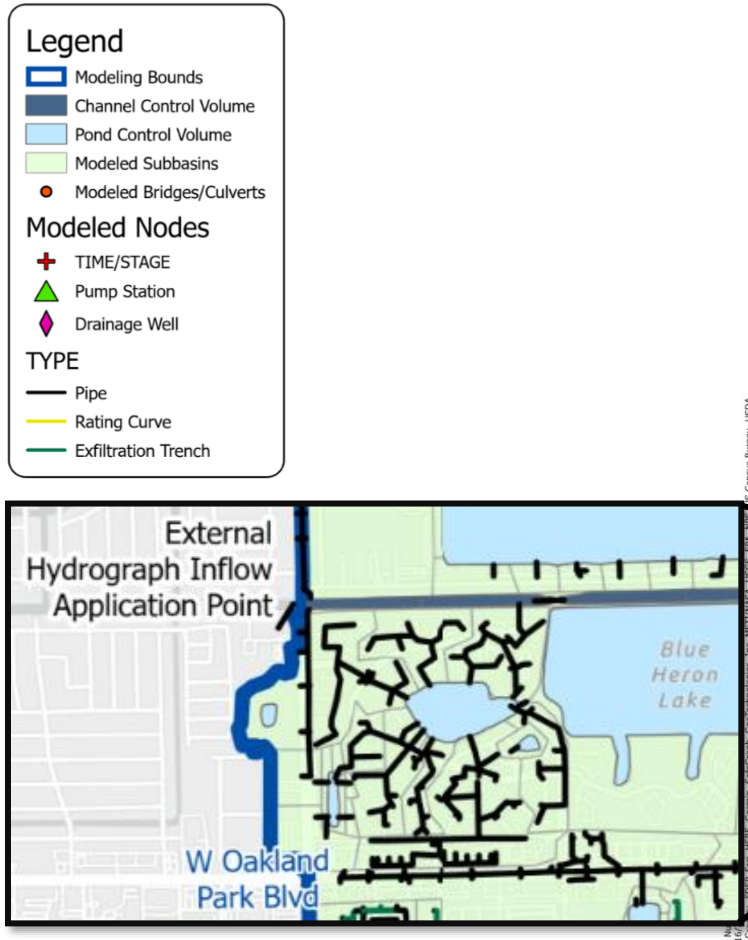

Hazen
+lab
City of Oakland Park
Adaptation Strategies Report
Final Report
City Contract 200726-00
Hazen Project No. 47036-002
June 30, 2020

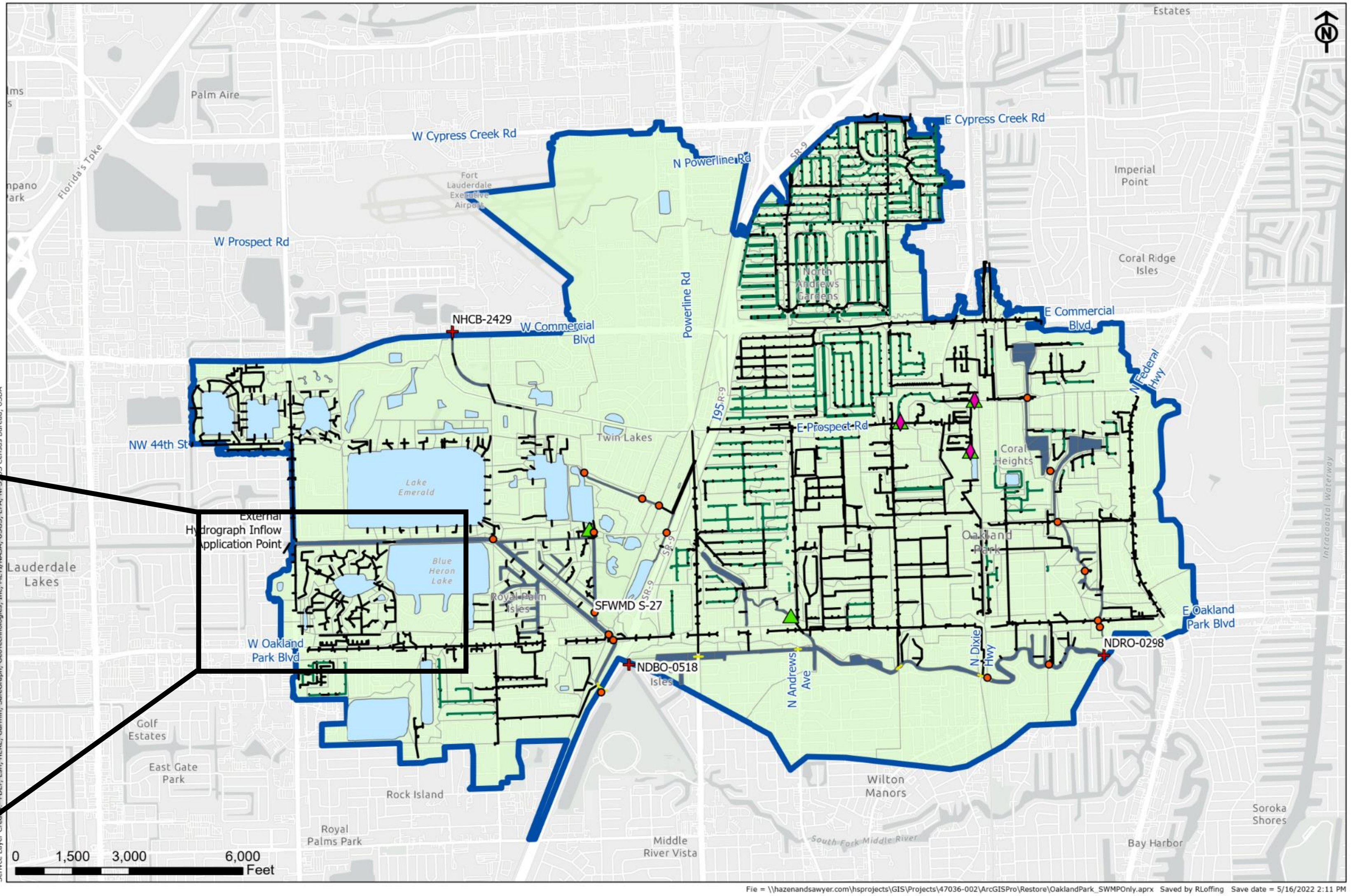




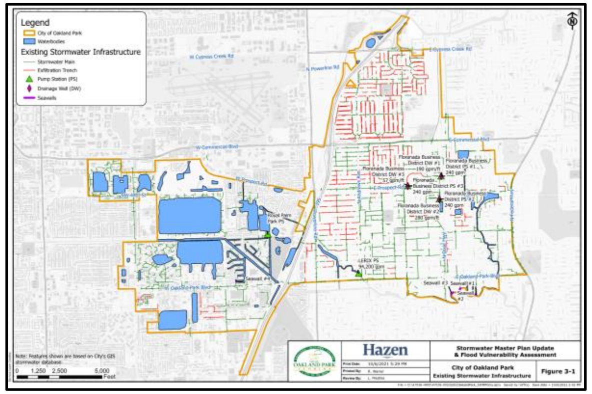
Modeling Methodology and Parameterization

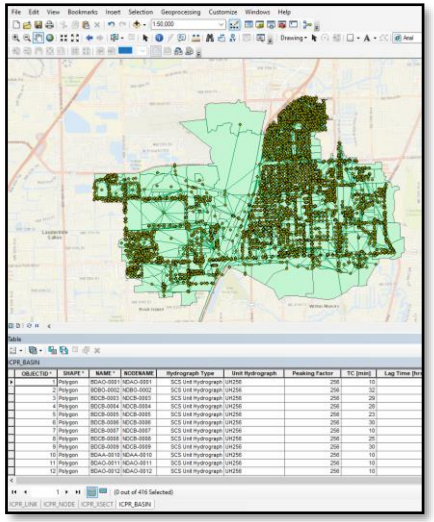
Modeling Schematic

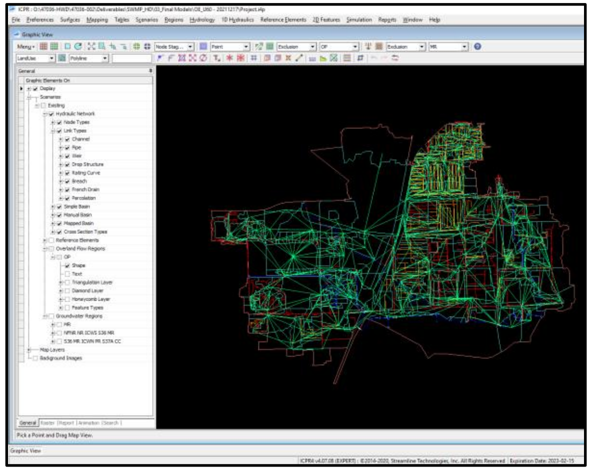


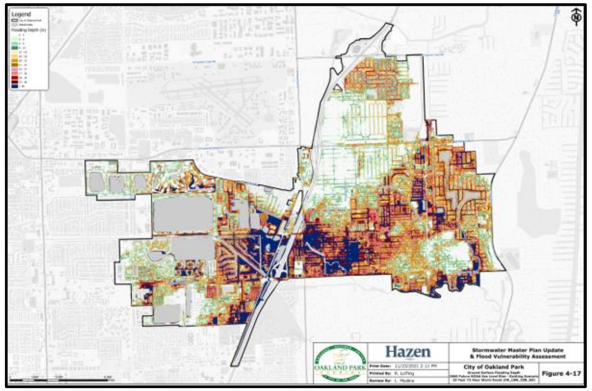


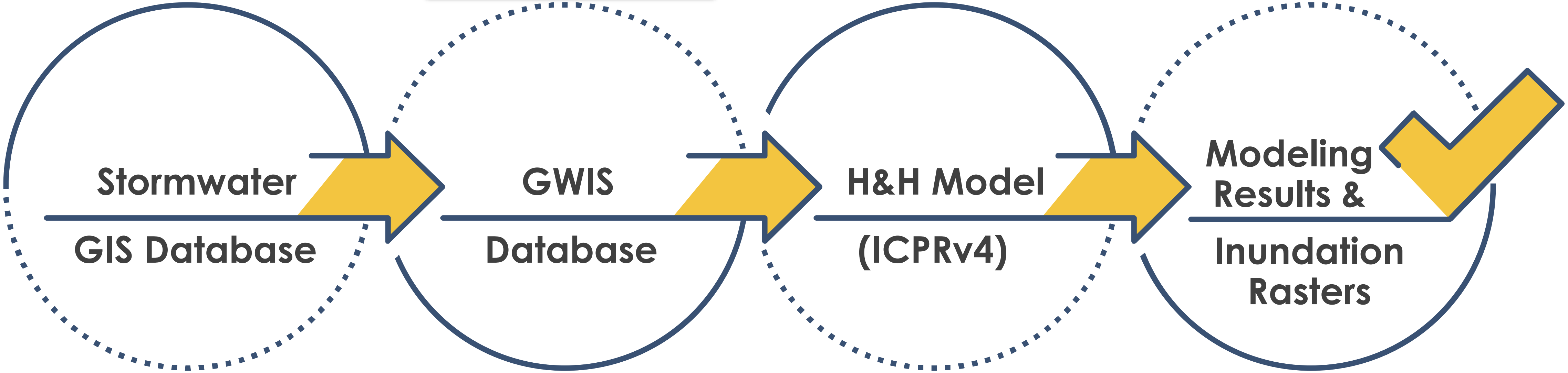
Modeling Workflow







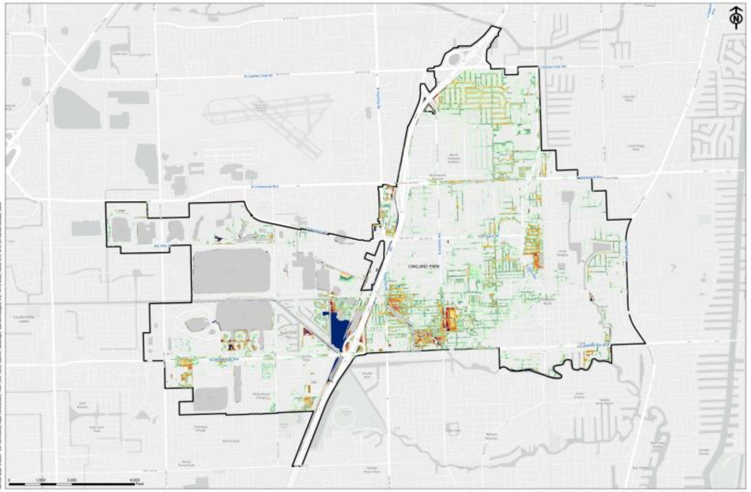




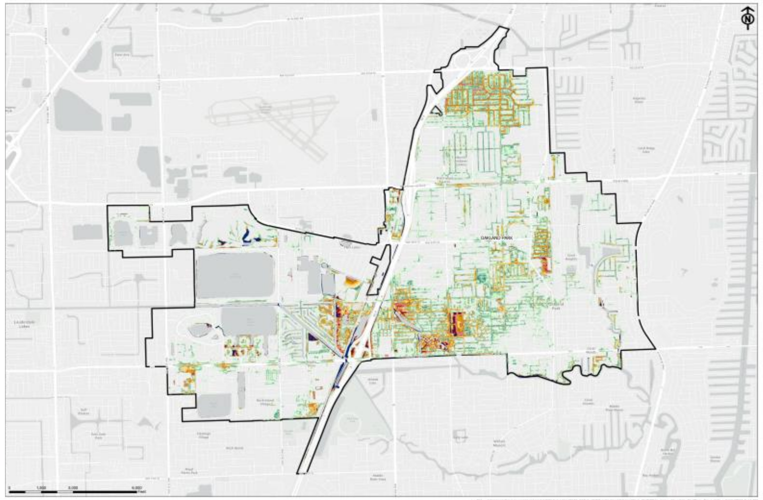
Flood Risk Modeling Results

Legend
- City of Oakland Park
- Waterbodies

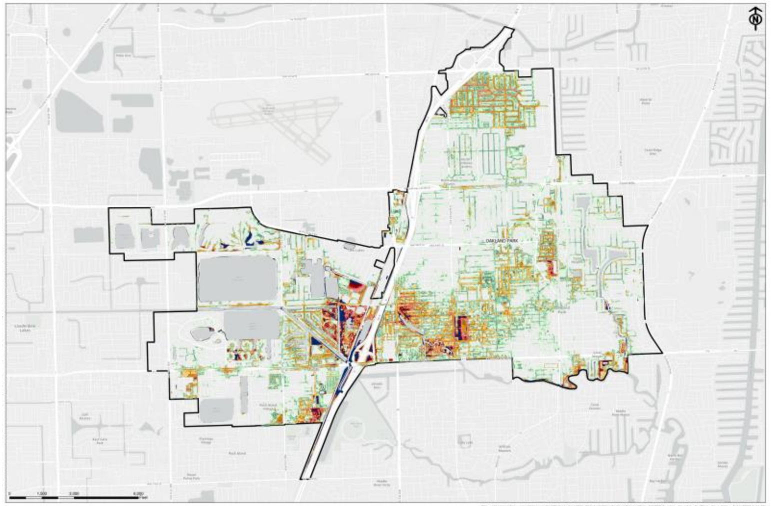
Flooding Depth (in)
- 0 - 3
- 3 - 6
- 6 - 9
- 9 - 12
- 12 - 15
- 15 - 18
- 18 - 21
- 21 - 24
- 24 - 27
- 27 - 30
- 30 - 33
- 33 - 36
- > 36



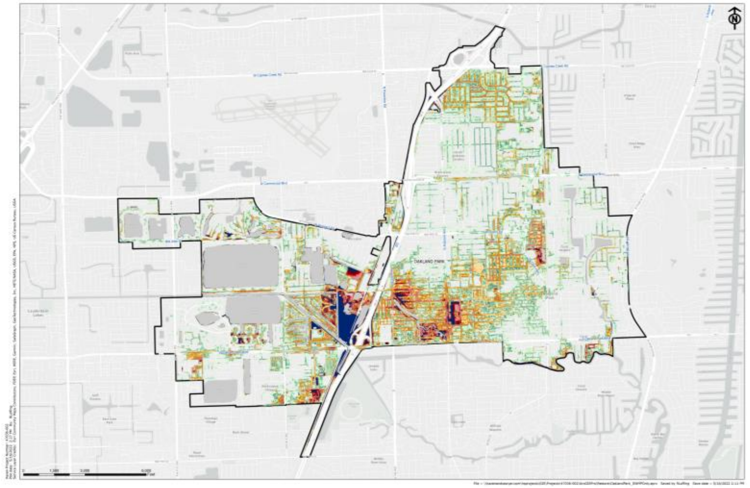
Current 10yr-24hr, 2020 SLR



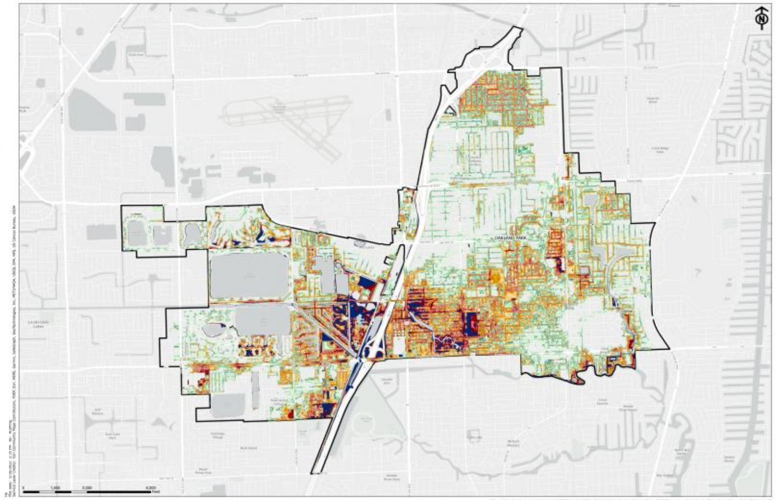
Future 10yr-24hr
2035 NOAA Intermediate SLR



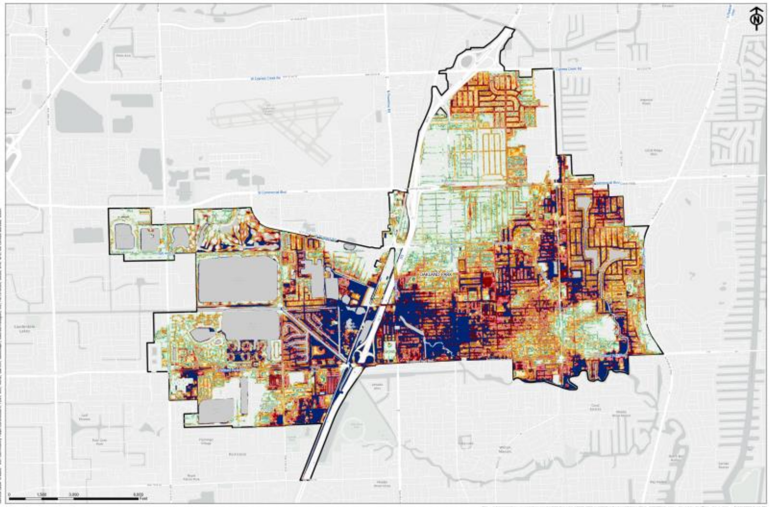
Future 10yr-24hr,
2060 NOAA Intermediate SLR



Current 100yr-72hr, 2020 SLR



Future 100yr-72hr
2035 NOAA Intermediate SLR



Future 100yr-72hr
2060 NOAA Intermediate SLR

Identification of Flood Prone Areas

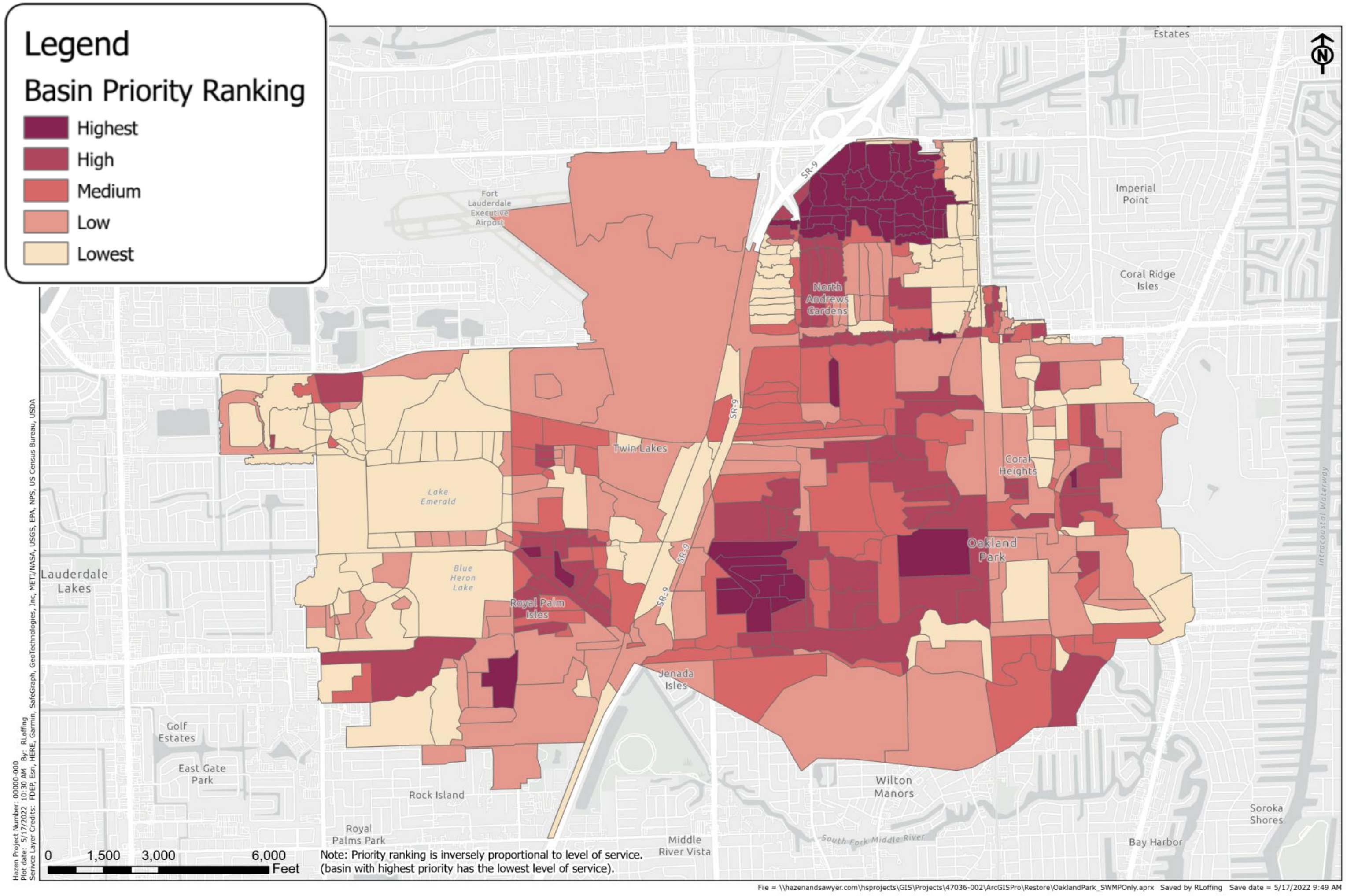
Level of Service Analysis (LOS)

LOS Criteria

- Roadways: 10-year, 24-hour Design Storm
- Structures: 100-year, 72-hour Design Storm

	Performance Parameter	Performance Measure	Weight Factor
Score Based on Flooded Structures	Critical Structures	*Number of structures/acre impacted in 100-year 72-hour flood*	1000
	Important Structures	*Number of structures/acre impacted in 100-year 72-hour flood*	875
	Residential/Non-Residential Structures	*Number of structures/acre impacted in 100-year 72-hour flood*	750
	Repetitive Loss Areas	*Number of RLAs/acre impacted in 100-year 72-hour flood*	875
	Critical Structures	*Number of structures/acre impacted in 10-year 24-hour flood*	2000
	Important Structures	*Number of structures/acre impacted in 10-year 24-hour flood*	1500
	Residential/Non-Residential Structures	*Number of structures/acre impacted in 10-year 24-hour flood*	1000
	Repetitive Loss Areas	*Number of RLAs/acre impacted in 10-year 24-hour flood*	1500

	Performance Parameter	Performance Measure	Weight Factor
Score Based on Flooded Roads	Evacuation Routes	*Linear feet(LF)/acre inundated in the 10-year 24-hour flood*	20
	Evacuation Routes	*LF/acre inundated in the 100-year 72-hour flood*	10
	Arterial	*LF/acre inundated in the 10-year 24-hour flood*	5
	Arterial	*LF/acre inundated by 6-inches or more in the 100-year 72-hour flood*	2
	Collector	*LF/acre inundated in the 10-year 24-hour flood*	5
	Collector	*LF/acre inundated by 9-inches or more in the 100-year 72-hour flood*	2
	Local	*LF/acre inundated in the 10-year 24-hour flood*	1
	Emergency Access (any street)	*LF/acre inundated by 3-feet or more in the 100-year 72-hour flood*	50

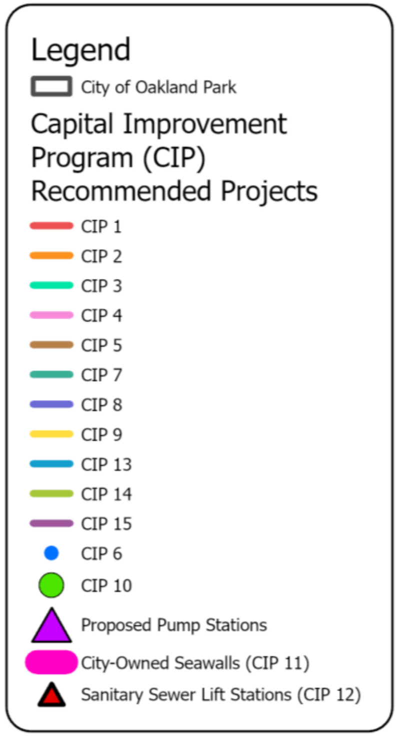


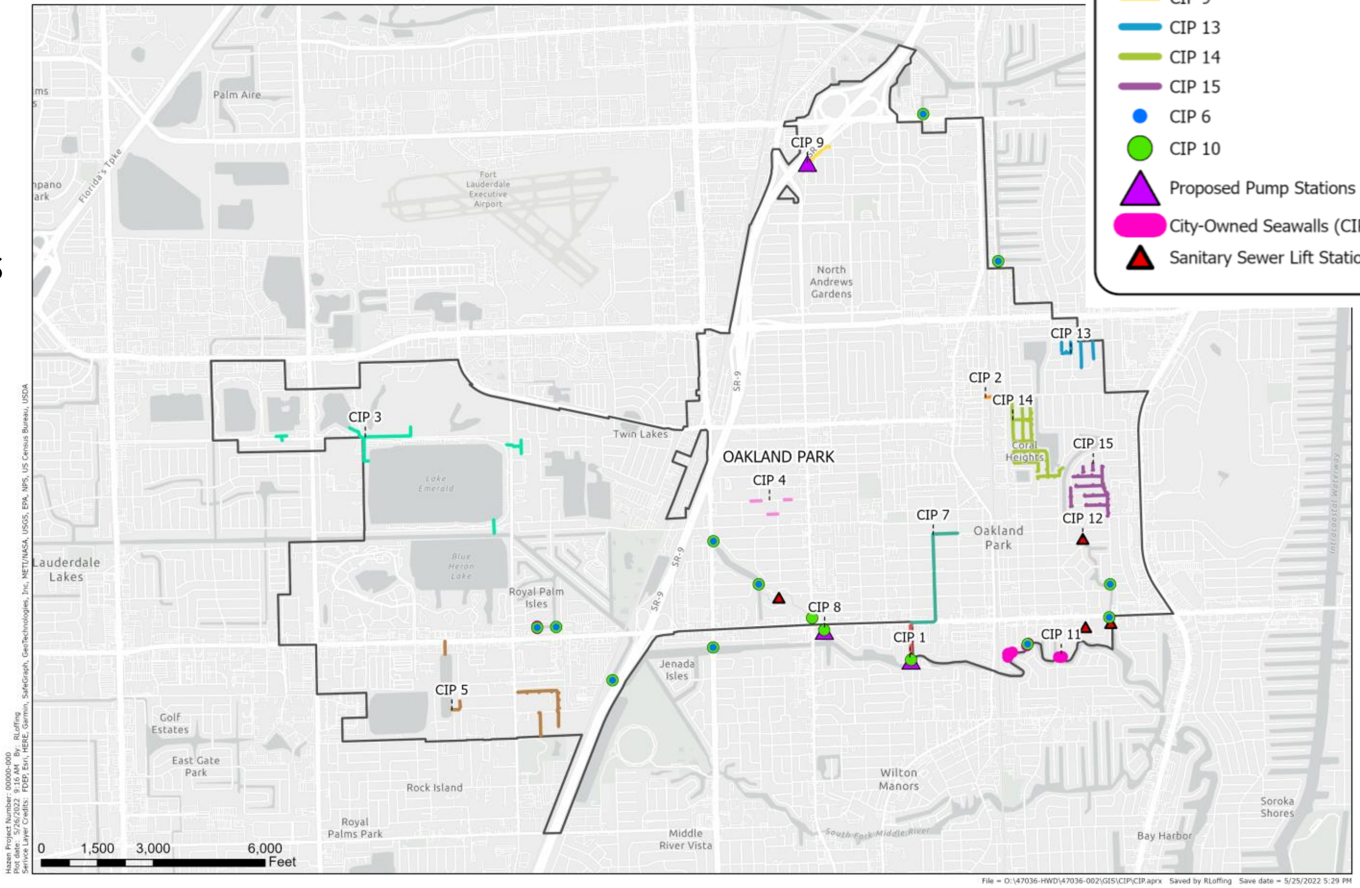
Proposed Capital Improvement Program

CIP Summary

- Total No. of Projects Identified: 15
- Estimated Cost: 48.8M (2021 dollars)
- Estimated Duration: 10 - 15 years
- Additional Recommendations

1. NE 6th Avenue Outfall
2. Floranada Pump Stations and Drainage Wells
3. Emerald Lakes Basin
4. Lake Tahoe
5. Interconnecting Drainage System
6. Critical Outfall Structures
7. NE 6th Avenue Pump Station
8. N. Andrews Ave & Oakland Park Boulevard
9. N. Andrews Gardens Study
10. Tidal Valves
11. Raining and Replacing Flood Barriers
12. Protecting Sanitary Sewer Lift Stations
13. NE 48th and NE 15tyh Way/NE 16th Ave.
14. West Coral Lake
15. East Coral River





Grant Funding Received

Previous

Sleepy River Stormwater Pump Station - $7.9M

Stormwater Vulnerability Assessment - $75K

NE 3rd Ave Drainage Improvements (Bid Pack 11) - $156K

Bid Pack 8 Drainage - $100K

North Andrews Gardens County Surtax Project. - $2.0M

Current

North Andrews Gardens County Surtax Project. - $2.0M

NE 6th Ave Drainage Improvements - $5M

NE 13th Ave Drainage Improvements - $ 1.9M

City of Oakland Park

Stormwater Revenue Sufficiency Study

RAFTELIS

- Develop a funding strategy to pay for stormwater system operations, maintenance, and capital improvements
  - Specifically, to fund the identified stormwater master plan projects over the forecast period
- Estimate revenue requirements to be recovered from stormwater rates
- Identify the need for rate adjustments over the forecast period, FY 2023 to FY 2027
  - Based on projected revenues, operating expenses, capital requirements, and debt service coverage requirements

Existing Stormwater Assessment

- $84.00 per equivalent residential unit (ERU)
  - Residential: $84.00 x number of dwelling units
  - Non-residential: $84.00 x (impervious area (sq ft) ÷ 1,507 sq ft)
  - Undeveloped: $84.00 x 0.12 x (total area (sq ft) ÷ 1,507 sq ft)
- Rate has not been adjusted since FY 2016
  - $72.00 from 2003 to 2015
- School Board stopped making payments in FY 2019, creating a loss of approximately $200,000 a year in revenue
- Revenues at existing rate projected at $3.4 million per year

FY 2022 Revenue Sufficiency

Description	FY22 Projected
Gross Revenues	$3.48m
Operating Expenses	(2.72m)
Debt Service	(0.77m)
Capital	(0.51m)
Surplus/(Deficiency)	**($0.52m)**

Projected Operating Expenses

- Based on the adopted fiscal year 2022 budget
- Projections for fiscal year 2023 through 2027 were adjusted based on the following adjustment factors:
  - Labor: 5.0% per year
  - Health Insurance: 5.0% per year
  - Repair & Maintenance: 3.0% per year
  - Electricity / Fuel: 5.0% per year
  - General Inflation: average of 3.5% per year
- The projected annual average increase in operating expenses over the forecast period is estimated at 3.75% per year

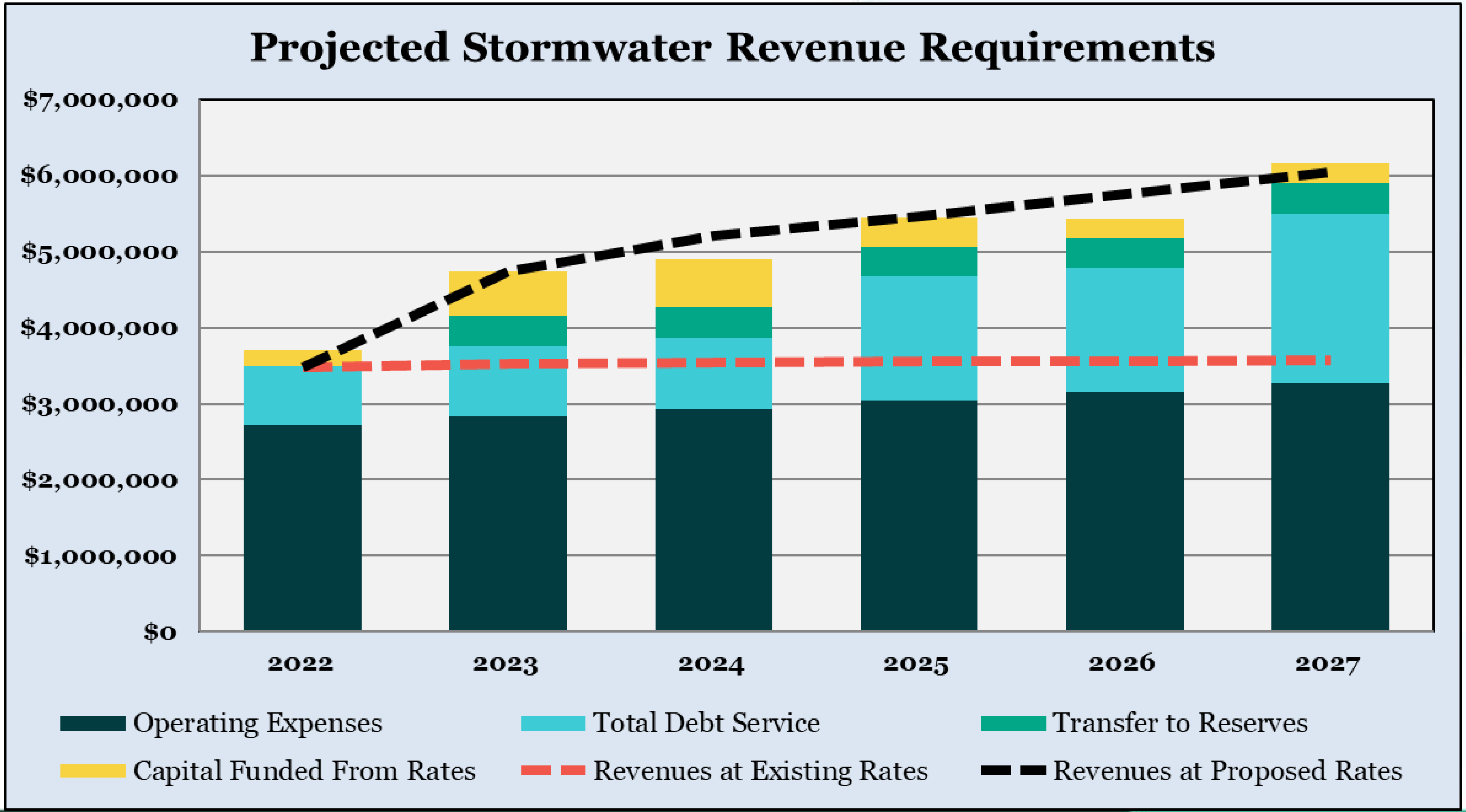
Capital Improvement Plan

- The City Commission has adopted approximately $9.1 million in stormwater capital improvements through fiscal year 2026
  - This includes $1.9 million in prior period carryforward projects funded from operating reserves
  - Public Works Operations Facility - $2.1 million-22
  - NE 13th Avenue Infrastructure Improvements - $2.7 million
  - Lady Lake Trail - $0.3 million
  - Other renewal & replacements projects and vehicle purchases
- Hazen and Sawyer has identified approximately $48.8 million in master plan projects
  - Staff has prioritized $20.5 million of these projects to be funded through fiscal year 2027 based on funding availability
  - Debt funding recommended to provide resources needed (State Revolving Loan Fund)

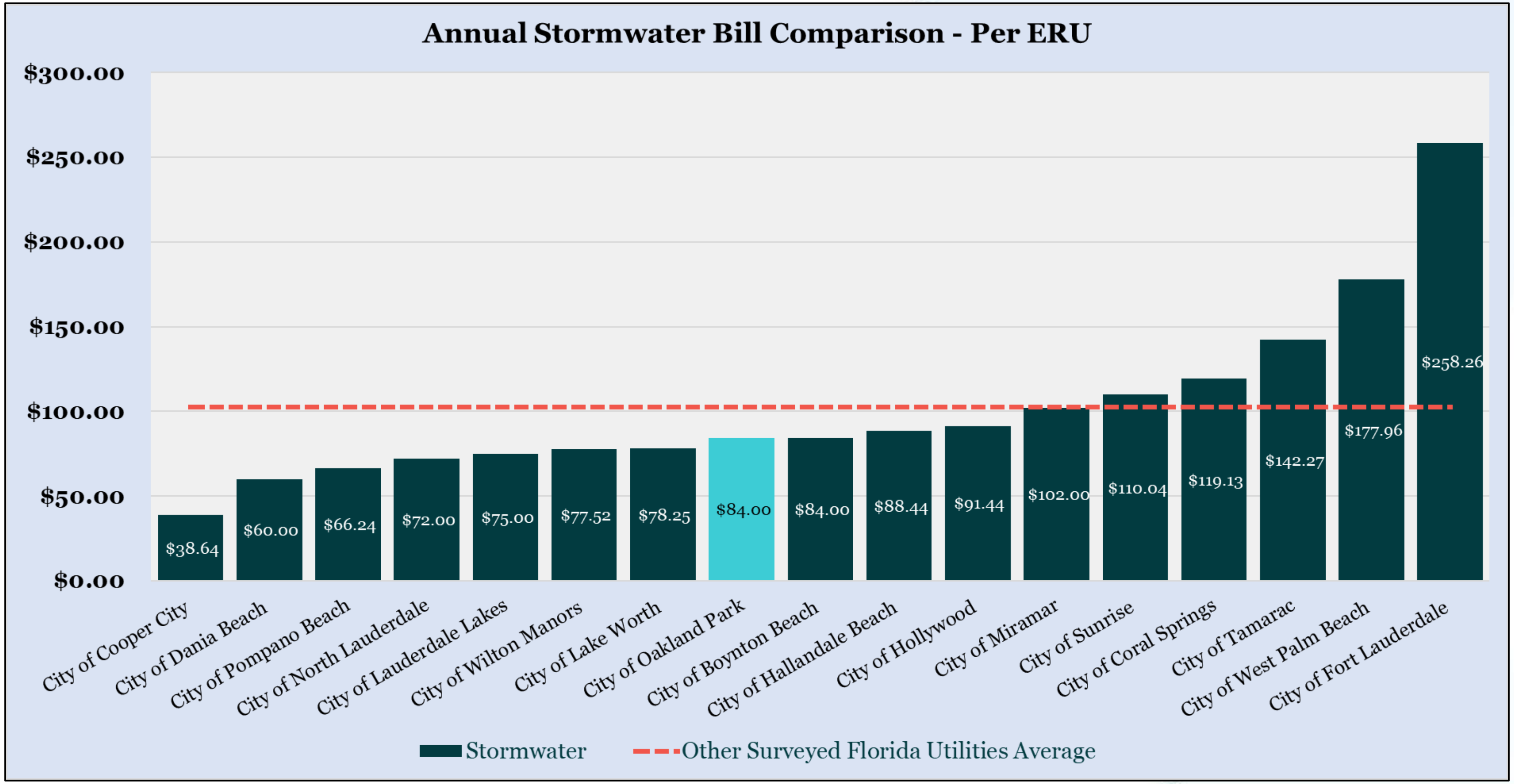
Historical & Proposed Stormwater Rates

		Current Rate	Recommended Future Rates				
Fiscal Year	**2003**	**2016**	**2023**	**2024**	**2025**	**2026**	**2027**
Annual Charge per EDU	$72.00	$84.00	$114.00	$125.00	$131.00	$138.00	$145.00
Annual Increase		$12.00	$30.00	$11.00	$6.00	$7.00	$7.00
Monthly Increase		$1.00	$2.50	$0.92	$0.50	$0.58	$0.58

Revenue Requirements



Stormwater Rate Comparison



Conclusions & Recommendations

- Consider the proposed rate adjustments and include in the fiscal year 2023 budget.
- The proposed rate adjustments achieve the following:
  - Funds continuing operations, the adopted CIP, and the identified master plan projects
- The proposed rates are recommended to become effective October 1, 2022 and each October 1st thereafter.
- Recommend updating this study every 3 to 5 years.

CITY of OAKLAND PARK

INCORPORATED 1929

FLORIDA