AGENDA

Life's Just Better Here

WELCOME TO YOUR CITY COMMISSION MEETING
YOUR INPUT IS ENCOURAGED DURING "COMMENTS FROM THE PUBLIC" AND DURING ANY SCHEDULED PUBLIC HEARING

SPECIAL MEETING
Tentative Millage and Budget &
Preliminary Special Assessment Rates
Wednesday, July 22, 2026
7:00 PM – COMMISSION CHAMBERS

1. **CALL TO ORDER**
   a. Pledge of Allegiance
2. **ROLL CALL**
3. **COMMENTS FROM THE PUBLIC**
   Any member of the Public may speak on any issue for three (3) minutes.
4. **RESOLUTIONS**
   a. **Resolution No. 2026-046:**
   A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS ADOPTING A PROPOSED OPERATING MILLAGE RATE OF 6.2270 FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2026/27; A PROPOSED MILLAGE LEVY FOR VOTED DEBT SERVICE OF 0.1598 FOR THE 2008 CITY HALL BOND FOR FISCAL YEAR 2026/27; APPROVING AND AUTHORIZING TRANSMITTAL OF THE FORM DR 420 TO THE PROPERTY APPRAISER; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE FY 2026/27 TENTATIVE MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.
   b. **Resolution No. 2026-047:**
   A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES

AND FACILITIES AND PROGRAMS ("FIRE SERVICES") IN THE CITY OF WILTON MANORS, FLORIDA; PROVIDING FOR PURPOSE AND DEFINITIONS; PROVIDING FOR LEGISLATIVE DETERMINATIONS; ESTABLISHING THE ESTIMATED RATE FOR FIRE SERVICES ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

c. **Resolution No. 2026-048:**
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, RELATING TO THE JENADA GATED ENTRANCE IMPROVEMENTS ASSESSMENT; ADOPTING THE PRELIMINARY ANNUAL ASSESSMENT ROLL FOR THE JENADA GATED ENTRANCE IMPROVEMENT ASSESSMENT FOR FISCAL YEAR 2026-2027; AUTHORIZING THE CITY COMMISSION TO CONDUCT A PUBLIC HEARING; DIRECTING THE PROVISION OF NOTICE THEREOF; AUTHORIZING THE TRANSMITTAL OF NECESSARY INFORMATION TO THE PROPERTY APPRAISER; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

5. PUBLIC HEARINGS

6. REQUEST FOR PLACEMENT OF ITEMS ON NEXT MEETING AGENDA

7. ADJOURNMENT

Pursuant to FS. 286.0105, if a person decides to appeal any decision made by the Board, Agency or Commission with respect to any matter considered at such meeting, or hearing, he/she will need a record of the proceedings and that for such purposes he/she 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 based. Any person requiring Auxiliary Aids and Services for the Meeting may call the ADA Coordinator at (954) 390-2120 at least two working days prior to the meeting. If you are Hearing or Speech impaired, please contact the Florida Relay Services by using the following phone numbers: 1¬800¬955-8770 (Voice) 1-800-955-8771 (tdd)

Life's Just Better Here

COMMISSION AGENDA REPORT

MEETING DATE: Wednesday, July 22, 2026

From: Carol Conol, Finance Director
Prepared by: Carol Conol

(a) Subject: **Resolution No. 2026-046:**
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS ADOPTING A PROPOSED OPERATING MILLAGE RATE OF 6.2270 FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2026/27; A PROPOSED MILLAGE LEVY FOR VOTED DEBT SERVICE OF 0.1598 FOR THE 2008 CITY HALL BOND FOR FISCAL YEAR 2026/27; APPROVING AND AUTHORIZING TRANSMITTAL OF THE FORM DR 420 TO THE PROPERTY APPRAISER; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE FY 2026/27 TENTATIVE MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

(b) City Manager Recommendation:

(c) Report In Brief: This resolution authorizes the City Commission to advise the Property Appraiser about the following items which will be included in the City's TRIM (Truth in MIllage) notices for the Fiscal Year 2026-27 budget:

- Proposed Operating Millage Rate of 6.2270
- Proposed Rolled-Back Rate Millage Rate of 5.9835
- Proposed Voted Debt Service Millage Rate of 0.1598 for the 2008 City Hall Bond
- The first public hearing to consider the budget and millage rates is scheduled for September 14, 2026 at 6:30pm in the City Commission Chambers

(d) Discussion:

This budget proposes an ad valorem operating millage rate of 6.2270, the same rate as the current fiscal year's rate. This proposed millage rate represents an increase of 4.07% over the rolled-back millage rate of 5.9835 due to an increase in city-wide taxable values of 4.73% based on the Broward County Property Appraiser's (BCPA's) July 1 certified property values.

The proposed voted debt service millage rate for the 2008 City Hall Bond has decreased from

0.1661 for Fiscal Year 2025-26 to 0.1598 for Fiscal Year 2026-27 (-0.0063 mils, -3.8%) also due to the increase in property taxable values.

The overall city-wide millage rate, combining the operating and debt service rates, will decrease in FY2026-27 by 0.0063 mils, or 0.1%. The FY 2025-26 overall millage rate was 6.3931; the proposed FY2027 overall millage rate is 6.3868.

The City's budgeted operating ad valorem revenues for Fiscal Year 2026-27, as adjusted by the expected collection rate (96%), are $15,436,308. This amount is based on the Broward County Property Appraiser's (BCPA's) July 1 certified property taxable values, and is $20,162 more than the amount published on Jun 29 in the Proposed (Recommended) Budget.

For homesteaded property under the Save Our Homes amendment, Florida state statutes limit the increase in assessed value to 3% or the percentage of the change in the Consumer Price Index (CPI) for the preceding calendar year. This year, the Florida Department of Revenue set the maximum increase for homesteaded property at 2.7% for Fiscal Year 2026-27 property tax rates.

Section 200.065(5), Florida Statutes limits the amount a government may increase its millage rate with a simple majority vote of the governing body. A complicated formula is used to calculate this limitation - see Draft Form DR420-MMP in the backup. Due to this restriction, the maximum millage rate the City Commission may approve this year by a majority vote (3 votes) is 5.9835. A two-thirds vote (4 votes) may approve a millage rate up to 6.5819. A unanimous vote is required to approve any millage rate between 6.5820 and the statutory cap of 10.

This resolution authorizes the City Commission to advise the Property Appraiser about the following items which will be included in the City's TRIM (Truth In Millage) notices for the Fiscal 2026-27 budget:

a. Proposed Operating Millage Rate of 6.2270
b. Proposed Rolled-Back Millage Rate of 5.9835
c. Proposed Voted Debt Service Millage Rate of 0.1598 for the 2008 City Hall Bond
d. The first public hearing to consider the budget and millage rates is scheduled for September 14, 2026, at 6:30 pm in the City Commission Chambers.

Fiscal Year 2026-27 General Fund budgeted amounts:
$15,436,308 Operating Ad Valorem revenue
$396,149 Voted Debt Service Ad Valorem revenue - 2008 City Hall Bond

(all amounts are based on a 96% collection rate)

(e) **Strategic Plan Consistency:** Goal E: Exhibit Fiscal Responsibility

(f) **Concurrences:**

(g) **Fiscal Impact:** Fiscal Year 2026-27 General Fund budgeted amounts:
$15,436,308 Operating Ad Valorem revenue
$396,149 Voted Debt Service Ad Valorem revenue - 2008 City Hall Bond

(h) **Alternatives:**

(i) Attachments:

1. 2026-046 RESO PROPOSED OPERATING MILLAGE RATE GENERAL OP FY 2026-2027
2. DR420_2026_125 (1)
3. DR420Debt_2026_1793
4. DR420MMP_2026_125

RESOLUTION NO. 2026-046

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS ADOPTING A PROPOSED OPERATING MILLAGE RATE OF 6.2270 FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2026/27; A PROPOSED MILLAGE LEVY FOR VOTED DEBT SERVICE OF 0.1598 FOR THE 2008 CITY HALL BOND FOR FISCAL YEAR 2026/27; APPROVING AND AUTHORIZING TRANSMITTAL OF THE FORM DR 420 TO THE PROPERTY APPRAISER; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE FY 2026/27 TENTATIVE MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Florida Statute 200.065 (TRIM), the Property Appraiser has certified the taxable value within the jurisdiction of the City, including a copy of the Statement required to be submitted under Florida Statute Section 195.073(3) (a/k/a DR 420); and

WHEREAS, pursuant to Florida Statute Section 200.065(2)(b), within 35 days of certification of value, on or before August 4, 2026, the City must advise the Property Appraiser of its proposed millage rate, of its rolled back rate computed pursuant to Florida Statute Section 200.065(1), of its proposed millage levy for voted debt service, and of the date, time and place at which a public hearing will be held to consider the proposed millage rate, proposed millage levy for voted debt service and the tentative budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, THAT:

<u>Section 1.</u> The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

<u>Section 2:</u> The City Manager, or the City Manager’s designee, is hereby authorized and instructed to complete and transmit the DR 420 to the Property Appraiser and to take such further action as is reasonably required pursuant to Section 200.065, Florida Statutes.

Section 3: The City Commission hereby adopts a proposed operating millage rate of 6.2270 for General Fund budget purposes for Fiscal Year 2026/27.

Section 4: The City Commission hereby adopts a proposed millage levy for voted debt service 0.1598 for the 2008 City Hall Bond for Fiscal Year 2026/27.

Section 5: There is hereby established a public hearing to be held at 6:30 p.m., on September 14, 2026, in City Commission Chambers, 2020 Wilton Drive, Wilton Manors, Florida 33305, at which time the City Commission will receive and consider any comments on the proposed millage rate and tentative budget.

Section 6: 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: All Resolutions or parts of Resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 8: This Resolution shall be effective immediately upon adoption.

THE REMAINDER OF THIS PAGE HAS
BEEN INTENTIONALLY LEFT BLANK.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, THIS ________ DAY OF JULY, 2026.

CITY OF WILTON MANORS, FLORIDA

By:________________________________
SCOTT NEWTON, MAYOR

ATTEST:

____
ELIZABETH BECKFORD, MMC
CITY CLERK

RECORD OF COMMISSION VOTE

MAYOR NEWTON	_____
VICE MAYOR CAPUTO	_____
COMMISSIONER BRACCHI	_____
COMMISSIONER D’ARMINIO	_____
COMMISSIONER ROLLI	_____

I HEREBY CERTIFY that I have approved the form of this Resolution.

/s/ Kerry L. Ezrol
KERRY L. EZROL
CITY ATTORNEY

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Broward
Principal Authority : City of Wilton Manors	Taxing Authority : Ctty of Wilton Manors - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$		2,534,958,821	(1)
2.	Current year taxable value of personal property for operating purposes	$		45,567,049	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$		1,694,676	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$		2,582,220,546	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$		16,385,876	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$		2,565,834,670	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$		2,465,488,669	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	☑ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☑ YES	☐ NO	Number 1	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/29/2026 1:36:34 PM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*		6.2270 per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	15,352,598	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	-0-	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	15,352,598	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	-0-	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	2,565,834,670	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*		5.9835 per $1000	(16)
17.	Current year proposed operating millage rate		6.2270 per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	16,079,487	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 15,352,598	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	5.9835 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 15,450,717	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 16,079,487	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	6.2270 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23,* ***minus 1****, multiplied by 100)*	4.07 %	(27)

First public budget hearing	Date : 9/2/2026	Time : 12:00 AM EST	Place :

S I G N H E R E

Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
Signature of Chief Administrative Officer :		Date :	
Title :	Contact Name and Contact Title :		
Mailing Address :	Physical Address :		
City, State, Zip :	Phone Number :	Fax Number :	

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF VOTED DEBT MILLAGE

DR-420DEBT
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Broward
Principal Authority : City of Wilton Manors	Taxing Authority : City Hall (2008) - Voted, Debt
Levy Description : City Hall (2008) - Voted, Debt	

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$	2,534,958,821	(1)
2.	Current year taxable value of personal property for operating purposes	$	45,567,049	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$	1,694,676	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$	2,582,220,546	(4)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/29/2026 1:36:34 PM

SECTION II: COMPLETED BY TAXING AUTHORITY

5.	Current year proposed voted debt millage rate	0.1598 per $1,000	(5)
6.	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	-0- per $1,000	(6)

SIGN HERE	**Taxing Authority Certification**	I certify the proposed millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :	Date :	
	Title :	Contact Name and Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

DRAFT

INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, *Certification of Taxable Value*, and DR-420S, *Certification of School Taxable Value*, and provide it to all taxing authorities levying a

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value*, or Line 8 of DR-420S, *Certification of School Taxable Value*. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

Section II: Taxing Authority

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn't received for any
- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.

All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/property/Pages/TRIM.aspx

FLORIDA Department of Revenue

MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

Year: 2026	County: Broward
Principal Authority Name: City of Wilton Manors	Taxing Authority Name: Ctty of Wilton Manors - Operating

1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☑ No	(1)
	IF YES, STOP ***STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.***			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	5.9835 per $1,000		(2)
	Calculate maximum millage levy			
3.	Majority vote maximum millage rate allowed *(Enter rolled-back rate from line 2)*	5.9835 per $1,000		(3)
4.	Two-thirds vote maximum millage rate allowed *(Multiply Line 3 by 1.10)*	6.5819 per $1,000		(4)
5.	Current year proposed millage rate (See page 3 for Instructions)	6.2270 per $1,000		(5)
6.	**Minimum vote required to levy proposed millage:** (Check one)			(6)
☐	a. Majority vote of the governing body: Check here if Line 5 is less than or equal to Line 3. The maximum millage rate is equal to the rolled-back rate. *Enter Line 3 on Line 7.*			
☑	b. Two-thirds vote of governing body: Check here if Line 5 is less than or equal to Line 4, but greater than Line 3. The maximum millage rate is equal to proposed rate. *Enter Line 5 on Line 7.*			
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the proposed rate. *Enter Line 5 on Line 7.*			
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. *Enter Line 5 on Line 7.*			
7.	The selection on Line 6 allows a maximum millage rate of *(Enter rate indicated by choice on Line 6)*	6.2270 per $1,000		(7)
8.	Current year gross taxable value from Current Year Form DR-420, Line 4	$ 2,582,220,546		(8)
9.	Current year proposed taxes *(Line 5 multiplied by Line 8, divided by 1,000)*	$ 16,079,487		(9)
10.	Total taxes levied at the maximum millage rate *(Line 7 multiplied by Line 8, divided by 1,000)*	$ 16,079,487		(10)
	DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs) STOP ***STOP HERE. SIGN AND SUBMIT.***			
11.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage . *(The sum of all Lines 9 from each district's Form DR-420MM-P)*	$ 0		(11)
12.	Total current year proposed taxes *(Line 9 plus Line 11)*	$ 16,079,487		(12)
	Total Maximum Taxes			
13.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage *(The sum of all Lines 10 from each district's Form DR-420MM-P)*	$ 0		(13)
14.	Total taxes at maximum millage rate *(Line 10 plus line 13)*	$ 16,079,487		(14)
	Total Maximum Versus Total Taxes Levied			
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☑ YES	☐ NO	(15)

DRAFT

Continued on page 2

<table>
<tr><td rowspan="6">S I G N

H E R E</td><td colspan="2">Taxing Authority Certification
Ctty of Wilton Manors - Operating</td><td colspan="2">I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.</td></tr>
<tr><td colspan="3">Signature of Chief Administrative Officer :</td><td>Date :</td></tr>
<tr><td>Title:</td><td colspan="3">Contact Name and Contact Title:</td></tr>
<tr><td>Mailing Address:</td><td colspan="3">Physical Address:</td></tr>
<tr><td>City, State, Zip:</td><td colspan="2">Phone Number:</td><td>Fax Number:</td></tr>
</table>

Complete, certify and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with a completed Form DR-420, Certification of Taxable Value.

Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at https://eportal.oasys.floridarevenue.com/.

All TRIM forms for taxing authorities are available at:
floridarevenue.com/property/forms

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form provides for the calculation of the maximum tax levy for the current year allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

Form DR-420MM-P shows the preliminary maximum millages and taxes levied based on the proposed adoption vote. Each taxing authority must complete, sign, and submit this DR-420MM-P and DR-420, *Certification of Taxable Value* to the property appraiser.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority must file Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*, with Form DR-487, *Certification of Compliance*, with the Department of Revenue.

Line Instructions

Lines 3 and 4

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority’s statutory or constitutional cap.

Line 5

Rate cannot exceed the statutory rate of the principal taxing authority.

Line 6

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 7

Enter the millage rate indicated by the box checked in Line 6. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the rolled-back rate. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 7, rather than the maximum rate, so that the comparisons on Lines 11 through 15 are accurate.

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at floridarevenue.com/property/forms.

Form	Form Title
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation - Final Disclosure
DR-487	Certification of Compliance

Life's Just Better Here

COMMISSION AGENDA REPORT

MEETING DATE: Wednesday, July 22, 2026

From: Carol Conol, Finance Director
Prepared by: Carol Conol

(a) Subject: <u>Resolution No. 2026-047:</u>
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES AND FACILITIES AND PROGRAMS ("FIRE SERVICES") IN THE CITY OF WILTON MANORS, FLORIDA; PROVIDING FOR PURPOSE AND DEFINITIONS; PROVIDING FOR LEGISLATIVE DETERMINATIONS; ESTABLISHING THE ESTIMATED RATE FOR FIRE SERVICES ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

(b) City Manager Recommendation: Recommend Approval

(c) Report In Brief: This resolution authorizes the City to assess for fire services and establishes the preliminary assessments for each parcel by designation.

(d) Discussion:

The proposed fire protection assessment has been calculated using the methodology developed by Stantec Consulting Services Inc. as part of the City's comprehensive update to its Fire Protection Services Program, completed in July 2026. The methodology is based on the proportional demand for fire protection services generated by each property classification.

The property data used in the calculation was provided by the Broward County Property Appraiser. The fire rescue service demand data was provided by the City of Fort Lauderdale, the City's current fire service provider, and includes incident response data from fiscal years 2022-23, 2023-24, and 2024-25.

(e) Strategic Plan Consistency: Goal E: Exhibit Fiscal Responsibility

(f) Concurrences:

(g) Fiscal Impact: Fiscal Year 2026-27:
Fire Fund - Total Assessment - $3,368,052
General Fund - Reimbursement to Fire Fund of approximately $102,759 to pay for cost of fire protection for City-owned properties, other governmental entities and statuary exemptions.

(h) Alternatives:

(i) Attachments:

1. 2026-047 RESO Preliminary Fire Assessment Resolution
2. Stantec - Wilton Manors Final Fire Assessment Update Report
3. FY2027 Comparison of Fire Assessment Rates
4. 260716 FY27 Schedule of Estimated Fire Assessment Fee Exempt
5. revised_wilton_manors_fire_assessment_presentation

RESOLUTION NO. 2026-047

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES AND FACILITIES AND PROGRAMS ("FIRE SERVICES") IN THE CITY OF WILTON MANORS, FLORIDA; PROVIDING FOR PURPOSE AND DEFINITIONS; PROVIDING FOR LEGISLATIVE DETERMINATIONS; ESTABLISHING THE ESTIMATED RATE FOR FIRE SERVICES ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 2, Article 6, City Code of Ordinances, entitled "Home Rule Special Assessment Ordinance," provides for the home rule authority of the City Commission to levy and collect special assessments; and,

WHEREAS, Section 2-76, of the City Code (formerly 2-288), authorizes the City to "maintain and fund any and all costs associated with the city providing quality fire protection and prevention ("fire") to the property owners, residents and citizens of the city," and provides findings of special benefit to real property as a result of such services; and,

WHEREAS, in 1996, pursuant to section 2-288, Code, the City's Constitutional "home rule" powers as provided in Article VIII, Section 2 of the Florida Constitution, the City's statutory "home rule" powers as provided in Chapter 166, Florida Statutes, and other applicable state law, the City began levying and collecting special assessments to fund the provision of fire and EMS; and,

WHEREAS, in 2000, the Fourth District Court of Appeal rendered its decision in <u>SMM Properties, Inc. v. City of North Lauderdale</u>, 760 So.2d 998 (Fla. 4th DCA 2000), which was approved by the Florida Supreme Court in 2002, wherein the court found a special assessment could not be used to fund the EMS portion of integrated fire rescue services; and,

WHEREAS, in light of the decision in <u>SMM Properties</u>, the City cannot levy or collect a special assessment that would fund the EMS portion of integrated fire rescue services; and,

WHEREAS, in order to comply with the requirements of the decision in <u>SMM Properties</u>, the City is levying and collecting a special assessment solely for Fire Services as authorized by section 2-76, Code, and as defined hereinafter, and will fund EMS from revenues other than the non-ad valorem special assessment; and,

WHEREAS, Fire Services as defined hereinafter provide the requisite special benefit to real property such that they may be funded through a special assessment; and,

WHEREAS, in order to comply with the decision in SMM Properties, the City retained the services of Government Services Group (GSG) in July, 2000, to review the provision of fire and EMS within the City and to provide an assessment methodology and allocation that meets the requirements of the decision in SMM Properties; and,

WHEREAS, GSG provided the City with an Assessment Methodology and Allocation Study, attached to Resolution 2362, to support the City's special assessment for Fire Services; and,

WHEREAS, each year through Fiscal Year 2010-2011, the City used the assessment methodology provided in Resolution 2362 to establish the special assessment rates for Fire Service for each fiscal year; and,

WHEREAS, in 2010, the City initially entered into an Interlocal Agreement with Fort Lauderdale to use Fort Lauderdale's integrated Fire Rescue Department for fire and rescue services, including EMS, within the City, and;

WHEREAS, in 2010, the Fourth District Court of Appeal rendered its opinion in Desiderio Corp. v. City of Boynton Beach, 39 So.3d 487 (Fla. 4^{th} DCA 2010), wherein the appellate court reviewed the methodology used by the City of Boynton Beach, particularly the methodology utilized by Boynton Beach's consultant, GSG, and upheld the City's special assessment and methodology; and,

WHEREAS, in light of the agreement with the City of Fort Lauderdale, and the Desiderio decision, the City engaged GSG in 2011 to review and update the City's special assessment methodology to address changes resulting from the agreement with the City of Fort Lauderdale, and to ensure consistency with the guidance provided in the new appellate decision rendered in the Desiderio case; and,

WHEREAS, in 2015, the City entered into a First Amendment to the Interlocal Agreement with Fort Lauderdale, which extended the term of the Interlocal Agreement to September 30, 2020; and,

WHEREAS, in 2020, the City and Fort Lauderdale entered into a new Agreement effective October 1, 2020; and,

WHEREAS, GSG was engaged in 2015 to review and update the City's special assessment methodology; and,

WHEREAS, GSG was engaged in 2018 to review and update the City's special assessment methodology; and

WHEREAS, GSG was again engaged in 2021 to review and update the City's special assessment methodology; and,

WHEREAS, the City and Fort Lauderdale entered into a new Interlocal Agreement in 2025, for the City to continue to use Fort Lauderdale's integrated Fire Rescue Department for fire and rescue services, including EMS, within the City; and,

WHEREAS, the City engaged Stantec Consulting Services in 2026, who provided the City with its FY 2026 Fire Protection Service Non-Ad Valorem Assessment Study Update Report, dated July 16, 2026 (the "2026 Assessment Report"), which sets forth the methodology for the City's Fire Rescue Special Assessment, developed to ensure compliance with the SMM Properties and Desiderio decisions, and which is accepted by the City Commission; and,

WHEREAS, the City Commission determines that it is fair and equitable to levy and collect a non-ad valorem special assessment to fund the Fire Services provided within the City consistent with the methodology and allocation set forth in the 2026 Assessment Report, and as provided hereinafter.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA:

Section 1. **RECITALS.** The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct by the City Commission and incorporated herein by this reference.

Section 2. **AUTHORITY**. This Resolution is adopted pursuant to the provisions of Ordinance No. 751, as amended by Ordinance Nos. 755, 787 and 796 (collectively, "the Ordinance"); Resolution No. 1884 ("Intent Resolution"), Resolution No. 1886 ("Initial Resolution"), Resolution No. 1896 ("Final Assessment Resolution"), and Resolution 2362 (collectively "the Resolutions"); Sections 166.021 and 166.041, Florida Statutes; and, other applicable provisions of law.

Section 3. **PURPOSE**. This Resolution constitutes the Preliminary Assessment Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the imposition of a Fire Services Assessment as described hereinafter, for the Fiscal Year beginning October 1, 2026. Its purpose is to provide procedures and standards for the imposition of a Fire Services Assessment under the general home rule powers of a municipality to impose special assessments, and authorize a procedure for the funding of fire services, facilities, or programs providing special benefits to property within the City, consistent with the SMM Properties and Desiderio decisions.

Section 4. **DEFINITIONS.** All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance and the Resolutions provided that in the event of any conflicts in definitions, the definitions set forth herein shall prevail. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. The following definitions replace the definitions set forth in the Resolutions, as follows:

"Assessable Property" means all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of the fire services, programs or facilities identified in the Resolutions, as modified herein.

"Assessment Coordinator" means the person designated by the City to administer the special assessment for the fire service, facility, or program identified in the Resolutions as modified herein, or such person's designee.

"Assessment Roll" means the special assessment roll relating to the Fire Services Assessment approved herein, or an Annual Rate Resolution pursuant to the Resolutions.

"Building" means any structure, whether temporary or permanent, built for support, shelter, or enclosure of persons, chattel, or property of any kind. This term shall include mobile homes or any vehicles serving in any way the function of a building.

"Building Area" means that adjusted area of a Building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected, or determined not to be accurately reflected on the Tax Roll, that area as determined by the City.

"Code Descriptions" or "Improvement Codes" means the building use codes assigned by the Property Appraiser to Tax Parcels within the City based upon the DOR Land Classification Codes.

"Commercial Property" means those Tax Parcels with a Code Description designated as "Commercial" in the Fixed Property Use Codes and Code Descriptions.

"Cost Apportionment" means the apportionment of the Fire Services Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described herein.

"Demand Percentage" means the percentage of demand for fire services, facilities, or programs attributable to each Fixed Property Use Category determined by analyzing the historical demand for fire services as reflected in the Incident Data.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the City.

"Dwelling Unit" means (1) a Building, or portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes, travel trailers, or the like for residential purposes.

“Emergency Medical Services” (EMS) means those services recorded in the Incident Data that assign an Incident Code of 300H, 300S, 311, 311M, 311R, 320, 320M, 320R, 321, 321R, 322, 322H, 322T, 323, 323B381, 661, 3000, 3217, 3811, 6001, 7451. The “NIFRS Call Data Incident Types are attached hereto as Appendix A.

“Emergency Medical Services Cost” means the amount, other than first response medical rescue services, determined by the City Commission to be associated with Emergency Medical Services.

"Estimated Fire Services Assessment Rate Schedule" means that rate schedule attached hereto as Appendix C and hereby incorporated herein by reference, specifying the Fire Services Assessed Costs determined in Section 9 of this Preliminary Assessment Resolution and the estimated Fire Services Assessments established in Section 9 of this Preliminary Assessment Resolution.

"Fire Services Assessment" means a special assessment lawfully imposed by the City against Assessable Property to fund all or any portion of the cost for Fire Services, facilities, or programs providing a special benefit to property as a consequence of a logical relationship to the value, use, or characteristics of the assessed property. Fire Services funded by this Fire Services Assessment include fire suppression, fire investigations, hazardous materials response, disaster preparedness, fire inspections, fire prevention, fire engineering, fire code enforcement, life-safety and fire hazard analysis, fire plans examination, fire training, fire administration, first response medical aid, and public information and awareness. Fire Services do not include advanced life support services, referred to herein as EMS.

"Fire Services Cost" means the amount necessary in any fiscal year to fund the provision of fire services, facilities, or programs which provide a special benefit to Assessable Property, and shall include, but not be limited to:

a. the cost of physical construction, reconstruction or completion of any required facility or improvement;

b. the costs incurred in any required acquisition or purchase;

c. the cost of all labor, materials, machinery, and equipment;

d. the cost of fuel, parts, supplies, maintenance, repairs, and utilities;

e. the cost of computer services, data processing, and communications;

f. the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever;

g. the cost of any indemnity or surety bonds and premiums for insurance;

h. the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits;

i. the cost of uniforms, training, travel, and per diem;

j. the cost of construction plans and specifications, surveys and estimates of costs;

k. the cost of engineering, financial, legal, and other professional services;

l. the costs of compliance with any contracts or agreements entered into by the City to provide services related to Fire Services;

m. all costs associated with the structure, implementation, collection, and enforcement of the Fire Service Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Service Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Service Assessments collected pursuant to this Resolution.

n. all other costs and expenses necessary or incidental to the acquisition, provision, or construction of the service, facility, or program to be funded by the Fire Services Assessment, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution;

o. a reasonable amount for contingency and anticipated delinquencies and uncollectable Fire Assessments; and

p. reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing items of Fire Services Cost.

Fire Services Costs do not include costs of providing emergency medical services.

"Fixed Property Use Codes" are those code descriptions for Tax Parcels used for recording fire rescue calls in the Incident Data, which correlate to the Code Descriptions determined by the Property Appraiser on the ad valorem tax roll, attached hereto as Appendix B.

"Incident Data" means the electronic information provided by the City of Fort Lauderdale identifying the number and types of fire rescue incident responses within the City for the 2023, 2024 and 2025 Fiscal Years, using the National Fire Incident Reporting System (NFIRS).

"Industrial/Warehouse Property" means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the Improvement Codes.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes.

"Mixed Use Property" means a Tax Parcel that contains Buildings whose use description are capable of assignment under a Code Description in the Improvement Code in more than one Property Use Category.

"National Fire Incident Reporting System" (NFIRS) means the system used by the City of Fort Lauderdale to record its fire rescue incidents, which is a tool for fire departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner.

"Non-Residential Property" means, collectively, Commercial Property, Industrial/Warehouse Property, Government, Institutional Property and Nursing Home Property.

"Parcel Apportionment" means the further apportionment of the Fire Services Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in this Resolution.

"Property Use Categories" means, collectively, Residential Property, all categories of Non-Residential Property.

"Residential Property" means those Tax Parcels with a residential condominium use under the DOR Codes together with those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes.

"**Tax Collector"** shall mean the state-constitution Tax Collector in and for Broward County, Florida.

"Tax Parcel" means a parcel of property located within the City to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"**Uniform Assessment Collection Act"** means Sections 197.3632 and 197.3635, Florida Statutes, as amended, and any successor statutes authorizing the collection of non-ad valorem special assessments on the same bill as ad valorem taxes, and any regulations pertaining thereto.

"Vacant Property" means those Tax Parcels with a Code Description designated as "Vacant" in the Improvement Code.

Section 5. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the imposition of the Fire Services Assessments for Fire Services, facilities, or programs against Assessed Property located within the City, the City shall provide Fire Services to such Assessed Property. The cost to provide such Fire Services, facilities, or programs shall be funded from proceeds of the Fire Services Assessments. The remaining cost required to provide Fire Services, facilities, and programs, if any, as well as all costs associated with the provision of EMS, shall be funded by available City revenues other than Fire Services Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of Fire Services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Assessment Resolution, and pursuant to the 2026 Assessment Report.

Section 6. IMPOSITION AND COMPUTATION OF FIRE SERVICES ASSESSMENTS. Fire Services Assessments shall be imposed against all Tax Parcels within the Property Use Categories. The Cost Apportionment and Parcel Apportionment described herein and within the 2026 Assessment Report are approved and adopted as the methodology to impose and compute the Fire Services Assessment.

<u>Section 7.</u> LEGISLATIVE DETERMINATIONS OF AUTHORITY, SPECIAL BENEFIT AND FAIR APPORTIONMENT. The City Commission adopts the following legislative findings relating to the Fire Services special assessment:

AUTHORITY

7.1 Pursuant to Article VIII, Section 2(b) of the Florida Constitution, and Sections 166.021 and 166.041, Florida Statutes, the City Commission has all powers of local self-government to perform municipal functions and render municipal services except when prohibited by law, and such power may be exercised by the enactment of City ordinances or resolutions.

7.2 The City Commission may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the City Commission may legislate on any subject matter on which the Florida Legislature may act, except those subjects described in (a), (b), (c), and (d) of Section 166.021(3), Florida Statutes. The subject matters of paragraphs (a), (b), (c), and (d) of Section 166.021(3), Florida Statutes, are not relevant to the imposition of assessments related to fire services, facilities or programs.

SPECIAL BENEFIT

7.3 The special benefits provided to affected lands as a result of a Fire Services Assessment include by way of example and not limitation, the availability and use of Fire Services by the Owners and occupants of the property, protection of public safety, stable, or decreasing insurance costs, a potential increase in value to property, and better service to landowners and tenants.

7.4 Fire Services possess a logical relationship to the use and enjoyment of improved property by:

7.4.1 protecting the value of the improvements and structures by providing available Fire Services;

7.4.2 protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels;

7.4.3 lowering the cost of fire insurance by the presence of a professional and comprehensive fire control program within the City; and

7.4.4 containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.

IMPOSITION AND COLLECTION

7.5 The annual Fire Services Assessments to be imposed pursuant to this Resolution shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

7.6 The Fire Services Assessment imposed pursuant to this Resolution is imposed by the City Commission, not the Broward County Board of County Commissioners, Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed as ministerial.

APPORTIONMENT

7.7 It is fair and reasonable to use the Improvement Codes and DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and (2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

7.8 Apportioning Fire Assessed Costs among classifications of improved property based upon historical demand for fire services is fair and reasonable and proportional to the special benefit received.

7.9 The Incident Data is the most reliable information available to determine the potential demand for fire services from property use and to determine the benefit to property use resulting from the availability of fire services to protect and serve Buildings located within Assessed Property and their intended occupants. There exists sufficient Incident Data documenting the demand for fire services from Assessed Property Use Categories by an examination of such Incident Data which is consistent with the experience of the City. Therefore, the use of Demand Percentages determined by an examination of Incident Data is a fair and reasonable method to apportion the Fire Assessed Costs among the Property Use Categories.

7.10 The City believes it is fair and reasonable to continue to include both multi-family and single family Residential Properties as one category for determining assessment rates since the response protocol for both types of residential properties is the same, and historically the demand for fire service availability for multi-family and single family Residential Property has been substantially similar and any difference in the percentage of documented fire calls to such specific property uses has been statistically insignificant.

7.11 The level of services required to meet the anticipated demand for fire services and the corresponding annual budget required to fund fire services provided to incidents at non-specific property uses would be required notwithstanding the occurrence of any incidents from non-specific property uses. Therefore, the calls to non-specific property uses are omitted from the cost apportionment exercise and not re-allocated.

7.12 The City annually provides inspections of all improved property other than single family Dwelling Units, the costs of which are charged separately by the City through a fire inspection fee; therefore, fire inspection costs are not included in the Fire Services Assessment.

7.13 No assessment shall be levied on any Tax Exempt Parcel that is exempted from special assessments by state law.

RESIDENTIAL PARCEL APPORTIONMENT

7.14 The size or the value of the Residential Property does not determine the scope of the required fire response. The potential demand for fire services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

7.15 Apportioning the Fire Assessed Costs for fire services attributable to Residential Property 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 call data.

NON-RESIDENTIAL PARCEL APPORTIONMENT

7.16 The risk of loss and the demand for fire service availability is substantially related to Building size. Because the value and anticipated occupancy of non-residential Buildings is substantially related to Building size, it is fair, reasonable and equitable to allocate the assessment burden on improved property containing such Buildings based upon a 100 square foot unit of comparison.

7.17 The allocation of the assessment burden to improved Non-Residential Property by building size is fair and reasonable for the purposes of Parcel Apportionment because it is a fair and reasonable method of classifying benefited parcels and will apportion costs among benefited parcels that create similar demand for the availability of fire services.

7.18 The demand for the availability of Fire Services may diminish at the outer limit of structure size because a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions. Additionally, the fire flow capacity anticipated at the fire scene under the level of service provided by the assessable costs limits the benefit provided to a structure beyond a certain size. Therefore, it is reasonable to place a cap on the square footage of benefited buildings within the non-residential property use categories. Given that any large structure fire in the City of Wilton Manors will be fought in a manner to prevent its spread to neighboring properties, capping the fire assessment rates at 100,000 square feet is fair and reasonable. As of Fiscal Year 2026-2027, there are no buildings in Wilton Manors that exceed the cap; however, any new buildings that exceed 100,000 square feet would be subject to this cap.

VACANT PROPERTY

7.19 Because of the urbanized character of the City, the suppression of fire on agricultural and vacant property, including “sliver” parcels, primarily benefits improved property by the containment of the spread of fire rather than the preservation of the value of the vacant property. Therefore, it is fair and reasonable to not assess vacant property, including “sliver” parcels for Fire Services.

<u>Section 8</u>. COST APPORTIONMENT AND PARCEL APPORTIONMENT METHODOLOGIES.

(A) Cost Apportionment:

1. Historical demand for Fire Services is identified by property use category through the Incident Data.

2. A demand percentage is determined for each property use category by calculating the percentage that the calls in the Incident Data allocated to each property use category bear to the total number of calls in the Incident Data documented for all property use categories within the sampling period.

3. Assessable property use categories are: residential, commercial, governmental, industrial/warehouse, institutional and nursing homes.

4. The demand percentage for each property use category is applied to the Fire Services assessed costs and the resulting product is the cost allocation of that portion of the Fire Services Assessed costs allocated to each individual property use category.

5. Calls to non-specific property uses are omitted from the cost apportionment and not re-allocated consistent with the findings in section 7.11 above.

(B) Parcel Apportionment Methodology:

1. Apportionment among Tax Parcels of that portion of the Fire Services Assessed Costs apportioned to each Property Use Category, under the Cost Apportionment, shall be consistent with the following Parcel Apportionment methodology:

a. The Fire Services Assessment for each Tax Parcel of residential property shall be computed by dividing the allocated assessed costs by the total number of dwelling units shown on the tax roll within the City, and then multiplying such quotient by the number of dwelling units located on such tax parcel.

b. The Fire Services Assessment for each Tax Parcel of improved non-residential property shall be computed by dividing the allocated assessed costs per category by the total square footage (on a per 100 square foot basis, maximum 100,000 square feet per non-residential property) shown on the tax roll within the City for each category and multiplying such quotient by the total square feet (on a per 100 square foot basis, maximum 100,000 square feet) of such tax parcel.

c. Vacant Lots, including “sliver” parcels, are not assessed pursuant to the findings set forth in paragraph 7.19 above.

(C) The Cost Apportionment and Parcel Apportionment as explained herein, and as supported and calculated in the 2026 Assessment Report is affirmed and shall be used to determine the assessed costs and assessment rates for the Fire Services special assessment.

<u>Section 9</u>. DETERMINATION OF FIRE SERVICE ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE SERVICE ASSESSMENT RATES.

(A) The Fire Service Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is the amount determined in the Estimated Fire Services Assessment Rate Schedule, attached hereto as Appendix C. The approval of the Estimated Fire Services Assessment Rate Schedule by the adoption of this Preliminary Assessment Resolution determines the amount of the Fire Service Assessed Costs. The remainder of such Fiscal Year budget for Fire Services, facilities, and programs, if any, as well as all EMS costs, shall be funded from available City revenue other than Fire Services Assessment proceeds.

(B) The Fire Services Assessed Costs for the Fiscal Year 2026-2027 have been determined based upon the services provided under the agreement with the City of Fort Lauderdale, as well as City Fire Services-related costs, as analyzed consistent with the 2026 Assessment Report. It is fair and reasonable to use the information and charges under the agreement with the City of Fort Lauderdale to determine the Fire Rescue Assessed Costs for Fiscal Year 2026-2027 as well as the preliminary assessment rates set forth herein. The final Fire Services Assessed Costs and assessment rates will be confirmed upon the adoption of the Annual Assessment Resolution at the public hearing authorized by Section 11 herein, and will be no greater than the amounts set forth herein.

(C) The estimated Fire Services Assessments specified in the Estimated Fire Services Assessment Rate Schedule in Appendix "C" hereto, are hereby established to fund the specified Fire Service Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2026.

(D) The estimated Fire Services Assessments established in this Preliminary Assessment Resolution shall be the estimated assessment rates applied by the Assessment Coordinator in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2026 as provided in Section 10 of this Preliminary Assessment Resolution.

<u>Section 10</u>. ANNUAL ASSESSMENT ROLL.

(A) The Assessment Coordinator is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided herein. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Assessment Coordinator shall apportion the estimated Fire Service Assessed Cost to be recovered through Fire Services Assessments in the manner set forth in this Preliminary Assessment Resolution. A copy of this Preliminary Assessment Resolution, the Ordinance, the Resolutions, and the updated Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2026 be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(B) It is hereby ascertained, determined, and declared that the method of determining the Fire Services Assessments as set forth in this Preliminary Assessment Resolution and the 2026 Assessment Report is a fair and reasonable method of apportioning the Fire Service Assessed Cost among parcels of Assessed Property located within the City, as:

1. The methodology and apportionment assures that no property is assessed an amount greater than the benefit which it receives from Fire Service provided by the City;

2. The assessment is solely for Fire Services, which excludes all EMS costs and calls, and therefore is consistent with the SMM Properties decision; and,

3. The assessment methodology as set forth herein and in the 2026 Assessment Report is consistent with the Desiderio decision.

Section 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:30 p.m., on September 14, 2026, in City Commission Chambers, 2020 Wilton Drive, Wilton Manors, Florida 33305, at which time the City Commission will receive and consider any comments on the Fire Services Assessments from the public and affected property owners and consider imposing Fire

Services Assessments and collecting such on the annual tax bill mailed in November, 2026.

<u>Section 12.</u> **NOTICE BY PUBLICATION**. The City Manager, or designee, shall publish notice of the public hearing authorized by Section 11 hereof, in the manner and time provided within the Ordinance. The notice shall be published no later than August 25, 2026, in substantially the form attached hereto as Appendix D.

<u>Section 13.</u> **NOTICE BY MAIL**. The City Manager, or designee, shall also ensure timely notice at least twenty (20) days prior to the public hearing, as required by the Ordinance, and the Uniform Method Act by use of the TRIM notice forwarded annually by the Property Appraiser's Office to the Owner of each parcel of Assessed Property, and by first class mail as may be needed.

<u>Section 14.</u> **PROOF OF NOTICE**. The City Manager, or designee, may provide proof of such notice by affidavit, if any is required pursuant to the Ordinance or Resolution.

<u>Section 15.</u> **APPLICATION OF ASSESSMENT PROCEEDS**. Proceeds derived by the City from the Fire Services Assessments will be utilized for the provision of Fire Services, facilities, and programs. No proceeds from the Assessment shall fund EMS. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Fire Services, facilities, and programs.

<u>Section 16.</u> **CONFLICT**. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

<u>Section 17.</u> **SEVERABILITY**. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

<u>Section 18.</u> **EFFECTIVE DATE**. This Preliminary Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, THIS ______ DAY OF JULY, 2026.

CITY OF WILTON MANORS, FLORIDA

By: ________________________________
SCOTT NEWTON, MAYOR

ATTEST:

____
ELIZABETH
GARCIA-BECKFORD, MMC
CITY CLERK

RECORD OF COMMISSION VOTE

MAYOR NEWTON	_____
VICE MAYOR CAPUTO	_____
COMMISSIONER BRACCHI	_____
COMMISSIONER D'ARMINIO	_____
COMMISSIONER ROLLI	_____

I HEREBY CERTIFY that I have approved the form of this Resolution.

/s/ Kerry L. Ezrol
KERRY L. EZROL, ESQ.
CITY ATTORNEY

APPENDIX A

CALL DATA INCIDENT TYPES

Incident Code	Incident Description	Incident Type	FY 23	FY 24	FY 25
1	Fire	FIRE	0	0	0
6	Good intent call	FIRE	4	0	0
7	False Alarm & False Call	FIRE	0	1	0
31	Medical Assist	EMS	0	0	0
32	Emergency medical service (EMS)	EMS	47	23	0
100	Fire, other	FIRE	0	0	0
111	Building fire	FIRE	6	1	0
112	Fires in structure other than in a building	FIRE	0	1	0
113	Cooking fire, confined to container	FIRE	1	3	1
114	Chimney or flue fire, confined to chimney or flue	FIRE	0	0	0
118	Trash or rubbish fire, contained	FIRE	3	2	0
120	Fire in mobile prop. used as a fixed struc., other	FIRE	0	0	0
121	Fire in mobile home used as fixed residence	FIRE	0	0	0
122	Fire in motor home, camper, recreational vehicle	FIRE	0	0	0
130	Mobile property (vehicle) fire, other	FIRE	1	0	0
131	Passenger vehicle fire	FIRE	0	2	3
132	Road freight or transport vehicle fire	FIRE	1	1	0
134	Water vehicle fire	FIRE	0	0	0
136	Self-propelled motor home or recreational vehicle	FIRE	0	0	0
137	Camper or recreational vehicle (RV) fire	FIRE	0	0	0
138	Off-road vehicle or heavy equipment fire	FIRE	0	0	0
140	Natural vegetation fire, other	FIRE	0	1	0
141	Forest, woods or wildland fire	FIRE	0	0	0
142	Brush or brush-and-grass mixture fire	FIRE	1	0	0
143	Grass fire	FIRE	1	0	0
150	Outside rubbish fire, other	FIRE	1	1	0
151	Outside rubbish, trash or waste fire	FIRE	2	2	8
152	Garbage dump or sanitary landfill fire	FIRE	0	0	0
154	Dumpster or other outside trash receptacle fire	FIRE	0	1	1
160	Special outside fire, other	FIRE	1	0	0
161	Outside storage fire	FIRE	0	0	1
162	Outside equipment fire	FIRE	0	0	1
163	Outside gas or vapor combustion explosion	FIRE	0	0	0
164	Special outside fire, other	FIRE	1	0	0
170	Cultivated vegetation, crop fire, other	FIRE	0	0	0
173	Cultivated trees or nursery stock fire	FIRE	0	0	0
200	Overpressure rupture, explosion, overheat other	FIRE	0	0	1
240	Explosion (no fire), other	FIRE	0	1	1
300	Rescue, emergency medical call (EMS), other	EMS	7	3	0
311	Medical Assist	EMS	9	6	0
320	Emergency medical service, other	EMS	1	2	0
321	EMS call, excluding vehicle accident with injury	EMS	3	805	1,502
322	Motor vehicle accident with injuries	EMS	33	40	34
323	Motor vehicle/pedestrian accident (MV Ped)	EMS	7	7	3
324	Motor vehicle accident with no injuries.	FIRE	40	39	32
331	Lock-in (if lock out , use 511)	FIRE	0	0	1
340	Search for lost person, other	FIRE	0	0	0
341	Search for person on land	FIRE	0	0	0
342	Search for person in water	FIRE	0	0	0
350	Extrication, rescue, other	FIRE	0	1	1
352	Extrication of victim(s) from vehicle	FIRE	1	0	0
353	Removal of victim(s) from stalled elevator	FIRE	8	10	17
356	High-angle rescue	FIRE	0	0	0
357	Extrication of victim(s) from machinery	FIRE	0	0	0

Incident Code	Incident Description	Incident Type	FY 23	FY 24	FY 25
360	Water & ice-related rescue, other	FIRE	0	0	0
361	Swimming/recreational water areas rescue	FIRE	0	0	0
363	Water or ice-related rescue	FIRE	0	1	0
365	Watercraft rescue	FIRE	0	0	0
370	Electrical issue	FIRE	0	0	0
371	Electrocution or potential electrocution	FIRE	0	1	0
372	Trapped by power lines	FIRE	0	0	0
381	Rescue or EMS standby	EMS	2	2	4
400	Hazardous condition, other	FIRE	3	1	0
410	Combustible/flammable gas/liquid condition, other	FIRE	0	1	0
411	Gasoline or other flammable liquid spill	FIRE	2	0	1
412	Gas leak (natural gas or LPG)	FIRE	6	3	3
413	Oil or other combustible liquid spill	FIRE	0	0	0
421	Chemical hazard (no spill or leak)	FIRE	1	0	1
422	Chemical spill or leak	FIRE	1	1	2
423	Refrigeration leak	FIRE	0	0	0
424	Carbon monoxide incident	FIRE	1	1	0
440	Electrical wiring/equipment problem, other	FIRE	13	25	14
441	Heat from short circuit (wiring), defective/worn	FIRE	1	1	0
442	Overheated motor	FIRE	2	3	3
443	Electrical wiring/equipment problem	FIRE	0	0	0
444	Power line down	FIRE	7	8	15
445	Arcing, shorted electrical equipment	FIRE	17	12	9
451	Biological hazard, confirmed or suspected	FIRE	0	0	0
460	Accident, potential accident, other	FIRE	0	0	0
461	Building or structure weakened or collapsed	FIRE	0	1	2
462	Aircraft standby	FIRE	0	0	0
463	Vehicle accident, general cleanup	FIRE	0	0	0
480	Attempted burning, illegal action, other	FIRE	1	0	0
500	Service call, other	FIRE	15	23	7
510	Person in distress, other	FIRE	18	13	0
511	Lock-out	FIRE	5	3	1
512	Ring or jewelry removal	FIRE	0	1	0
520	Water problem, other	FIRE	5	3	0
522	Water or steam leak	FIRE	6	5	14
531	Smoke or odor removal	FIRE	2	6	6
540	Animal problem, other	FIRE	0	2	0
541	Animal problem	FIRE	2	3	5
542	Animal rescue	FIRE	17	14	29
550	Public service assistance, other	FIRE	0	7	12
551	Assist police or other governmental agency	FIRE	4	2	1
552	Police matter	FIRE	0	0	0
553	Public service	FIRE	0	13	11
554	Assist invalid	FIRE	103	71	87
555	Defective elevator, no occupants	FIRE	0	1	6
561	Unauthorized burning	FIRE	0	1	0
571	Cover assignment, standby, moveup	FIRE	0	0	0
600	Good intent call, other	FIRE	0	0	0
611	Dispatched and cancelled en route	FIRE	127	155	155
621	Wrong location	FIRE	8	6	1
622	No incident found on arrival at dispatch address	FIRE	0	15	38
631	Authorized controlled burning	FIRE	2	0	0
632	Prescribed fire	FIRE	1	0	0
641	Vicinity alarm (incident in other location)	FIRE	0	2	2

Incident Code	Incident Description	Incident Type	FY 23	FY 24	FY 25
650	Steam, other gas mistaken for smoke, other	FIRE	0	1	0
651	Smoke scare, odor of smoke	FIRE	7	10	10
652	Steam, vapor, fog or dust thought to be smoke	FIRE	0	0	0
653	Smoke from barbecue, tar kettle	FIRE	1	1	0
661	EMS call, party transported by non-fire agency	EMS	0	0	0
671	HazMat release investigation w/no HazMat	FIRE	0	0	3
700	False alarm or false call, other	FIRE	36	51	55
710	Malicious, mischievous false call, other	FIRE	9	4	2
711	Municipal alarm system, malicious false alarm	FIRE	0	1	0
712	Malicious, mischievous false alarm	FIRE	0	0	0
713	Telephone, malicious false alarm	FIRE	1	0	0
714	Central station, malicious false alarm	FIRE	0	0	3
715	Local alarm system, malicious false alarm	FIRE	1	1	4
721	Bomb scare - no bomb	FIRE	2	0	0
730	System malfunction, other	FIRE	2	4	1
731	Sprinkler activation due to malfunction	FIRE	0	0	0
733	Smoke detector activation due to malfunction	FIRE	8	12	2
734	Heat detector activation due to malfunction	FIRE	0	0	0
735	Alarm system sounded due to malfunction	FIRE	24	31	20
736	CO detector activation due to malfunction	FIRE	3	1	0
740	Unintentional transmission of alarm, other	FIRE	8	11	11
741	Sprinkler activation, no fire - unintentional	FIRE	0	1	0
743	Smoke detector activation, no fire - unintentional	FIRE	33	43	15
744	Detector activation, no fire - unintentional	FIRE	17	16	7
745	Alarm system activation, no fire - unintentional	FIRE	40	56	73
746	Carbon monoxide detector activation, no CO	FIRE	0	1	1
800	Severe weather or natural disaster, other	FIRE	0	0	0
813	Wind storm, tornado/hurricane assessment	FIRE	0	1	0
814	Lightning strike (no fire)	FIRE	2	0	0
815	Severe weather or natural disaster standby	FIRE	0	0	0
900	Special type of incident, other	FIRE	0	1	0
911	Citizen complaint	FIRE	0	2	1
1000	Fire, other	FIRE	3	1	0
1121	Fire in structure (contents only)	FIRE	0	0	0
1131	Cooking fire, confined to oven	FIRE	1	1	4
1321	Commercial vehicle fire	FIRE	0	0	0
1411	Natural vegetation fire (trees, grass, brush)	FIRE	0	0	0
3000	EMS Call No Medical Need	EMS	385	375	359
3111	Decontamination unit response	FIRE	0	0	0
3217	Dead on Arrival	EMS	0	0	27
3311	Subject Locked IN (locked vehicle or secure area)	FIRE	0	0	0
3811	EMS Standby/Detail	EMS	0	0	0
5110	Lock-in no medical needed	FIRE	1	1	0
5221	Water Leak/Problem	FIRE	0	0	0
5541	Lift/Elderly Assist	FIRE	0	0	0
6001	DELETE CALL	EMS	0	0	0
6111	Good Intent Call	FIRE	0	25	29
6511	Smoke Investigation (visual or smell of smoke)	FIRE	0	0	0
6711	Hazmat - Investigation, no hazards found	FIRE	0	0	0
7151	Malicious false alarm, Pull station activated	FIRE	0	0	0
7451	Medical alarm - unintentional	EMS	0	0	0
9002	Special type of incident	FIRE	1	0	0
9005	Special type of incident	FIRE	2	3	0
100V	Fire Vegetation	FIRE	0	2	6

Incident Code	Incident Description	Incident Type	FY 23	FY 24	FY 25
111C	Commercial Fire	FIRE	0	2	1
111M	Multi-Family Fire	FIRE	0	0	1
111R	Residential Fire	FIRE	0	3	3
300H	Rescue, emergency medical call (EMS), other	EMS	11	3	0
300S	Rescue, emergency medical call (EMS), other	EMS	0	0	0
311M	Medical = MedUSA Report	EMS	1,834	898	0
311R	Medical assist	EMS	1	2	0
320M	Referred to MIH	EMS	11	46	17
320R	Medical assist	EMS	0	1	0
321R	Referred to MIH	EMS	0	122	242
322H	Highway Vehicle accident with injuries	EMS	1	1	1
322T	Medical assist, assist EMS crew	EMS	0	0	1
323B	Motor vehicle/Bicycle	EMS	4	2	2
324H	Highway Motor vehicle accident with no injuries	FIRE	1	0	0
350T	Extrication, rescue	FIRE	2	0	0
551S	Public service assistance	FIRE	5	5	0
600F	Good Intent Call	FIRE	0	3	2
600R	Good Intent Call	FIRE	0	2	3
610D	Dispatched and canceled en route	FIRE	0	0	0
611B	Dispatched and canceled en route	FIRE	3	2	0
611D	Dispatched and canceled en route	FIRE	4	4	0
611N	Dispatched and canceled en route	FIRE	13	8	0
611P	Dispatched and canceled en route	FIRE	22	7	0
611S	Dispatched and canceled en route	FIRE	0	0	0
611X	Dispatched and canceled en route	FIRE	4	5	0
N/A	Blank	FIRE	0	0	0
UUU	Unknown	FIRE	0	4	0
	Totals		**3,054**	**3,137**	**2,942**

APPENDIX B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Property Code	Property Description	Assessment Class	FY 23	FY 24	FY 25
0	Property Use, other	Non-Specific	0	0	0
100	Assembly, other	Non-Specific	3	9	11
110	Fixed-use recreation places, other	Commercial	2	12	7
111	Bowling Alley	Commercial	3	4	4
112	Billiard center, pool hall	Commercial	0	0	0
113	Electronic amusement center	Commercial	0	0	0
114	Ice rink: indoor , outdoor	Commercial	0	0	0
115	Roller rink: indoor or outdoor	Commercial	0	0	0
116	Swimming facility: indoor or outdoor	Commercial	0	0	1
120	Variable-use amusement, recreation places, other	Commercial	1	2	3
121	Ballroom, gymnasium	Commercial	0	5	2
122	Convention center, exhibition hall	Commercial	0	0	0
123	Stadium, arena	Commercial	0	0	0
124	Playground	Non-Specific	8	2	3
129	Amusement center: indoor/outdoor	Commercial	0	0	2
130	Places of worship, funeral parlors, other	Institutional	0	0	0
131	Church, mosque, synagogue, temple, chapel	Institutional	13	10	15
134	Funeral parlor	Institutional	0	0	0
139	Other church/funeral parlor	Institutional	0	0	0
140	Clubs, other	Commercial	3	4	10
141	Athletic/health club	Commercial	1	6	0
142	Clubhouse	Commercial	0	0	0
143	Yacht club	Commercial	0	0	0
144	Casino, gambling clubs	Commercial	0	0	0
150	Public or government, other	Government	3	6	12
151	Library	Government	1	0	5
152	Museum	Institutional	0	0	0
152	Historic Building	Institutional	0	0	0
154	Memorial structure, including monuments & statues	Institutional	0	0	0
155	Courthouse	Government	0	0	0
156	Legislative Hall	Government	0	0	0
159	Other Library, Museum, Court	Government	0	0	0
160	Eating, drinking places, other	Commercial	0	7	3
161	Restaurant or cafeteria	Commercial	62	60	42
162	Nightclub	Commercial	97	105	88
163	Tavern	Commercial	0	0	0
171	Airport passenger terminal	Commercial	0	0	0
173	Bus station	Commercial	1	7	9
174	Rapid transportation	Commercial	0	0	0
180	Studio/theater, other	Commercial	0	0	0
181	Live performance theater	Commercial	0	0	0
182	Auditorium, concert hall	Commercial	0	0	0
183	Movie theater	Commercial	0	0	0
185	Radio, television studio	Commercial	0	0	0
186	Film/movie production studio	Commercial	0	0	0
200	Educational, other	Institutional	0	2	0
210	Schools, non-adult, other	Institutional	0	2	7
211	Preschool	Institutional	0	2	5
212	Kindergarten	Government	0	0	0
213	Elementary school, including kindergarten	Government	16	20	13
214	Junior High School	Government	0	0	0
215	High school/junior high school/middle school	Government	4	1	0
241	Adult education center, college classroom	Institutional	0	1	2
254	Day care, in commercial property	Commercial	3	5	5
255	Day care, in residence, licensed	Commercial	0	0	0
256	Day care, in residence, unlicensed	Residential	0	0	0
300	Health care, detention, & correction, other	Institutional	6	10	9
310	Unknown Care of the Aged	Nursing Home	0	0	0

Property Code	Property Description	Assessment Class	FY 23	FY 24	FY 25
311	24-hour care Nursing homes, 4 or more persons	Nursing Home	721	667	607
321	Mental retardation/development disability facility	Nursing Home	2	1	8
322	Alcohol or substance abuse recovery center	Institutional	9	10	14
323	Asylum, mental institution	Institutional	0	0	0
331	Hospital - medical or psychiatric	Institutional	2	3	2
332	Hospices	Institutional	0	0	0
340	Clinics, doctors offices, hemodialysis cntr, other	Institutional	7	14	21
341	Clinic, clinic-type infirmary	Institutional	12	12	1
342	Doctor, dentist or oral surgeon office	Commercial	4	3	4
343	Hemodialysis unit	Institutional	0	0	1
344	Mens Detention Camp	Government	0	0	0
345	Police Station	Government	0	0	0
361	Jail, prison (not juvenile)	Government	0	0	0
363	Reformatory, juvenile detention center	Government	0	0	0
365	Police station	Government	10	10	3
400	Residential, other	Residential	43	41	17
419	1 or 2 family dwelling	Residential	600	554	633
429	Multifamily dwelling	Residential	592	620	573
439	Boarding/rooming house, residential hotels	Residential	4	15	3
449	Hotel/motel, commercial	Commercial	30	16	20
459	Residential board and care	Nursing Home	13	6	5
460	Dormitory-type residence, other	Institutional	0	0	2
462	Sorority house, fraternity house	Institutional	0	0	0
464	Barracks, dormitory	Government	0	0	0
500	Mercantile, business, other	Commercial	13	28	20
511	Convenience store	Commercial	16	22	28
519	Food and beverage sales, grocery store	Commercial	56	64	47
529	Textile, wearing apparel sales	Commercial	3	1	0
539	Household goods, sales, repairs	Commercial	10	4	0
549	Specialty shop	Commercial	7	6	3
557	Personal service, including barber & beauty shops	Commercial	0	1	3
559	Recreational, hobby, home repair sales, pet store	Commercial	0	2	4
564	Laundry, dry cleaning	Commercial	5	7	7
569	Professional supplies, services	Commercial	2	1	0
571	Service station, gas station	Commercial	27	25	25
579	Motor vehicle or boat sales, services, repair	Commercial	1	1	0
580	General retail, other	Commercial	3	2	5
581	Department or discount store	Commercial	4	5	4
592	Bank	Commercial	2	4	3
593	Office: veterinary or research	Commercial	1	0	0
596	Post office or mailing firms	Government	1	0	0
599	Business office	Commercial	35	24	16
600	Ind., utility, defense, agriculture, mining, other	Industrial/Warehouse	0	0	0
610	Energy production plant, other	Industrial/Warehouse	0	0	0
614	Steam or heat generating plant	Industrial/Warehouse	0	0	0
615	Electric-generating plant	Industrial/Warehouse	0	0	0
629	Laboratory or science laboratory	Industrial/Warehouse	0	0	0
631	Defense, military installation	Government	0	0	0
632	Flight control tower	Industrial/Warehouse	0	0	0
635	Computer center	Industrial/Warehouse	0	0	0
639	Communications center	Industrial/Warehouse	0	1	0
640	Utility or Distribution system, other	Industrial/Warehouse	0	0	0
642	Electrical distribution	Industrial/Warehouse	0	0	0
644	Gas distribution, gas pipeline	Industrial/Warehouse	0	0	0
645	Flammable liquid distribution, pipeline, flammable	Industrial/Warehouse	0	0	0
647	Water utility	Industrial/Warehouse	0	0	0
648	Sanitation utility	Industrial/Warehouse	0	0	0
655	Crops or orchard	Agricultural	0	0	0

Property Code	Property Description	Assessment Class	FY 23	FY 24	FY 25
659	Livestock production	Agricultural	0	0	0
669	Forest, timberland, woodland	Agricultural	0	0	0
679	Mine, quarry	Non-Specific	0	0	0
700	Manufacturing, Processing	Industrial/Warehouse	0	0	0
800	Storage, other	Industrial/Warehouse	0	1	2
807	Outside material storage area	Non-Specific	0	0	0
808	Outbuilding or shed	Non-Specific	0	0	0
816	Grain elevator, silo	Industrial/Warehouse	0	0	0
819	Livestock, poultry storage	Industrial/Warehouse	0	0	0
839	Refrigerated storage	Industrial/Warehouse	0	0	0
880	Vehicle storage, other	Industrial/Warehouse	0	0	0
881	Parking garage, (detached residential garage)	Industrial/Warehouse	0	0	1
882	Parking garage, general vehicle	Industrial/Warehouse	3	1	3
888	Fire station	Government	12	18	18
891	Warehouse	Industrial/Warehouse	0	3	0
898	Dock, marina, pier, wharf	Non-Specific	0	0	0
899	Residential or self-storage units	Industrial/Warehouse	1	1	2
900	Outside or special property, other	Non-Specific	8	14	12
919	Dump, sanitary landfill	Non-Specific	0	0	0
921	Bridge, trestle	Non-Specific	0	0	1
922	Tunnel	Non-Specific	0	0	0
926	Outbuilding, protective shelter	Non-Specific	0	0	0
931	Open land or field	Vacant	7	2	2
935	Campsite with utilities	Commercial	0	0	0
936	Vacant lot	Vacant	1	5	1
937	Beach	Non-Specific	0	0	0
938	Graded and cared-for plots of land	Vacant	0	0	0
940	Water area, other	Non-Specific	1	2	0
941	Open ocean, sea or tidal waters	Non-Specific	1	0	0
946	Lake, river, stream	Non-Specific	1	0	2
951	Railroad right-of-way	Non-Specific	1	1	1
952	Railroad yard	Non-Specific	0	0	0
960	Street, other	Non-Specific	149	182	126
960HW	Street	Non-Specific	0	0	1
961	Highway or divided highway	Non-Specific	5	4	5
962	Residential street, road or residential driveway	Non-Specific	45	58	61
963	Street or road in commercial area	Non-Specific	151	156	165
965	Vehicle parking area	Non-Specific	61	59	60
972	Aircraft runway	Non-Specific	0	0	0
973	Aircraft taxi-way	Non-Specific	0	0	0
974	Aircraft loading area	Non-Specific	0	0	0
981	Construction site	Non-Specific	0	0	0
982	Oil or gas field	Non-Specific	0	0	0
983	Pipeline, power line or other utility right-of-way	Non-Specific	0	0	0
984	Industrial plant yard - area	Non-Specific	0	0	0
NNN	None	Non-Specific	1	178	142
UUU	Undetermined	Non-Specific	144	0	0
	Totals		**3,054**	**3,137**	**2,942**

APPENDIX C

ESTIMATED FIRE SERVICE ASSESSMENT RATE SCHEDULE

SECTION C-1. DETERMINATION OF FIRE SERVICE ASSESSED COSTS

The estimated Fire Service Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2026, is $3,368,052.00. Additional Fire proceeds may be received and the Fire Service Assessed Costs to be assessed may be adjusted as a result of reclassification of Assessed Property or inclusion of parcels not included on the Assessment Roll for prior Fiscal Year.

SECTION C-2. ESTIMATED FIRE SERVICES ASSESSMENTS. The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Service Assessed Cost for Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Preliminary Assessment Resolution:

LAND DESIGNATION	TOTAL COST OF FIRE (PER DWELLING OR PER 100 SQUARE FEET UP TO 100,000 SQUARE FEET)
RESIDENTIAL (PER DWELLING)	$ 332.34
COMMERCIAL	$ 34.97
INDUSTRIAL	$ 10.08
INSTITUTIONAL	$ 24.80
GOVERNMENT	$ 54.64
NURSING HOME	$ 159.47

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 25, 2026.

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the CITY OF WILTON MANORS will conduct a public hearing to consider imposing a Fire Services Special Assessment for the provision of Fire Services within the City of Wilton Manors.

The hearing will be held at 6:30 p.m. on September 14, 2026, in the City Commission Chambers, 2020 Wilton Drive, Wilton Manors, Florida 33305, for the purpose of receiving public comment on the proposed assessments. 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 Manager's office at (954) 390-2120 at least seven 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 Services Assessment schedule.

TOTAL COST OF FIRE

LAND DESIGNATION	**(PER DWELLING OR PER 100 SQUARE FEET UP TO 100,000 SQUARE FEET)**
RESIDENTIAL (PER DWELLING)	**$ 332.34**
COMMERCIAL	**$ 34.97**
INDUSTRIAL	**$ 10.08**
INSTITUTIONAL	**$ 24.80**
GOVERNMENT	**$ 54.64**
NURSING HOME	**$ 159.47**

Copies of Ordinance No. 751, Ordinance No. 755, Ordinance No. 787, Ordinance No. 796, Resolution No. 1884, Resolution No. 1886, Resolution No. 1896, Resolution No. 2362, Resolution No. 2026-047 and the Preliminary Assessment Roll are available for inspection at the City Clerk's office, City Hall, located at 2020 Wilton Drive, Wilton Manors, Florida 33305, 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 the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If you have any questions, please contact the City Manager's Office at (954) 390-2120, Monday through Thursday between 7:00 a.m. and 6:00 p.m.

CITY OF WILTON MANORS
Elizabeth Garcia-Beckford
City Clerk

City of Wilton Manors, FL

FY 2026 Fire Protection Service Non-Ad Valorem Assessment Study Update

Final Report

July 16, 2026

July 16, 2026

Carol Conol, CGFO
Finance Director
City of Wilton Manors
2020 Wilton Drive
Wilton Manors, FL 33305

Re: FY 2026 Fire Protection Service Non-Ad Valorem Assessment Study Update

Final Report

Dear Ms. Conol,

Stantec Consulting is pleased to present this Final Report of the FY 2026 Fire Protection Service Non-Ad Valorem Assessment Study Update, which we have conducted for the City of Wilton Manors.

If the City has any questions, please do not hesitate to contact me by phone at (850) 666-1158, or via email at Jeff.Rackley@Stantec.com. We appreciate the opportunity to be of service to the City.

Sincerely,

Jeff Rackley

Jeff Rackley
Manager, Stantec Consulting Services

2316 Killearn Center Blvd, Suite 102
Tallahassee, FL 32309
(850) 666-1158
Jeff.Rackley@Stantec.com

TABLE OF CONTENTS

1 INTRODUCTION

This report presents the results of an analysis to update the City of Wilton Manors' (City) existing non-ad valorem assessment program to fully or partially fund fire protection services. The City initially implemented a non-ad valorem assessment program for fire protection services in the late 1990s, with the most recent update occurring in 2018.

The City provides fire protection and emergency medical services through an interlocal agreement with the City of Fort Lauderdale. Under this arrangement, Fort Lauderdale Fire Rescue delivers services to all properties within the City limits, including fire suppression, public education, fire prevention, fire investigation, hazardous materials mitigation, basic life support, advanced life support, and emergency medical transport.

The objective of this study is to calculate Fire Protection Non-Ad Valorem Assessment rates to recover the full cost requirements of providing Fire Protection services to properties within City limits for Fiscal Year (FY) 2027 and subsequent years. As outlined in the study methodology, the costs associated with these services are recovered in proportion to the benefit received from these services provided by the City.

1.1 BACKGROUND

The City's Fire Protection Non-Ad Valorem Assessment program has been in place for over 20 years and is periodically reviewed to ensure alignment with service demands, cost recovery objectives, and applicable standards. The most recent comprehensive update was completed in 2018 and included a full evaluation of cost allocations, demand factors, and rate structures. Since 2018, the City has updated the assessment annually on an internal basis to reflect changes in fire rescue costs, call volumes, and parcel data, allowing it to maintain current and defensible rates.

In Fiscal Year 2025-26, the program nets approximately $3.1 million of the City's total fire rescue costs. Table 1 presents the current assessment rates.

Table 1

Current Assessment Rates and Estimated Revenue

Property Category	Unit Type	Current
Residential	Dwelling Unit	$351.56
Commercial	100 Square Feet	$36.33
Industrial/Warehouse	100 Square Feet	$20.52
Institutional	100 Square Feet	$20.35
Nursing Home	100 Square Feet	$145.05
Government	100 Square Feet	$54.16
Estimated Net Revenue		**$3,100,000**

1.2 STUDY METHODOLOGY

The methodology utilized within this study relies upon current property, cost, and response data to create a fair and equitable assessment structure. The term "Fire Protection" as used in this study refers to the twenty-four hours per day, seven days per week service for fire suppression and related services as provided by the City to properties located within its limits, including first responder service.

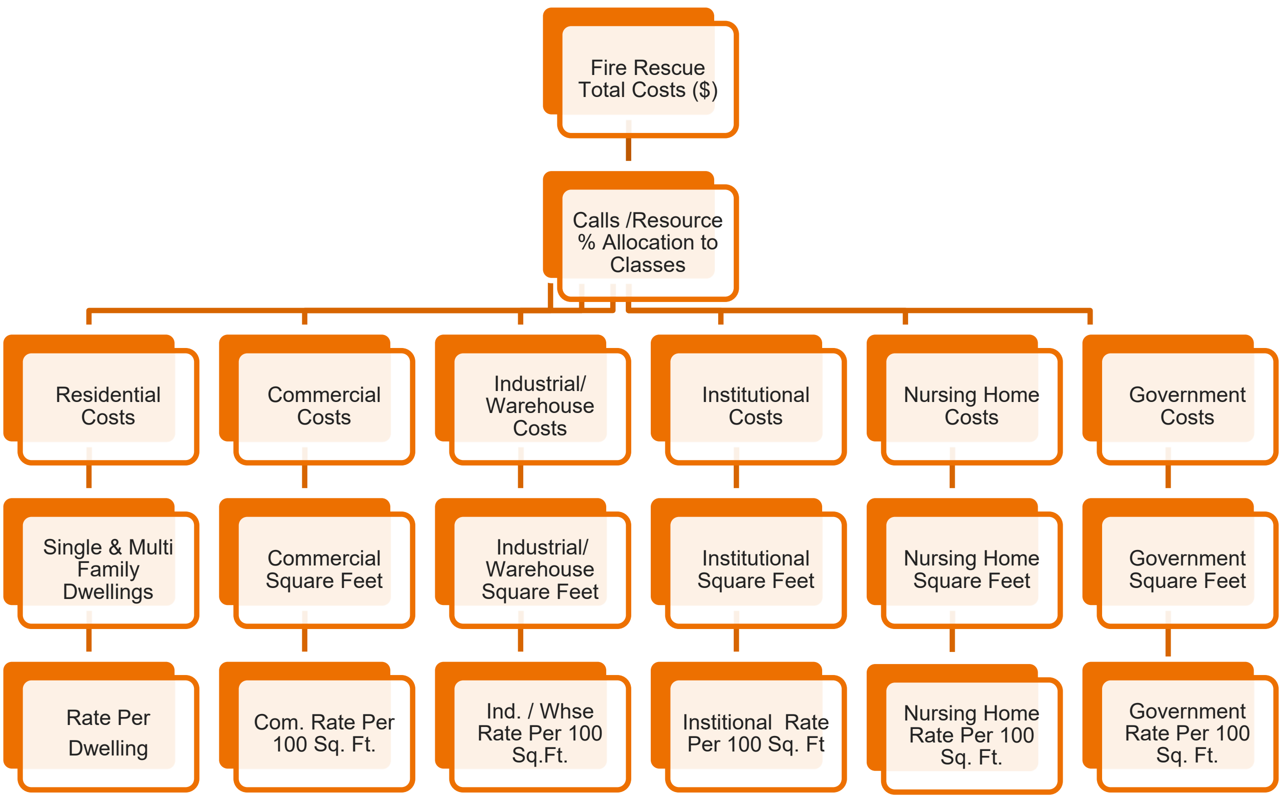
The development of a non-ad valorem assessment to fund Fire Protection services requires that the services and facilities, for which properties are to be assessed, confer a special benefit upon the property burdened by the assessment. Simply stated, there must be a logical relationship between the services and facilities provided and the benefit to the real property assessed. In addition to the special benefit requirement, the costs associated with providing the services and facilities must be reasonably apportioned to the properties that receive a benefit from the services, in proportion to the benefit received.

Therefore, the Fire Protection assessment rates calculated in this study are developed such that the costs incurred by the City in providing Fire Protection services will be recovered through assessments to benefited properties, in proportion to the benefit received by the demand for service, as reflected in the calls for service from each respective property class.

As presented in Figure 1 – Fire Assessment Methodology below, the study first identifies the full Fire Protection cost requirements for FY 2027, recognizing the service traditionally provided by the City. The study then projects annual revenue requirements for providing Fire Protection in each year of a multi-year projection period from FY 2027 through FY 2031. This was accomplished through interactive work sessions with City staff to confirm allocation parameters, cost escalation rates, and projected spending.

The full FY 2027 Fire Protection service revenue requirements are then apportioned to property classes, based on calls for service. Calls for service data was provided by the City as extracted from the National Fire Incident Reporting System (NFIRS). Once costs are apportioned to respective customer classes, costs by customer class are apportioned to the improved residential and non-residential property classes as well as vacant land based on assessable units. To arrive at the assessable units, a unit count for each property type is derived from the summary property information provided by the City as obtained from the Broward County Property Appraiser's Office (Property Appraiser). Property classifications (residential, commercial, industrial/warehouse, institutional, nursing home and government) are assigned for each parcel by the Property Appraiser's Office.

Figure 1 - Fire Assessment Methodology



2 FLORIDA LAW GOVERNING SPECIAL ASSESSMENTS

Non-ad valorem assessments are a revenue source available to local governments in Florida to fund capital improvements as well as operations and maintenance expenses for essential services such as roads, drainage, fire protection services, utilities, etc. Florida case law has established two requirements for the imposition of a non-ad valorem special assessment. These two requirements have become known as the "two-pronged test" and they are: 1) the property assessed must derive a special benefit from the improvement, service or facilities provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. Therefore, the recommended Assessments calculated in this study were developed such that the costs incurred by the City in providing Fire Protection service will be recovered through assessments to properties in proportion to the benefit received by the demand for service, as reflected in the calls for service from each respective property class.

2.1 SPECIAL BENEFIT DERIVED

In considering special benefit, the following question must be considered, "Can a special benefit be derived from Fire Protection service by all properties within the City to meet the first prong of the two-pronged test, even if all properties are not improved and/or do not receive calls for service?". The answer is "yes," based in part upon each of the court determinations for each of the following cases:

1. *Fire District No. 1 of Polk County v. Jenkins*, a sufficient special benefit is derived by the availability of fire services to justify the imposition of the special assessment.
2. *Meyer v. City of Oakland Park*, the Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct or immediate but must be substantial, certain, and capable of being realized within a reasonable time.
3. *City of Hallendale v. Meekins*, the Court indicated that the proper measure of benefits accruing to property from the assessed improvement was not limited to the existing use of the property but extended to any future use that could be reasonably made.

2.1.1 Fire Protection Special Benefit

Based upon discussions with City staff about the extent and nature of the Fire Protection Services provided, we have concluded that all parcels within the City receive a special benefit from the Fire Protection Services provided by the City.

In considering special benefit, it is important to consider that the City maintains its Fire Protection resources at a level that provides a response readiness condition to respond to calls for service throughout the City at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to the property type, location within the City, or any other factors specific to the property requiring the service. Therefore, all properties receive a special benefit from the City's Fire Protection service. The special benefits provided to all parcels by the availability of Fire Protection Service provided by the City include:

1. Protecting the value of improvements, structures, and land through the availability of immediate response to fire,
2. First responder medical aid to protect the life and safety of occupants,
3. Containment of liability for fire incidents on the subject parcels and the spread of fires to other property,
4. Enhanced property value,
5. Enhanced marketability of property, and
6. Lowering or preserving the cost of fire insurance.

Therefore, the first prong of the two-pronged test (the property burdened by the assessment must derive a special benefit from the service provided by the assessment) is met because all properties subject to the assessment receive a special benefit from the provided Fire Protection service.

2.2 PROPORTIONAL BENEFIT / FAIR APPORTIONMENT

Under Florida law, local governments are afforded a great deal of latitude in developing reasonable apportionment of costs. Although there are several methodologies available for any given service improvement, the community imposing the assessment is at liberty to select the methodology which provides the best fit in terms of local needs and circumstances, as evidenced by the court findings in the following cases:

1. *City of Boca Raton v. State of Florida*, that the apportionment of benefits is a legislative function, and that legislative determinations as to benefit and apportionment will be upheld unless the determination is arbitrary – that is, if reasonable persons may differ as to whether the land assessed was benefitted by the local improvement, the findings of the City officials must be sustained.
2. *City of Boca Raton v. State of Florida*, the Florida Supreme Court also determined that the manner of the assessment is immaterial and may vary, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts.

The methodology utilized by the City for purposes of this update generally follows their existing methodology which provides the best fit in terms of local needs and circumstances while meeting the requirements for a valid non-ad valorem assessment program.

2.3 FAIR APPORTIONMENT – THE SECOND PRONG OF THE TWO-PRONGED TEST

The second prong of the two-pronged test requires that the costs of the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. The Fire Protection services apportionment methodology used in this study allocates costs based on the demand for Fire Protection services by classes of real property use, as identified on the real property assessment roll prepared for the levy of ad valorem taxes. First, the assessable Fire Protection costs are allocated among real property use categories, based upon the historical demand for these services (cost apportionment) as identified by examining the fire incident/calls for service data as reported by the City to the State Fire Marshal's office.

Second, the costs attributed to each property class are apportioned among the parcels on a per dwelling unit basis for Residential uses, per 100 square feet for Non-Residential uses (commercial, Industrial/warehouse, institutional, nursing home and government).

3 FIRE PROTECTION ASSESSMENT

3.1 BUDGET ALLOCATION

The FY 2027 Fire Protection costs or Net Revenue Requirement (NRR) serve as the basis for the FY 2027 Fire Protection Assessment calculations. The FY 2027 NRR and projected costs are based upon the Projected FY 2027 Budget and escalated annually based on escalation factors discussed with City staff.

Florida case law requires that the imposition of a special assessment for Fire Protection services only be used to fund Fire Protection services and first response rescue services, also referred to as “Basic Life Support” services. A Fire Protection Assessment may not fund Emergency Medical Services (EMS), including transportation (Florida Supreme Court opinion in City of North Lauderdale v. SMM Properties), also referred to as “Advanced Life Support” services. Basic life support services provide on-the-scene medical care until the emergency medical crew arrives and advanced life support services involve the assessment, treatment, and transportation of injured persons to the hospital. For purposes of this report, the term Emergency Medical Services (EMS) is interchangeable with Advanced Life Support (ALS).

The City, through a contractual agreement with the City of Fort Lauderdale, provides emergency medical services (EMS) to all properties within the City limits. City staff provided the Projected FY 2027 adopted budget, which combines costs for both fire protection and EMS services. Fire protection and EMS costs were separated using an allocation methodology designed to isolate the costs attributable solely to fire protection services. Allocation factors were developed for personnel, operations, and administrative functions based on City staffing data, incident response data, and shift requirements. The detailed results of the budget allocation are presented in Schedule 1 of Appendix A.

3.1.1 Projection of Net Revenue Requirements

To calculate the Fire Protection Net Revenue Requirement (NRR) for FY 2027 and future fiscal years, the allocated FY 2027 Projected Fire Protection budget was projected on a line-item basis, using cost escalation factors identified in collaboration with City Staff for FY 2027 through FY 2031. The projected budget was used as the basis to develop the Net Revenue Requirement (NRR) which was then allocated amongst the property classes for the FY 2027 Fire Protection Assessment calculations. In each year of the projection period, offsetting revenues from other sources were deducted from the expenditure requirements so that the full complement of dedicated Fire revenues is not double recovered. A 5% allowance (i.e., assumed reduction in fee revenues) for early payment/statutory discounts and for non-collection contingency, a 2% allowance for estimated collection costs as well as the estimated costs of the study and 1% allowance for estimated property appraiser costs were included as an expenditure to determine the net expenditures for assessment. The final projection of Fire Protection Net Revenue Requirement for FY 2027 – FY 2031 is presented in Table 2 below. The Net Revenue Requirements represent 100% Cost Recovery.

Table 2

Projection of Fire Rescue Net Revenue Requirements						
Fire Expenditures		**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**
Fire Prevention Personnel		$ 49,245	$ 51,707	$ 54,293	$ 57,007	$ 59,858
Fire Prevention Benefits		26,057	27,360	28,728	30,164	31,672
Fire Prevention Operating Expenditures		45,111	47,367	49,735	52,222	54,833
Fire Marshall		139,500	146,475	153,799	161,489	169,563
Fire Operations Operating Expenditures		2,873,450	3,017,123	3,167,979	3,326,378	3,492,697
Fire Operations Capital Expenditures		69,000	72,450	76,073	79,876	83,870
City Hall Indirect Charges		103,400	108,570	113,998	119,698	125,683
Total Fire Expenditures		$ 3,305,763	$ 3,471,051	$ 3,644,604	$ 3,826,834	$ 4,018,176
Less: Fire Protection Services		(105,000)	(105,000)	(105,000)	(105,000)	(105,000)
Less: Miscellaneous Income		(31,256)	(31,256)	(31,256)	(31,256)	(31,256)
Less: Interest Earned		(900)	(900)	(900)	(900)	(900)
Less: Insurance Premium Tax		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Net Fire Assessment Expenditures		**$ 3,068,607**	**$ 3,233,896**	**$ 3,407,448**	**$ 3,589,678**	**$ 3,781,020**
Plus: Assessment Study Costs	(1)	30,000	25,000	25,000	25,000	35,000
Plus: Tax Collector Costs	(2)	67,361	70,846	74,618	78,580	82,957
Plus: Property Appraiser Costs	(3)	33,681	35,423	37,309	39,290	41,478
Plus: Early Payment Discount / Non-Collection	(4)	168,403	177,114	186,546	196,450	207,392
Net Revenue Requirement for Assessment		**$ 3,368,052**	**$ 3,542,278**	**$ 3,730,922**	**$ 3,928,998**	**$ 4,147,848**

(1) - Assessment Study Cost Reimbursement
(2) - Estimated at 2% of Net Revenue Requirement
(3) - Estimated at 1% of Net Revenue Requirement
(4) - Estimated at 5% of Net Revenue Requirement

3.2 ASSESSMENT PROPERTY CLASSIFICATIONS

This assessment study will utilize the Fire Protection Assessment property classifications shown below as the basis for all apportionments to property classes:

- Residential – (Single and Multi-Family)
- Commercial
- Industrial/Warehouse
- Institutional
- Nursing Home
- Government – (Exempt)

3.3 CALLS FOR SERVICE ANALYSIS

The call/incident data was used to identify the number and type of incident calls made to the City for Fire Protection services for FY 2023 through FY 2025. The call/incident data was extracted from the National Fire Incident Reporting System (NIFRS).

To process the data, the data field containing the type of incident was used to separate calls determined to be for EMS from Fire Protection and First Responder response calls. Only calls with non-EMS incident types were used for the apportionment of the Fire Protection Assessments. Schedule 1 of Appendix B, NIFRS Call Data Incident Types, presents the full list of unique incident types in the data set provided by the City, and the identification of each incident type as being either Fire Protection or EMS for the assessment calculations. The call data represented 9,133 calls for the above identified period within the City limits. Of these calls, 2,247 were identified as Fire related, and 6,886 were identified as EMS.

Once the Fire related calls were isolated, these calls were allocated to property type as coded in the call data. Schedule 2 of Appendix B, NIFRS Call Data Property Types, presents each unique property use code in the NIFRS data, a description of each property use code, and the classification of each property DOR code as utilized in this study. Of the 2,247 calls identified as Fire related, 1,421 were calls to real property and specific property uses. The remaining calls were associated with non-real property or non-specific property and were excluded from the analysis. Table 3 below illustrates the assignment of calls to the property categories identified in the previous subsection. This assignment of calls forms the basis for the allocation of the fire assessment.

Table 3

Fire Call Allocation By Property Type (FY23 - FY25 Call Data)		
Property Classification	**# of Fire Calls**	**% of Calls**
Residential	964	67.8%
Commercial	191	13.4%
Industrial/Warehouse	7	0.5%
Institutional	31	2.2%
Nursing Home	189	13.3%
Government	39	2.7%
Total	1,421	100.0%

3.4 APPORTIONMENT OF NET REVENUE REQUIREMENT

The next step in the Fire Protection Assessment calculation is to allocate the Net Revenue Requirement amongst the property classes. This is done by utilizing the allocations of Fire calls to real property as identified in the previous section. Featured below, Table 4 contains the apportionment of the Net Revenue Requirement to the identified property classes.

Table 4

Allocation of Fire FY 2027 Net Revenue Requirement		
Property Class	**% Allocation**	**$ Allocation**
Residential	67.8%	$ 2,284,871
Commercial	13.4%	$ 452,708
Industrial/Warehouse	0.5%	$ 16,591
Institutional	2.2%	$ 73,476
Nursing Home	13.3%	$ 447,967
Government	2.7%	$ 92,438
Total	**100.0%**	**$ 3,368,052**

The budget allocated to the government property category of $92,438 identified in Table 4 above will have to be funded through other City general revenues should the City continue the existing policy of exempting government properties from the fire assessment program.

3.5 PROPERTY DATA ANALYSIS

The basis for the determination of the number of assessment units for each parcel in the City was derived from summary property information as provided by the City from the Broward County Property Appraiser. For parcels assigned to the residential property use category, the City provided the total number of single-family and multi-family dwelling units. For parcels within the non-residential property use categories of commercial, industrial/warehouse, institutional and nursing home, the City provided the amount of square footage of the non-residential structures with a square footage cap of 100,000 square feet.

3.5.1 Property Classification and Assessment Unit Identification

The apportioned costs to each property category are divided amongst the assessment units by category to create the Assessment Rate for each category. Table 5 below presents each property classification and the associated Assessment Unit used in the calculation of each Assessment Rate.

Table 5

Property Classification and Assessment Units	
Property Class	**Assessment Unit**
Residential	Dwelling Unit
Commercial	100 Square Feet
Industrial/Warehouse	100 Square Feet
Institutional	100 Square Feet
Nursing Home	100 Square Feet
Government	100 Square Feet

3.5.2 Residential Dwelling Units

The following assumptions support the findings that the parcel apportionment applied in the Residential Property Use Classification (including single-family, condominiums, duplexes, triplexes, apartment complexes, cooperatives, mobile homes, etc.) is fair and reasonable.

- The size or the value of a residential dwelling does not determine the scope of the required Fire Protection response. The potential demand for Fire Protection services is driven by the existence of a residential dwelling unit.
- Apportioning the assessed costs for Fire Protection 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 call data.

For purposes hereof, the term "dwelling unit" shall mean a building, or portion thereof, which is lawfully used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, including a mobile home as determined by the Broward County Property Appraiser's Office.

3.5.3 Non-Residential Units

To assess the amount of special benefit equitably amongst parcels within the Non-Residential category, it is necessary to relate each property's proportional special benefit to the special benefits of all other properties within this category. A direct apportionment of each Non-Residential property's total building square footage was used, in which the assessment rate calculated for each Non-Residential class will be charged for every 100 square feet of developed space identified by the summary property information provided by the City including the current 100,000 square footage cap per building.

The following assumptions support findings that the parcel apportionment applied in the Non-Residential categories is fair and reasonable:

- The assessment of Non-Residential structures based upon square footage is fair and reasonable for the purposes of parcel apportionment because the demand for Fire Rescue availability and the resources expended in combating an actual fire event are generally determined by the size of structures and improvements within benefited parcels.
- It is fair and reasonable to use a building's size as a proxy for determining their Fire Rescue assessment because the larger the square footage of a particular structure, the more resources required to combat a fire and the greater the likelihood of a fire occurring because of that structure.
- Given that large structure fires in the City of Wilton Manors are typically fought in a manner that prevents fire spread to adjacent properties, capping the fire assessment at 100,000 square feet is considered fair and reasonable. Currently, no buildings within the City exceed this threshold; however, any future buildings larger than 100,000 square feet would be subject to the cap.

3.5.4 Identified Assessment Units

Based on the summary property information provided by the City, the following unit counts per property class shown in Table 6 below that will be used to divide the costs allocated to each property class for the Assessment Rate calculations:

Table 6

Fire Assessment Units Per Property Class		
Property Class	Assessment Unit	Total Allocated
Residential	Dwelling Unit	6,875
Commercial	100 Square Feet	12,947
Industrial/Warehouse	100 Square Feet	1,647
Institutional	100 Square Feet	2,962
Nursing Home	100 Square Feet	2,809
Government	100 Square Feet	1,692

3.6 ASSESSMENT RATE CALCULATION

3.6.1 FULL COST RECOVERY RATE CALCULATION

To calculate the FY 2027 Fire Protection Assessments, we utilized the apportioned costs and total units per property classification as identified in the previous sections of this report. The assessable costs allocable to each property class were divided by the number of assessment units identified in each property class to compute the Fire Protection Assessment to be imposed against each parcel. Table 7 below presents the calculated FY 2027 Fire Protection Assessment Rates at full (100%) cost recovery:

Table 7

FY 2027 Fire Assessment Rate Calculation (100% Cost Recovery)					
Property Category	% Allocation	$ Allocation	Allocated Units	Unit Type	FY 2027 Calculated Assessment
Residential	67.8%	$ 2,284,871	6,875	Dwelling Unit	$332.34
Commercial	13.4%	$ 452,708	12,947	100 Square Feet	$34.97
Industrial/Warehouse	0.5%	$ 16,591	1,647	100 Square Feet	$10.08
Institutional	2.2%	$ 73,476	2,962	100 Square Feet	$24.80
Nursing Home	13.3%	$ 447,967	2,809	100 Square Feet	$159.47
Government	2.7%	$ 92,438	1,692	100 Square Feet	$54.64
Total Allocated Budget		**$ 3,368,052**			
Less: Exemptions					
Total Billed Assessments		**$ 3,368,052**			
Less: Tax Collector Costs (2%)		$ (60,463)			
Less: Property Appraiser Costs (1%)		$ (30,231)			
Less: Early Payment Discount/Undercollections (5%)		$ (151,156)			
Less: Government Exemption		$ (92,438)			
Less: Veterans Exemption		$ (10,635)			
Fire Estimated Collected Revenue		**$ 3,023,129**			

3.6.2 ADDITIONAL YEAR RATE CALCUATIONS

The rates and revenue estimate presented in the previous section reflect the maximum calculated rate for FY 2027, or at 100% cost recovery. Table 8 below presents the calculation of rates and estimated revenue for FY 2027 through FY 2031.

Table 8

FY 2027 - 2031 Assessment Rates (100% Cost Recovery)						
Property Category	**Unit Type**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Residential	Dwelling Unit	$332.34	$349.54	$368.15	$387.70	$409.29
Commercial	100 Square Feet	$34.97	$36.77	$38.73	$40.79	$43.06
Industrial/Warehouse	100 Square Feet	$10.08	$10.60	$11.16	$11.75	$12.41
Institutional	100 Square Feet	$24.80	$26.09	$27.48	$28.94	$30.55
Nursing Home	100 Square Feet	$159.47	$167.72	$176.65	$186.03	$196.39
Government	100 Square Feet	$54.64	$57.47	$60.53	$63.74	$67.29
Estimated Net Revenue		**$3,023,000**	**$3,179,000**	**$3,348,000**	**$3,526,000**	**$3,723,000**

3.6.3 Exemptions

Because the fire rescue assessment is structured to meet Florida case law standards for a valid special assessment, any exemptions require careful consideration. Exemptions must serve a legitimate public purpose, remain consistent with constitutional principles, and be applied in a manner that is reasonable and equitable. The fiscal impact of any exemption should also be evaluated with respect to its effect on the City's general fund as Florida case law requires that the costs of exemptions cannot be shifted to non-exempt properties. Accordingly, any exemption must be funded from legally available external sources, such as the City's general fund, rather than from assessment revenues. As a result, exemptions do not increase the assessment burden on non-exempt parcels.

The City currently provides exemptions for select property categories, including governmental properties and qualifying disabled veteran residential properties. Table 9 summarizes the impact of the City's current exemptions for FY 2027.

Table 9

FY 2027 Impact of Exemptions (100% Cost Recovery	
Category	**Amount**
Government Owned	$92,438
Qualified Veteran (Residential)	$10,635
Estimated Total	**$103,073**

4 SUMMARY OF RECOMMENDATIONS

Based upon the results of the analysis presented herein, we recommend the following:

1. If the City wishes to impose Fire Protection Services Non-Ad Valorem Assessments, we recommend the Assessment Rates described herein to be adopted by the City for FY 2027 at or below the full cost recovery calculation as presented in this report.
2. We recommend the assessment calculations are updated regularly to keep pace with changes in costs, property demographics and calls for service characteristics.

APPENDIX A

Description	FY 2027 Budget	Allocation Basis/Factor	Fire/Rescue % Allocation	EMS % Allocation	Fire/Rescue $ Allocation	EMS $ Allocation
Expenditures						
Fire Prevention Personnel	$ 49,245	Fire	100.0%	0.0%	$ 49,245	$ -
Fire Prevention Benefits	26,057	Fire	100.0%	0.0%	26,057	-
Fire Prevention Operating Expenditures	45,111	Fire	100.0%	0.0%	45,111	-
Fire Marshall	139,500	Fire	100.0%	0.0%	139,500	-
Fire Operations Benefits	100,000	Personnel	60.0%	40.0%	60,000	40,000
Fire Operations Operating Expenditures	4,789,084	Personnel	60.0%	40.0%	2,873,450	1,915,634
Fire Operations Capital Expenditures	115,000	Personnel	60.0%	40.0%	69,000	46,000
City Hall Indirect Charges	172,333	Personnel	60.0%	40.0%	103,400	68,933
Subtotal Expenditures	**$ 5,436,330**				**$ 3,365,763**	**$ 2,070,567**
Total	**$ 5,436,330**				**$ 3,365,763**	**$ 2,070,567**
					61.9%	38.1%

Description	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	FY 2031 Projection	Cost Escalation Factor
Expenditures						
Fire Prevention Personnel	$ 49,245	$ 51,707	$ 54,293	$ 57,007	$ 59,858	5.0%
Fire Prevention Benefits	26,057	$ 27,360	$ 28,728	$ 30,164	$ 31,672	5.0%
Fire Prevention Operating Expenditures	45,111	$ 47,367	$ 49,735	$ 52,222	$ 54,833	5.0%
Fire Marshall	139,500	$ 146,475	$ 153,799	$ 161,489	$ 169,563	5.0%
Fire Operations Benefits	60,000	$ 63,000	$ 66,150	$ 69,458	$ 72,930	5.0%
Fire Operations Operating Expenditures	2,873,450	$ 3,017,123	$ 3,167,979	$ 3,326,378	$ 3,492,697	5.0%
Fire Operations Capital Expenditures	69,000	$ 72,450	$ 76,073	$ 79,876	$ 83,870	5.0%
City Hall Indirect Charges	103,400	$ 108,570	$ 113,998	$ 119,698	$ 125,683	5.0%
Subtotal Expenditures	**$ 3,365,763**	**$ 3,534,051**	**$ 3,710,754**	**$ 3,896,292**	**$ 4,091,106**	
Total Fire Expense	**$ 3,365,763**	**$ 3,534,051**	**$ 3,710,754**	**$ 3,896,292**	**$ 4,091,106**	

Description		FY 2027 Budget	Allocation Basis/Factor	Fire/Rescue % Allocation	EMS % Allocation		Fire/Rescue $ Allocation		EMS $ Allocation
Revenues									
Fire Protection Services	$	105,000	Fire	100.0%	0.0%	$	105,000	$	-
Interest Earned		52,093	Personnel	60.0%	40.0%		31,256		20,837
P-Card Rebate		1,500	Personnel	60.0%	40.0%		900		600
Insurance Premium Tax		100,000	Fire	100.0%	0.0%		100,000		-
Subtotal Revenues	**$**	**258,593**				**$**	**237,156**	**$**	**21,437**
Total	**$**	**258,593**				**$**	**237,156**	**$**	**21,437**
							91.7%		8.3%

Description	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	FY 2031 Projection	Cost Escalation Factor
Revenues						
Fire Protection Services	$ 105,000	$ 105,000	$ 105,000	$ 105,000	$ 105,000	0.0%
Interest Earned	31,256	31,256	31,256	31,256	31,256	0.0%
P-Card Rebate	900	900	900	900	900	0.0%
Insurance Premium Tax	100,000	100,000	100,000	100,000	100,000	0.0%
Subtotal Revenues	**$ 237,156**	**$ 237,156**	**$ 237,156**	**$ 237,156**	**$ 237,156**	
Total Fire Revenues	**$ 237,156**	**$ 237,156**	**$ 237,156**	**$ 237,156**	**$ 237,156**	

APPENDIX B

Incident Code	Incident Description	Incident Type	FY 23	FY 24	FY 25
1	Fire	FIRE	0	0	0
6	Good intent call	FIRE	4	0	0
7	False Alarm & False Call	FIRE	0	1	0
31	Medical Assist	EMS	0	0	0
32	Emergency medical service (EMS)	EMS	47	23	0
100	Fire, other	FIRE	0	0	0
111	Building fire	FIRE	6	1	0
112	Fires in structure other than in a building	FIRE	0	1	0
113	Cooking fire, confined to container	FIRE	1	3	1
114	Chimney or flue fire, confined to chimney or flue	FIRE	0	0	0
118	Trash or rubbish fire, contained	FIRE	3	2	0
120	Fire in mobile prop. used as a fixed struc., other	FIRE	0	0	0
121	Fire in mobile home used as fixed residence	FIRE	0	0	0
122	Fire in motor home, camper, recreational vehicle	FIRE	0	0	0
130	Mobile property (vehicle) fire, other	FIRE	1	0	0
131	Passenger vehicle fire	FIRE	0	2	3
132	Road freight or transport vehicle fire	FIRE	1	1	0
134	Water vehicle fire	FIRE	0	0	0
136	Self-propelled motor home or recreational vehicle	FIRE	0	0	0
137	Camper or recreational vehicle (RV) fire	FIRE	0	0	0
138	Off-road vehicle or heavy equipment fire	FIRE	0	0	0
140	Natural vegetation fire, other	FIRE	0	1	0
141	Forest, woods or wildland fire	FIRE	0	0	0
142	Brush or brush-and-grass mixture fire	FIRE	1	0	0
143	Grass fire	FIRE	1	0	0
150	Outside rubbish fire, other	FIRE	1	1	0
151	Outside rubbish, trash or waste fire	FIRE	2	2	8
152	Garbage dump or sanitary landfill fire	FIRE	0	0	0
154	Dumpster or other outside trash receptacle fire	FIRE	0	1	1
160	Special outside fire, other	FIRE	1	0	0
161	Outside storage fire	FIRE	0	0	1
162	Outside equipment fire	FIRE	0	0	1
163	Outside gas or vapor combustion explosion	FIRE	0	0	0
164	Special outside fire, other	FIRE	1	0	0
170	Cultivated vegetation, crop fire, other	FIRE	0	0	0
173	Cultivated trees or nursery stock fire	FIRE	0	0	0
200	Overpressure rupture, explosion, overheat other	FIRE	0	0	1
240	Explosion (no fire), other	FIRE	0	1	1
300	Rescue, emergency medical call (EMS), other	EMS	7	3	0
311	Medical Assist	EMS	9	6	0
320	Emergency medical service, other	EMS	1	2	0
321	EMS call, excluding vehicle accident with injury	EMS	3	805	1,502
322	Motor vehicle accident with injuries	EMS	33	40	34
323	Motor vehicle/pedestrian accident (MV Ped)	EMS	7	7	3
324	Motor vehicle accident with no injuries.	FIRE	40	39	32
331	Lock-in (if lock out , use 511)	FIRE	0	0	1
340	Search for lost person, other	FIRE	0	0	0
341	Search for person on land	FIRE	0	0	0
342	Search for person in water	FIRE	0	0	0
350	Extrication, rescue, other	FIRE	0	1	1
352	Extrication of victim(s) from vehicle	FIRE	1	0	0
353	Removal of victim(s) from stalled elevator	FIRE	8	10	17
356	High-angle rescue	FIRE	0	0	0
357	Extrication of victim(s) from machinery	FIRE	0	0	0

Incident Code	Incident Description	Incident Type	FY 23	FY 24	FY 25
360	Water & ice-related rescue, other	FIRE	0	0	0
361	Swimming/recreational water areas rescue	FIRE	0	0	0
363	Water or ice-related rescue	FIRE	0	1	0
365	Watercraft rescue	FIRE	0	0	0
370	Electrical issue	FIRE	0	0	0
371	Electrocution or potential electrocution	FIRE	0	1	0
372	Trapped by power lines	FIRE	0	0	0
381	Rescue or EMS standby	EMS	2	2	4
400	Hazardous condition, other	FIRE	3	1	0
410	Combustible/flammable gas/liquid condition, other	FIRE	0	1	0
411	Gasoline or other flammable liquid spill	FIRE	2	0	1
412	Gas leak (natural gas or LPG)	FIRE	6	3	3
413	Oil or other combustible liquid spill	FIRE	0	0	0
421	Chemical hazard (no spill or leak)	FIRE	1	0	1
422	Chemical spill or leak	FIRE	1	1	2
423	Refrigeration leak	FIRE	0	0	0
424	Carbon monoxide incident	FIRE	1	1	0
440	Electrical wiring/equipment problem, other	FIRE	13	25	14
441	Heat from short circuit (wiring), defective/worn	FIRE	1	1	0
442	Overheated motor	FIRE	2	3	3
443	Electrical wiring/equipment problem	FIRE	0	0	0
444	Power line down	FIRE	7	8	15
445	Arcing, shorted electrical equipment	FIRE	17	12	9
451	Biological hazard, confirmed or suspected	FIRE	0	0	0
460	Accident, potential accident, other	FIRE	0	0	0
461	Building or structure weakened or collapsed	FIRE	0	1	2
462	Aircraft standby	FIRE	0	0	0
463	Vehicle accident, general cleanup	FIRE	0	0	0
480	Attempted burning, illegal action, other	FIRE	1	0	0
500	Service call, other	FIRE	15	23	7
510	Person in distress, other	FIRE	18	13	0
511	Lock-out	FIRE	5	3	1
512	Ring or jewelry removal	FIRE	0	1	0
520	Water problem, other	FIRE	5	3	0
522	Water or steam leak	FIRE	6	5	14
531	Smoke or odor removal	FIRE	2	6	6
540	Animal problem, other	FIRE	0	2	0
541	Animal problem	FIRE	2	3	5
542	Animal rescue	FIRE	17	14	29
550	Public service assistance, other	FIRE	0	7	12
551	Assist police or other governmental agency	FIRE	4	2	1
552	Police matter	FIRE	0	0	0
553	Public service	FIRE	0	13	11
554	Assist invalid	FIRE	103	71	87
555	Defective elevator, no occupants	FIRE	0	1	6
561	Unauthorized burning	FIRE	0	1	0
571	Cover assignment, standby, moveup	FIRE	0	0	0
600	Good intent call, other	FIRE	0	0	0
611	Dispatched and cancelled en route	FIRE	127	155	155
621	Wrong location	FIRE	8	6	1
622	No incident found on arrival at dispatch address	FIRE	0	15	38
631	Authorized controlled burning	FIRE	2	0	0
632	Prescribed fire	FIRE	1	0	0
641	Vicinity alarm (incident in other location)	FIRE	0	2	2

Incident Code	Incident Description	Incident Type	FY 23	FY 24	FY 25
650	Steam, other gas mistaken for smoke, other	FIRE	0	1	0
651	Smoke scare, odor of smoke	FIRE	7	10	10
652	Steam, vapor, fog or dust thought to be smoke	FIRE	0	0	0
653	Smoke from barbecue, tar kettle	FIRE	1	1	0
661	EMS call, party transported by non-fire agency	EMS	0	0	0
671	HazMat release investigation w/no HazMat	FIRE	0	0	3
700	False alarm or false call, other	FIRE	36	51	55
710	Malicious, mischievous false call, other	FIRE	9	4	2
711	Municipal alarm system, malicious false alarm	FIRE	0	1	0
712	Malicious, mischievous false alarm	FIRE	0	0	0
713	Telephone, malicious false alarm	FIRE	1	0	0
714	Central station, malicious false alarm	FIRE	0	0	3
715	Local alarm system, malicious false alarm	FIRE	1	1	4
721	Bomb scare - no bomb	FIRE	2	0	0
730	System malfunction, other	FIRE	2	4	1
731	Sprinkler activation due to malfunction	FIRE	0	0	0
733	Smoke detector activation due to malfunction	FIRE	8	12	2
734	Heat detector activation due to malfunction	FIRE	0	0	0
735	Alarm system sounded due to malfunction	FIRE	24	31	20
736	CO detector activation due to malfunction	FIRE	3	1	0
740	Unintentional transmission of alarm, other	FIRE	8	11	11
741	Sprinkler activation, no fire - unintentional	FIRE	0	1	0
743	Smoke detector activation, no fire - unintentional	FIRE	33	43	15
744	Detector activation, no fire - unintentional	FIRE	17	16	7
745	Alarm system activation, no fire - unintentional	FIRE	40	56	73
746	Carbon monoxide detector activation, no CO	FIRE	0	1	1
800	Severe weather or natural disaster, other	FIRE	0	0	0
813	Wind storm, tornado/hurricane assessment	FIRE	0	1	0
814	Lightning strike (no fire)	FIRE	2	0	0
815	Severe weather or natural disaster standby	FIRE	0	0	0
900	Special type of incident, other	FIRE	0	1	0
911	Citizen complaint	FIRE	0	2	1
1000	Fire, other	FIRE	3	1	0
1121	Fire in structure (contents only)	FIRE	0	0	0
1131	Cooking fire, confined to oven	FIRE	1	1	4
1321	Commercial vehicle fire	FIRE	0	0	0
1411	Natural vegetation fire (trees, grass, brush)	FIRE	0	0	0
3000	EMS Call No Medical Need	EMS	385	375	359
3111	Decontamination unit response	FIRE	0	0	0
3217	Dead on Arrival	EMS	0	0	27
3311	Subject Locked IN (locked vehicle or secure area)	FIRE	0	0	0
3811	EMS Standby/Detail	EMS	0	0	0
5110	Lock-in no medical needed	FIRE	1	1	0
5221	Water Leak/Problem	FIRE	0	0	0
5541	Lift/Elderly Assist	FIRE	0	0	0
6001	DELETE CALL	EMS	0	0	0
6111	Good Intent Call	FIRE	0	25	29
6511	Smoke Investigation (visual or smell of smoke)	FIRE	0	0	0
6711	Hazmat - Investigation, no hazards found	FIRE	0	0	0
7151	Malicious false alarm, Pull station activated	FIRE	0	0	0
7451	Medical alarm - unintentional	EMS	0	0	0
9002	Special type of incident	FIRE	1	0	0
9005	Special type of incident	FIRE	2	3	0
100V	Fire Vegetation	FIRE	0	2	6

Incident Code	Incident Description	Incident Type	FY 23	FY 24	FY 25
111C	Commercial Fire	FIRE	0	2	1
111M	Multi-Family Fire	FIRE	0	0	1
111R	Residential Fire	FIRE	0	3	3
300H	Rescue, emergency medical call (EMS), other	EMS	11	3	0
300S	Rescue, emergency medical call (EMS), other	EMS	0	0	0
311M	Medical = MedUSA Report	EMS	1,834	898	0
311R	Medical assist	EMS	1	2	0
320M	Referred to MIH	EMS	11	46	17
320R	Medical assist	EMS	0	1	0
321R	Referred to MIH	EMS	0	122	242
322H	Highway Vehicle accident with injuries	EMS	1	1	1
322T	Medical assist, assist EMS crew	EMS	0	0	1
323B	Motor vehicle/Bicycle	EMS	4	2	2
324H	Highway Motor vehicle accident with no injuries	FIRE	1	0	0
350T	Extrication, rescue	FIRE	2	0	0
551S	Public service assistance	FIRE	5	5	0
600F	Good Intent Call	FIRE	0	3	2
600R	Good Intent Call	FIRE	0	2	3
610D	Dispatched and canceled en route	FIRE	0	0	0
611B	Dispatched and canceled en route	FIRE	3	2	0
611D	Dispatched and canceled en route	FIRE	4	4	0
611N	Dispatched and canceled en route	FIRE	13	8	0
611P	Dispatched and canceled en route	FIRE	22	7	0
611S	Dispatched and canceled en route	FIRE	0	0	0
611X	Dispatched and canceled en route	FIRE	4	5	0
N/A	Blank	FIRE	0	0	0
UUU	Unknown	FIRE	0	4	0
	Totals		**3,054**	**3,137**	**2,942**

Property Code	Property Description	Assessment Class	FY 23	FY 24	FY 25
0	Property Use, other	Non-Specific	0	0	0
100	Assembly, other	Non-Specific	3	9	11
110	Fixed-use recreation places, other	Commercial	2	12	7
111	Bowling Alley	Commercial	3	4	4
112	Billiard center, pool hall	Commercial	0	0	0
113	Electronic amusement center	Commercial	0	0	0
114	Ice rink: indoor , outdoor	Commercial	0	0	0
115	Roller rink: indoor or outdoor	Commercial	0	0	0
116	Swimming facility: indoor or outdoor	Commercial	0	0	1
120	Variable-use amusement, recreation places, other	Commercial	1	2	3
121	Ballroom, gymnasium	Commercial	0	5	2
122	Convention center, exhibition hall	Commercial	0	0	0
123	Stadium, arena	Commercial	0	0	0
124	Playground	Non-Specific	8	2	3
129	Amusement center: indoor/outdoor	Commercial	0	0	2
130	Places of worship, funeral parlors, other	Institutional	0	0	0
131	Church, mosque, synagogue, temple, chapel	Institutional	13	10	15
134	Funeral parlor	Institutional	0	0	0
139	Other church/funeral parlor	Institutional	0	0	0
140	Clubs, other	Commercial	3	4	10
141	Athletic/health club	Commercial	1	6	0
142	Clubhouse	Commercial	0	0	0
143	Yacht club	Commercial	0	0	0
144	Casino, gambling clubs	Commercial	0	0	0
150	Public or government, other	Government	3	6	12
151	Library	Government	1	0	5
152	Museum	Institutional	0	0	0
152	Historic Building	Institutional	0	0	0
154	Memorial structure, including monuments & statues	Institutional	0	0	0
155	Courthouse	Government	0	0	0
156	Legislative Hall	Government	0	0	0
159	Other Library, Museum, Court	Government	0	0	0
160	Eating, drinking places, other	Commercial	0	7	3
161	Restaurant or cafeteria	Commercial	62	60	42
162	Nightclub	Commercial	97	105	88
163	Tavern	Commercial	0	0	0
171	Airport passenger terminal	Commercial	0	0	0
173	Bus station	Commercial	1	7	9
174	Rapid transportation	Commercial	0	0	0
180	Studio/theater, other	Commercial	0	0	0
181	Live performance theater	Commercial	0	0	0
182	Auditorium, concert hall	Commercial	0	0	0
183	Movie theater	Commercial	0	0	0
185	Radio, television studio	Commercial	0	0	0
186	Film/movie production studio	Commercial	0	0	0
200	Educational, other	Institutional	0	2	0
210	Schools, non-adult, other	Institutional	0	2	7
211	Preschool	Institutional	0	2	5
212	Kindergarten	Government	0	0	0
213	Elementary school, including kindergarten	Government	16	20	13
214	Junior High School	Government	0	0	0
215	High school/junior high school/middle school	Government	4	1	0
241	Adult education center, college classroom	Institutional	0	1	2
254	Day care, in commercial property	Commercial	3	5	5
255	Day care, in residence, licensed	Commercial	0	0	0
256	Day care, in residence, unlicensed	Residential	0	0	0
300	Health care, detention, & correction, other	Institutional	6	10	9
310	Unknown Care of the Aged	Nursing Home	0	0	0

Property Code	Property Description	Assessment Class	FY 23	FY 24	FY 25
311	24-hour care Nursing homes, 4 or more persons	Nursing Home	721	667	607
321	Mental retardation/development disability facility	Nursing Home	2	1	8
322	Alcohol or substance abuse recovery center	Institutional	9	10	14
323	Asylum, mental institution	Institutional	0	0	0
331	Hospital - medical or psychiatric	Institutional	2	3	2
332	Hospices	Institutional	0	0	0
340	Clinics, doctors offices, hemodialysis cntr, other	Institutional	7	14	21
341	Clinic, clinic-type infirmary	Institutional	12	12	1
342	Doctor, dentist or oral surgeon office	Commercial	4	3	4
343	Hemodialysis unit	Institutional	0	0	1
344	Mens Detention Camp	Government	0	0	0
345	Police Station	Government	0	0	0
361	Jail, prison (not juvenile)	Government	0	0	0
363	Reformatory, juvenile detention center	Government	0	0	0
365	Police station	Government	10	10	3
400	Residential, other	Residential	43	41	17
419	1 or 2 family dwelling	Residential	600	554	633
429	Multifamily dwelling	Residential	592	620	573
439	Boarding/rooming house, residential hotels	Residential	4	15	3
449	Hotel/motel, commercial	Commercial	30	16	20
459	Residential board and care	Nursing Home	13	6	5
460	Dormitory-type residence, other	Institutional	0	0	2
462	Sorority house, fraternity house	Institutional	0	0	0
464	Barracks, dormitory	Government	0	0	0
500	Mercantile, business, other	Commercial	13	28	20
511	Convenience store	Commercial	16	22	28
519	Food and beverage sales, grocery store	Commercial	56	64	47
529	Textile, wearing apparel sales	Commercial	3	1	0
539	Household goods, sales, repairs	Commercial	10	4	0
549	Specialty shop	Commercial	7	6	3
557	Personal service, including barber & beauty shops	Commercial	0	1	3
559	Recreational, hobby, home repair sales, pet store	Commercial	0	2	4
564	Laundry, dry cleaning	Commercial	5	7	7
569	Professional supplies, services	Commercial	2	1	0
571	Service station, gas station	Commercial	27	25	25
579	Motor vehicle or boat sales, services, repair	Commercial	1	1	0
580	General retail, other	Commercial	3	2	5
581	Department or discount store	Commercial	4	5	4
592	Bank	Commercial	2	4	3
593	Office: veterinary or research	Commercial	1	0	0
596	Post office or mailing firms	Government	1	0	0
599	Business office	Commercial	35	24	16
600	Ind., utility, defense, agriculture, mining, other	Industrial/Warehouse	0	0	0
610	Energy production plant, other	Industrial/Warehouse	0	0	0
614	Steam or heat generating plant	Industrial/Warehouse	0	0	0
615	Electric-generating plant	Industrial/Warehouse	0	0	0
629	Laboratory or science laboratory	Industrial/Warehouse	0	0	0
631	Defense, military installation	Government	0	0	0
632	Flight control tower	Industrial/Warehouse	0	0	0
635	Computer center	Industrial/Warehouse	0	0	0
639	Communications center	Industrial/Warehouse	0	1	0
640	Utility or Distribution system, other	Industrial/Warehouse	0	0	0
642	Electrical distribution	Industrial/Warehouse	0	0	0
644	Gas distribution, gas pipeline	Industrial/Warehouse	0	0	0
645	Flammable liquid distribution, pipeline, flammable	Industrial/Warehouse	0	0	0
647	Water utility	Industrial/Warehouse	0	0	0
648	Sanitation utility	Industrial/Warehouse	0	0	0
655	Crops or orchard	Agricultural	0	0	0

Property Code	Property Description	Assessment Class	FY 23	FY 24	FY 25
659	Livestock production	Agricultural	0	0	0
669	Forest, timberland, woodland	Agricultural	0	0	0
679	Mine, quarry	Non-Specific	0	0	0
700	Manufacturing, Processing	Industrial/Warehouse	0	0	0
800	Storage, other	Industrial/Warehouse	0	1	2
807	Outside material storage area	Non-Specific	0	0	0
808	Outbuilding or shed	Non-Specific	0	0	0
816	Grain elevator, silo	Industrial/Warehouse	0	0	0
819	Livestock, poultry storage	Industrial/Warehouse	0	0	0
839	Refrigerated storage	Industrial/Warehouse	0	0	0
880	Vehicle storage, other	Industrial/Warehouse	0	0	0
881	Parking garage, (detached residential garage)	Industrial/Warehouse	0	0	1
882	Parking garage, general vehicle	Industrial/Warehouse	3	1	3
888	Fire station	Government	12	18	18
891	Warehouse	Industrial/Warehouse	0	3	0
898	Dock, marina, pier, wharf	Non-Specific	0	0	0
899	Residential or self-storage units	Industrial/Warehouse	1	1	2
900	Outside or special property, other	Non-Specific	8	14	12
919	Dump, sanitary landfill	Non-Specific	0	0	0
921	Bridge, trestle	Non-Specific	0	0	1
922	Tunnel	Non-Specific	0	0	0
926	Outbuilding, protective shelter	Non-Specific	0	0	0
931	Open land or field	Vacant	7	2	2
935	Campsite with utilities	Commercial	0	0	0
936	Vacant lot	Vacant	1	5	1
937	Beach	Non-Specific	0	0	0
938	Graded and cared-for plots of land	Vacant	0	0	0
940	Water area, other	Non-Specific	1	2	0
941	Open ocean, sea or tidal waters	Non-Specific	1	0	0
946	Lake, river, stream	Non-Specific	1	0	2
951	Railroad right-of-way	Non-Specific	1	1	1
952	Railroad yard	Non-Specific	0	0	0
960	Street, other	Non-Specific	149	182	126
960HW	Street	Non-Specific	0	0	1
961	Highway or divided highway	Non-Specific	5	4	5
962	Residential street, road or residential driveway	Non-Specific	45	58	61
963	Street or road in commercial area	Non-Specific	151	156	165
965	Vehicle parking area	Non-Specific	61	59	60
972	Aircraft runway	Non-Specific	0	0	0
973	Aircraft taxi-way	Non-Specific	0	0	0
974	Aircraft loading area	Non-Specific	0	0	0
981	Construction site	Non-Specific	0	0	0
982	Oil or gas field	Non-Specific	0	0	0
983	Pipeline, power line or other utility right-of-way	Non-Specific	0	0	0
984	Industrial plant yard - area	Non-Specific	0	0	0
NNN	None	Non-Specific	1	178	142
UUU	Undetermined	Non-Specific	144	0	0
	Totals		**3,054**	**3,137**	**2,942**

COMPARISON OF FY2027 AND FY2026 FIRE ASSESSMENT FEES

Land Designation	FISCAL YEAR 2026-27 Allocation Percent	FISCAL YEAR 2026-27 Cost Per Designation	FISCAL YEAR 2026-27 Cost Per Unit	FISCAL YEAR 2025-26 Allocation Percent	FISCAL YEAR 2025-26 Cost Per Designation	FISCAL YEAR 2025-26 Cost Per Unit	Change From Prior Year Per Designation	Change From Prior Year Per Unit	Change From Prior Year Percentage
Residential	67.80%	$ 2,284,871	$ 332.34	70.07%	$ 2,415,923	$ 351.56	$ (131,052)	$ (19.22)	-5.5%
Commercial	13.40%	452,708	34.97	12.73%	438,820	36.33	13,888	(1.36)	-3.7%
Industrial	0.50%	16,591	10.08	0.98%	33,792	20.52	(17,201)	(10.44)	-50.9%
Institutional	2.20%	73,476	24.80	1.75%	60,278	20.35	13,198	4.45	21.9%
Government	2.70%	92,438	54.64	2.65%	91,622	54.16	816	0.48	0.9%
Nursing Home/ACLF	13.30%	447,967	159.47	11.82%	407,476	145.05	40,491	14.42	9.9%
TOTALS	100.00%	$ 3,368,051		100.00%	$ 3,447,911		$ (79,860)		

Residential Rates are applied per residential unit.
Other rates are applied per 100 square feet of building size.

TOTAL FY27 FIRE ASSESSMENT FEE	FY27 FIRE FEE TO BE PAID BY INSTITUTIONS	AMOUNT OF EXEMPTION (MUST BE PAID BY CITY'S GENERAL FUND (100%)	Exemption Description
GOVERNMENTS & STATUTORY EXEMPTIONS:		**(100% EXEMPT)**	
$ 51,908.00	0	$ 51,908.00	SCHOOL BOARD OF BROWARD COUNTY
$ 40,433.60	0	$ 40,433.60	CITY OF WILTON MANORS
$ 664.68	0	$ 664.68	HOUSING AUTHORITY OF THE CITY OF FORT LAUDERDALE
$ 93,006.28	**0**	**$ 93,006.28**	**TOTAL FOR GOVERNMENTS & STATUTORY EXEMPTIONS**
FULL EXEMPTIONS GRANTED BY CITY COMMISSION PURSUANT TO FLORIDA STATUTES, SECTIONS 196.081, 196.091, 196.101, AND 196.102:			
		(100% EXEMPT)	
$ 7,643.82	0	$ 7,643.82	FULL EXEMPTION FOR VETERAN'S SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY
$ 332.34	0	$ 351.56	TAX EXEMPTION FOR TOTALLY AND PERMANENTLY DISABLED FIRST RESPONDERS
$ 1,661.70	0	$ 1,757.80	FULL EXEMPTION FOR TOTALLY AND PERMANENTLY DISABLED PERSONS
$ 9,637.86	**0**	**$ 9,753.18**	**TOTAL FOR EXEMPTIONS PURSUANT TO THE ABOVE STATUTES**
$ 102,644.14	**0**	**$ 102,759.46**	**GRAND TOTALS**

Stantec

City of Wilton Manors, FL

Fire Assessment Update Study

Presentation

July 22, 2026

Stantec Introduction

- The City has retained Stantec to perform a Fire Assessment Update Study for 2027

- Stantec provides a variety of Financial Consulting Services including, but not limited to:
  - General Fund Financial Sustainability Analysis
  - Non-Ad Valorem Assessment Fee design and management
  - Utility rate design and revenue sufficiency studies
  - Impact Fee Studies
  - Bond/Debt Issuance Support

- Successfully implemented, updated or consulted on Fire Assessments throughout the State

What is a Fire Assessment?

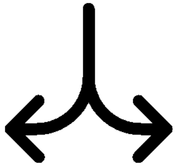
- Fire Assessments are a Non-Ad Valorem Fee used to directly fund Fire Protection Services

- By State law, very few municipal services may have a Non-Ad Valorem direct funding mechanism. Some examples include:
  - Fire Protection
  - Solid Waste
  - Stormwater
  - Capital Projects

- Any revenues raised through a Non-Ad Valorem Assessment must be used solely for the stated purpose

Legal Requirements for Non-Ad Valorem Assessments

The Fee Calculation must follow the “two-pronged test”



1. The property assessed must derive a special benefit from the service provided
   - i.e. rights-of-way, submerged lands, etc. are excluded
2. The assessment must be fairly and reasonably apportioned among the properties that receive the special benefit
   - Addressed by the fee calculation methodology

Costs for EMS, ALS & Personal Transport are removed

- Per case law, EMS services benefit people, not property

"Calls for Service" Methodology

- Most common and widely used Fire Assessment Methodology in Florida

- Upheld by the Florida Court System

- Allocates costs of Fire Protection Service to property classes based upon the historical demand for services, by property class
  - ➢ Informed by actual call/incident data provided by Fort Lauderdale Fire Rescue

- Assessment rates are calculated by Property Class:
  - ➢ Residential → per **Dwelling Unit**
  - ➢ Non-Residential → per **100 Square Foot**
  - ➢ Vacant → per **Acre**

Current Fire Assessment Rates (FY 2026)

Current (FY 2026) Rates		
Property Category	**Unit Type**	**Current**
Residential	Dwelling Unit	$351.56
Commercial	100 Square Feet	$36.33
Industrial/Warehouse	100 Square Feet	$20.52
Institutional	100 Square Feet	$20.35
Nursing Home	100 Square Feet	$145.05
Government	100 Square Feet	$54.16
Estimated Net Revenue		**$3,139,000**

Note: Last full review and update study in 2021

Approach

1. Call Allocation

a) Source: Fire Rescue Incident Data (FY 2023 – 2025)

2. Calculate Cost of Service

a) Source: FY 2027 Requested Budget & Fort Lauderdale Contract for Services

3. Update Billable Units

a) Source: Broward County Property Appraiser's Summary Data

4. Calculate Assessment Rates

a) FY 2027 – FY 2031 , 5-YR AVG & Maximum

Call Data Analysis

- Calls for Service, or “Demand-based” Methodology
- 3-years of Incident Data (FY 2023 – 2025)

Fire Call Allocation By Property Type (FY 2023 - FY 2025 Call Data)

Property Classification	# of Fire Calls	% of Calls
Residential	964	67.8%
Commercial	191	13.4%
Industrial/Warehouse	7	0.5%
Institutional	31	2.2%
Nursing Home	189	13.3%
Government	39	2.7%
Total	1,421	100.0%

Cost of Service (FY 2027)

Projection of Fire Rescue Net Revenue Requirements

Fire Expenditures		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Fire Prevention Personnel		$ 49,245	$ 51,707	$ 54,293	$ 57,007	$ 59,858
Fire Prevention Benefits		26,057	27,360	28,728	30,164	31,672
Fire Prevention Operating Expenditures		45,111	47,367	49,735	52,222	54,833
Fire Marshall		139,500	146,475	153,799	161,489	169,563
Fire Operations Operating Expenditures		2,873,450	3,017,123	3,167,979	3,326,378	3,492,697
Fire Operations Capital Expenditures		69,000	72,450	76,073	79,876	83,870
City Hall Indirect Charges		103,400	108,570	113,998	119,698	125,683
Total Fire Expenditures		$ 3,305,763	$ 3,471,051	$ 3,644,604	$ 3,826,834	$ 4,018,176
Less: Fire Protection Services		(105,000)	(105,000)	(105,000)	(105,000)	(105,000)
Less: Miscellaneous Income		(31,256)	(31,256)	(31,256)	(31,256)	(31,256)
Less: Interest Earned		(900)	(900)	(900)	(900)	(900)
Less: Insurance Premium Tax		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Net Fire Assessment Expenditures		**$ 3,068,607**	**$ 3,233,896**	**$ 3,407,448**	**$ 3,589,678**	**$ 3,781,020**
Plus: Assessment Study Costs	(1)	30,000	25,000	25,000	25,000	35,000
Plus: Tax Collector Costs	(2)	67,361	70,846	74,618	78,580	82,957
Plus: Property Appraiser Costs	(3)	33,681	35,423	37,309	39,290	41,478
Plus: Early Payment Discount / Non-Collection	(4)	168,403	177,114	186,546	196,450	207,392
Net Revenue Requirement for Assessment		**$ 3,368,052**	**$ 3,542,278**	**$ 3,730,922**	**$ 3,928,998**	**$ 4,147,848**

(1) - Assessment Study Cost Reimbursement

(2) - Estimated at 2% of Net Revenue Requirement

(3) - Estimated at 1% of Net Revenue Requirement

(4) - Estimated at 5% of Net Revenue Requirement

Note: Based on the **FY 2027 Requested Budget**

Budget Allocation

Allocation of Fire FY 2027 Net Revenue Requirement		
Property Class	**% Allocation**	**$ Allocation**
Residential	67.8%	$ 2,284,871
Commercial	13.4%	$ 452,708
Industrial/Warehouse	0.5%	$ 16,591
Institutional	2.2%	$ 73,476
Nursing Home	13.3%	$ 447,967
Government	2.7%	$ 92,438
Total	**100.0%**	**$ 3,368,052**

Note: Government properties are exempt from the assessment, therefore the government allocation would need to be funded through some other available revenue source.

Property Data

Fire Assessment Units Per Property Class		
Property Class	**Assessment Unit**	**Total Allocated**
Residential	Dwelling Unit	6,875
Commercial	100 Square Feet	12,947
Industrial/Warehouse	100 Square Feet	1,647
Institutional	100 Square Feet	2,962
Nursing Home	100 Square Feet	2,809
Government	100 Square Feet	1,692

Note: Based on Property Tax Summary Data as Maintained by the County Property Appraiser

Fire Assessment Results FY 2027, Full Cost Recovery

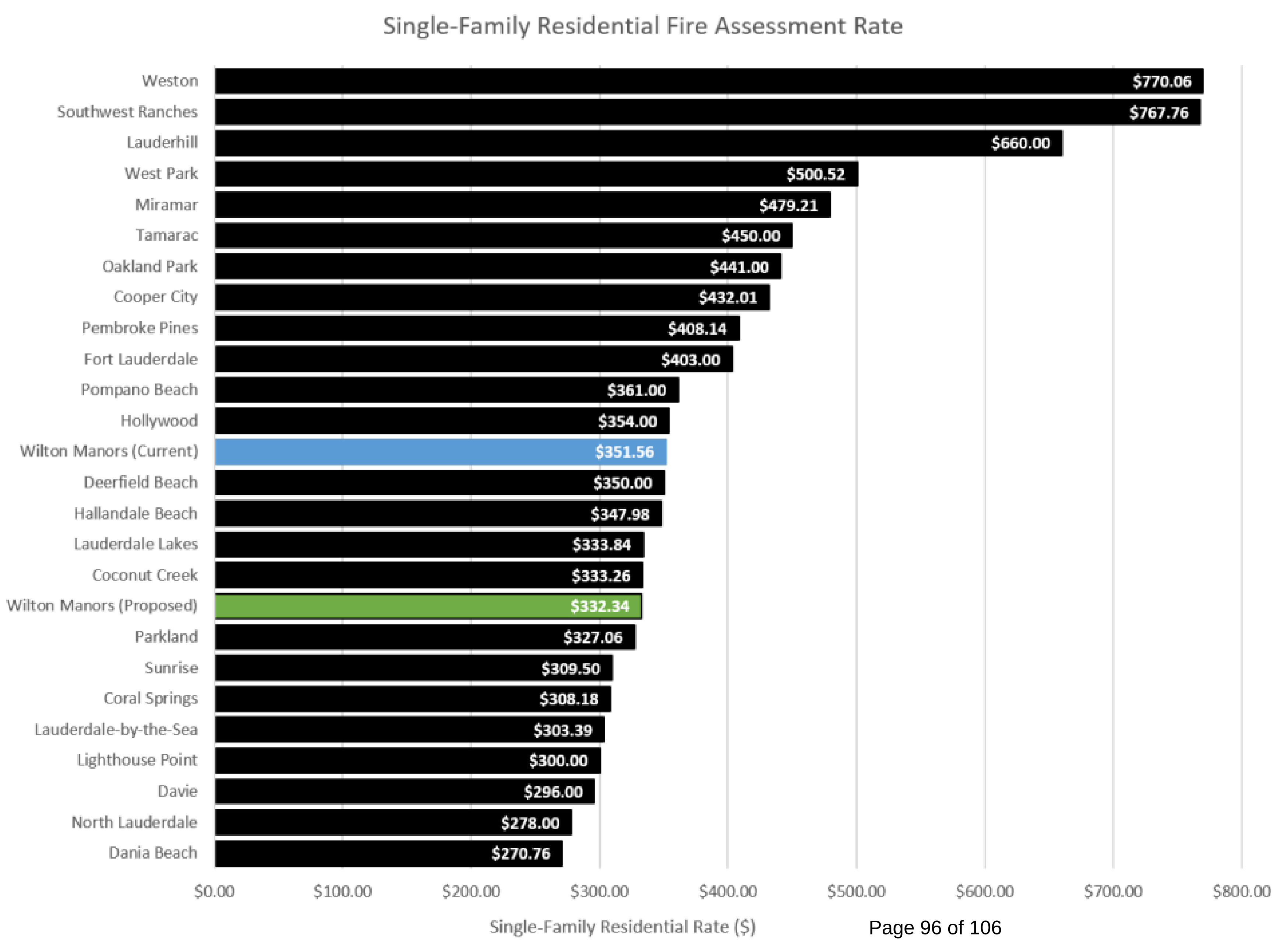
FY 2027 Fire Assessment Rate Calculation (100% Cost Recovery)					
Property Category	% Allocation	$ Allocation	Allocated Units	Unit Type	FY 2027 Calculated Assessment
Residential	67.8%	$ 2,284,871	6,875	Dwelling Unit	$332.34
Commercial	13.4%	$ 452,708	12,947	100 Square Feet	$34.97
Industrial/Warehouse	0.5%	$ 16,591	1,647	100 Square Feet	$10.08
Institutional	2.2%	$ 73,476	2,962	100 Square Feet	$24.80
Nursing Home	13.3%	$ 447,967	2,809	100 Square Feet	$159.47
Government	2.7%	$ 92,438	1,692	100 Square Feet	$54.64
Total Allocated Budget		**$ 3,368,052**			
Less: Exemptions					
Total Billed Assessments		**$ 3,368,052**			
Less: Tax Collector Costs (2%)		$ (60,463)			
Less: Property Appraiser Costs (1%)		$ (30,231)			
Less: Early Payment Discount/Undercollections (5%)		$ (151,156)			
Less: Government Exemption		$ (92,438)			
Less: Veterans Exemption		$ (10,635)			
Fire Estimated Collected Revenue		**$ 3,023,129**			

FY 2027-2031 Revenue Scenarios Examples

FY 2027 - 2031 Assessment Rates (100% Cost Recovery)							
Property Category	**Unit Type**	**Current**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Residential	Dwelling Unit	$351.56	$332.34	$349.54	$368.15	$387.70	$409.29
Commercial	100 Square Feet	$36.33	$34.97	$36.77	$38.73	$40.79	$43.06
Industrial/Warehouse	100 Square Feet	$20.52	$10.08	$10.60	$11.16	$11.75	$12.41
Institutional	100 Square Feet	$20.35	$24.80	$26.09	$27.48	$28.94	$30.55
Nursing Home	100 Square Feet	$145.05	$159.47	$167.72	$176.65	$186.03	$196.39
Government	100 Square Feet	$54.16	$54.64	$57.47	$60.53	$63.74	$67.29
Estimated Net Revenue		**$3,139,000**	**$3,023,000**	**$3,179,000**	**$3,348,000**	**$3,526,000**	**$3,723,000**

Note: Rates shown for FY 2028 through FY 2031 are estimated. Actual rates will be presented annually for consideration in accordance with Florida Statute.

Single Family Assessment Rate Survey



Note: assessment rates may vary across entities based on cost recovery %, methodology, level of service, etc.

Conclusions & Recommendations

- The rates presented reflect current allocations, cost of service, and property data
- The City has the option to adopt updated rates for FY 2027 up to 100% cost recovery

Sample Implementation Timeline

Determine Revenue Target/Rates for FY27	February - July
Initial Assessment Resolution	July
Published Notice and TRIM (20 Days Before Final Hearing)	August
Final Assessment Resolution (Public Hearing)	September
Submit Final Assessment Roll to Tax Collector	By September 15th

Life's Just Better Here

COMMISSION AGENDA REPORT

MEETING DATE: Wednesday, July 22, 2026

From: Carol Conol, Finance Director
Prepared by: Carol Conol

(a) Subject: Resolution No. 2026-048:
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, RELATING TO THE JENADA GATED ENTRANCE IMPROVEMENTS ASSESSMENT; ADOPTING THE PRELIMINARY ANNUAL ASSESSMENT ROLL FOR THE JENADA GATED ENTRANCE IMPROVEMENT ASSESSMENT FOR FISCAL YEAR 2026-2027; AUTHORIZING THE CITY COMMISSION TO CONDUCT A PUBLIC HEARING; DIRECTING THE PROVISION OF NOTICE THEREOF; AUTHORIZING THE TRANSMITTAL OF NECESSARY INFORMATION TO THE PROPERTY APPRAISER; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

(b) City Manager Recommendation: Recommend Approval

(c) Report In Brief: Preliminary annual assessment for Jenada Gated Entrance Improvement

(d) Discussion: This resolution authorizes the City Commission to assess each of the 81 parcels in the preliminary Jenada Assessment Roll for $37.28, the same rate as the prior year. The assessment provides revenue of $3,019.68, which, combined with anticipated revenues from interest and p-card rebates, and a $1,612 appropriation of fund balance will fund the following costs: $1,900 for Legal & Administrative Services (City Attorney, Broward County Property Appraiser, and legal advertising), $2,000 for Jenada Gate Maintenance, and $1,396 for utilities.

(e) Strategic Plan Consistency: Goal E: Exhibit Fiscal Resonsibility

(f) Concurrences:

(g) Fiscal Impact: The Jenada Assessment will collect revenues of $3,019.68.

(h) Alternatives:

(i) Attachments:
1. 2026-048 RESO Jenada Preliminary Assessment Resolution
2. Jenada Rate History

RESOLUTION NO. 2026-048

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, RELATING TO THE JENADA GATED ENTRANCE IMPROVEMENTS ASSESSMENT; ADOPTING THE PRELIMINARY ANNUAL ASSESSMENT ROLL FOR THE JENADA GATED ENTRANCE IMPROVEMENT ASSESSMENT FOR FISCAL YEAR 2026-2027; AUTHORIZING THE CITY COMMISSION TO CONDUCT A PUBLIC HEARING; DIRECTING THE PROVISION OF NOTICE THEREOF; AUTHORIZING THE TRANSMITTAL OF NECESSARY INFORMATION TO THE PROPERTY APPRAISER; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Wilton Manors, Florida, has considered the need for the provision of the Jenada Gated Entrance Improvements within the City of Wilton Manors, Florida; and

WHEREAS, the City Commission of the City of Wilton Manors, Florida, has considered the presentation of the City Staff and considered such recommendations to be in accordance with the best interests of the citizens of this community; and

WHEREAS, the City Administration has prepared the Preliminary Annual Assessment Roll for Fiscal Year 2026-2027; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, THAT:

Section 1. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

Section 2. This Resolution is adopted pursuant to the provisions of Ordinance No. 751, as amended by Ordinance Nos. 755, 787, and 796 (collectively, "the Ordinance"), Resolution Nos.

1869, 1885, and 1897 (collectively "the Resolutions"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

Section 3. This Resolution constitutes the Preliminary Assessment Resolution as defined in the Ordinance, which initiates the annual process for updating the Assessment Roll and directs the re-imposition of the Assessment to fund the Jenada Gated Entrance Improvement Assessment for the Fiscal Year beginning October 1, 2026. Except as otherwise defined herein, all capitalized words and terms shall have the meanings set forth in the Ordinance and the Resolutions. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

"**Assessable Property**" means all parcels of land included on the Assessment Roll that receive a special benefit from the construction and maintenance of the Jenada Gated Entrance Improvements identified in the Intent Resolution, and legally described as Jenada Isle 50-39 B Lot 1-42 BLK 1, Jenada Isle 50-39 B Lot 1-11 BLK 2, Jenada Isle 50-39 B Lot 1-7 BLK 3, Jenada Isle 50-39 B Lot 1-7 BLK 4, Jenada Isle 50-39 B Lot 1-14 BLK 5.

"**Tax Collector**" means the state-constitution Tax Collector in and for Broward County, Florida.

Section 4. The legislative determinations of special benefit and fair apportionment embodied in the Ordinance and the Resolutions are affirmed and incorporated herein by reference.

Section 5. The estimated cost to be assessed for the fiscal year commencing October 1, 2026 is $3,019.68 for annual building and grounds maintenance of the Jenada Gated Entrance Improvements.

Section 6. The City Commission intends to impose the Assessment to fund the Jenada Gated Entrance Improvements, and hereby adopts the proposed Preliminary Annual Assessment. The Assessment amount of $37.28 is assessed and apportioned upon each benefited parcel.

Section 7. The affected property owners are hereby notified that the City Commission shall conduct a public hearing to be held at 6:30 p.m. on September 14, 2026, in the City Commission Chambers of City Hall located at 2020 Wilton Drive, Wilton Manors, Florida, at which time the City Commission will receive and consider any comments on the Jenada Gated Entrance Improvements Preliminary Annual Assessments from the public and affected property owners. During such hearing, each affected property owner, or any other interested person, may present information to the City Commission in relation to their assessments.

Section 8. The City Manager, or designee, shall publish notice of the public hearing authorized by Section 7 hereof, in the manner and time provided within the Ordinance. The notice shall be published no later than August 25, 2026, in substantially the form attached hereto as Appendix "A."

Section 9. The City Manager, or designee, is hereby authorized and instructed to take such further action as is reasonably required pursuant to §§197.3632, 197.3635, and 200.065, Florida Statutes. This shall include, but shall not be limited to:

a. the delivery of necessary information to the Property Appraiser; and

b. ensuring timely notice by use of the TRIM notice forwarded annually by the Property Appraiser's Office to the Owner of each parcel of Assessed Property.

Section 10. The City Manager, or designee, may provide proof of such notice by affidavit, if any is required pursuant to the Ordinance or the Resolutions.

Section 11. Proceeds from the Assessment shall be utilized to fund the costs of the Jenada Gated Entrance Improvements pursuant to the Ordinance and the Resolutions.

Section 12. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 13. In the event that any portion of this Resolution is found to be unconstitutional or illegal, it shall be severed herefrom without affecting the validity or enforceability of the remaining portions of this Resolution.

Section 14. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, THIS _____ DAY OF JULY, 2026.

CITY OF WILTON MANORS, FLORIDA

By: ________________________________
SCOTT NEWTON, MAYOR

ATTEST:

____
ELIZABETH
GARCIA-BECKFORD, MMC
CITY CLERK

RECORD OF COMMISSION VOTE

MAYOR NEWTON	_____
VICE MAYOR CAPUTO	_____
COMMISSIONER BRACCHI	_____
COMMISSIONER D'ARMINIO	_____
COMMISSIONER ROLLI	_____

I HEREBY CERTIFY that I have approved the form of this Resolution.

/s/ *Kerry L. Ezrol*
KERRY L. EZROL, ESQ.
CITY ATTORNEY

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 25, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF JENADA GATED ENTRANCE IMPROVEMENT SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the CITY OF WILTON MANORS will conduct a public hearing to consider imposing Jenada Gated Entrance Improvement special assessments for the maintenance of the Jenada Gated Entrance within a portion of the City of Wilton Manors.

The hearing will be held at 6:30 p.m. on September 14, 2026, in the City Commission Chambers, 2020 Wilton Drive, Wilton Manors, Florida 33305, for the purpose of receiving public comment on the proposed assessments. 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 Manager's office at (954) 390-2120 at least seven days prior to the date of the hearing.

The assessment for each parcel of property within the Jenada Gated Improvement area will be $37.28.

Copies of Ordinance Nos. 755, 787, and 796 (collectively the "Ordinance"), and Resolution Nos. 1869, 1885, 1897, and 2026-048 (collectively the "Resolutions"), as well as the 2026 Preliminary Assessment Roll, are available for inspection at the City Clerk's Office, City Hall, located at 2020 Wilton Drive, Wilton Manors, Florida 33305.

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 the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City Manager's Office at (954) 390-2120, Monday through Thursday between 7:00 a.m. and 6:00 p.m.

CITY OF WILTON MANORS
Elizabeth Garcia-Beckford, MMC
City Clerk

JENADA SPECIAL ASSESSMENT RATE HISTORY

Land Designation	FISCAL YEAR 2025-26			FISCAL YEAR 2026-27			Change From Prior Year	
	Allocation Percent	Cost Per Designation	Cost Per Unit	Allocation Percent	Cost Per Designation	Cost Per Unit	Amount	Percentage
Residential	100.0%	$3,019.68	$37.28	100.0%	$3,019.68	$37.28	$0.00	0.0%

Land Designation	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
	Cost Per Unit	Cost Per Unit	Cost Per Unit	Cost Per Unit	Cost Per Unit	Cost Per Unit	Cost Per Unit	Cost Per Unit
Residential	$ 98.77	$ 98.77	$ 98.77	$ 98.77	$ 37.28	$ 37.28	$ 37.28	$ 37.28
	$ 8,000.37	$ 8,000.37	$ 8,000.37	$ 8,000.37	$ 3,019.68	$ 3,019.68	$ 3,019.68	$ 3,019.68