
**AGREEMENT FOR UNIFORM COLLECTION OF
NON-AD VALOREM SPECIAL ASSESSMENTS**

THIS AGREEMENT made and entered into this _____ day of _____, 2025, by and between the City of Fort Lauderdale ("City"), whose address is 401 SE 21st Street, Fort Lauderdale, Florida 33316 and the Honorable Abbey Ajayi, the state-constitution Tax Collector in and for the Broward County political subdivision, whose address is 115 S. Andrews Avenue, A100, Fort Lauderdale, Florida 33301 ("Tax Collector").

SECTION I
Purpose

1. The City is authorized to impose and to levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology form of collection of, non-ad valorem assessments for certain projects or improvements ("Assessments"), by Chapter 76-441, as amended, Laws of Florida, Sections 197.3631, 197.3632 and 197.3635, Florida Statutes, and rules adopted by the City, and other applicable provision of law.

2. The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall, pursuant to Section 197.3632, Florida Statutes, collect and enforce those certain non-ad valorem special assessments imposed and levied by City.

3. City acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem assessments, including the City's "Assessments," and that it is the sole responsibility and duty of the City to follow

all procedural and substantive requirements for the imposition and levy of constitutionally lienable non-ad valorem assessments, including the Assessments.

SECTION II

Term

The term of this Agreement shall commence upon execution, effective for 2025, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless the City shall inform the Tax Collector, as well as Property Appraiser and the Department of Revenue, by January 10th of that calendar year, that the City intends to discontinue to use the uniform methodology for such Assessments using form DR-412 promulgated by the Florida Department of Revenue.

SECTION III

Duties and Responsibilities of City

The City shall:

1. Reimburse the Tax Collector for the actual costs of collection of the non-ad valorem assessments, which reimbursement amount will not exceed two (2) percent of the amount of the Assessments collected and remitted pursuant to Section 197.3632(8)(c), Florida Statutes;
2. Reimburse Tax Collector for necessary administrative costs for the collection and enforcement of the Assessments by the Tax Collector under the uniform methodology, pursuant to Section 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

3. Pay for or alternatively reimburse the Tax Collector for any separate tax bill (not the tax notice) necessitated by any subsequent inability of the Tax Collector to merge the non-ad valorem special assessment roll as certified pursuant to Section 197.3532(7), Florida Statutes, and Rule 12D-18.004(2) Florida Administrative Code.

4. Upon being billed timely, pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to Sections 197.3632 and 197.3635, Florida statutes, and Rule 12D-18.004(2), Florida Administrative Code.

5. Timely certify the applicable non-ad valorem assessment roll to the Tax Collector in accordance with the requirements of Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

6. To the extent provided by law, indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts or administrative agency against Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; City shall pay for or reimburse Tax Collector for fees and costs (including attorney's fees and costs) for services rendered by the Tax Collector with regard to any such legal action. Nothing herein is intended as a waiver of sovereign immunity or the limitations provided under Section 768.28, Florida Statutes, by either the City or Tax Collector.

SECTION IV **Duties of the Tax Collector**

1. The Tax Collector shall take all actions legally required to collect the Assessments pursuant in accordance with Chapter 197, Florida Statutes.

2. The Tax Collector agrees to cooperate with the City in implementation of the uniform methodology for collecting Assessments pursuant to and as limited by Sections 197.3632 and 197.3635, Florida Statutes.

3. If the Tax Collector discovers errors or omissions on such roll, Tax Collector may request that the City file a corrected roll or a correction of the amount of any assessment. The City shall bear the cost of any such error or omission.

4. Tax Collector hereby agrees to accept Intent Resolution No. 25-127, Intent Resolution No. 25-128, Intent Resolution No. 25-129, Intent Resolution No. 25-130, and Intent Resolution No. 25-167 attached hereto and incorporated as part of this agreement as Composite Exhibit A, as required by Section 197.3632(3)(a), Florida Statutes.

SECTION VI **Miscellaneous**

1. This Agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded, except in writing and signed by the parties hereto.

2. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect.

3. This Agreement shall be governed by the laws of the State of Florida.

4. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original, but all of which together will constitute but one and the same instrument.

5. Written notice shall be given to the parties at the following address, or such other place or person as each of the parties shall designate by similar notice:

- a. As to Tax Collector: Hon. Abbey Ajayi
Broward County Tax Collector
115 S. Andrews Avenue, A100
Fort Lauderdale, FL 33301
- With a copy to: Timothy R. Qualls, Esq.
Young Qualls, P.A.
Post Office Drawer 1833
Tallahassee, FL 32302-1833
- b. As to City: Rickelle Williams, City Manager
City of Fort Lauderdale
101 NE 3rd Avenue, Suite 2100
Fort Lauderdale, Florida 33301
- With a copy to: David R. Soloman, City Clerk
City of Fort Lauderdale
401 SE 21st Street
Fort Lauderdale, Florida 33301
- City Attorney
1 East Broward Blvd., Suite 1320
Fort Lauderdale, FL 33301

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[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:

BROWARD COUNTY TAX COLLECTOR

Signature

Abbey Ajayi, Tax Collector

Printed Name

Date

ATTEST:

CITY OF FORT LAUDERDALE

Signature

Dean J. Trantalis, Mayor

Printed Name

Date

RESOLUTION NO. 25-127

**COMPOSITE
EXHIBIT A**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF FORT LAUDERDALE, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; 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, in June of 1999, the City of Fort Lauderdale implemented a recurring annual fire rescue special assessment program to provide a portion of the funding for the City's fire rescue services and facilities with the adoption of Ordinance No. C-99-49 and imposed fire rescue assessments for Fiscal Year 1999-2000 with the adoption of Resolution Nos. 99-81 and 99-100; and

WHEREAS, Ordinance No. C-16-03 was adopted on February 2, 2016, amending Ordinance C-99-49; and

WHEREAS, pursuant to Ordinance No. C-99-49, as amended, the imposition of fire assessments for Fiscal Year 2025-2026 requires certain processes such as notice and the preparation of the Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the fire services, facilities or programs to be provided, determining the Fire Assessed Cost to be assessed against property located within the City, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by Ordinance No. C-99-49, as amended, for the imposition of the fire assessments; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, deems it to be in the best interest of the citizens and residents of the City of Fort Lauderdale to adopt this Preliminary Rate Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Fire Assessment Ordinance ("Ordinance No. C-99-49"), as amended by Ordinance No. C-16-03 (herein "Ordinance"), the Initial Assessment Resolution ("Resolution No. 99-81"), the Final Assessment Resolution ("Resolution No. 99-100"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the imposition of Fire Assessments for the Fiscal Year beginning October 1, 2025. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa:

"Commercial Property" means, collectively, those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes attached to the Initial Assessment Resolution, together with those parcels that meet the definition of Recreational Vehicle Park.

"Demand Percentage" means the percentage of demand for fire services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire services as reflected in the Fire Rescue Incident Reports in the State Database under the methodology described in Section 6 of this Preliminary Rate Resolution.

"Emergency Medical Services" means those services recorded in Incident Reports that assign a "type of situation found" code of Emergency Medical Service ("EMS"). The "type of situation found codes" are reflected on Appendix A of Exhibit A, attached hereto.

"Emergency Medical Services Cost" means the amount, other than first response medical rescue services, determined by the City Commission that is associated with Emergency Medical Services.

"FFIRS" means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshal.

"Fire Assessed Cost" means:

- (1) The amount determined by the City Commission to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire services, facilities, or programs which provide a special benefit to Assessed Property, and shall

include, but not be limited to, the following components: (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 fire services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire 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 Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Assessments; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire services, facilities, or programs, 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 uncollectible 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 components of Fire Assessed Cost.

(2) In the event the City also imposes an impact fee upon new growth or development for fire related capital improvements, the Fire Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

"Fire Rescue Incident Reports" means those Incident Reports that do not record Emergency Medical Services.

"Incident Report" means an individual report filed in the State Database.

"Recreational Vehicle Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes attached to the Initial Assessment Resolution, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park.

"State Database" means the incident data specific to the City derived from the Florida Fire Incident Reporting Systems ("FFIRS") Incident Reports maintained by the Florida State Fire Marshal.

SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the imposition of Fire Assessments for fire services, facilities, or programs against Assessed Property located within the City, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Assessments. The remaining cost required providing fire services, facilities, and programs shall be funded by available City revenues other than Fire 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 Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE ASSESSMENTS. Fire Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that report entitled City of Fort Lauderdale Fire Rescue Assessment Program Update, dated as of June 2025, prepared by Stantec Consulting, which are hereby incorporated by reference.

General

(A) Upon the adoption of this Preliminary Rate Resolution, determining the Fire Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.04 of the Ordinance are hereby ratified and confirmed, to the extent authorized by law.

(B) It is fair and reasonable to use the Improvement Codes and the 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.

(C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Code alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

Cost Apportionment

(D) It is fair and reasonable and consistent with the decision from the Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), to exclude from the Fire Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(E) Apportioning Fire Assessed Costs among classifications of improved property based upon historical demand for fire services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received.

(F) The Fire Rescue Incident Reports are the most reliable data 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 Fire Rescue Incident Reports documenting the historical demand for fire services from Assessed Property

within the Property Use Categories. The Demand Percentage determined for each Property Use Category by an examination of such Fire Rescue Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages determined by an examination of Fire Rescue Incident Reports is a fair and reasonable method to apportion the Fire Assessed Costs among the Property Use Categories.

(G) As a result of the urbanized character of the City, the suppression of fire on vacant property primarily benefits the Buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the Fire Assessed Costs to vacant property and the Fire Rescue Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

(H) The level of services required to meet anticipated demand for fire services and the corresponding annual fire budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire services provided to non-specific property uses.

Residential Parcel Apportionment

(I) 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.

(J) 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.

(K) Any real estate that is owned and used as a homestead by a veteran who was honorably discharged with a service-connected total and permanent disability and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran is totally and permanently disabled, or a surviving spouse, is exempt from the Fire Assessment, if the veteran, or surviving spouse, is a permanent resident of this State on January 1st of the tax year for which exemption is being claimed or was a permanent resident of this State on January 1st of the year the veteran died. This section expressly includes any persons covered under the veteran's exemptions whose

parcels are wholly exempt from ad valorem taxation under Florida law would be exempt from the Fire Assessment.

Non-Residential Parcel Apportionment

(L) The risk of loss and the demand for fire service availability is substantially the same for Buildings below a certain minimum size. Because the value and anticipated occupancy of non-residential Buildings below a certain minimum size is less, it is fair, reasonable and equitable to provide a lesser assessment burden on improved property containing such Buildings by the creation of specific Building Area classification ranges for such parcels.

(M) The separation of improved Non-Residential Property into Building Area classification ranges is fair and reasonable for the purposes of Parcel Apportionment because: (1) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual Building Area within each improved parcel as a basis for Parcel Apportionment; (2) the administrative expense and complexity created by an on-site inspection to determine the actual Building Area within each improved parcel assessed is impractical; (3) the demand for fire service availability is not precisely determined or measured by the actual Building Area within benefited parcels; and (4) the classification of parcels within Building Area classification ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of fire services.

(N) The demand for the availability of fire services diminishes at the outer limit of Building size because a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefited parcels within Non-Residential Property.

(O) In accordance with Section 166.223, Florida Statutes, which mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City like this proposed Fire Assessment, it is fair and reasonable to treat each space within the Recreational Vehicle Parks as a Building of Commercial Property and assign the minimum square footage of 1,200 square feet that is mandated by the Department of Health under Chapter 64E-15.002 (3), Florida Administrative Code, for Recreational Vehicle Park spaces, the minimum square footage of 2,400 square feet that is mandated by the Department of Health under Chapter 64E-15.002(2), Florida Administrative Code, for mobile home spaces inside Recreational Vehicle Parks, and a square footage of five

hundred (500) square feet for tent spaces inside Recreational Vehicle Parks, also as mandated by Chapter 64E-15.002 (3), Florida Administrative Code.

(P) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Assessments upon Buildings located on such parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Assessment shall be imposed upon Buildings located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(Q) Government Property provides facilities and uses to the community, local constituents and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Assessments upon such parcels of Government Property.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) Using data from the Fire Rescue Incident Reports related to the type of calls and physical location of each call, the City assigned fire incidents within the City, to Property Use Categories.

(B) Based upon such assignment of Fire Rescue Incident Reports to Property Use Categories, the number of Fire Rescue Incident Reports filed within a sampling period were determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Rescue Incident Reports allocated to each Property Use Category, bear to the total number of Fire Rescue Incident Reports documented for all Property Use Categories within the sampling period.

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Assessed Costs allocated to each individual Property Use Category.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be

consistent with the Parcel Apportionment methodology described in, determined in and reflected on Table 13 Parcel Apportionment Non-Residential Property Use Category of Exhibit A attached hereto, which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Preliminary Rate Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described in, determined in and reflected on Table 13 Parcel Apportionment Non-Residential Property Use Category of Exhibit A attached hereto is to be applied in the calculation of the estimated Fire Assessment rates established in Section 8 of this Preliminary Rate Resolution.

SECTION 8. DETERMINATION OF FIRE ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE ASSESSMENT RATES.

(A) The Fire 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, 2025, is the amount determined in the Estimated Fire Assessment Rate Schedule, reflected on Appendix A of Exhibit A attached hereto. The approval of the Estimated Fire Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City revenue other than Fire Assessment proceeds.

(B) The estimated Fire Assessments specified in the Estimated Fire Assessment Rate Schedule are hereby established to fund the specified Fire Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2025. No portion of such Fire Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Assessed Costs are attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2025, as provided in Section 9 of this Preliminary Rate Resolution.

SECTION 9. ANNUAL ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the

Property Use Categories. The City Manager shall apportion the estimated Fire Assessed Cost to be recovered through Fire Assessments in the manner set forth in this Preliminary Rate Resolution. A copy of this Preliminary Rate Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, documentation related to the estimated amount of the Fire Assessed Cost to be recovered through the imposition of Fire Assessments, 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, 2025, be in printed form if the amount of the Fire 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 Assessments for fire services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Assessed Cost among parcels of Assessed Property located within the City.

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:01 p.m. on September 12, 2025, at Broward Center for the Performing Arts – Mary N. Porter Riverview Ballroom, 201 SW 5th Avenue, Fort Lauderdale, Florida, at which time the City Commission will receive and consider any comments on the Fire Assessments from the public and affected property owners and consider imposing Fire Assessments for the Fiscal Year beginning October 1, 2025. The City Commission will also consider collecting such assessments from non-Government Property on the same bill as ad valorem taxes and collecting such assessments from Government Property pursuant to the procedures provided in Section 3.03 of the Ordinance.

SECTION 11. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 10 of this Preliminary Rate Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 23, 2025, in substantially the form attached hereto as Exhibit B.

SECTION 12. NOTICE BY MAIL. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, in the event circumstances described in Section 2.08(F) of the Ordinance so require. Such notices shall be mailed no later than August 22, 2025.

SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Assessments will be used for the provision of fire services, facilities, and programs.

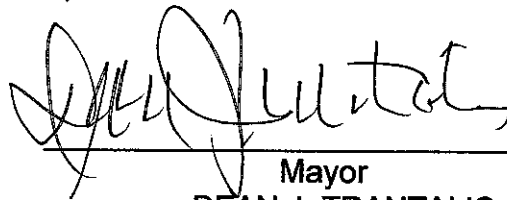
In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire services, facilities, and programs.

SECTION 14. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 15. 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.

SECTION 16. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this 30th day of June, 2025.



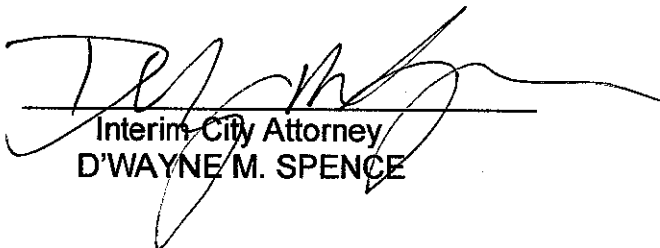
Mayor
DEAN J. TRANTALIS

ATTEST:



City Clerk
DAVID R. SOLOMAN

APPROVED AS TO FORM
AND CORRECTNESS:



Interim City Attorney
D'WAYNE M. SPENCE

Dean J. Trantalis

Yea

John C. Herbst

Not Present

Steven Glassman

Yea

Pamela Beasley-Pittman

Yea

Ben Sorensen

Yea

EXHIBIT A

TABLE 13 PARCEL
APPORTIONMENT NON-
RESIDENTIAL PROPERTY USE
CATEGORY

Parcel Apportionment Non-Residential Property Use Category

Property Category	Square Foot Tier	Number of Buildings
Commercial	< 1,999	1,503
Commercial	2,000 - 3,499	844
Commercial	3,500 - 4,999	430
Commercial	5,000 - 9,999	619
Commercial	10,000 - 19,999	324
Commercial	20,000 - 29,999	116
Commercial	30,000 - 39,999	73
Commercial	40,000 - 49,999	37
Commercial	50,000 - 59,999	42
Commercial	60,000 - 69,999	30
Commercial	70,000 - 79,999	10
Commercial	80,000 - 89,999	18
Commercial	90,000 - 99,999	8
Commercial	>100,000	86
Industrial/Warehouse	< 1,999	359
Industrial/Warehouse	2,000 - 3,499	265
Industrial/Warehouse	3,500 - 4,999	214
Industrial/Warehouse	5,000 - 9,999	332
Industrial/Warehouse	10,000 - 19,999	225
Industrial/Warehouse	20,000 - 29,999	90
Industrial/Warehouse	30,000 - 39,999	49
Industrial/Warehouse	40,000 - 49,999	43
Industrial/Warehouse	50,000 - 59,999	21
Industrial/Warehouse	60,000 - 69,999	16
Industrial/Warehouse	70,000 - 79,999	18
Industrial/Warehouse	80,000 - 89,999	14
Industrial/Warehouse	90,000 - 99,999	10
Industrial/Warehouse	>100,000	97
Institutional	< 1,999	297
Institutional	2,000 - 3,499	85
Institutional	3,500 - 4,999	35
Institutional	5,000 - 9,999	76
Institutional	10,000 - 19,999	75
Institutional	20,000 - 29,999	35
Institutional	30,000 - 39,999	22
Institutional	40,000 - 49,999	21
Institutional	50,000 - 59,999	9
Institutional	60,000 - 69,999	9
Institutional	70,000 - 79,999	12
Institutional	80,000 - 89,999	9
Institutional	90,000 - 99,999	3
Institutional	>100,000	69

APPENDIX A OF EXHIBIT A

SITUATION FOUND CODES & DESCRIPTIONS

Situation Found	Description	EMS/Non-EMS
100GV	Outside Fire (Vegetation/Grass)	Non-EMS
111	Building fire	Non-EMS
111C	Building fire (Commercial)	Non-EMS
111MU	Building fire (Mixed Use)	Non-EMS
111R	Building fire (Residential)	Non-EMS
112	Fires in structure other than in a building	Non-EMS
113	Cooking fire, confined to container	Non-EMS
1131	Cooking fire, confined to oven	Non-EMS
118	Trash or rubbish fire, contained	Non-EMS
122	Fire in motor home, camper, recreational vehicle	Non-EMS
131	Passenger vehicle fire	Non-EMS
132	Road freight or transport vehicle fire	Non-EMS
133	Rail vehicle fire	Non-EMS
134	Water vehicle fire	Non-EMS
135	Aircraft fire	Non-EMS
135A3	Aircraft - Alert III	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
153	Construction or demolition landfill fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
161	Outside storage fire	Non-EMS
162	Outside equipment fire	Non-EMS
200	Overpressure rupture, explosion, overheat, other	Non-EMS
240	Explosion (no fire), other	Non-EMS
3000	EMS incident (No Medical Need)	Non-EMS
320	Emergency medical service, other	EMS
320M	Emergency medical service, MIH Contact	EMS
320R	Emergency medical service, MIH Referral	EMS
320S	EMS Incident (SWAT OPS - No Patient)	Non-EMS
321	EMS call, excluding vehicle accident with injury	EMS
321R	EMS Incident (ePCR - Refusal)	EMS
321S7	EMS Incident (ePCR - Signal 7)	EMS
322	Motor vehicle accident with injuries	EMS
322H	Motor vehicle accident with injuries (Highway)	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
323B	Motor vehicle/bicyclist accident	EMS
324	Motor vehicle accident with no injuries.	Non-EMS
331	Lock-in (if lock out , use 511)	Non-EMS
342	Search for person in water	Non-EMS
350S7	Extrication (Assist w/ Signal 7 Removal)	Non-EMS
353	Removal of victim(s) from stalled elevator	Non-EMS
354	Trench/below-grade rescue	Non-EMS

Situation Found	Description	EMS/Non-EMS
355	Confined space rescue	Non-EMS
356	High-angle rescue	Non-EMS
357	Extrication of victim(s) from machinery	Non-EMS
363	Swift water rescue	Non-EMS
364	Surf rescue	Non-EMS
365	Watercraft rescue	Non-EMS
381	Rescue or EMS standby	EMS
411	Gasoline or other flammable liquid spill	Non-EMS
412	Gas leak (natural gas or LPG)	Non-EMS
413	Oil or other combustible liquid spill	Non-EMS
421	Chemical hazard (no spill or leak)	Non-EMS
422	Chemical spill or leak	Non-EMS
423	Refrigeration leak	Non-EMS
424	Carbon monoxide incident	Non-EMS
440	Electrical wiring/equipment problem, other	Non-EMS
441	Heat from short circuit (wiring), defective/worn	Non-EMS
442	Overheated motor	Non-EMS
443	Breakdown of light ballast	Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
451	Biological hazard, confirmed or suspected	Non-EMS
461	Building or structure weakened or collapsed	Non-EMS
462	Aircraft standby	Non-EMS
462A1	Aircraft - Alert I	Non-EMS
462A2	Aircraft - Alert II	Non-EMS
463	Vehicle accident, general cleanup	Non-EMS
471	Explosive, bomb removal (for bomb scare, use 721)	Non-EMS
480	Attempted burning, illegal action, other	Non-EMS
500	Service call, other	Non-EMS
510	Person in distress, other	Non-EMS
511	Lock-out	Non-EMS
512	Ring or jewelry removal	Non-EMS
531	Smoke or odor removal	Non-EMS
540	Animal problem, other	Non-EMS
541	Animal problem	Non-EMS
542	Animal rescue	Non-EMS
550	Public service assistance, other	Non-EMS
551	Assist police or other governmental agency	Non-EMS
553	Public service	Non-EMS
553T	TRT - Special Call	Non-EMS
554	Assist invalid	Non-EMS
600FA	Good intent call, engine/ladder related	Non-EMS
600R	Good intent call, rescue related	Non-EMS
611	Dispatched and cancelled en route	Non-EMS

Situation Found	Description	EMS/Non-EMS
6111	Cancelled Upon Arrival	Non-EMS
621	Wrong location	Non-EMS
622	No incident found on arrival at dispatch address	Non-EMS
641	Vicinity alarm (incident in other location)	Non-EMS
650	Steam, other gas mistaken for smoke, other	Non-EMS
651	Smoke scare, odor of smoke	Non-EMS
652	Steam, vapor, fog or dust thought to be smoke	Non-EMS
653	Smoke from barbecue, tar kettle	Non-EMS
671	HazMat release investigation w/no HazMat	Non-EMS
672	Biological hazard investigation, none found	Non-EMS
700	False alarm or false call, other	Non-EMS
700TA	Test Alarm	Non-EMS
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, malicious false alarm	Non-EMS
713	Telephone, malicious false alarm	Non-EMS
714	Central station, malicious false alarm	Non-EMS
715	Local alarm system, malicious false alarm	Non-EMS
721	Bomb scare - no bomb	Non-EMS
730	System malfunction, other	Non-EMS
731	Sprinkler activation due to malfunction	Non-EMS
732	Extinguishing system activation due to malfunction	Non-EMS
733	Smoke detector activation due to malfunction	Non-EMS
734	Heat detector activation due to malfunction	Non-EMS
735	Alarm system sounded due to malfunction	Non-EMS
736	CO detector activation due to malfunction	Non-EMS
740	Unintentional transmission of alarm, other	Non-EMS
741	Sprinkler activation, no fire - unintentional	Non-EMS
742	Extinguishing system activation	Non-EMS
743	Smoke detector activation, no fire - unintentional	Non-EMS
744	Detector activation, no fire - unintentional	Non-EMS
745	Alarm system activation, no fire - unintentional	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
751	Biological hazard, malicious false report	Non-EMS
812	Flood assessment	Non-EMS
813	Wind storm, tornado/hurricane assessment	Non-EMS
814	Lightning strike (no fire)	Non-EMS
815	Severe weather or natural disaster standby	Non-EMS
900	Special type of incident, other	Non-EMS
911	Citizen complaint	Non-EMS
911F	Citizen Complaint - Flooding	Non-EMS

**APPENDIX A OF
EXHIBIT A
ESTIMATED FIRE ASSESSMENT
RATE SCHEDULE**

Fire Assessment Rate Schedule

For the Fiscal Year beginning October 1, 2025, the Fire Assessed Cost to be assessed is estimated to be \$64,381,117 (net assessment after property exemptions are deducted). The Fire Assessment to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Assessed Cost for the Fiscal Year commencing October 1, 2025, are as follows:

CITY OF FORT LAUDERDALE

Proposed Fire Assessment Fees for Tax Year 2025 - 2026

RESIDENTIAL PROPERTY USE CATEGORIES

Rate Per Dwelling Unit

All Residential

\$403

NON-RESIDENTIAL PROPERTY USE CATEGORIES

Rate Per Unit

NON-RESIDENTIAL PROPERTY USE CATEGORIES

Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
< 1,999	\$581	\$84	\$686
2,000 - 3,499	\$1,162	\$168	\$1,372
3,500 - 4,999	\$2,034	\$294	\$2,401
5,000 - 9,999	\$2,905	\$420	\$3,430
10,000 - 19,999	\$5,810	\$840	\$6,860
20,000 - 29,999	\$11,620	\$1,680	\$13,720
30,000 - 39,999	\$17,430	\$2,520	\$20,580
40,000 - 49,999	\$23,240	\$3,360	\$27,440
50,000 - 59,999	\$29,050	\$4,200	\$34,300
60,000 - 69,999	\$34,860	\$5,040	\$41,160
70,000 - 79,999	\$40,670	\$5,880	\$48,020
80,000 - 89,999	\$46,480	\$6,720	\$54,880
90,000 - 99,999	\$52,290	\$7,560	\$61,740
>100,000	\$58,100	\$8,400	\$68,600

EXHIBIT B

**FORM OF NOTICE TO BE
PUBLISHED**

FORM OF NOTICE TO BE PUBLISHED

To be published by: August 23, 2025

[INSERT MAP OF CITY]

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

Notice is hereby given that the City Commission of the City of Fort Lauderdale will conduct a public hearing to consider imposing a fire rescue special assessment fee for the provision of fire rescue services within the Municipal Boundaries of the City of Fort Lauderdale for the Fiscal Year beginning October 1, 2025.

The public hearing has been scheduled at 5:01 PM on September 12, 2025, at Broward Center for the Performing Arts - Mary N. Porter Riverview Ballroom, 201 SW 5th Avenue, Fort Lauderdale, Florida, for the purpose of receiving public comment on the proposed assessment. 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.

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

For the Fiscal Year beginning October 1, 2025, the Fire Rescue Assessed Cost to be assessed is estimated to be \$64,381,117 (net assessment after property exemptions are deducted). The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for Fiscal Year commencing October 1, 2025, are as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Residential Dwelling Unit	\$403			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	< 1,999	\$581	\$84	\$686
	2,000 - 3,499	\$1,162	\$168	\$1,372
	3,500 - 4,999	\$2,034	\$294	\$2,401
	5,000 - 9,999	\$2,905	\$420	\$3,430
	10,000 - 19,999	\$5,810	\$840	\$6,860
	20,000 - 29,999	\$11,620	\$1,680	\$13,720
	30,000 - 39,999	\$17,430	\$2,520	\$20,580
	40,000 - 49,999	\$23,240	\$3,360	\$27,440
	50,000 - 59,999	\$29,050	\$4,200	\$34,300
	60,000 - 69,999	\$34,860	\$5,040	\$41,160
	70,000 - 79,999	\$40,670	\$5,880	\$48,020
	80,000 - 89,999	\$46,480	\$6,720	\$54,880
	90,000 - 99,999	\$52,290	\$7,560	\$61,740
	>100,000	\$58,100	\$8,400	\$68,600

Copies of the Fire Assessment Ordinance (Ordinance No. C-99 49), the Initial Assessment Resolution (Resolution No. 99-81), the Proposed Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and imposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's Office, 1 East Broward Boulevard, Suite 444, Fort Lauderdale, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, 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 Fire Rescue Department at (954) 828-6800, Monday through Friday between 8:00 a.m. and 4:30 p.m.

DAVID R. SOLOMAN
CITY CLERK
CITY OF FORT LAUDERDALE

NOTE: 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 based. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 828-5002, at least two days prior to the date of the hearing.

RESOLUTION NO. 25-128

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF BEACH BUSINESS IMPROVEMENT SERVICES IN CERTAIN PORTIONS OF THE BEACH AREA LOCATED WITHIN THE CITY OF FORT LAUDERDALE, FLORIDA, MORE SPECIFICALLY DESCRIBED HEREIN; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR THE BEACH BUSINESS IMPROVEMENT ASSESSMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR RESCISSION OF CONFLICTING PROVISIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Ordinance No. C-06-34, effective October 3, 2006, (hereinafter referred to as the "Ordinance"), authorizes the City Commission to impose Beach Business Improvement Assessments; and

WHEREAS, pursuant to the Ordinance, the reimposition of Beach Business Improvement Assessments for Fiscal Year 2025-2026 requires certain processes such as the preparation of the Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing Beach Business Improvement Assessed Costs against assessed property located within the Assessment Area, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Beach Business Improvement Assessments; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, deems it to be in the best interest of the citizens and residents of the City of Fort Lauderdale to adopt this Preliminary Rate Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of the Ordinance, the Initial Assessment Resolution (Resolution No. 06-207), the Final Assessment Resolution (Resolution No. 07-26), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This Resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the reimposition of Beach Business Improvement Assessments for the Fiscal Year beginning October 1, 2025. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Assessment Area" means the area which includes all Assessed Property pursuant to the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution and this Preliminary Rate Resolution as more particularly described on Appendix A attached hereto and made a part hereof.

"Assessed Value" means the assessed value of a Tax Parcel as determined by the Broward County Property Appraiser's office.

"Beach Business Improvement Assessed Costs" for purposes of this Resolution means the amount determined by the City Commission to be assessed for the fiscal year beginning October 1, 2025 to fund all or any portion of the cost of the provision of services, facilities and/or programs in the Improvement District Area as more particularly defined in the Ordinance as detailed in Appendix B attached hereto and made a part hereof.

"Business Property" means any real property or structure within the Assessed Area that is used in connection with a business for Commercial Purposes and that is not otherwise exempt pursuant to the Ordinance.

"Commercial Purposes" means Business Property in the Assessed Area that (1) has a classification of commercial on the property tax rolls of the Property Appraiser's Office; or (2) has been issued a certificate of occupancy, a temporary certificate of occupancy or a partial certificate of occupancy by the City for a non-residential use as defined in the ULDR whether such property is currently in use or not; or (3) has a development permit for a non-residential use as defined in the ULDR that has been approved by the City and a valid building permit that has been issued for development of such use; or (4) such other facts exist, as determined by the City Manager, that

indicate the properties are being operated for a non-residential purpose as defined in the ULDR. If there is a conflict between the Property Appraiser's classification and the use as approved in the development and building permit or certificate of occupancy, then the use as approved in the development and building permit or certificate of occupancy issued by the City shall prevail.

"Estimated Beach Business Improvement Assessment Rate" means the estimated rate of apportionment for the Beach Business Improvement Assessment to be imposed for the Fiscal Year beginning on October 1, 2025, on all Assessed Property which shall be \$0.8525 per \$1,000.00 of Assessed Value.

"Improvement District Area" means the area which includes all Assessed Property and all property that may be improved for a public purpose with the funds collected through the Beach Business Improvement Assessment generally described on Appendix C attached hereto and made a part hereof.

SECTION 3. PROVISION AND FUNDING OF BEACH BUSINESS IMPROVEMENT SERVICES.

(A) Upon the imposition of a Beach Business Improvement Assessment for services, facilities, or programs against Assessed Property located within the City, the City shall provide services, facilities or programs in the Improvement District Area above and beyond any services, facilities and programs the City may currently be providing as more particularly described in Appendix D attached hereto and made a part hereof.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Assessment Area within will be benefited by the provision of beach improvement services, facilities, and programs in an amount not less than the Beach Business Improvement Assessment imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF BEACH BUSINESS IMPROVEMENT ASSESSMENTS. Beach Business Improvement Assessments shall be imposed against all Business Property within the Assessed Area that is used for Commercial Purposes based on the Assessed Value of the Business Property as determined by the Property Appraiser as of July 1, 2025. Beach Business Improvement Assessments imposed for the Fiscal Year beginning October 1, 2025 shall be computed on all assessed Property at the Estimated Beach Business Improvement Assessment Rate of \$0.8525 per \$1,000.00 of Assessed Value.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Beach Business Improvement Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution and that Beach Business Improvement Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that Feasibility Study, Analysis, Business Plan and Recommendations study entitled the "Fort Lauderdale Business Improvement District", dated as of June 2006 prepared by Carras Community Investment, Inc. and the report dated as of November 2006 prepared by Harry C. Newstreet & Associates regarding the Beach Business Improvement Assessments.

General

(A) Upon the adoption of this Preliminary Rate Resolution determining the Beach Business Improvement Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.04 of the Ordinance are hereby ratified and confirmed.

(B) It is fair and reasonable to use development permits, building permits and certificates of occupancy approved by the City to determine the classification of property because the use as approved by the City provides consistency and accurate current information on the approved use of the property. It is also fair and reasonable to use the Property Appraiser's use codes of Assessed Property to determine classification of property because the Tax Roll database employing the use of such property use codes is the most comprehensive information readily available to determine the property use for property within the City.

Cost apportionment/methodology

(C) Pursuant to the findings of the Report, in accordance with the Ordinance and other special assessment law, the methodology of apportioning Beach Business Improvement Assessed Costs among Business Property based on Assessed Value is the fairest and most equitable methodology due to the fact that the amount of the assessment for each parcel of land is not in excess of the proportional benefits as compared to other assessments on other parcels of land and proportional to the special benefit received.

SECTION 6. DETERMINATION OF BEACH BUSINESS IMPROVEMENT ASSESSED COSTS; ESTABLISHMENT OF INITIAL BEACH BUSINESS IMPROVEMENT ASSESSMENTS.

(A) The Beach Business Improvement Assessed Costs to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2025, is based on the Estimated Beach Business Improvement Assessment Rate as described in Section 4 hereof. The approval of the Estimated Beach Business Improvement Assessment Rate by the adoption of this Preliminary Rate Resolution determines the amount of the Beach Business Improvement Assessed Costs.

(B) The Estimated Beach Business Improvement Rate specified herein is hereby established to fund the specified Beach Business Improvement Assessed Costs determined to be assessed.

(C) The estimated Beach Business Improvement Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2025, as provided in this Preliminary Rate Resolution.

(D) The Estimated Beach Business Improvement Assessment Rate is hereby established. The Estimated Beach Business Improvement Assessment Rate shall be applied by the City Manager in the preparation of the Preliminary Assessment Roll.

SECTION 7. ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels determined to be Business Property for Commercial Purposes within the Assessed Area. The City Manager shall apportion the estimated Beach Business Improvement Assessed Cost to be recovered through Beach Business Improvement Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, documentation related to the estimated amount of the Beach Business Improvement Assessed Cost to be recovered through the imposition of Beach Business Improvement Assessments, and the preliminary 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 preliminary Assessment Roll be in printed form if the amount of the Beach Business Improvement Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Beach Business Improvement Assessments for beach business improvement services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Beach Business Improvement Assessed Cost among parcels of Assessed Property located within the City.

SECTION 8. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:01 p.m., or soon thereafter, on September 12, 2025, at The Broward Center for the Performing Arts, Mary N. Porter Riverview Ballroom, 201 Southwest 5th Avenue, Fort Lauderdale, Florida, at which time the City Commission will receive and consider any comments on the Beach Business Improvement Assessments from the public and affected property owners and consider imposing Beach Business Improvement Assessments and collecting such assessments through the uniform method of non-ad valorem collection.

SECTION 9. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 8. hereof in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 23, 2025, in substantially the form attached hereto as Appendix E.

SECTION 10. NOTICE BY MAIL. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, in the event circumstances described in Section 2.08(E) of the Ordinance so require, in substantially the form attached hereto as Appendix F. Such notices shall be mailed no later than August 23, 2025.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Beach Business Improvement Assessments will be utilized for the provision of beach business improvement services, facilities, and programs. 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 beach business improvement services, facilities, and programs.

SECTION 12. COLLECTION OF ASSESSMENTS. The City Commission hereby authorizes the collection of the Beach Business Improvement Assessments through the uniform method provided in the Uniform Assessment Collection Act as contemplated in Section 3.01 of the Ordinance.

SECTION 13. CHANGES TO THE CLASSIFICATION OF PROPERTY. In the event any Business Property in the Assessed Area shall cease to be classified as Business Property during the applicable portion of the Fiscal Year and the Beach Business Improvement Assessment shall have already been assessed and collected against such property, there shall be no refund of such

assessment monies to the property owner, however, the property owner shall notify City and upon proper determination by the City such property shall be reclassified and assessments for future years shall be discontinued for so long as the property remains non Business Property.

SECTION 14. ADJUSTMENTS TO ASSESSED VALUE. In the event Assessed Value is adjusted by the Broward County Value Adjustment Board, then the adjusted value shall be used to recalculate the Beach Business Improvement Assessment to be imposed against the Assessed Property. All Beach Business Improvement Assessments, however, shall be due and payable at the time stated regardless of any dispute regarding the appraised value of Business Property with the Property Appraiser's Office.

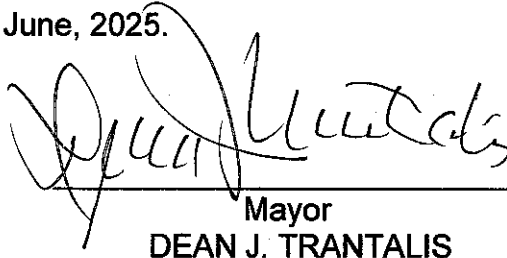
SECTION 15. CLASSIFICATION OF PROPERTY. Classification of property as Business Property for Commercial Purposes as defined herein shall not be considered a determination by the City of whether the use of such property is a legal use or that the development is in conformance with the ULDR.

SECTION 16. CONFLICTS. That any resolution or part of a resolution in conflict herewith be, and is hereby rescinded to the extent of such conflict.

SECTION 17. SEVERABILITY. If any clause, section, part, or application of this Resolution is held by a court of competent jurisdiction to be unconstitutional or invalid, it shall not affect the validity of the remaining portions or applications of this Resolution.


SECTION 18. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this 30th day of June, 2025.




Mayor
DEAN J. TRANTALIS

ATTEST:


City Clerk
DAVID R. SOLOMAN

APPROVED AS TO FORM
AND CORRECTNESS:


Interim City Attorney
D'WAYNE M. SPENCE

Dean J. Trantalis

Yea

John C. Herbst

Not Present

Steven Glassman

Yea

Pamela Beasley-Pittman

Yea

Ben Sorensen

Yea

APPENDIX A

DESCRIPTION (IMPACTED PROPERTIES)

LOTS 1 THROUGH 5, LOTS 12 THROUGH 15 AND LOT 25, BLOCK 1 AND LOT 2, BLOCK 2, "ATLANTIC BEACH DEVELOPMENT", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 27, PAGE 1 TOGETHER WITH LOTS 1 AND 5, "RESUBDIVISION OF LOT 1 BLOCK 2, ATLANTIC BEACH DEVELOPMENT", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 29, PAGE 7, BOTH OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

PARCEL "A", "VANDERBILT SUBDIVISION", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 36, PAGE 1, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 1 THROUGH 5, "BARCELONA BEACH", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 29, PAGE 11, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

BLOCK 10, LESS THE WEST 223 FEET; BLOCK "G" LESS THE WEST 160 FEET; BLOCK "F" LESS THE EAST 100 FEET OF THE WEST 200 FEET OF THE NORTH 100 FEET THEREOF, "BIRCH OCEAN FRONT SUBDIVISION NO. 2", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 21, PAGE 22, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOT 1, "RESUBDIVISION OF BLOCK E, BIRCH OCEAN FRONT SUBDIVISION NO. 2", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 26, PAGE 33, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

ALL OF "RESUBDIVISION OF BLOCK B, BIRCH OCEAN FRONT SUBDIVISION", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 26, PAGE 34, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOT 1, BLOCK 3, LOTS 1, 2 AND 3, BLOCK 9, ALL OF BLOCK D AND BLOCK "C" LESS THE WEST 150 FEET THEREOF, "BIRCH OCEAN FRONT SUBDIVISION", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 19, PAGE 26, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 18 THROUGH 24, "BIRCH ESTATES", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 23, PAGE 24, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 1 THROUGH 7, BLOCK 8, "LAUDER DEL MAR", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 7, PAGE 30, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

BEGINNING AT THE NORTHEAST CORNER OF LOT 8 OF SAID BLOCK 8, "LAUDER DEL MAR"; THENCE RUN NORTH PERPENDICULAR TO THE NORTH LINE OF SAID "LAUDER DEL MAR" A DISTANCE OF 100.00 FEET; THENCE RUN EAST, MAKING AN INCLUDED ANGLE OF 90 DEGREES A DISTANCE OF 46.39 FEET; THENCE RUN NORTH MAKING AN INCLUDED ANGLE OF 270 DEGREES A DISTANCE OF 100.00 FEET; THENCE RUN EAST MAKING AND INCLUDED ANGLE OF 90 DEGREES, ALONG A LINE 200 FEET NORTH OF AND PARALLEL TO THE SAID NORTH LINE OF "LAUDER DEL MAR", A DISTANCE OF 351.73 FEET TO THE WEST RIGHT-OF-WAY LINE OF NORTH ATLANTIC BOULEVARD (ALSO KNOWN AS FORT LAUDERDALE BEACH BOULEVARD), THE LAST COURSE BEING COINCIDENT WITH THE SOUTH LINE OF SAID "BIRCH ESTATES"; THENCE RUN SOUTHERLY ALONG SAID WEST RIGHT-OF-WAY LINE A DISTANCE OF 200.58 FEET TO THE NORTH LINE OF SAID "LAUDER DEL MAR"; THENCE RUN WEST ALONG SAID NORTH LINE A DISTANCE OF 382.90 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH:

LOTS 1 THROUGH 9 AND 15, BLOCK 7, OF SAID "LAUDER DEL MAR"; LESS THOSE PORTIONS TAKEN FOR RIGHT-OF-WAY FOR STATE ROAD A-1-A.

TOGETHER WITH:

LOTS 4 AND 5 OF BLOCK 6 OF SAID "LAUDER DEL MAR"; LESS THOSE PORTIONS TAKEN FOR RIGHT-OF-WAY FOR STATE ROAD A-1-A.

TOGETHER WITH:

LANDS BOUNDED ON THE EAST BY THE WEST RIGHT-OF-WAY LINE OF NORTH ATLANTIC BOULEVARD (ALSO KNOWN AS FORT LAUDERDALE BEACH BOULEVARD), BOUNDED ON THE SOUTH BY THE NORTH RIGHT-OF-WAY LINE OF CORTEZ STREET, BOUNDED ON THE WEST BY THE EAST RIGHT-OF-WAY LINE OF NORTH SEABREEZE BOULEVARD (SOUTH BOUND A-1-A) AND BOUNDED ON THE NORTH BY THE SOUTH RIGHT-OF-WAY LINE OF CASTILLO STREET.

TOGETHER WITH:

LOTS 1 THROUGH 7, BLOCK 1, OF SAID "LAUDER DEL MAR", LESS THOSE PORTIONS TAKEN FOR RIGHT-OF-WAY FOR STATE ROAD A-1-A.

TOGETHER WITH:

LOTS 1 THROUGH 6, BLOCK 4, OF THE "RE-AMENDED PLAT OF BLOCKS A AND 2 OF THE AMENDED PLAT OF LAS OLAS BY THE SEA", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 1, PAGE 16, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LANDS BOUNDED ON THE EAST BY THE WEST RIGHT-OF-WAY LINE OF NORTH ATLANTIC BOULEVARD (ALSO KNOWN AS FORT LAUDERDALE BEACH BOULEVARD), BOUNDED ON THE SOUTH BY THE NORTH RIGHT-OF-WAY LINE OF EAST LAS OLAS BOULEVARD, BOUNDED ON THE WEST BY THE EAST RIGHT-OF-WAY LINE OF NORTH SEABREEZE BOULEVARD (SOUTH BOUND A-1-A) AND BOUNDED ON THE NORTH BY THE SOUTH RIGHT-OF-WAY LINE OF POINSETTIA STREET; LESS LOTS 12 THROUGH 14, BLOCK 6, OF SAID "RE-AMENDED PLAT OF BLOCKS A AND 2 OF THE AMENDED PLAT OF LAS OLAS BY THE SEA".

TOGETHER WITH:

THOSE PORTIONS OF LOTS 2, 3 AND 4, BLOCK 2 OF SAID "RE-AMENDED PLAT OF BLOCKS A AND 2 OF THE AMENDED PLAT OF LAS OLAS BY THE SEA", LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SEABREEZE BOULEVARD (SOUTH BOUND A-1-A).

TOGETHER WITH:

LANDS BOUNDED ON THE NORTH BY THE SOUTH RIGHT-OF-WAY LINE OF EAST LAS OLAS BOULEVARD; BOUNDED ON THE EAST AND SOUTHEAST BY THE

WEST RIGHT-OF-WAY LINE OF NORTH ATLANTIC BOULEVARD (ALSO KNOWN AS FORT LAUDERDALE BEACH BOULEVARD), AND BOUNDED ON THE WEST AND SOUTHWEST BY THE EAST RIGHT-OF-WAY LINE OF SEABREEZE BOULEVARD (SOUTH BOUND A-1-A).

TOGETHER WITH:

PARCELS 1 THROUGH 34, "BAHIA MAR", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 35, PAGE 39, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 14 THROUGH 18, LOT 28 AND THAT PORTION OF LOT 27 LYING EAST OF A LINE 100 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID LOT 27, "OCEAN HARBOR", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 26, PAGE 39, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

PARCEL "X", "HARBOR BEACH, A RESUBDIVISION OF A PORTION OF UNIT ONE", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 26, PAGE 32, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 1 AND 2, "HOLIDAY BEACH", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 27, PAGE 39, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 3 AND 4, "HOLIDAY BEACH - TWO", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 92, PAGE 42, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

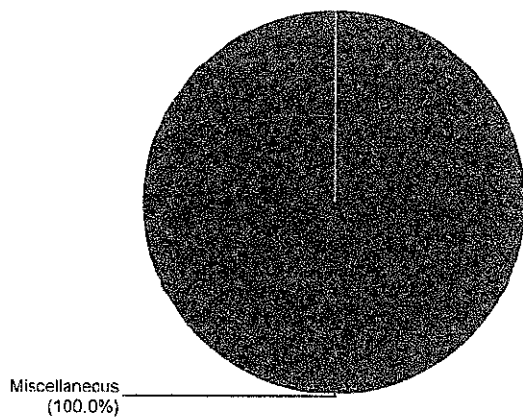
SAID LANDS SITUATE, LYING AND BEING IN THE CITY OF FORT LAUDERDALE, BROWARD COUNTY, FLORIDA.

APPENDIX B

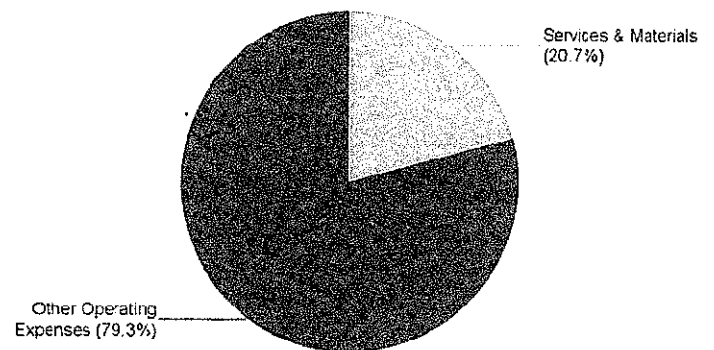
Beach Business Improvement District Fund

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Proposed Budget	FY 2025 Adopted vs FY 2026 Proposed Budget	Percent Difference
Revenues						
Miscellaneous	\$ 1,238,634	1,273,204	1,273,782	1,291,543	18,339	1.4%
Total Revenues	1,238,634	1,273,204	1,273,782	1,291,543	18,339	1.4%
Expenditures						
Services & Materials	259,369	287,811	290,682	267,348	(20,463)	(7.1%)
Other Operating Expenses	980,232	985,393	994,393	1,024,195	38,802	3.9%
Total Expenditures	1,239,601	1,273,204	1,285,075	1,291,543	18,339	1.4%
Surplus/(Deficit)	\$ (967)	-	(11,293)	-	-	0.0%

FY 2026 Proposed Budget Revenues



FY 2026 Proposed Budget Expenditures



APPENDIX C

IMPROVEMENT DISTRICT AREA

The Improvement District Area includes all Assessed Properties and all property located within the Service Area as identified and described in the Feasibility Study, Analysis, Business Plan, and Recommendations conducted by Carras Community Investment, Inc. ("Carras Report") as an area that includes all properties along both sides of A1A (also known as Seabreeze Boulevard and South Fort Lauderdale Beach Boulevard) and having the following boundaries:

On the North, the Service Area is bounded by the northernmost part of Sunrise Boulevard, including sidewalks.

On the South, the Service Area is bounded on the east by the southernmost portion of the Best Western Oceanside Inn (Broward County Property Appraiser Property ID: 504213070040) and on the west by the properties adjacent to the southern side of Harbor Drive.

On the East, the Service Area is bounded north of SE 5th Street by the easternmost part of A1A, including sidewalks, and to the south of SE 5th Street, the Service Area includes the South Beach Municipal Lot and the extents of the properties along A1A to Holiday Drive.

On the West, the Service Area includes all properties adjacent to both sides of A1A.

APPENDIX D

BEACH BUSINESS IMPROVEMENT DISTRICT (BBID) PROPOSED SERVICES

Services	BBID Frequency
Marketing the beach	Year-round
Maintaining the BBID website discoverftlbeach.com BBID Management Services	Year-round
Funding of various events	Year-round
Annual holiday lights and displays	November 2025 – January 2026
Beach concerts	At least two concerts each year
Beach cleaning	Supplement City cleaning services during peak periods of the year
Community Investment Plan (CIP) funded project – Fort Lauderdale Beach Parking Lot Improvement	As needed

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 23, 2025

[INSERT OR ATTACH MAP OF ASSESSMENT AREA]

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF BEACH BUSINESS IMPROVEMENT ASSESSMENTS

Notice is hereby given that the City Commission of the City of Fort Lauderdale will conduct a public hearing to consider reimposing beach business improvement assessments for the provision of beach business improvement services within the City of Fort Lauderdale for the Fiscal Year beginning October 1, 2025.

The hearing will be held at 5:01 P.M. on September 12, 2025, at The Broward Center for the Performing Arts, Mary N. Porter Riverview Ballroom, 201 Southwest 5th Avenue, Fort Lauderdale, Florida, 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 Clerk's office at (954) 828-5002, at a minimum of two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and assessed value of that parcel as determined by the Property Appraiser. The following table reflects the proposed beach business improvement assessment.

BEACH BUSINESS IMPROVEMENT

Property Classification	Rate
Business Property for Commercial Purposes*	\$0.8525 per \$1,000 of assessed value

*As defined in the Initial Assessment Resolution.

Copies of the Beach Business Improvement Assessment Ordinance (Ordinance No. C-06-34), the Initial Assessment Resolution (Resolution No. 06-207), the Final Assessment Resolution (Resolution No. 07-26), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Beach Business Improvement Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's office, located at 1 East Broward Boulevard, Suite 444, Fort Lauderdale, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, 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 Development Services Department at (954) 828-4515, Monday through Friday between 9:00 A.M. and 5:00 P.M.

**CITY CLERK
OF FORT LAUDERDALE, FLORIDA**

APPENDIX F

FORM OF NOTICE TO BE MAILED

******* NOTICE TO PROPERTY OWNER *******

**City of Fort Lauderdale
City Hall
101 NE 3rd Avenue, Suite 2100
Fort Lauderdale, Florida 33301**

CITY OF FORT LAUDERDALE, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF BEACH BUSINESS
IMPROVEMENT NON-AD
VALOREM ASSESSMENTS
NOTICE DATE: AUGUST 23, 2025

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____

As required by Section 197.3632, Florida Statutes, and the direction of the City Commission, notice is given by the City of Fort Lauderdale that an annual assessment for beach business improvement services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2025 - September 30, 2026. The purpose of this assessment is to fund beach business improvement services benefitting property located within the Improvement District. The total annual beach business improvement assessment revenue to be collected within the City of Fort Lauderdale is estimated to be \$_____. The annual beach business improvement assessment is based on the classification of each parcel of property.

The above parcel is classified as Business Property for Commercial Purposes. The annual beach business improvement assessment for the above parcel is \$_____.

The maximum annual beach business improvement assessment that can be imposed without further notice for fiscal year 2025 - 2026 and for future fiscal years for the above parcel is _____.

A public hearing will be held at 5:01 P.M. on September 12, 2025 at The Broward Center for the Performing Arts, Mary N. Porter Riverview Ballroom, 201 Southwest 5th Avenue, Fort Lauderdale, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other 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 you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 828-5002, at a minimum of two days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Beach Business Improvement Assessment Ordinance (Ordinance No. C-06-34), the Initial Assessment Resolution (Resolution No. 06-207), the Final Assessment Resolution (Resolution No. 07-26), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Beach Business Improvement Assessments, and the preliminary Assessment Roll for the upcoming Fiscal Year are available for inspection at the City Clerk's office, located at 1 East Broward Boulevard, Suite 444, Fort Lauderdale, Florida.

Both the Beach Business Improvement Assessment non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. 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 there is a mistake on this notice, it will be corrected. If you have any questions regarding your Beach Business Improvement Assessment, please contact the Development Services Department at (954) 828-4515, Monday through Friday between 9:00 A.M. and 5:00 P.M.

* * * * * THIS IS NOT A BILL * * * * *

RESOLUTION NO. 25-129

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF THE UNDERGROUND UTILITY LINE FACILITIES IN THE LAS OLAS ISLES NEIGHBORHOOD; IMPOSING UNDERGROUND UTILITY LINE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED IN THE CITY OF FORT LAUDERDALE, FLORIDA; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida (the "City Commission") has enacted Ordinance No. C-10-12, as amended and codified in Chapter 25, Article IV, Division 2 of the Code of Ordinance of the City of Fort Lauderdale, Florida (the "Ordinance"), which authorizes the imposition of Underground Utility Line Assessments to fund all or any portion of the underground utility line assessed cost upon benefited parcels at a rate of assessment based on the special benefit accruing to such parcel from the provision of underground utility line facilities; and

WHEREAS, the City Commission adopted Resolution No. 13-86 creating an underground utility planning service area for Las Olas Isles Area "B" for the purpose of undertaking certain planning activities for the benefit of property located within the Underground Utility Planning Service Area ("UUPSA") Area "B" with respect to the undergrounding of overhead utility lines; Resolution No. 19-33 electing to use the uniform method of collecting non-ad valorem assessments to be levied for the cost of providing utility undergrounding to properties within the incorporated areas of the City; and Resolution No. 21-198 amending and restating in its entirety Resolution No. 19-123 declaring the intent to install underground utility line facilities in the Las Olas Isles neighborhood and imposing an assessment against property located within the assessment area pursuant to the Ordinance; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, deems it to be in the best interest of the citizens and residents of the City of Fort Lauderdale to adopt this Preliminary Rate Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. C-10-12 as amended by Ordinance No. C-12-37 codified as Division 2, Article IV, Chapter 25 of the City of Fort Lauderdale Code of Ordinances entitled "Undergrounding" (hereinafter referred

RESOLUTION NO. 25-129

to as "Ordinance"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This Resolution constitutes a Preliminary Rate Resolution initiating the annual process for updating the Assessment Roll and directing the reimposition of Underground Utility Line Assessments for a specific fiscal year. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

SECTION 3. IMPOSITION OF UNDERGROUND UTILITY LINE ASSESSMENTS. Underground Utility Line Assessments shall be imposed against all Tax Parcels within the Las Olas Underground Special Assessment Area for each Fiscal Year in which Obligations remain outstanding as described on the map, Appendix A attached hereto. The Underground Utility Line Assessments shall be computed in accordance with Section 4. When imposed, the Underground Utility Line Assessments for each Fiscal Year shall constitute a lien upon such Tax Parcels pursuant to the Ordinance and shall be collected on the ad valorem tax bill in the manner authorized by the Uniform Assessment Collection Act.

SECTION 4. COMPUTATION OF UNDERGROUND UTILITY LINE ASSESSMENTS. For each Fiscal Year in which Obligations remain outstanding, on or before July 1 preceding each Fiscal Year and based upon the Tax Rolls as of October 1 preceding each Fiscal Year, Underground Utility Line Assessments shall be computed in the following manner:

(A) **ANNUAL ASSESSED COSTS.** The "Annual Assessed Costs" shall be computed for each Fiscal Year as the sum of (1) the Annual Debt Service Amount, (2) the Annual Administration and Collection Cost Amount, and (3) the Annual Statutory Discount Amount.

(1) The "Annual Debt Service Amount" shall be computed for each Fiscal Year as the amount which would be payable in respect of the Obligations in accordance with a debt service schedule prepared under the following assumptions: (1) the principal installments and administrative, trustee, legal and other costs associated with the Obligations equal those of the Obligations coming due (or estimated to come due) during each Fiscal Year, and (2) the Obligations bear interest at a rate of one full percentage point in excess of the actual (or estimated) rates during each Fiscal Year; provided, however, that the "Annual Debt

RESOLUTION NO. 25-129

Service Amount" for any Fiscal Year shall not exceed the principal amount of Obligations then outstanding, plus interest thereon, plus administrative, trustee, legal and other costs due in relation thereto. In the first Fiscal Year in which the Underground Utility Line Assessments for the Las Olas Isles Underground Utility Line Facilities Project are imposed, the City may use an estimated debt service schedule.

- (2) The "Annual Administration and Collection Cost Amount" shall be computed for each Fiscal Year as the estimated cost to be incurred by the City during any Fiscal Year in connection with the administration and collection of Underground Utility Line Assessments for the Las Olas Isles Underground Utility Line Facilities Project, including reasonable contingencies.
- (3) The "Annual Statutory Discount Amount" shall be computed for each Fiscal Year as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments plus one percent, currently estimated to equal five percent (5%) of the sum of (a) the Annual Debt Service Amount and (b) the Annual Administration and Collection Cost Amount.

(B) ANNUAL ASSESSED COSTS APPORTIONMENT METHODOLOGY.

- (1) The Annual Assessed Costs shall be apportioned each Fiscal Year to specially benefitted Tax Parcels based upon the amount of Equivalent Benefit Units or EBUs attributable to each Tax Parcel in the manner hereinafter described in the City of Fort Lauderdale, Florida Supplemental Engineering and Assessment Methodology Final Report prepared by Stantec Consulting Services, Inc. dated September 2, 2021 ("Supplemental Assessment Methodology Report"), supplementing the Town of Jupiter Inlet Colony Utility Undergrounding Assessment Methodology prepared by Willdan Financial Services, dated June 24, 2010 ("Initial Assessment Report") also described in Appendix B attached hereto which Initial Assessment Report served as the basis of the Town of Jupiter Inlet Colony, Florida's special assessment validated through the a bond validation process before the Circuit Court of the Fifteenth Judicial Circuit of the State of Florida, in and for Palm Beach County, Florida done and ordered on March 11, 2011.
- (2) EBU reflects the proportional special benefit of each Single-Family Detached Residential Parcel from the improved safety, improved reliability, and improved aesthetics in connection with the proposed utility undergrounding.
- (3) Properties that are not a Single-Family Detached Residential Parcel are assigned EBUs proportionally weighted based on a benefit formula that equates each property's specific characteristics and special benefits to that of the single-family residential dwelling unit.

RESOLUTION NO. 25-129

Currently, there are no properties within the Las Olas Isles Underground Special Assessment Area that are not Single-Family Detached Residential Parcels.

- (4) It is fair and reasonable to determine the degree of benefit between affected parcels through three primary categories of benefit -- 1) improved safety, 2) improved reliability, and 3) improved aesthetics -- as these categories reflect the overall proportional special benefits that properties will receive from the undergrounding of the overhead utilities within the Las Olas Isles Underground Special Assessment Area.
- (5) It is fair and reasonable to split the Annual Assessed Cost of the Underground Utility Line Facilities among the three special benefit components based upon the proportionate numbers of EBUs in each category.

(C) **PARCEL APPORTIONMENT METHODOLOGY.** The Cost Apportionment for the Annual Assessed Costs for each EBU shall be apportioned each Fiscal Year among the Tax Parcels within the Underground Special Assessment Area as follows:

- (1) It is fair and reasonable and proportionate to the special benefit received to apportion the Annual Assessed Cost of the Underground Utility Line Facilities based upon EBUs because the aesthetic, safety, and reliability benefits received are substantially proportional to the assessed Tax Parcel's size, density, location and type of development as expressed in EBUs and as more particularly described in the Assessment Methodology Reports.
- (2) It is fair and reasonable to the special benefit received to assign all Tax Parcels that are a Single-Family Detached Residential Parcel one EBU per Tax Parcel due to the similar size and use of Single-Family Detached Residential Parcel, so that each Single-Family Detached Residential Parcel shall be assigned one (1) EBU in total -- divided in equal one-third portions comprised of $\frac{1}{3}$ Safety EBU, $\frac{1}{3}$ Reliability EBU and $\frac{1}{3}$ Aesthetic EBU.
- (3) It is fair and reasonable and proportionate to the special benefit received by Tax Parcels that are not Single-Family Detached Residential Parcels for safety, reliability and aesthetics to assign a minimum of $\frac{1}{3}$ Safety EBU, $\frac{1}{3}$ Reliability EBU and $\frac{1}{3}$ Aesthetic EBU for such Tax Parcels. The actual number of EBUs assigned to Tax Parcels that are not Single-Family Detached Residential Parcels will be determined on the basis of the Tax Parcel's size, density, and type of development. Currently, there are no properties within the Las Olas Isles Underground Special Assessment Area that are not Single-Family Detached Residential Parcels.

RESOLUTION NO. 25-129

- (4) Based on the foregoing and on the methodology described in the Assessment Methodology Report, the maximum assessment rate (the "Maximum Assessment Rate") shall be \$1,712.75 per EBU, calculated based on the assumptions more particularly described in Schedule 1, attached hereto.

SECTION 5. METHOD OF COLLECTION. The Underground Utility Special Assessments shall be collected pursuant to the Uniform Assessment Collection Act, and pursuant to Section 25-131.1 of the Ordinance. No prepayment or acceleration of Assessment will be allowed due to the recalculation of the Annual Assessment based upon new development or redevelopment.

SECTION 6. SEVERABILITY If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 7. ASSESSMENT ROLL. The City Manager is hereby directed to prepare, or cause to be prepared, an Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Las Olas Underground Special Assessment Area. The City Manager shall apportion the estimated Project Cost to be recovered through Underground Special Assessment in the manner set forth in Final Assessment Resolution.

A copy of this Preliminary Rate Resolution, documentation related to the estimated amount of the Project Cost to be recovered through the imposition of Underground Special Assessment, and the 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 Assessment Roll be in printed form if the amount of the Underground Special Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

It is hereby ascertained, determined, and declared that the method of determining the Underground Special Assessment for Las Olas Isles Underground Utility Line Facilities as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Project Cost among parcels of Assessed Property located within the Assessment Area.

SECTION 8. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:01 p.m. on September 12, 2025, at the Broward Center for the Performing Arts, Mary N. Porter Riverview Ballroom, 201 Southwest 5th Avenue, Fort Lauderdale, Florida 33312, at which time the City Commission will receive and consider any comments on the Underground Special Assessment from the public and affected property owners and to consider

RESOLUTION NO. 25-129

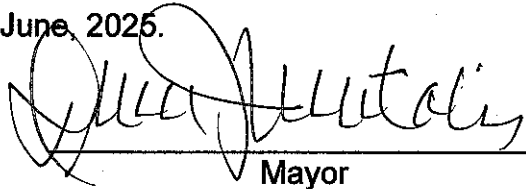
(A) creation of the Las Olas Underground Special Assessment Area, (B) imposition of the Assessments, and (C) collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing in the manner and time provided in Section 25-129.10 of the Ordinance. The notice shall be published no later than August 23, 2025, in substantially the form attached hereto as Appendix C.

SECTION 10. NOTICE BY MAIL. The City Manager shall direct the provision of notice by first-class mail to the owner of each parcel of Assessed Property, as required by Section 25-129.11 of the Ordinance.


SECTION 11. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect upon the final adoption.

ADOPTED this 30th day of June, 2025.



Mayor
DEAN J. TRANTALIS

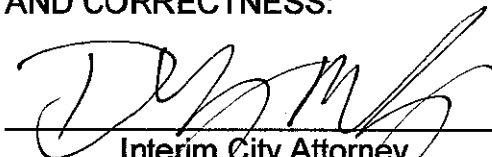
ATTEST:



City Clerk
DAVID R. SOLOMAN

Dean J. Trantalis	<u>Yea</u>
John C. Herbst	<u>Not Present</u>
Steven Glassman	<u>Yea</u>
Pamela Beasley-Pittman	<u>Yea</u>
Ben Sorensen	<u>Yea</u>

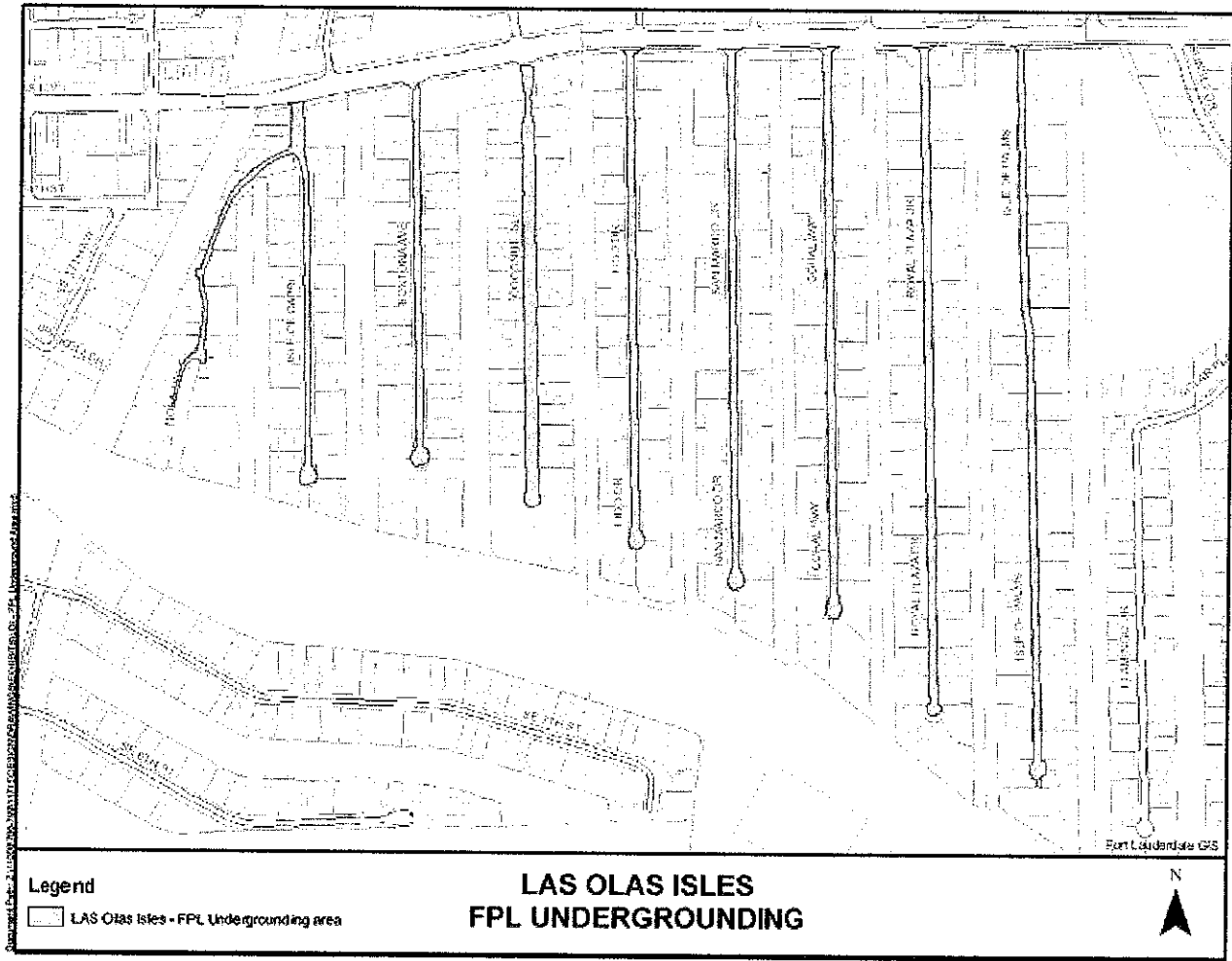
APPROVED AS TO FORM
AND CORRECTNESS:



Interim City Attorney
D'WAYNE M. SPENCE

APPENDIX A

MAP OF LAS OLAS ISLES UNDERGROUND UTILITY ASSESSMENT AREA AND PROPOSED IMPROVEMENTS



[This map illustrates the boundary of the USAA, street where existing utility lines are located and the location for the proposed Underground Utility Line Facilities]

APPENDIX B

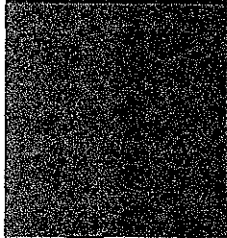
City of Fort Lauderdale, Florida Supplemental Engineering and Assessment
Methodology Final Report prepared by Stantec Consulting Services Inc. dated
September 2, 2021, supplementing the Town of Jupiter Inlet Colony Utility
Undergrounding Assessment Methodology prepared by Willdan Financial Services,
dated June 24, 2010



City of Fort Lauderdale, Florida

Supplemental Engineering and Assessment Methodology Final Report

September 2, 2021





September 2, 2021

Ms. Susan Grant
Director of Finance
City of Fort Lauderdale
100 N. Andrews Avenue
Fort Lauderdale, FL 33301

Re: Supplemental Engineering
and Assessment Methodology
Final Report

Dear Ms. Grant,

Stantec Consulting Services Inc. is pleased to present this Final Supplemental Engineering and Assessment Methodology Report performed for the City of Fort Lauderdale, Florida. Stantec appreciates the City's extensive assistance and genuine engagement, without which this Study would not have been possible.

If you or others at the City have any questions, please do not hesitate to call me at (813) 204-3332. We appreciate the opportunity to be of service to the City and look forward to working with you again in the near future.

Sincerely,

A handwritten signature in dark ink, appearing to read "Kyle Stevens".

Kyle Stevens
Managing Consultant

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A handwritten signature in dark ink, appearing to read "Ramon Castella".

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Enclosure
Enclosure

TABLE OF CONTENTS

1. INTRODUCTION..... 2

2. UTILITY UNDERGROUNDING BENEFIT AREA..... 4

3. NATURE OF THE IMPROVEMENTS..... 5

4. UTILITY UNDERGROUNDING PROJECT COST 6

5. BENEFIT APPORTIONMENT METHODOLOGY..... 8

6. NON-AD VALOREM ASSESSMENT 13

7. FINDINGS AND RECOMMENDATIONS 15

APPENDIX A: RIGHT OF WAY IMPACTS BY STREET..... 17

1. INTRODUCTION

As engineering and financial consultants for the City of Fort Lauderdale, Florida (the "City") in connection with the undergrounding by the City of utility lines in the Las Olas Isles Neighborhood (as defined below), Stantec Consulting Services Inc. ("Stantec") has conducted an assessment methodology and engineering analysis (the "Supplemental Engineering and Assessment Methodology Report" or this "Report"). This Report presents the objectives, approach, methodologies, source data and assumptions, as well as the findings and recommendations of Stantec relating to the levy of special assessments in the USAA (as defined below), its analysis of the Initial Methodology Report (as defined below), and in support of the proposed issuance of the Series 2021 Bonds (as defined herein). This Report has been prepared and is intended to comply with the provisions of the Code of Ordinances of the City (the "City Code"), Chapter 25, Article IV, Division 2, that require a "study" in connection with the levy of special assessments to finance the cost of undergrounding projects such as the project described herein.

The City Commission previously adopted the Town of Jupiter Inlet Colony Utility Undergrounding Assessment Methodology, dated June 24, 2010, prepared by Willdan Financial Services (the "Initial Methodology Report"), in connection with the proposed undergrounding project in the Las Olas Isles Neighborhood within the City (the "Las Olas Isles Neighborhood"). The purpose of this Report is to expand upon the findings and methodology used in the Initial Methodology Report with findings and methodology that are specific to the proposed project being undertaken in the USAA. This Report is intended to supplement, not supersede, the Initial Methodology Report.

The Las Olas Isles Homeowners Association expressed its desire to harden the overhead utilities under Section 25-127 of the City Code. In support of this action, the City's Public Works Department— Engineering Division, evaluated the proposed project location (Appendix A: Las Olas Isles FPL Undergrounding), coordinated with the appropriate utility companies, and developed plans and specifications of work in accordance with the requirements of Chapter 25, Article IV, Division 2 of the City Code. Capitalized terms used but not defined in this Report shall have the meanings assigned to such terms in Section 25-124 of the City Code. Property owners within the Las Olas Isles Homeowners Association were balloted according to Section 25-129.4 of the City Code and agreed to pay the total implementation cost of undergrounded utility line infrastructure. On July 9, 2019, the City Commission publicly recognized the intent of the Las Olas Isles Homeowners Association and authorized an underground utility assessment.

Based on the Initial Methodology Report and the assessment proceedings undertaken by the City in connection therewith (the "Initial Assessment Proceedings"), the City has already levied and collected special assessments in Fiscal Years 2020 and 2021, and expects to levy and collect special assessments for Fiscal Year 2022. The proceeds of the special assessments collected in

Fiscal Years 2020 – 2022 will be applied by the City to reduce the cost of the undergrounding project described herein that is to be financed with the proceeds of the Series 2021 Bonds (as defined herein).

The principal objectives of this Supplemental Engineering and Methodology Report are:

Benefits Conferred to Parcels – Describe the physical improvements to utility infrastructure that convey benefits to the individual parcels served by the improvements and certify that the assessment imposed on parcels will be less than the benefit conferred to parcels.

Special Assessment Methodology Analysis – Analyze and validate that the initial methodology for assessing the cost of undergrounding utilities in the Las Olas Isles Neighborhood comports with the special benefits conferred to individual parcels served by the improvements.

Application of the Methodology – Apply the proposed methodology to the USAA to determine the amount of special benefit received by each parcel within the USAA from the undergrounding of utilities and to apportion the total cost fairly and equitably among the individual parcels within the USAA.

Establishing the City's Ability to Levy Special Assessment – Conduct a brief review of the legal authority providing the City the authority to levy a special assessment for the desired purpose and define the legal tests that must be satisfied for special assessments.

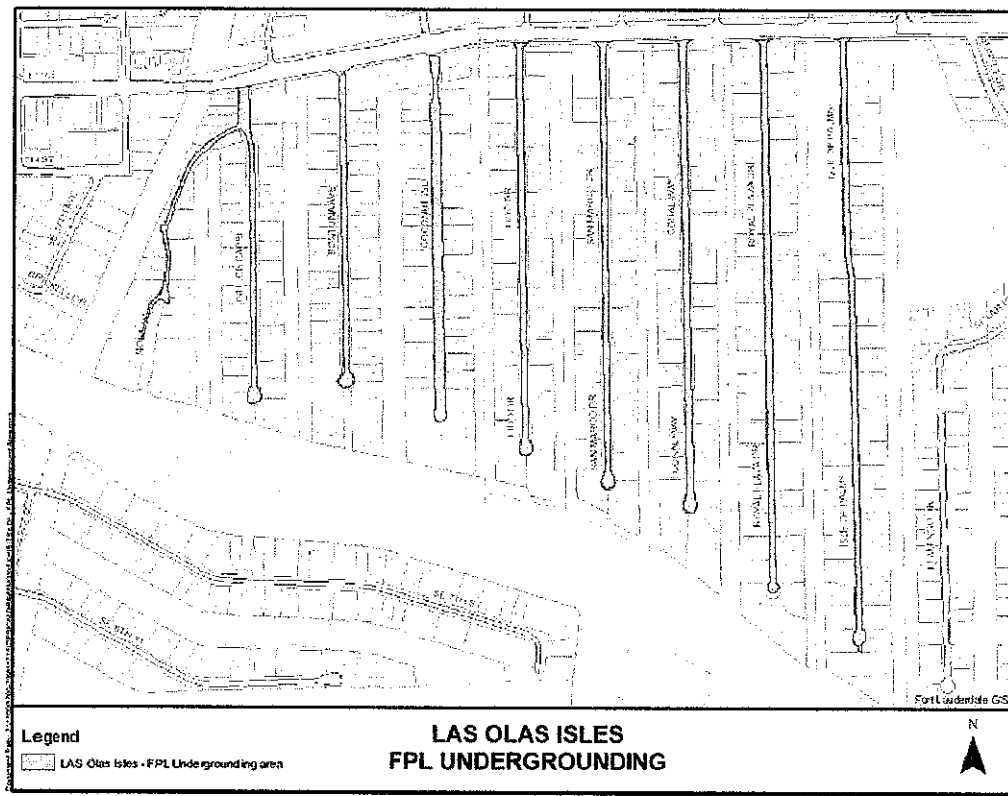
The following sections of this Report discuss each of the objectives in greater detail and provide the recommended assessment methodology.

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2. UTILITY UNDERGROUNDING BENEFIT AREA

The proposed utility undergrounding improvements are confined to a defined area referred to as the Las Olas Isles Neighborhood's underground special assessment area (the "USAA"). Broadly speaking, the USAA includes nine residential streets in the Las Olas Isles Neighborhood and is bordered by East Las Olas Boulevard to the north, the New River to the south and canals on both the east and west ends. The USAA currently contains 309 single family parcels, is substantially built out and no other land uses are present. Figure 2-1 includes a map of the area. The parcels contained in the USAA are those that are expected to receive direct tangible benefit from the proposed utility undergrounding improvements and are therefore included in the assessment and this analysis.

Figure 2-1: Los Olas Isles Benefit Area



3. NATURE OF THE IMPROVEMENTS

The City intends to convert the existing overhead electrical, telephone and cable utility systems in the Las Olas Isles Neighborhood to an underground configuration. The sequencing of such a project starts with the installation of the necessary underground conduits, pull boxes, vaults and junction boxes. These installations are composed of empty PVC conduits of varying sizes, as required to accommodate the proposed underground systems for the three utilities, Florida Power and Light, Comcast and AT&T. Since the existing Las Olas Isles Neighborhood is essentially fully developed, most of the linear conduit installation work will be done via "trenchless" technologies, such as horizontal directional drilling, which allows the conduit to be installed with minimal disturbance to aboveground features such as pavements, driveways and landscaping. Some of the conduit installation will require trenching and backfill. For this project, the City will hire a Contractor to perform this installation work, including the service lines to each individual single-family parcel.

Once the new underground conduit systems have been installed and verified to be correctly configured and located (horizontally and vertically), the electrical, telephone and cable companies will then come in with their crews and contractors and install their new wiring, transformers, switchgear and other equipment inside the new underground system of conduits that were installed. Some of the new equipment will sit aboveground, typically on concrete pads, and be located as unobtrusively as possible, and often shielded by landscaping. When the utility companies have finished their work, and all systems have been verified to be working correctly, they will switch over the individual house services from the existing overhead services to the newly installed underground services. Finally, the Contractor will take down the old poles, wires and other overhead equipment and dispose of those materials. The City will then perform restoration activities within the affected roadway corridors, such as paving, sidewalk repairs, sodding and landscape replacement.

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4. UTILITY UNDERGROUNDING PROJECT COST

The project budget, presented below in Table 4-1, is developed from the summation of the estimated contracted services and related costs. The City has bid, received prices from, and selected a contractor to perform the work. Further, agreements between the electric utility, Florida Power and Light, and the two communication utilities, Comcast and AT&T, include firm values for the utility related work. The project budget includes costs for new streetlight infrastructure, and soft costs such as engineering design as well as construction supervision. In addition to the costs related to the construction, the City will incur costs related to financing the project. Financing costs include bond counsel, disclosure counsel, underwriting, issuance, and financial advising. For budget purposes, these anticipated financing costs, plus a contingency percentage related to the construction, were included in the estimate. In total, the project is estimated to cost \$9,000,000. The City anticipates funding the project with proceeds from the issuance of the Series 2021 Bonds described below, with the resulting annual payments of principal and interest to be paid from special assessments to be levied and collected over a period not to exceed twenty-seven (27) years (since the City has already levied and collected special assessments in Fiscal Year 2020 and 2021, and expects to levy and collect special assessments in Fiscal Year 2022, pursuant to the Initial Assessment Proceedings). The actual cost of financing will be finalized as the City secures the long-term financing for the project.

Table 4-1: Estimated Project Cost

Activity	Amount
Engineering Design, Supervision, Contingency	\$350,000
Construction Services, including service drops & restoration	\$4,733,400
Communication Utility Costs (Comcast & ATT)	\$1,224,700
Electrical Utility Costs (FPL)	\$1,313,073
Bond Issuance and Contingency	\$1,378,827
Total:	\$9,000,000

The budgeted costs represent the estimated cost of replacing existing power lines, phone lines, cable television and internet communications facilities. Currently, these lines are suspended in the air with a network of utility poles along with the associated electrical transformers, switches, and other appurtenances necessary to bring electrical and communications utilities to the properties within the Las Olas Isles Neighborhood. The engineers considered costs associated with, but not limited to, trenching, horizontal directional drilling, installing new utility vaults, conduits, transformers, access points, laying conduit lines into the trenches, switching services to the underground systems, placing new street lighting poles and fixtures, and removing the existing overhead lines poles, wires and related equipment. Additional costs included by the engineers are costs for inspection of the work and management of the project.

The project is expected to require less than 12-months to complete, with phasing implemented by the Contractor and in accordance with agreements between the City and the overhead utility companies. The City and each overhead utility company will enter into agreements indicating the participation of the respective utility, describing phasing, sequencing, and transfer of services to each property. The agreements indicate timeframes and requirements for inspection and monitoring to facilitate the satisfactory completion of the Work in the Las Olas Isles Neighborhood. To finance a portion of the cost of acquiring, constructing and implementing the project, the City is expected to issue its not to exceed \$9,000,000 Special Assessment Bonds, Series 2021 (Las Olas Isles Undergrounding Project) (the "Series 2021 Bonds"). Payment of the Series 2021 Bonds will be secured by special assessments levied on all benefitted properties within the USAA. Special assessments have been levied on the benefitted properties within the USAA pursuant to the Initial Assessment Proceedings and collected on the tax roll since fiscal year 2020. As of the end of July 2021, the City has collected approximately \$479,343 in special assessments from the USAA, which amount, together with any special assessments levied and collected pursuant to the Initial Assessment Proceeding for Fiscal Year 2022, will be used to pay costs of the project and reduce the par amount of the Series 2021 Bonds.

The annual costs recovered in the assessment are comprised of three distinct components which are defined in detail in the City's declaration resolution and summarized below.

Annual Debt Service Amount - The annual amount associated with principal and interest repayment on the Series 2021 Bonds issued to finance the construction and purchase cost of the infrastructure.

Annual Administration Amount and Collection Amount - This portion covers the administration and collection of special assessments for the USAA, including reasonable contingencies.

Annual Statutory Discount - This portion represents 5% of the annual assessment amount. It accounts for the anticipated collection rate and covers the maximum discount for early tax payment.

The sum of the three cost components represents the total amount of revenue requirement that is to be collected as a non-ad valorem special assessment and is recalculated on an annual basis. Once established, the total annual revenue requirement becomes the amount that will be proportioned to the benefiting properties using the recommended assessment methodology based on the benefits received by parcels in the USAA.

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5. BENEFIT APPORTIONMENT METHODOLOGY

This section identifies the benefits of undergrounding utilities and the rationale for determining how benefits accrue to parcels contained in the special benefit area from the proposed utility undergrounding improvements. Additionally, the apportionment methodology is discussed along with recommendations for application of the methodology in the special benefit area.

The improvements to be undertaken in the USAA will benefit each parcel in the Las Olas Isles Neighborhood through three primary means, generally described herein and more particularly summarized in Table 5-1. First, through improved safety conditions around electrical distribution equipment. In undergrounding the local distribution equipment, adverse events, such as fallen lines or support poles, are avoided. This benefit is especially valuable when adverse weather events, such as severe tropical storms, tornadoes and hurricanes are considered. Such weather events frequently affect South Florida coastal areas like the City. Undergrounding utilities hardens the electrical systems' ability to withstand high winds, storm surges, and other damage from extreme weather events. This reduces the possibility of damage to property or lives in the benefitted area. The benefits accruing to each parcel include the elimination of costs incurred to protect against the inherently unsafe conditions created by overhead utility lines.

Second, when electrical utility services are undergrounded, there is also an improvement in the reliability of services. This benefit accrues to each parcel as more reliable service equates to a lower frequency of service outages and lesser duration of outages when they do occur. This benefit is tangible and significant in South Florida coastal areas like the City, where extreme weather events that can cause major service outages occur frequently.

Third, in areas where the utility lines for electrical services are underground, the aesthetics of the area are improved when contrasted against an area with above ground service. The improved aesthetics result in a more appealing street scape with more unobstructed views in the right-of-way and improved pedestrian access.

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Table 5-1: Benefits Conferred to Parcels

Benefit Type	Benefits	Benefit Conferred to Parcel
Reliability	<ul style="list-style-type: none"> • Less frequent outages and lower duration outages • Protect the utility facilities from damage due to vehicular impact • Providing an environment that has a better chance of maintaining utility services during and after extreme weather conditions • Providing greater reliability under normal conditions • Facilitating fewer wind outages with lower costs to utility providers for restoration outages due to wind, translating into lower costs for utility customers 	<ul style="list-style-type: none"> • Future Cost Avoidance • Future Service Interruption Avoidance • Increased Parcel Value
Safety	<ul style="list-style-type: none"> • Greatly reduced chance of personal injury or death from utility lines and poles hazards • Improve visibility along public rights-of-way • Reduce obstructions in the path of vehicles driving off of a right-of-way 	<ul style="list-style-type: none"> • Future Cost Avoidance • Future Injury Avoidance • Increased Parcel Value
Aesthetics	<ul style="list-style-type: none"> • Improving the aesthetics of an area by removing above-ground utility poles, lines and above-ground appurtenances from view • Decreased obstructions in right of way providing improved pedestrian access 	<ul style="list-style-type: none"> • Increased Parcel Value

The special benefits provided to the property owners within the USAA as a result of the proposed undergrounding improvements exceed the special assessments imposed on the parcels receiving such benefits. In addition to the clear but intangible benefits derived from undergrounding utility lines, some of which are described in Table 5-1, the above summary of benefits also describes some of the present and future cost avoidance from reliability and safety upgrades that will inure to the benefit of parcel owners in the USAA. Among the benefits to be received, future cost

avoidance as a result of the undergrounding project is expected to produce a current increase in property values in the USAA, although the precise amount is unknowable as it involves calculating the probability of future events that would impact reliability or safety. The aesthetic improvements that result from undergrounding are also expected to result in the benefit of increasing property values in the USAA. A review of published literature on the topic suggest that a property value appreciation of 2.5%¹ can reasonably be attributed to the undergrounding of utility lines. The parcels comprising the USAA are some of the highest valued residential parcels in the City. Recent sales data provide a range in property values in the Las Olas Isles Neighborhood from \$1 million² to in excess of \$17 million, with an average property value of approximately \$3 million. Applying a 2.5% benefit to the current average market value of the parcels in USAA demonstrates that the cost of the project would need to exceed \$24 million to be greater than the monetary collective benefit expected to be conferred solely from the projected increase in property values. Current project costs are estimated to be approximately \$9 million. Such analysis helps to demonstrate that the benefits of the proposed undergrounding improvements in the USAA are greater than the cost of the improvements. The conclusion that benefits exceed the cost of the improvements is significantly bolstered by the fact that the parcel owners in the USAA were balloted and such parcel owners overwhelmingly voted in favor of being assessed for the cost of the improvements. Individual parcel owners, through their vote, have effectively and convincingly signaled that they believe the benefits of undergrounding utility lines in the USAA outweigh the cost of the improvements.

The proportional cost of the improvements to the benefits conferred to parcel owners has been assumed to be divided in equal one-third portions. Table 5-2 displays this apportioning of the project costs to the three benefit types in an equal amount.

Table 5-2: Project Cost Allocated to Benefit Type

Benefit Type	Allocation	Amount³
Reliability	1/3	\$3,000,000
Safety	1/3	\$3,000,000
Aesthetics	1/3	\$3,000,000
	Total:	\$9,000,000

¹ STATE HIGHWAY ADMINISTRATION RESEARCH REPORT COST BENEFITS FOR OVERHEAD/UNDERGROUND UTILITIES:

EDWARDS AND KELCEY, INC/EXETER ASSOCIATES, INC

² Broward County Property Sales Data examined 8/1/2021

³ Figures Rounded

A cost apportionment methodology is broadly the mechanism by which the cost of the proposed improvements are assigned to benefitting parcels in relation to the benefit type they receive from the proposed improvements. Cities are given wide deference in regard to the manner in which an apportionment methodology is designed, as it is considered a legislative function, allowing for the inclusion of local development characteristics and relevant property attributes. Two key and sequential steps are required to properly allocate the cost of the proposed utility undergrounding improvements. First, it is necessary to determine if any differences in parcel use characteristics warrant broad customer class distinctions, and second, it is necessary to determine the manner in which benefit is assigned to individual parcels.

With regards to customer class distinctions, the benefit area is homogenous, since it only includes single family home parcels and no other land uses are present or are expected in the future. For this reason, it is reasonable to assume that all parcels in the benefit area can be assessed as a singular customer class and benefit from the improvements in similar manner to one another.

With regards to the way benefits will be assigned to parcels for cost apportionment, an equivalent benefit unit ("EBU") mechanism is recommended. The EBU mechanism allows for the benefits allocated to each parcel to be weighed based on the unique development characteristics of the parcel in relation to the benefits provided by the improvements. This creates a strong rational nexus between the improvements in the benefit area broadly and those conferred to individual parcels within the benefit area. Given that the utility undergrounding improvement results in the defined benefits of reliability, safety and aesthetics, it is recommended that parcels in the improvement area receive a defined benefit allocation reflecting each of the three identified benefit types. For a single-family home parcel, it is recommended that one-third EBU for each type of benefit be assigned, as shown in Table 5-3, reflective of the benefits a single family home parcel receives from the proposed improvements. In total a single-family home parcel will receive 1 EBU of benefit.

Table 5-3: Single Family Parcel Benefit Allocation

Benefit Type	EBU Allocation
Reliability	1/3
Safety	1/3
Aesthetics	1/3
Total	1

To derive the gross assessment per parcel, the EBUs per parcel are multiplied by the number of parcels to be assessed in the USAA, as shown in Table 5-4, to generate the total number of EBUs assessed per year. Dividing the gross amount required to be assessed in a year by the number of EBUs will generate the gross assessment per EBU.

Table 5-4: Calculation of Total Assessable EBUs

Metric	Value
EBUs Assigned Per Single Family Home Parcel	1
Total Assessed Single Family Home Parcels in USAA	309
Total EBUs in USAA:	309

The EBU allocation mechanism is commonly utilized to substantiate the appropriateness of electric line undergrounding assessments. Previously, the City adopted the Initial Methodology Report in connection with the proposed undergrounding project in the Las Olas Isles Neighborhood. The Initial Methodology Report outlined a methodology for determining costs, analyzing benefits and accurately establishing special assessments to be collected to fund the costs of undergrounding utility lines in an established residential community comparable to the Las Olas Isles Neighborhood. As part of the supplemental analysis provided herein, this Report validates and affirms the methodology described in the Initial Methodology Report as an acceptable approach and appropriate framework for the imposition and apportionment of special assessments, as described in Chapter 25, Article IV, Division 2 of the City Code, including, without limitation, determining costs, analyzing benefits and accurately establishing the special assessments to be collected to fund the costs of undergrounding utility lines in the USAA. Such methodology considered the unique developmental characteristics of the Las Olas Isles Neighborhood, the reasonably estimated costs of the proposed improvements, the special benefits conferred to each of property from the proposed improvements, and industry best practices. The Las Olas Isles Neighborhood is uniformly comprised of single-family home parcels and, as such, no property currently assessed has greater than 1 EBU assigned for accrued benefit. Should any parcels that are substantially different from a single-family home parcel be developed in the USAA over time, the EBU framework allows flexibility for the assignment of benefit units to conform to the unique developmental characteristics of parcels, in that assigning more benefit units can be accommodated for parcels that demonstrably derive more benefits. For example, if a multifamily parcel were to develop, it would almost certainly warrant a greater allocation of benefit and the benefit units assigned to this parcel could be increased to recognize the greater benefit to the parcel from the improvements. Additionally, over time it is possible that parcels may combine or split during redevelopment; EBUs per parcel and in total can be adjusted accordingly to insure the proper apportionment of benefit to parcels in the USAA.

The use of an EBU-based assessment methodology is consistent with industry best practices, currently in use for comparable communities with similar improvements, and appropriate for the defined USAA. Specifically, the use of reliability, aesthetics, and safety as the measured benefits conferred to parcels from the improvements creates a strong logical nexus in the method of determining benefit and the subsequent allocation of cost to parcels.

6. NON-AD VALOREM ASSESSMENT

This section discusses the legal authority and precedent surrounding non ad valorem assessments as it relates to the undergrounding of utility services. It is intended to be informational and not legal advice.

The City's power to impose a special assessment is set forth in Florida Statutes, specifically Chapters 166 and 170. Special assessments are distinguished from taxes in that the parcels assessed must have a special benefit conferred to them from the service or capital infrastructure funded in the assessment. Additionally, the Florida Supreme Court has determined, *"the validity of a special assessment turns on the benefits received by the recipients of the services and the appropriate apportionment of the cost thereof."*

Based on this consideration, a two-pronged test has been developed for determining the validity of special assessments: 1) whether the services/capital investments at issue provide a special benefit to the assessed property; and 2) whether the assessment for the services/capital investments are fairly and reasonably apportioned among the benefitted properties. These are questions of fact to be determined by a legislative body rather than the judiciary or an agency of the executive branch. Thus, the City Commission of the City is the appropriate entity to make the determination of whether a proposed special assessment will satisfy the test established by Florida courts for a valid special assessment.

In deciding what types of projects may be the subject of special assessments by a city, it is prudent to consider the statutorily authorized uses for special assessments imposed by municipalities. Chapter 170, Florida Statutes provides a supplemental and alternative method of making local municipal improvements. This chapter authorizes municipalities to impose special assessments for numerous projects such as the construction, reconstruction, repair and paving of streets, and the construction, reconstruction, and repair of sewers. Of particular significance, section 170.01(1)(d), Florida Statutes, provides that a municipality may:

"Pay for the relocation of utilities, including the placement underground of electrical, telephone, and cable television services, pursuant to voluntary agreement with the utility, but nothing contained in this paragraph shall affect a utility's right to locate or relocate its facilities on its own initiative at its own expense[.]"

Thus, the Florida statutes clearly recognize the placement of underground electrical, telephone and cable services as a proper purpose for municipalities imposing special assessments. Additionally, pursuant to its home rule power, the City enacted the ordinances which comprise

Chapter 25, Article IV, Division 2 of the City Code and provide a legal framework for the undergrounding of utilities and the levy of special assessments on benefitted properties to pay the costs of such improvements.

As it relates to prong one of the two prong test, the geographic scope of this assessment is limited to the real property that is contained in the USAA, as this is the project area receiving the electric line undergrounding upgrades. Limiting the geographic scope of the assessment to those parcels that receive benefit ensures that there is a logical nexus between the benefits a parcel receives, and the cost apportioned to the parcel.

To meet the needs of the second prong of the test, a recommended apportionment methodology has been developed to apportion cost to parcels within the USAA, recognizing the benefits that parcels receive from the infrastructure improvements and apportioning cost in alignment with those benefits, namely reliability, safety and aesthetics. The recommended methodology is in alignment with accepted industry best practices and comports with the legal requirements established by the State of Florida and legal precedent.

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7. FINDINGS AND RECOMMENDATIONS

This section presents the key findings and recommendations for the City of the conducted analysis.

1) This analysis certifies that the parcels in the USAA receive benefits from the proposed utility undergrounding improvements in the form of reliability, aesthetics, and safety. Additionally, it is certified that the special assessments proposed to be levied on the parcels within the USAA would be less than the benefit to the parcels to be assessed.

2) This analysis verifies that the Initial Methodology Report and the initial assessment methodology adopted by the City Commission in the Initial Assessment Proceedings is valid and applicable to the unique developmental characteristics of parcels in the USAA where the proposed improvements will be made, and parcels assessed. The assignment of EBUs to parcels is an industry standard mechanism for assigning the cost of improvements such as the proposed utility undergrounding project.

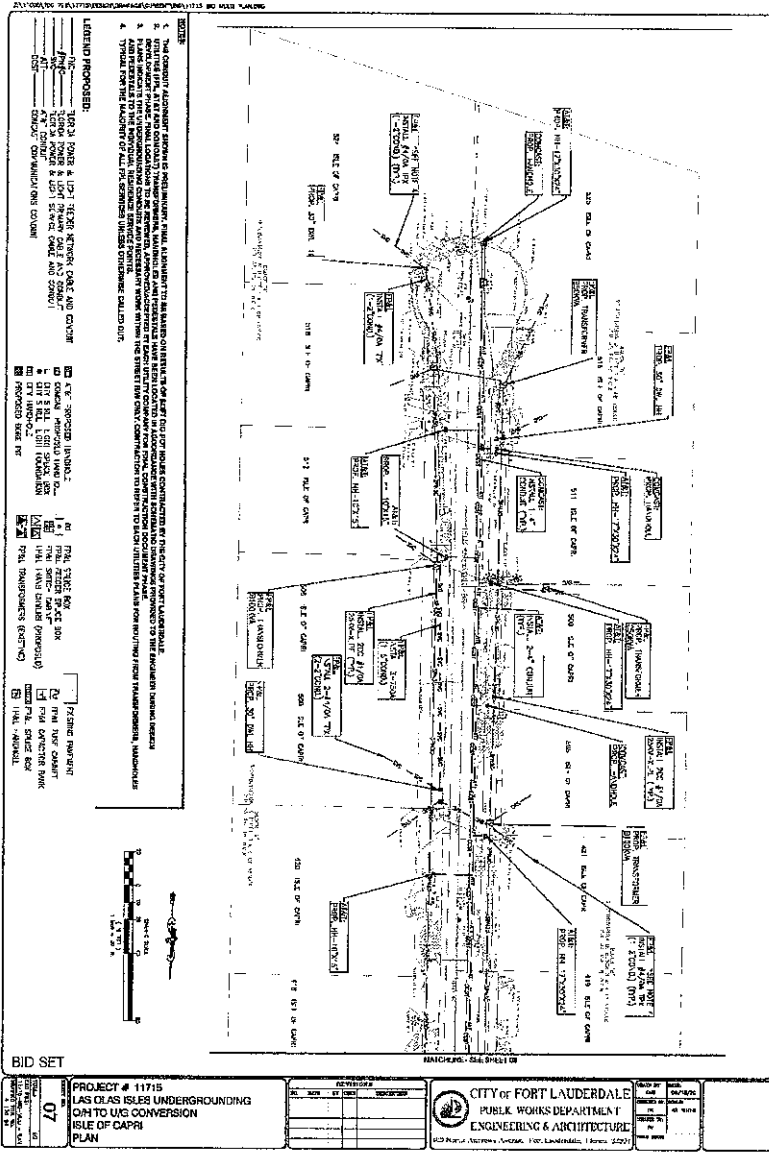
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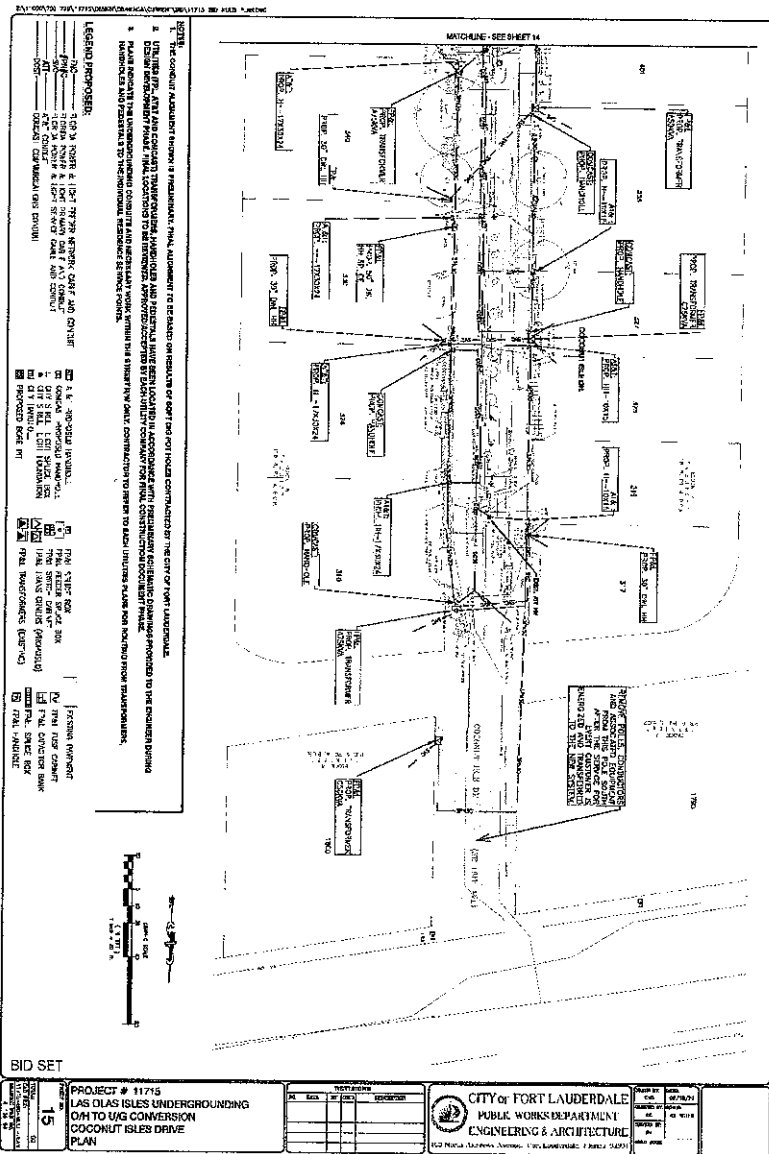
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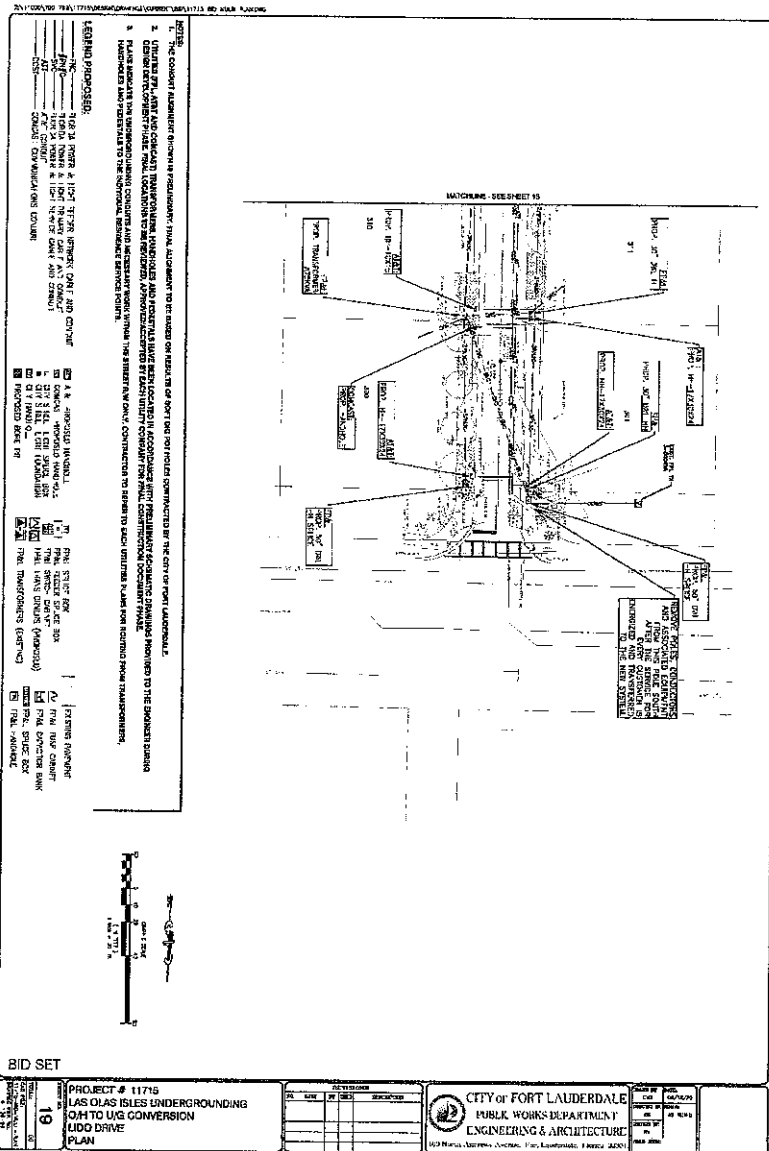
In preparing this report, Stantec utilized information and data obtained from the City or public and/or industry sources. Stantec has relied on the information and data without independent verification, except only to the extent such verification is expressly described in this document. Any projections of future conditions presented in the document are not intended as predictions, as there may be differences between forecasted and actual results, and those differences may be material.

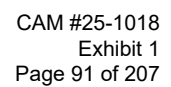
Additionally, the purpose of this document is to summarize Stantec's analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliances on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by the City should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.

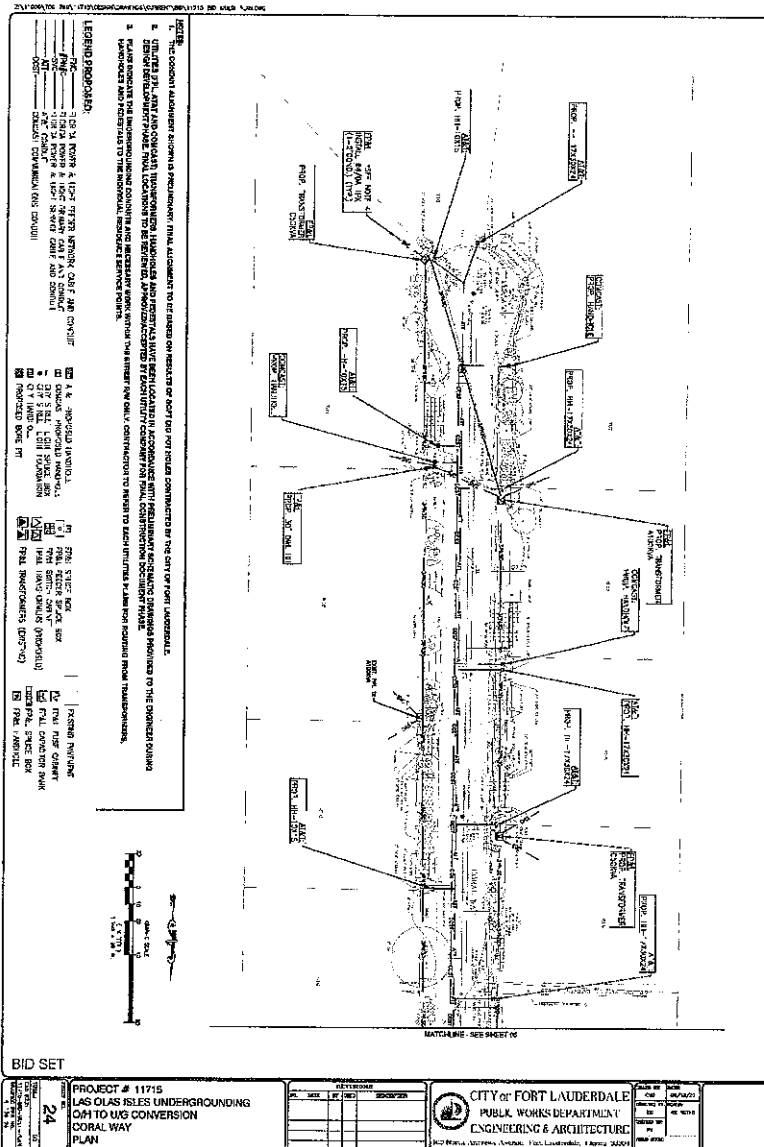
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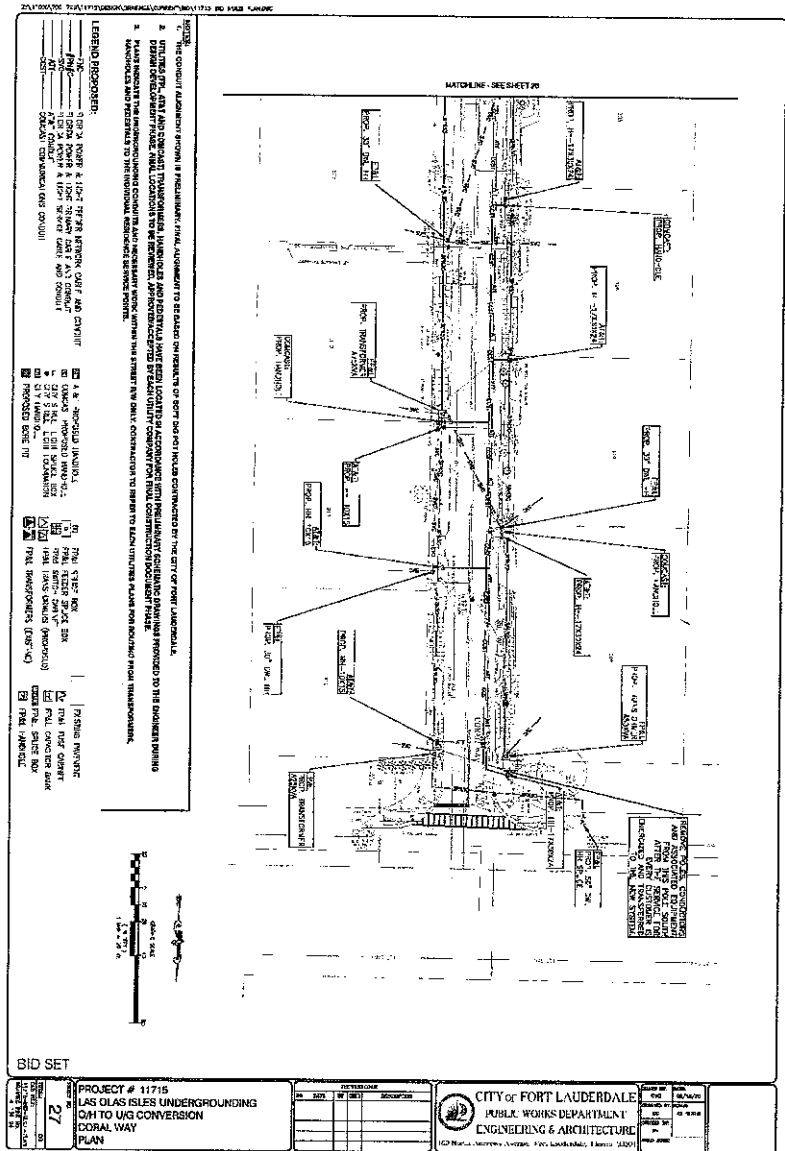


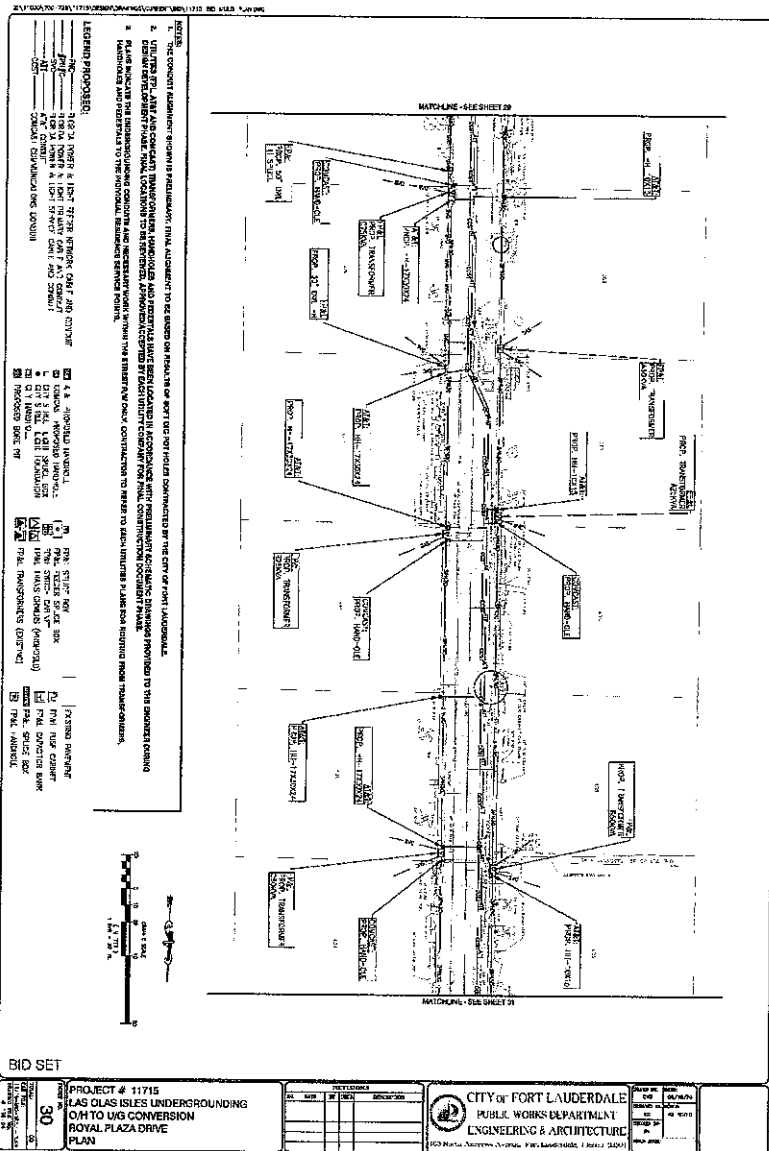


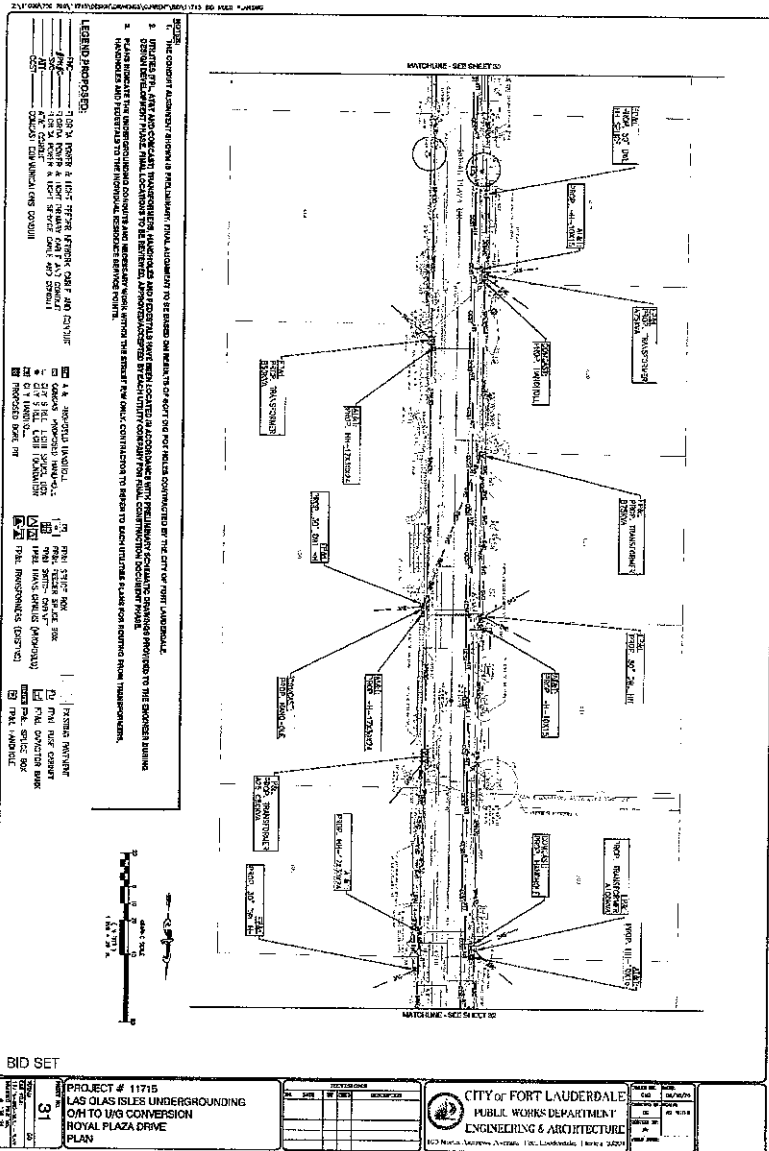


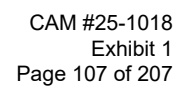


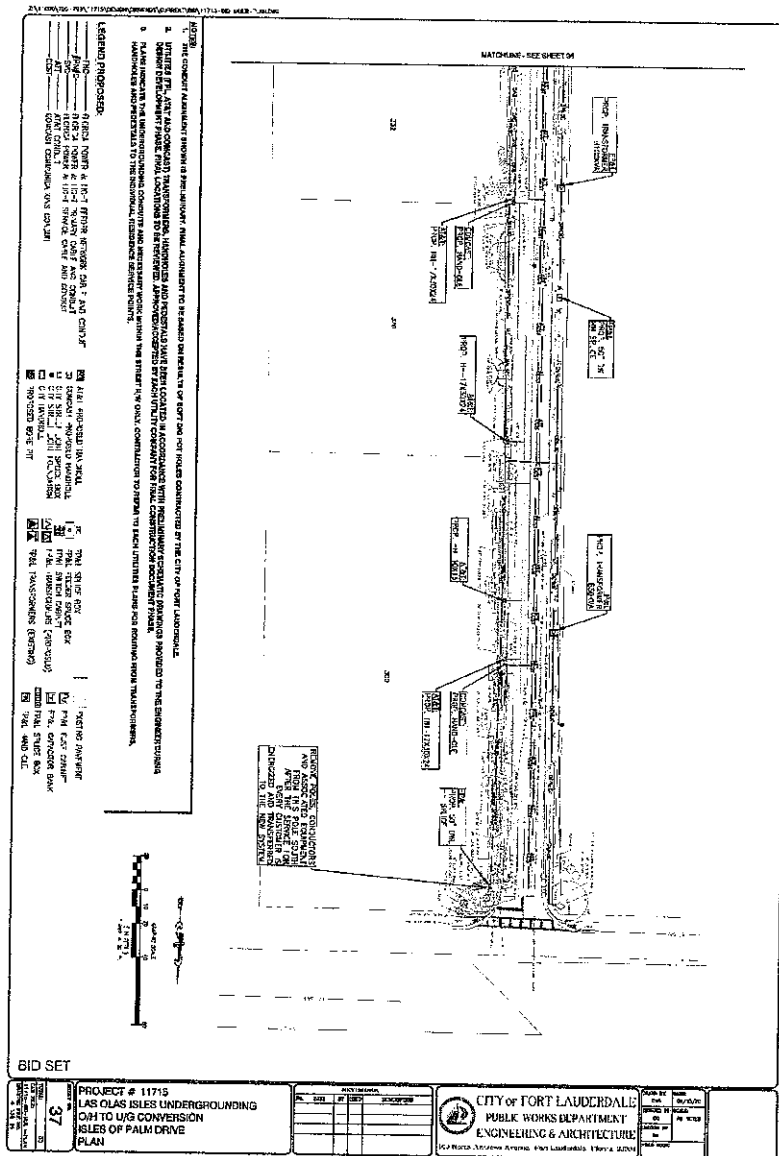












**Town of Jupiter Inlet Colony
Utility Undergrounding Assessment
Methodology**

June 24, 2010



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TABLE OF CONTENTS

EXECUTIVE SUMMARY.....	1
PROPOSED PUBLIC FACILITIES.....	2
BENEFIT ANALYSIS.....	3
METHOD OF ASSESSMENT.....	4
DIAGRAM.....	8
PARCEL DATABASE.....	9

Executive Summary

Willdan Financial Services (WFS) has been retained by the Town of Jupiter Inlet Colony (the Town), to develop a methodology that reflects the special benefit received by properties within the Town from the proposed undergrounding of overhead utilities within the Town.

As part of the creation of this benefit methodology, WFS conducted fieldwork, surveying the entire Town to accurately incorporate the characteristics of the Town and the relationship between properties within the Town and the overhead utilities proposed to be undergrounded. Fieldwork is necessary to identify each property's special benefit. WFS conducts this research to quantify any general benefit that may exist, which pursuant to State statute, may not be an included cost when developing a non-ad valorem assessment. This information also allows the methodology to account for the fact that some properties in the Town may already have one of their utility services already undergrounded and, therefore, do not benefit to the same degree as properties whose utilities are currently transmitted through overhead facilities. In addition to the fieldwork conducted, Willdan Financial also created a parcel database of all properties within the Town, and categorized those properties based on their land use codes (DOR codes).

Proposed Public Facilities

Utilities, as used in this report, include power lines, phone lines, and cable television facilities. The undergrounding of overhead utility lines within the Town includes the costs associated with, but not limited to, trenching, horizontal directional drilling, installing new utility vaults, conduits and transformers, laying conduit lines into trenches, switching services to underground systems and removing existing overhead poles and wires.

The benefit methodology presented in this Report focuses on the entire project cost for the undergrounding of overhead facilities throughout the Town, including costs of connecting each property's utility services to the undergrounded facilities.

Budget

Jupiter Inlet Colony Underground Conversion Project

Survey Costs (Design, Const, and As-Built/ROW)	\$ 69,650.02
Legal Costs (Review Easements, Contracts, and ROW)	\$ 30,181.67
Cost Allocation Methodology	\$ 30,000.00
Project Management and Administrative Support	\$ 155,551.70
Project Engineering Services	\$ 69,650.02
Electrician Elect. Meter Enclosure Conversion Costs	\$ 147,500.00
New Streetside Underground FPL Service Lateral Costs	\$ 58,455.76
New Streetside Underground AT&T Service Lateral Costs	\$ 44,750.00
New Streetside Underground Comcast Service Lateral Costs	\$ 38,925.00
Utility Conversion Costs (Contractors, FPL, TEL, & CATV)	\$ 1,721,769.64
Management of Traffic	\$ 36,000.00
Site Landscape Restoration Costs	\$ 44,000.00
Street Lighting	\$ -
Contingency Buffer (18%)	\$ 537,022.06
Total Opinion of Cost	<u>\$ 2,983,455.87</u>
Recommended Minimum Budget Forecast	\$ 2,985,000.00

Benefit Analysis

Florida law requires non ad-valorem assessments to be based on the special benefit properties receive from the improvements. "Special Benefit" is a particular and distinct benefit over and above general benefits conferred to the public at large. Florida law does not specify the methodology or formula that may be used in calculating assessments; however, the assessment methodology must be reasonable and not arbitrary.

It is necessary to identify the special benefit provided to properties within the Town as a result of undergrounding overhead utilities. The distribution of electricity and other utilities are generally available to all properties in the Town. However, placing overhead electrical lines and other utilities underground will provide direct and special benefit to properties and such special benefit supports funding the undergrounding projects through an assessment program.

There are several distinct direct and special benefits that will be provided to properties within the Town as a result of undergrounding the Town's overhead utilities including the following: improved safety, improved reliability and improved neighborhood aesthetics. Each of these benefits is discussed below.

The removal of utility poles and overhead lines provides an improved safety benefit by reducing the potential of hazardous conditions in the event of natural disasters. Severe tropical storms, hurricanes, and other natural disasters can cause poles and/or overhead lines to fall and impact property, and possibly cause live electric lines to be exposed. Downed electric lines pose a potential threat of fire and potential injury due to electric shock and can restrict ingress and egress to and from properties within the Town.

The undergrounding of the overhead facilities will also improve the reliability of utility services received by properties within the Town. Based on a report entitled Out of Sight Out of Mind?, Edison Electric Institute (2006), the undergrounding of overhead utilities substantially reduces the frequency of power outages, when compared to the frequency of outages occurring with overhead networks. Parcels will also specially benefit from new upgraded utility lines, cables, and appurtenant facilities installed through the proposed utility undergrounding. This will provide a higher level of reliability of utility services, and reduces exposure to the elements that could cause potential damage and speed deterioration to facilities resulting in potential interruptions services. In this particular project area, some properties have already undergrounded one or more of the three utilities to their service connection. Therefore, the cost of the service laterals for each utility was separated and individually assessed to the applicable properties. Certain properties will also need to upgrade their meters in order to accept the utility connection from underground, which has been accounted for by separating out the costs associated with the meter upgrade and apportioning the cost to such properties.

In addition to the safety and reliability benefits provided by undergrounding utilities, removing the overhead facilities and utility poles will eliminate a heavy visual concentration of electric lines and communication facilities. This will improve the overall neighborhood aesthetics for all properties within the Town.

Method of Assessment

GENERAL BENEFIT vs. SPECIAL BENEFIT

It is necessary to identify the special benefit that the improvements will render to the properties within the Town. It is also necessary to identify and separate any portion of the improvements, which provide a general benefit to the public at large from the portion of improvements that provide a special benefit to parcels within the Town. Any cost of improvements, or portion thereof, that is considered general benefit cannot be included as part of the total assessment. For the proposed utility undergrounded in the Town, a portion of the improvements will provide a general benefit to a condominium complex outside of the Town's boundaries. Therefore, a portion of the overall project cost has been determined to be a general benefit to the public at large and will not be assessed against the properties within the Town, but rather, shall be funded from other available revenues. The general benefit calculation and amount not assessed is described below and based on the method of assessment described herein.

EQUIVALENT BENEFIT UNITS

The method of assessment is an analysis of a project or service, in this case the proposed undergrounding of the existing overhead utilities, to determine the special benefits received by a property from the proposed improvements. The method of assessment is determined by an analysis of the benefit a property receives from the proposed undergrounding of existing overhead utilities in comparison to the benefit received by other benefiting properties. To establish an equitable benefit nexus it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within a project area. The method of assessment established for this project utilizes a weighted methodology of apportionment typically referred to as an Equivalent Benefit Unit (EBU) methodology to reflect the proportional special benefit of each parcel from the improved safety, improved reliability, and improved neighborhood aesthetics in connection with the proposed utility undergrounding. This method of apportionment establishes the typical detached single-family residential lot as the basic unit of assessment. A single-family residential unit is assigned one (1.0) Equivalent Benefit Unit (EBU) and other property types (land uses) are proportionately weighted (weighted EBU) based on a benefit formula that equates each property's specific characteristics and special benefits to that of the single-family residential unit. This proportional weighting may be based on several considerations that may include, but are not limited to the following: the type of development (land use), size of the property (acreage or units), densities, or other property related factors.

Collectively, the three categories of special benefit listed above reflect the overall proportional special benefits that properties within the Town will receive from the undergrounding of the overhead utilities. Properties within the Town are assigned EBUs to distinguish the degree of special benefits received by different property types from the undergrounding of overhead utilities. A majority of the properties within the Town are classified as Single-Family Residences, with two parcels classified as non-residential. Each Single-Family Residential Lot has been assigned

1.0 EBU regardless of the lot size since each Single-Family Residential Lot has a maximum development potential equal to one Single-Family Residence and the distribution of electricity, and other utilities are constant for each single-family residential property. However, there exists one Single-Family Residential Property that has two dwelling units (PCN: 3243403101000030), which will receive two separate utility underground access points based on the construction plans. As such, this property has been assigned two EBUs (one EBU per dwelling unit).

Non-residential properties within the Town may have a greater potential of development when compared to properties classified as Single-Family Residential. Therefore, an equivalency must be developed for these properties to proportionately assign EBUs when compared to the baseline, which is the Single-Family Residential Lot. Since the potential use of non-residential properties may change, equivalent benefit units were assigned to each non-residential parcel based on the parcel's lot size when compared to that of the average Single-Family Residential Lot. Assigning equivalent benefits units based on the lot size of a parcel, provides a means to capture the benefit associated with the highest potential use of each parcel. As such, utilizing the average lot size of a Single-Family Residential Lot within the boundaries of the Town, equal to approximately 0.28 acres; the two non-residential properties have been assigned EBUs based on the lot size equivalency of a Single-Family Residential Lot. However, in order to fairly assess these two non-residential properties and assign benefit units that reflect a true equivalency to the baseline 1.0 EBU, the lot size of each non-residential property was reduced by 50% to account for the Town's ordinance that restricts the development of a residential lot to 50% of the overall area.

PROPERTY SPECIFIC IMPROVEMENTS

The Budget Identified herein provides specific detail on the costs associated with the improvements along the public rights-of-way and improvements along the easements of each property to connect the utility services. For purposes of calculating each parcel's assessment, costs associated with meter conversions and service laterals were separated and assessed against those properties that required the specific improvement. Below is a summary of these expenditures and the number of service connections.

Property Specific Improvement Costs	Costs	Quantity	Cost per Service
Electrician Elect. Meter Enclosure Conversion Costs	\$147,500.00	61	\$ 2,418.03
New Streetside Underground FPL Service Lateral Costs	\$ 58,455.76	181	\$ 322.96
New Streetside Underground AT&T Service Lateral Costs	\$ 44,750.00	179	\$ 250.00
New Streetside Underground Comcast Service Lateral Costs	\$ 38,925.00	173	\$ 225.00

GENERAL BENEFIT AND SPECIAL CASES

GENERAL BENEFIT

The condominium complex just outside the northern border of the Town will partially benefit from the improved safety and improved neighborhood aesthetics as a result of the proposed utility undergrounding of the Town. This is considered a General Benefit. However, the condominium complex is already undergrounded; therefore the Town's current overhead utility network does not impact the reliability of any of the complex's services. This is because the primary feed of the condominium complex is north of the property. As such, the portion of costs determined to be of General Benefit was calculated by examining the degree of benefit that the complex would receive by applying the methodology described herein. EBU's were calculated based on the equivalent lot size of the complex when compared to a typical Single-Family Residential Lot within the Town. The EBU's were then discounted by one-third ($1/3^{\text{rd}}$) to account for the fact that the complex does not benefit from one of the three special benefits established herein. The result of this calculation translates to \$77,319.94 of the total cost, which is considered to be General Benefit and cannot be funded through the non ad-valorem assessment. The Town will need to fund this amount through another revenue source.

FUTURE RESIDENTIAL SUBDIVISIONS

Although it is not anticipated that certain residential properties will subdivide in the future, it's important to note that certain properties within the Town were previously identified as two legally subdivided lots. If any of these residential parcels ever subdivide in the future back into two separate legally subdivided lots, it is recommended that the property owner must pay into the utility undergrounding assessment as a condition of the parcel subdivision. Below is a list of the applicable parcels.

PCN	Address	Legal Description
32434031010000290	29 OCEAN DR	LTS 29 & 30
32434031010000530	53 COLONY RD	LTS 53 & 54
32434031010000700	70 COLONY RD	LT 70 & N 1/2 OF LT 71
32434031010000711	72 COLONY RD	S 1/2 OF LT 71 & LT 72
32434031010000730	74 LIGHTHOUSE DR	LTS 73 & 74

Diagram

A Diagram showing the boundaries of the Town, the dimensions of the subdivisions of land within the Town (as they existed at the time of the creation of this Report), is illustrated below. Each of the subdivisions of land, parcels, or lots has been given a separate number on the Diagram, which corresponds with the assessment number shown within the Assessment Roll.

Assessment Roll

An assessment of the total amount of the costs and expenses of the improvements upon the subdivisions of land within the Town, in proportion to the estimated special benefit to be received by the subdivisions from the Improvements, is set forth upon the following Assessment Roll filed with and made part of this Report.

The Assessment Roll lists the parcel numbers within town by assessment number. The assessment numbers appearing on the Assessment Roll correspond with the Diagram.

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
TH	32434030080001873	0.30	\$ 3,169.92	\$ 2,418.03	\$ 322.96	\$ -	\$ 225.00	\$ 6,165.91
1	32434031010000010	1.00	10,717.62	-	-	-	-	10,717.62
2	32434031010000020	1.00	10,717.62	-	-	-	-	10,717.62
3	32434031010000030	2.00	21,435.23	-	-	-	-	21,435.23
5	32434031010000050	1.00	10,717.62	-	-	-	-	10,717.62
6	32434031010000060	1.00	10,717.62	-	-	-	-	10,717.62
7	32434031010000070	1.00	10,717.62	-	-	-	-	10,717.62
8	32434031010000080	1.00	10,717.62	-	-	-	-	10,717.62
9	32434031010000090	1.00	10,717.62	-	-	-	-	10,717.62
10	32434031010000100	1.00	10,717.62	-	-	-	-	10,717.62
11	32434031010000111	1.00	10,717.62	-	-	-	-	10,717.62
12	32434031010000112	1.00	10,717.62	-	-	-	-	10,717.62
13	32434031010000130	1.00	10,717.62	-	-	-	-	10,717.62
14	32434031010000140	1.00	10,717.62	-	-	-	-	10,717.62
15	32434031010000150	1.00	10,717.62	-	-	-	-	10,717.62
16	32434031010000160	1.00	10,717.62	-	-	-	-	10,717.62
17	32434031010000170	1.00	10,717.62	-	-	-	-	10,717.62
18	32434031010000180	1.00	10,717.62	-	-	-	-	10,717.62
19	32434031010000190	1.00	10,717.62	-	-	-	-	10,717.62
20	32434031010000200	1.00	10,717.62	-	-	-	-	10,717.62
21	32434031010000210	1.00	10,717.62	-	-	-	-	10,717.62
22	32434031010000220	1.00	10,717.62	-	-	-	-	10,717.62
23	32434031010000230	1.00	10,717.62	-	-	-	-	10,717.62
24	32434031010000240	1.00	10,717.62	-	-	-	-	10,717.62
25	32434031010000250	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
26	32434031010000260	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
27	32434031010000270	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
28	32434031010000280	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
29	32434031010000290	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
31	32434031010000310	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
32	32434031010000320	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
33	32434031010000330	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
34	32434031010000340	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
35	32434031010000350	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
36	32434031010000360	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
37	32434031010000370	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
38	32434031010000380	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
39	32434031010000390	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
40	32434031010000400	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
41	32434031010000410	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
42	32434031010000420	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
43	32434031010000430	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
44	32434031010000440	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
45	32434031010000450	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
46	32434031010000460	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
47	32434031010000470	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
48	32434031010000480	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
49	32434031010000490	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
50	32434031010000500	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
51	32434031010000510	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
52	32434031010000520	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
53	32434031010000530	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
55	32434031010000550	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
56	32434031010000560	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
57	32434031010000570	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
58	32434031010000580	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
59	32434031010000590	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
60	32434031010000600	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
61	32434031010000610	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
62	32434031010000620	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
63	32434031010000630	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
64	32434031010000640	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
65	32434031010000850	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
66	32434031010000860	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
67	32434031010000870	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
68	32434031010000880	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
69	32434031010000890	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
70	32434031010000700	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
72	32434031010000711	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
73	32434031010000730	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
75	32434031010000750	1.00	10,717.62	-	-	-	-	10,717.62
76	32434031010000760	1.00	10,717.62	-	-	-	-	10,717.62
77	32434031010000770	1.00	10,717.62	-	-	-	-	10,717.62
78	32434031010000780	1.00	10,717.62	-	-	-	-	10,717.62
79	32434031010000790	1.00	10,717.62	-	-	-	-	10,717.62
80	32434031010000800	1.00	10,717.62	-	-	-	-	10,717.62
81	32434031010000811	1.00	10,717.62	-	-	-	-	10,717.62
82	32434031010000812	1.00	10,717.62	-	-	-	-	10,717.62
83	32434031010000821	1.00	10,717.62	-	-	-	-	10,717.62
84	32434031010000840	1.00	10,717.62	-	-	-	-	10,717.62
85	32434031010000850	1.00	10,717.62	2,418.03	322.96	-	225.00	13,683.61
86	32434031010000860	1.00	10,717.62	2,418.03	322.96	-	225.00	13,683.61
87	32434031010000870	1.00	10,717.62	-	-	-	225.00	10,942.62
88	32434031010000880	1.00	10,717.62	-	-	-	-	10,717.62
89	32434031010000890	1.00	10,717.62	-	-	-	-	10,717.62
90	32434031010000900	1.00	10,717.62	-	-	-	-	10,717.62
91	32434031010000910	1.00	10,717.62	-	-	-	-	10,717.62
92	32434031010000920	1.00	10,717.62	-	-	-	-	10,717.62
93	32434031010000930	1.00	10,717.62	-	-	-	-	10,717.62
94	32434031010000940	1.00	10,717.62	-	-	-	-	10,717.62
95	32434031010000950	1.00	10,717.62	-	-	-	-	10,717.62
96	32434031010000960	1.00	10,717.62	-	-	-	-	10,717.62
97	32434031010000970	1.00	10,717.62	-	-	250.00	225.00	11,192.62
98	32434031010000980	1.00	10,717.62	-	-	-	-	10,717.62

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
99	32434031010000990	1.00	10,717.62	-	-	-	-	10,717.62
100	32434031010001000	1.00	10,717.62	-	-	-	-	10,717.62
101	32434031010001010	1.00	10,717.62	-	-	-	-	10,717.62
102	32434031010001020	1.00	10,717.62	-	-	-	-	10,717.62
103	32434031010001030	1.00	10,717.62	-	-	-	-	10,717.62
104	32434031010001040	1.00	10,717.62	-	-	-	-	10,717.62
105	32434031010001050	1.00	10,717.62	-	-	-	-	10,717.62
106	32434031010001060	1.00	10,717.62	-	-	-	-	10,717.62
107	32434031010001070	1.00	10,717.62	2,418.03	322.96	250.00	-	13,708.61
108	32434031010001080	1.00	10,717.62	-	-	-	-	10,717.62
109	32434031010001090	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
110	32434031010001100	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
111	32434031010001110	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
112	32434031010001120	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
113	32434031010001130	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
114	32434031010001140	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
115	32434031010001150	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
116	32434031010001160	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
117	32434031010001170	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
118	32434031010001180	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
119	32434031010001190	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
120	32434031010001200	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
121	32434031010001210	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
122	32434031010001220	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
123	32434031010001230	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
124	32434031010001240	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
125	32434031010001250	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
126	32434031010001260	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
127	32434031010001270	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
128	32434031010001280	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
129	32434031010001290	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
130	32434031010001300	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
131	32434031010001310	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
132	32434031010001320	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
133	32434031010001330	1.00	10,717.62	-	322.96	250.00	-	11,290.58
134	32434031010001340	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
135	32434031010001350	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
136	32434031010001360	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
137	32434031010001370	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
138	32434031010001380	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
139	32434031010001390	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
140	32434031010001400	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
141	32434031010001410	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
142	32434031010001420	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
143	32434031010001430	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
144	32434031010001440	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
145	32434031010001450	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
146	32434031010001460	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
147	32434031010001470	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
148	32434031010001481	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
149	32434031010001490	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
150	32434031010001500	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
151	32434031010001510	1.00	10,717.62	-	322.96	250.00	-	11,290.58
152	32434031010001520	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
153	32434031010001530	1.00	10,717.62	-	322.96	250.00	-	11,290.58
154	32434031010001540	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
155	32434031010001550	1.00	10,717.62	2,418.03	322.96	250.00	-	13,708.61
156	32434031010001560	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
157	32434031010001570	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
158	32434031010001580	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
159	32434031010001590	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
160	32434031010001600	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
161	32434031010001610	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
162	32434031010001620	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
163	32434031010001630	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
164	32434031010001640	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
165	32434031010001650	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
166	32434031010001660	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
167	32434031010001670	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
168	32434031010001680	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
169	32434031010001690	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
170	32434031010001700	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
171	32434031010001710	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
172	32434031010001720	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
173	32434031010001730	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
174	32434031010001740	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
175	32434031010001750	1.00	10,717.62	-	322.96	250.00	-	11,290.58
176	32434031010001760	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
177	32434031010001770	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
178	32434031010001780	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
179	32434031010001790	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
180	32434031010001800	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
181	32434031010001810	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
182	32434031010001820	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
183	32434031010001830	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
184	32434031010001840	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
185	32434031010001850	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
186	32434031010001860	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
187	32434031010001870	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
188	32434031010001880	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
189	32434031010001890	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
190	32434031010001900	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
191	32434031010001910	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
192	32434031010001920	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
193	32434031010001930	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
194	32434031010001940	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
195	32434031010001951	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
198	32434031010001960	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
197	32434031010001970	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
198	32434031010001980	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
199	32434031010001990	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
200	32434031010002000	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
201	32434031010002010	1.00	10,717.62	-	-	-	-	10,717.62
202	32434031010002020	1.00	10,717.62	-	-	-	-	10,717.62
203	32434031010002030	1.00	10,717.62	-	-	-	-	10,717.62
204	32434031010002040	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
205	32434031010002050	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
206	32434031010002060	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
207	32434031010002070	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
208	32434031010002080	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
209	32434031010002090	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
210	32434031010002100	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
211	32434031010002110	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
212	32434031010002120	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
213	32434031010002130	1.00	10,717.62	2,418.03	322.96	250.00	-	13,708.61
214	32434031010002140	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
215	32434031010002150	1.00	10,717.62	-	322.96	250.00	-	11,290.58
216	32434031010002160	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
217	32434031010002170	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
218	32434031010002180	1.00	10,717.62	-	322.96	250.00	-	11,290.58
219	32434031010002190	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
220	32434031010002200	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
221	32434031010002210	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
222	32434031010002220	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
223	32434031010002230	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
224	32434031010002240	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
225	32434031010002250	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
226	32434031010002260	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58

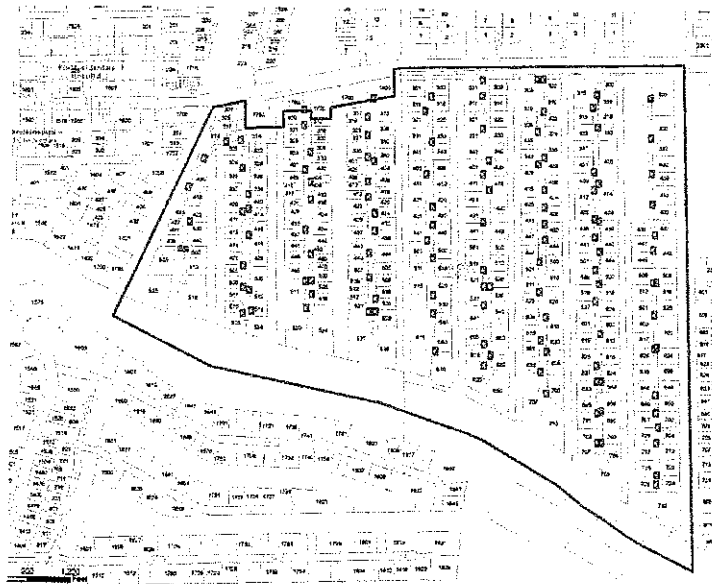
Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
227	32434031010002270	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
228	32434031010002280	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
229	32434031010002290	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
230	32434031010002300	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
231	32434031010002310	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
232	32434031010002320	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
233	32434031010002330	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
234	32434031010002340	1.00	10,717.62	-	322.96	250.00	-	11,290.58
235	32434031010002350	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
236	32434031010002360	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
237	32434031010002370	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
238	32434031010002380	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
239	32434031010002390	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
240	32434031010002400	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
NA	32434031010002430	0.00	-	-	-	-	-	-
NA	32434031010002440	0.00	-	-	-	-	-	-
241	32434031100002410	1.00	10,717.62	-	-	-	-	10,717.62
242	32434031100002420	1.00	10,717.62	-	-	-	-	10,717.62
243	32434031100002430	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
BC	32434031100002440	4.98	53,339.28	2,418.03	322.96	250.00	225.00	56,555.27
NA	32434031100010000	0.00	-	-	-	-	-	-
NA	32434032000007010	0.00	-	-	-	-	-	-
Total		244.28	\$ 2,618,049.30	\$ 147,600.00	\$ 58,455.76	\$ 44,750.00	\$ 38,925.00	\$2,907,680.06

APPENDIX C

FORM OF NOTICE TO BE PUBLISHED

To be Published by August 23 2025

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the City Commission of Fort Lauderdale, Florida, will conduct a public hearing to hear objections of all interested persons to the final assessment resolution of the Las Olas Isles Underground Utility Line Facilities Assessment, as shown above, and to impose non-ad valorem assessments against certain property located therein and collecting the assessments on the ad valorem tax bill. The hearing will be held at 5:01 P.M. on September 12, 2025, at the Broward Center for the Performing Arts, Mary N. Porter Riverview Ballroom, 201 Southwest 5th Avenue, Fort Lauderdale, Florida 33312. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 828-5002 two days prior to the meeting.

All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. Any person wishing to appeal any decision of the City Commission with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made.

The assessments have been proposed to fund capital costs for construction of the Las Olas Underground Utility Line Facilities to serve the Las Olas Underground Special Assessment Area. The assessment will be divided among to specially benefitted tax parcels based upon the

amount of Equivalent Benefit Units or EBUs attributable to each tax parcel. The Fiscal Year 2025-2026 assessment rates are as follows:

Category	Billing Unit	Cost Per Billing Unit
Single-Family Detached Residential Parcel	EBU	\$1,712.75

A more specific description of these assessment methodologies is set forth in the Amended and Restated Declaration Resolution (Resolution No. 21-198) adopted by the City Commission on September 13, 2021. Copies of the Declaration Resolution, the plans and specifications for the Las Olas Underground Utility Line Facilities project, and the preliminary assessment rolls are available for inspection at the offices of the City Clerk, located at 1 East Broward Boulevard, Suite 444, Fort Lauderdale, Florida 33301.

Underground Utility Line Assessments will be collected by the Broward County Tax Collector on the ad valorem tax bill for a period of 30 years, commencing with the tax bill to be mailed in November 2022. 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 _____ at _____.

NOTE: If any person decides to appeal any decision made with respect to any matter considered at this public meeting or hearing, he/she will need a record of the proceedings, and for such purpose he/she may need to ensure that verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Anyone needing auxiliary services to assist in participation at the meeting, please contact the City Clerk at (954) 828-5002 two days prior to the meeting.

CITY CLERK
CITY OF FORT LAUDERDALE, FLORIDA

RESOLUTION NO. 25-130

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, INITIATING THE PROCESS FOR REIMPOSITION OF THE STORMWATER MANAGEMENT SERVICES ASSESSMENT IN THE CITY OF FORT LAUDERDALE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR RESCISSION OF CONFLICTING PROVISIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on June 16, 2020, the City Commission of the City of Fort Lauderdale, Florida (the "City Commission") adopted Ordinance No. C-20-18 (the "Ordinance") authorizing the City Commission to impose a stormwater management program assessment to fund all or any portion of the planning, construction, operation, maintenance, and administration of a public stormwater management system upon benefited parcels at a rate of assessment based on the special benefit accruing to such parcel from the provision of a stormwater management program; and

WHEREAS pursuant to the Ordinance the City Commission adopted Resolution No. 20-123 (the "Initial Assessment Resolution") that (a) describes the property to be located within the proposed stormwater management system benefit area; (b) describes the stormwater management program proposed for funding from proceeds of the assessments; (c) estimates the stormwater management program cost; (d) describes with particularity the proposed method of apportioning the stormwater management program cost among the parcels of property located within the proposed stormwater management system benefit area, such that the owner of any parcel of property can objectively determine the number of assessment units and the amount of the assessment; (e) describes the provisions, if any, for acceleration and prepayment of the assessment; (f) describes the provisions, if any, for reallocating the assessment upon future subdivision or other changes in condition that affects the method of apportioning the stormwater management program cost; and (g) includes specific legislative findings that recognize the fairness provided by the apportionment methodology; and

WHEREAS, pursuant to the Ordinance, the City Commission adopted Resolution No. 20-154 (the "Final Assessment Resolution") that (a) created the stormwater management system benefit area; (b) confirmed the initial assessment resolution with such amendments, if any, as may be deemed appropriate by the city commission; (c) established the maximum amount of an assessment for each assessment unit; (d) approved the assessment roll, with such amendments as it deems just and right; and (e) determined the method of collection.

The imposition of stormwater management program assessments requires certain processes such as notice and the preparation of the Assessment Roll; and

WHEREAS, Section 28-207 of the Ordinance (codified as Section 28-200.7 of the City of Fort Lauderdale's Code of Ordinances) provides for an annual process for the approval of the assessment roll through the adoption of an annual assessment resolution; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, deems it to be in the best interest of the citizens and residents of the City of Fort Lauderdale to adopt this Preliminary Assessment Resolution as a prerequisite to the adoption of the Annual Assessment Resolution for the fiscal year beginning October 1, 2025;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This Resolution constitutes a Preliminary Annual Assessment Resolution to initiate the annual process for updating the Assessment Roll and directs the reimposition of stormwater management assessments for the Fiscal Year beginning October 1, 2025. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

SECTION 3. ASSESSMENT METHODOLOGY. It is hereby ascertained, determined, and declared that the method of determining the Stormwater Management Special Assessment as set forth in Resolution No. 20-123 (the "Initial Assessment Resolution") and confirmed by the Resolution No. 20-154 (the "Final Assessment Resolution") is a fair and reasonable method of apportioning the Annual Assessment Cost among parcels of Assessed Property located within the Assessment Area. The proposed Annual Assessed Cost to be assessed and apportioned among benefitted tax parcels pursuant to the cost apportionment and the parcel apportionment for Fiscal Year commencing October 1, 2025, is the amount determined in the Assessment Cost Allocation, attached hereto as Appendix A. The Annual Assessed Costs shall be apportioned each Fiscal Year to specially benefitted Tax Parcels based upon the net effective impervious area and trip generation attributable to each Tax Parcel in the manner hereinafter described and adapted from City of Fort Lauderdale, Florida FY 2021 Stormwater Fee Study – Final Report prepared by Stantec, dated May 25, 2020 ("Fee Study") also described in Appendix B attached hereto.

SECTION 4. PRELIMINARY ASSESSMENT ROLL. The City Manager is hereby directed to prepare, or cause to be prepared, a Preliminary Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Stormwater Management Program Benefit Area. The City Manager shall apportion the estimated Project Cost to be recovered through Stormwater Management Program Assessment in the manner set forth in Final Assessment Resolution.

A copy of the Initial Assessment Resolution, this Preliminary Annual Assessment Resolution, and the Preliminary 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 Preliminary Assessment Roll be in printed form if the amount of the Stormwater Management Program Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

SECTION 5. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:01 p.m. on September 12, 2025, at the Broward Center for the Performing Arts, Mary N. Porter Riverview Ballroom, 201 S.W. 5th Avenue, Fort Lauderdale, Florida, 33312, at which time the City Commission will receive and consider any comments on the Stormwater Management Special Assessment from the public and affected property owners and to consider the adoption of the Annual Assessment Resolution.

SECTION 6. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing in the manner and time provided in Sections 28-204 of the Ordinance (codified as Section 28-200.4 of the City of Fort Lauderdale's Code of Ordinances). The notice shall be published no later than August 23, 2025, in substantially the form attached hereto as Appendix C.

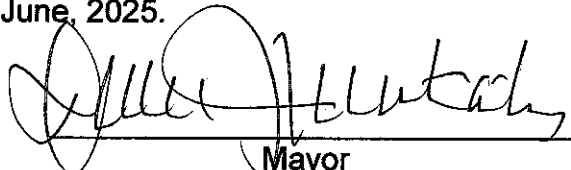
SECTION 7. NOTICE BY MAIL. The City Manager shall also direct the provision of notice by first class mail to the owner of each parcel of Assessed Property, as required by Section 28-205 of the Ordinance (codified as Section 28-200.5 of the City of Fort Lauderdale's Code of Ordinances). Such notices shall be mailed no later than August 23, 2025.

SECTION 8. CONFLICTS. That any resolution or part of a resolution in conflict herewith be, and is hereby rescinded to the extent of such conflict.

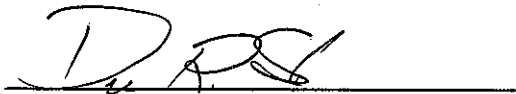
SECTION 9. SEVERABILITY. If any clause, section, part, or application of this Resolution is held by a court of competent jurisdiction to be unconstitutional or invalid, it shall not affect the validity of the remaining portions or applications of this Resolution.

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

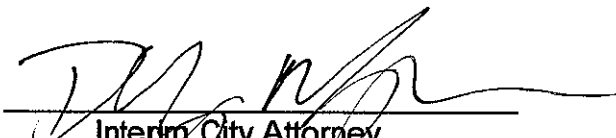
ADOPTED this 30th day of June, 2025.


Mayor
DEAN J. TRANTALIS

ATTEST:


City Clerk
DAVID R. SOLOMAN

APPROVED AS TO FORM
AND CORRECTNESS:


Interim City Attorney
D'WAYNE M. SPENCE

Dean J. Trantalis	Yea
John C. Herbst	Not Present
Steven Glassman	Yea
Pamela Beasley-Pittman	Yea
Ben Sorensen	Yea

APPENDIX A
ASSESSMENT COST ALLOCATION

Category	Estimated Project Costs Allocation** per EBU	EBU Type or Billing Unit	# of EBUs	Estimated Assessment
Category I	\$318.17	Dwelling Unit	44,328	\$14,103,840
Category II	\$3,306.66	Acres	5,534	\$18,299,495
Category III	\$824.85	Acres	604	\$497,852
Trips	\$6.10	Trips	1,496,597	\$9,129,242
				\$42,030,429

APPENDIX B

CITY OF FORT LAUDERDALE, FLORIDA FISCAL YEAR 2021 STORMWATER FEE STUDY – FINAL REPORT BY STANTEC



City of Vancouver, BC

FY 2021 Stormwater Fee Study – Final Report

May 25, 2020





May 25, 2020

Mr. Chris Lagerbloom
City Manager
City of Fort Lauderdale
100 N Andrews Ave
Fort Lauderdale, FL 33301

Re: FY 2021 Stormwater Fee
Study – Final Report

Dear Mr. Lagerbloom,

Stantec Consulting is pleased to present this Final Report of the FY 2021 Stormwater Fee Study (Study) that we performed for the City of Fort Lauderdale, Florida (City). We appreciate the fine assistance provided by you and all of the members of the City Staff who participated in the Study.

We appreciate the opportunity to be of service to the City and look forward to the possibility of doing so again in the near future.

Sincerely,

A handwritten signature in dark ink, appearing to read "Kyle Stevens", with a stylized flourish at the end.

Kyle Stevens
Managing Consultant
(904) 610-2910
Kyle.Stevens@stantec.com

Stantec
777 S. Harbour Island Blvd., Suite 600
Tampa, Florida 33602

Enclosure

TABLE OF CONTENTS

1. Introduction.....	1
1.1 Background.....	1
1.2 Scope of Services.....	1
2. Financial Sustainability Analysis	3
2.1 Description	3
2.2 Source Data	4
2.2.1 Beginning Fund Balance.....	4
2.2.2 Revenues.....	4
2.2.3 Operating Expenditures	4
2.2.4 Capital Improvement Program	5
2.3 Assumptions.....	5
2.3.1 Cost Escalation	5
2.3.2 Interest Earnings.....	6
2.3.3 Billed Unit Growth	6
2.3.4 Minimum Reserve Policy	6
2.3.5 Future Borrowing & Capital Funding	6
2.3.6 Debt Service Coverage.....	7
2.4 Results	7
3. Stormwater Fee Design.....	9
3.1 Current Stormwater Billing Basis	9
3.2 Recommended Stormwater Billing Basis.....	10
3.3 Measurement of Billing Basis.....	13
3.4 Cost of Service.....	21
3.5 Stormwater Fee Design	22
4. Parcel Bill Changes	27
4.1 Municipal Stormwater Fee Comparison.....	29
5. Stormwater Collection Methodology	30
5.1 Stormwater Collection Methodology Evaluation	30
5.2 Stormwater Collection Methodology Peer Comparison.....	31
5.3 Finding of Special Benefit of the City's Stormwater Service.....	32
5.3.1 Special Benefit – The First Requirement.....	32
5.3.2 Fair and Reasonable Apportionment – The Second Requirement.....	33
6. Study Recommendations.....	34
Financial Sustainability Analysis.....	34
Stormwater Fee Modifications	34
Stormwater Fee Collection Methodology	34
Appendix A: FSA Supporting Schedules	37
Appendix B: COSA Supporting Schedules	54

1. INTRODUCTION

Stantec Consulting Services Inc. (Stantec) has conducted a Stormwater Fee Study (Study) for the Stormwater Utility (Utility) of the City of Fort Lauderdale (City). This report presents the approach, methodology, source data, and assumptions, as well as the findings and recommendations of the Study.

1.1 BACKGROUND

The City of Fort Lauderdale established a Stormwater Utility in 1992 to provide for the collection, storage, treatment, and conveyance of stormwater within the City limits. The Public Works Department's Stormwater Operations Section of the City is responsible for maintaining and improving the City's stormwater system infrastructure, which consists of 183.5 miles of stormwater pipe, 1,151 manholes, 1,038 outfalls, 6 drainage wells, and 8,848 catch basins. The stormwater system is a critical piece of infrastructure that serves to protect property and the City's transportation network from flooding, while reducing the impacts of urban runoff on the natural environment. The City has established an enterprise fund for the Utility to account for the financial transactions relating to the management of the stormwater in the City.

While the City evaluates the level of its stormwater user fees annually as part of its budget process, this comprehensive Study goes beyond the normal annual review to include a ten-year revenue sufficiency analysis, full cost of service allocation, fee structure analysis, billing method review, and fee benchmarking.

The Utility is funded through user fees paid by active utility accounts in the City limits. For most properties receiving monthly municipal utility bills for services such as water, sewer, and garbage, the stormwater utility fee is included on the monthly utility bill. For properties that do not receive monthly municipal utility bills for other services, the stormwater utility fee is often sent to the property owner as determined from the property appraiser tax rolls on an annual basis.

This Study originally commenced in 2016 and this report represents the accumulation of effort and analysis that has occurred over the five-year period resulting in the recommendations contained herein. In addition, the results outlined in this report have been shared with the City Commission, Infrastructure Task Force, Budget Advisory Board, and Council of Civic Associations. The Infrastructure Task Force, Budget Advisory Board, and Council of Civic Associations have all voted in favor of the recommendations developed during the Study that are reflected in this report. The City Commission has provided guidance to proceed with implementation activities for the recommendation herein and is expected to formally consider the recommendation for approval and adoption within the year.

1.2 SCOPE OF SERVICES

The purpose of this Study was to develop a sustainable financial plan and modernize the fee structure for the Utility to satisfy the projected cost of providing the desired level of service, ensure an equitable allocation of system costs to different parcel types, and utilize the most appropriate billing method to collect user fees

from parcels in the City's service area. As such, the scope of services for the Study to accomplish these objectives are as follows:

Financial Sustainability Analysis – Develop a ten-year financial plan for the Utility to ensure that stormwater fees will provide sufficient revenues to cover all operations, maintenance, debt service, and capital costs, while maintaining sufficient levels of reserve funds throughout the projection period.

Stormwater Fee Structure Design – Review the options for structuring stormwater fees and develop specific fees by customer class that advance the inherent equity of the City's stormwater fees, enhance transparency, and increase administrative efficiency. Develop a master account file to summarize the stormwater fee for each parcel to be billed.

Stormwater Collection Method – Review and determine the appropriate billing method for the City's stormwater fee (i.e. continuing to bill on the monthly water and sewer utility bill or converting to collecting the stormwater fee as a non-ad valorem assessment on the property tax bill).

2. FINANCIAL SUSTAINABILITY ANALYSIS

2.1 DESCRIPTION

This section presents the development of annual system revenue requirements and the corresponding plan of annual revenue adjustments for the Utility as identified during the Financial Sustainability Analysis (FSA). The following sub-sections of the report present a description of the source data, assumptions, and resulting multi-year financial plan, while Appendix A includes detailed supporting schedules for the financial management plan identified herein for the Utility.

During the FSA, Stantec reviewed several alternative multi-year financial management plans and corresponding stormwater annual revenue adjustment plans through interactive work sessions with City staff. During these work sessions, Stantec examined the impact of various inputs and assumptions upon key financial indicators summarizing the results of the forecasting model under assumed conditions. In this way, local information and management input was incorporated as Stantec developed the recommended financial management plan for the Utility. The result is a financial plan that considers the City's current and best assumptions and data to satisfy the Utility's revenue requirements over a multi-year period while meeting key financial performance objectives and minimizing fee adjustments to the extent possible.

In order to initialize the FSA, Stantec obtained the City's historical and budgeted financial information regarding the Utility's operation, as well as information pertaining to working capital balances and future cost requirements. Stantec worked with the City to incorporate the Utility's multi-year capital improvement program (CIP) into the analysis, including projects identified in the City's 2009 Stormwater Master Plan. Stantec discussed with City staff other assumptions and policies that would affect the performance of the Utility, such as planned developments, capital funding sources, debt coverage ratios, reserve fund levels, earnings on invested funds, escalation rates for operating costs, and other factors.

This information was entered into Stantec's Financial Analysis and Management System (FAMS) interactive modeling system. FAMS produced a ten-year projection of the sufficiency of the revenue provided by stormwater fees to meet current and projected financial requirements. Based upon these projections, Stantec then determined both the level of revenue and revenue adjustments necessary in each year of the projection period to satisfy the Utility's annual financial requirements.

FAMS utilizes all projected available funds in each year of the projection period (after payment of operations and maintenance expenses, and debt service) to pay for capital projects. The model incorporates the rules of cash application as defined and applied by City staff, and it produces a detailed summary of the funding sources to be used for each project in the CIP. To the extent that current revenues and unrestricted reserves are not adequate to fund all capital projects in any year of the projection period, the model identifies a borrowing requirement to fund those projects or portions thereof that are determined to be eligible for borrowing. In this way, the FAMS model is used to develop a borrowing program that includes the required borrowing amount by year and the resultant debt service requirements for each year in the projection period.

2.2 SOURCE DATA

The following sections describe the various source data and assumptions used to determine the Utility's revenue requirements during the course of the Study.

2.2.1 Beginning Fund Balance

City staff provided audited Fiscal Year (FY) 2018 financial information used to establish the beginning FY 2019 balances for the revenue (operating fund) of the Utility. The detailed balances (as of September 30, 2018) that serve as the FY 2019 beginning fund balances are presented on Schedule 2 of Appendix A.

2.2.2 Revenues

The revenue projections utilized in the Study reflect an evaluation of multiple years of historical results, FY 2018 audited actual results, the FY 2019 Amended Budget, and the FY 2020 Adopted Budget. Budgeted revenues for the Utility consist of stormwater user fee revenues, other operating revenues from miscellaneous service charges, and interest income. FY 2019 projected stormwater user fee revenues are based upon the City's current fee structure, the projected number of billing units for residential properties, non-residential properties, and the assumed number of acres of undisturbed properties. Revenue projections for the remainder of the forecast represent FY 2019 projected revenues adjusted for assumed property development and annual fee increases. Interest earnings in FY 2019 and FY 2020 were set equal to the budgeted numbers provided by City staff, whereas future forecasted interest earnings were calculated annually based upon projected average fund balances and assumed annual interest earnings rates. A summary of projected cash inflows is presented on Schedule 3 of Appendix A.

2.2.3 Operating Expenditures

The Utility's operating expenditures include all personnel service costs, operation and maintenance (O&M) expenses, calculated debt service requirements, and minor capital outlay requirements. All revenue requirements in FY 2019 and FY 2020 reflect the FY 2019 amended budget and FY 2020 adopted budget, respectively. All operating expenses and inter-fund transfers were projected each year thereafter based upon the FY 2020 adopted budget, assumed future cost escalation factors, and information staff provided relative to future minor capital outlays. It is important to note that in each year of the forecast, with the exception of FY 2020 budget year, spending execution rates of 95% were assumed for all fixed operating expenses, while execution rates of 100% were assumed in all years for all personal service costs and budgeted/projected minor capital outlays. In addition to the budgeted expenses, allowances were made for anticipated expenses such as master plan capital, O&M, and ongoing asset management expenses. Projected operating expenditures and cash outflows (excluding the cash funding of capital) are presented on Schedule 4 of Appendix A.

2.2.4 Community Investment Plan

A 10-year community investment plan (CIP) was developed during this Study through interactive work sessions with staff and primarily based on the current adopted CIP for the Utility. The CIP identified in the Study is presented in project level detail for the two main categories of projects: ongoing renewal and reinvestment projects and large generational investments. The first category of projects is related to the normal ongoing renewal and reinvestment in the system which is paid out of annual cash flow. FY 2019 capital expenditures for these projects were based on encumbered project balances for FY 2019. The proposed CIP was utilized for FY 2020 – FY 2024. From FY 2025 – FY 2029, a 5-year moving average was used to estimate the Utility's unspecified ongoing capital requirements.

The second category of capital projects is larger generational investments that were identified in the City's 2009 Stormwater Master Plan and are to be funded primarily through the issuance of municipal revenue bonds. Revenue bonds are appropriate for these types of capital investments as they are long-lived assets that are expected to provide intergenerational benefits to customers. The locations of these projects, designated as Phase Two stormwater improvement projects, are included in the detailed list below and are expected to be funded in FY 2020 and FY 2021 in the amount of \$200M in total. In addition to Phase Two, an additional \$200M of master plan project funding has been identified for FY 2026.

- Edgewood
- River Oak
- Dorsey Riverbend
- Durrs Area
- Progresso
- Victoria Park
- Southeast Isles

More information related to the debt-funding of capital projects is discussed in Sections 2.3.5 of this report. A detailed list of the specific projects and costs by year is included on Schedule 6 of Appendix A.

2.3 ASSUMPTIONS

2.3.1 Cost Escalation

Annual cost escalation factors for the various types of operating expenses were developed based upon discussions with staff, a review of historical trends, and Stantec's industry experience. These factors are applied in each year of the projection period beginning in FY 2021. The specific escalation factors assumed for the various categories of expenses can be found on Schedule 5 of Appendix A.

2.3.2 Interest Earnings

The Study reflects assumed interest earning rates on invested funds of 1.75% in FY 2021 and 2.00% in FY 2022 and each year thereafter. Projected interest earnings are included on Schedule 3 of Appendix A.

2.3.3 Customer Growth

Customer growth projections were developed in consultation with staff based upon historical trends and future expectations. Customer growth in FY 2021 through FY 2029 was projected assuming an average increase of 189 units annually in the residential category, an average increase of 9 units annually in the commercial category, and an average decrease of 19 units annually in the unimproved land category. Schedule 1 of Appendix A presents detailed annual stormwater system customer growth rates.

2.3.4 Minimum Reserve Policy

Reserves are funds set aside for a specific cash flow requirement, financial need, project, task, or unforeseen system requirements. These balances are maintained in order to meet short-term cash flow requirements and minimize the risk associated with meeting the financial obligations and continued operational and capital needs under adverse conditions. The level of reserves maintained is an important component and consideration in developing a multi-year financial management plan.

Many utilities, rating agencies, and the investment community place a significant emphasis on having sufficient reserves available for potentially adverse economic conditions. The rationale related to the maintenance of adequate reserves is twofold. First, it helps to ensure that adequate funds will be available to meet financial obligations during unusual periods (i.e. when revenues are unusually low and/or expenditures are unusually high). Second, it provides funds that can be used for emergency repairs or replacements to the system that can occur as a result of natural disasters or unanticipated system failures.

The financial management plan presented in this report assumes that the City will maintain a minimum revenue fund balance or unrestricted cash reserve balance equal to 1.5 months of annual O&M expenses for the Utility in FY 2019. However, in an effort to build stronger reserve levels consistent with those of other utilities in the industry, and to present compelling fiscal strength to secure favorable credit ratings when borrowing money, it is recommended that the minimum reserve policy for the Utility be raised to 3.0 months of annual O&M expenses by FY 2021. Consequently, the financial management plan presented herein assumes that the City will maintain a minimum reserve of 3.0 months in FY 2021 and each year thereafter.

2.3.5 Future Borrowing & Capital Funding

As the 10-year CIP for the Utility was developed, sources of funding for individual projects were identified. Approximately \$443 million in capital funding was determined to be provided through revenue bonds, with the remainder of projects designated to be paid out of annual revenue and available fund balances. The projects identified for revenue bond funding are Phase Two components of the City's 2009 Stormwater Master Plan (Master Plan).

Given the immediacy of the need associated with the Phase Two Master Plan capital projects, the City has elected to utilize an interim source of financing for approximately \$70M of the identified \$200M in projects. In doing so, construction can commence on an accelerated timeline and the benefits of the improvements can be realized sooner. Long-term permanent financing for the Phase One projects will take the form of a municipal revenue bond with a targeted issuance date of early FY 2021 for the full amount of \$200M.

The new long-term debt required during the projection period is assumed to be issued for a 30-year term, with a 2.00% cost of issuance, and annual cost of borrowing equal to 4.00% in all years of the projection period. The debt is assumed to be paid in the form of level annual debt service consisting of interest and principal. Additionally, any new debt issuance has been assumed to require a debt service reserve equal to one year's worth of debt service. It is important to note that the Utility has not previously financed capital projects. Thus, the City's actual future financing and funding decisions will reflect then-current market conditions, rating agency guidance, and broader City-wide financing objectives. The projections used in this Study reflect reasonable expectations of overall conditions and are appropriate for planning purposes.

A complete schedule of assumed CIP funding can be found on Schedule 9 of Appendix A and projected future senior lien borrowing can be found on Schedule 11 of Appendix A.

2.3.6 Debt Service Coverage

The Utility currently has no outstanding debt as of FY 2019; however, a minimum senior-lien debt service coverage ratio of 1.25 (with a target of 1.50), was utilized in the Study for projected future debt issuances. The debt service coverage ratio signifies that net income must be at least 1.25 times annual debt service.

The ratio of net income to annual debt service requirement (referred to as a debt service coverage ratio hereafter) described above was developed through discussions with City staff and the City's financial advisor and represents the minimum requirement of bondholders. As a policy decision, utilities frequently opt to measure revenue sufficiency and set fees based upon a higher debt service coverage ratio in order to ensure compliance with rate covenants in the event that future projections of revenue and expenses do not occur as predicted (due to unanticipated capital requirements or substantial operating cost increases, natural disasters, etc.). The financial management plan presented herein results in projected total debt service coverage greater than or equal to 1.50 in each year of the forecast.

2.4 RESULTS

Based upon the source data and assumptions presented herein, it is anticipated that the Utility will require revenue adjustments throughout the projection period in order to provide sufficient revenues to fund the ongoing operation and maintenance costs, capital improvement projects, renewal & replacement costs, new debt service, and the reserve requirements of the Utility.

Most notably the Utility is expected to see a large increase in expenditures in FY 2021, due to the issuance of a revenue bond to fund the Phase Two Master Plan projects. As such, the plan of revenue adjustments has been sized to reflect the annual repayment of principal and interest as well as coverage on the debt.

The recommended financial management plan and corresponding plan of rate adjustments is based upon the source data and assumptions as described in this report. Appendix A includes several detailed schedules presenting key aspects of the ten-year financial management plan, while the required rate revenue adjustment plan for the immediate five-year planning period is presented in Table 2-1:

Table 2.1 Stormwater Revenue Adjustment Plan

Fiscal Year	FY 2020 ¹	FY 2021 ²	FY 2022	FY 2023	FY 2024
Effective Date	10/1/2019	10/1/2020	10/1/2021	10/1/2022	10/1/2023
Annual Adjustment	16.67%	54.00%	3.00%	3.00%	3.00%

It is important to note that the projections of future conditions underlying this analysis are not intended to be predictions. Applicable to many utility systems, there are multiple factors beyond the City's control, such as i) severe weather, ii) regulatory changes, iii) national, regional, and local economic conditions, iv) the rate of growth in developed properties, v) operating and capital cost inflation, and vi) changes in the timing and composition of the Utility's CIP, that may have material impacts on the future financial condition of the Utility. Furthermore, the projections in this Study rely upon data and guidance provided by the City during the development of the Study, and while the information utilized in this Study is believed to be reliable, detailed independent reviews or auditing of the data were not conducted.

As a result, there will usually be differences between forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. While Stantec has no responsibility to update this report for events and circumstances occurring after the date of this report, future management actions should be based upon and adjusted to reflect future results as they occur. These comments are provided to emphasize the importance of active management informed by the actual future results of Utility operations by the City. While the planning effort supported by this Study will serve to guide and inform the City in balancing future revenue and spending decisions, it is only through observation of future results, and the update of this analysis, that the City will be able to determine the actions required to ensure its financial and operational objectives are met over time.

Appendix A includes detailed schedules presenting all components of the financial management plan developed for the Utility.

¹ Reflects adopted increase for FY 2020, percentage equals a \$2 change in residential rate

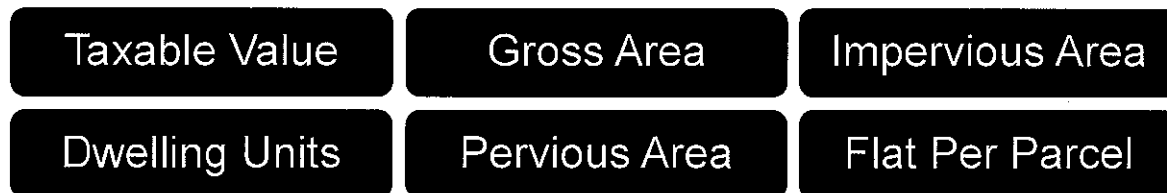
² FY 2021 amount will be recovered through the new fee structure presented in Section 3 of this report.

3. STORMWATER FEE DESIGN

3.1 CURRENT STORMWATER BILLING BASIS

The use of a stormwater system in a highly urbanized area, such as the City of Fort Lauderdale, is both ubiquitous and not directly measurable. In contrast, within the City's water utility, a water meter provides a highly precise basis for determining a customer's usage of the water system. Within a stormwater utility, no such meter or exact measurement of usage currently exists, thus communities rely on bases that serve as a proxy for parcel benefit related to the provision of stormwater services. The collection of dedicated stormwater revenues from property owners is accomplished through the use of different billing bases in communities all over the country. The billing basis is essentially the methodology used to measure the stormwater benefit each parcel receives and is intended to fairly apportion the stormwater utility's revenue requirement among benefitting parcels. The process of choosing a stormwater billing basis methodology is driven by several key factors, including primarily the availability of data in the community and level of complexity. For example, while it would require limited information to bill each parcel owner in the City the same flat fee, this approach would certainly not recognize the different stormwater contribution potential from parcels and benefit conferred to the diverse set of parcels in the City's service area. There are a number of different approaches that have been utilized around the country to address stormwater cost apportionment; a list of the most common billing bases is included in Figure 3.1.

Figure 3.1 Common Stormwater Billing Basis



The City currently charges stormwater to parcels within the City using two of the of the most common billing bases described above: gross area and dwelling units. In addition to these directly measured units, the City's current stormwater fees were originally developed using a method known as net effective impervious area (NEIA). This method applies an intensity of development factor to the aggregate gross area of parcels by Department of Revenue (DOR) land use in the community to determine the net effective impervious area being served. The result is then used to distribute costs to three customer classifications based on the relative effective impervious area of each class. The City's three customer classifications are as follows:

Category I means any lot or parcel developed exclusively for residential purposes limited to, single-family homes, manufactured homes, multifamily, apartment buildings, and condominiums designed to accommodate three (3) or fewer dwelling units. For billing coding purposes, Category I parcels are referred to as STMS.

Category II means any developed lot or parcel not in Category I or Category III, as defined herein. For billing coding purposes, Category II parcels are referred to as STMC.

Category III means property which is undeveloped or not significantly altered from its natural state by the addition of improvements such as buildings, structures, impervious surfaces, changes of grade, or landscaping. This includes properties such as vacant parcels, parks, airports, golf courses and well fields. For purposes of this article, a property shall be considered developed upon issuance of a certificate of occupancy, or upon completion of construction or final inspection if no such certificate is issued. For billing coding purposes, Category III parcels are referred to as STMU.

The conversion of natural land to developed land with the addition of impervious area results in increased stormwater runoff. Most communities with stormwater utilities use impervious area, or some variation of impervious area, as the basis for the stormwater fees. Impervious area impedes the natural infiltration of stormwater into the ground and results in higher stormwater runoff during precipitation events that must be managed by the City's stormwater system.

Numerous engineering and hydrologic studies have demonstrated that impervious area is the single most important factor contributing to the quantity and quality of stormwater runoff from a property. As a result, impervious area has been demonstrated to be a highly defensible, widely used, and easily understood component of stormwater rates across the country.

The City's current stormwater fee is based on a calculation of effective impervious area on a parcel considering impervious as well as pervious area. This Study reviewed the various industry standard bases for recovery of stormwater costs and provides a recommended methodology that best fits the functions within the Utility as well the needs of the community by increasing transparency, administrative efficiency, and property owner understanding.

3.2 RECOMMENDED STORMWATER BILLING BASIS

In developing a recommended billing basis for any community, one of the primary goals is to connect the community's stormwater service delivery model to the billing basis in order to create a strong nexus between the parcels being charged a fee for services and the stormwater benefits conveyed.

Based on detailed discussions with City staff, the City has a unique stormwater service delivery model strongly influenced by the City's underlying physical environment, mainly its coastal proximity and low ground elevation in relation to sea level. Normally when discussing stormwater services, it is assumed that

the source of the stormwater being managed is precipitation, but in the City of Fort Lauderdale, the ocean waters also play a prominent role. In fact, the City's stormwater system is often inundated by the presence of King Tides, which involve the highest tides of the year that backflow into the stormwater system through outfalls. These events result in the stormwater system being compromised when impacted by King Tides as the hydrologic capacity of the system is diminished. In the most extreme cases, the ocean water can infiltrate the stormwater system and spill onto the roadway surface, resulting in an impairment to the use of the road and consequently ingress or egress to property, even on sunny days.

In addition, most developed parcels in the City have been constructed above the crown of the road by a significant margin, mainly driven by building codes. This means that in most cases, when developed parcels generate stormwater during precipitation events, the stormwater is discharged into the roadway network to be collected and managed.

The confluence of both ocean/tidal and property-based stormwater contributions in the City's roadway network makes this component of the stormwater system critically important to the City's stormwater management. This is evidenced by the City's stormwater capital investments and operational activities, which contain a significant concentration in managing stormwater on the roadway network and keeping ocean/tidal forces at bay, in an effort to maintain passable roads.

The uniqueness of the City's stormwater system provides a significant opportunity from a fee making perspective to ensure there is a rational alignment between the parcels benefiting from stormwater services in the City and the stormwater fee that those parcels pay. The identification of the roadway network as a key component of the stormwater system where parcel-based stormwater contributions, ocean tidal forces, and the City's stormwater management activities converge, makes a compelling case that any modifications to the City's current stormwater fee structure should take this relationship into account.

Based on Stantec's project team's experience, trip generation rates were identified as a potential billing basis that would create a strong nexus between the benefit received by parcels and the fee levied against parcels in the City. Trip generation rates are studied and published by the Institute of Transportation Engineers (ITE) and provide detailed estimates of roadway usage by current Department of Revenue (DOR) land use types. Leveraged in fee setting, these estimates provide an ability to define the relative benefit of free and passable roads by DOR land use type, and by extension, the benefit of the City's stormwater services that work to limit the impairment of the City's roadways from stormwater and tidal forces. The following figure provides an example of the trip generation rates of 3 diverse DOR land uses commonly found within the City's service area.

Figure 3.2 Trip Generation Rate Example

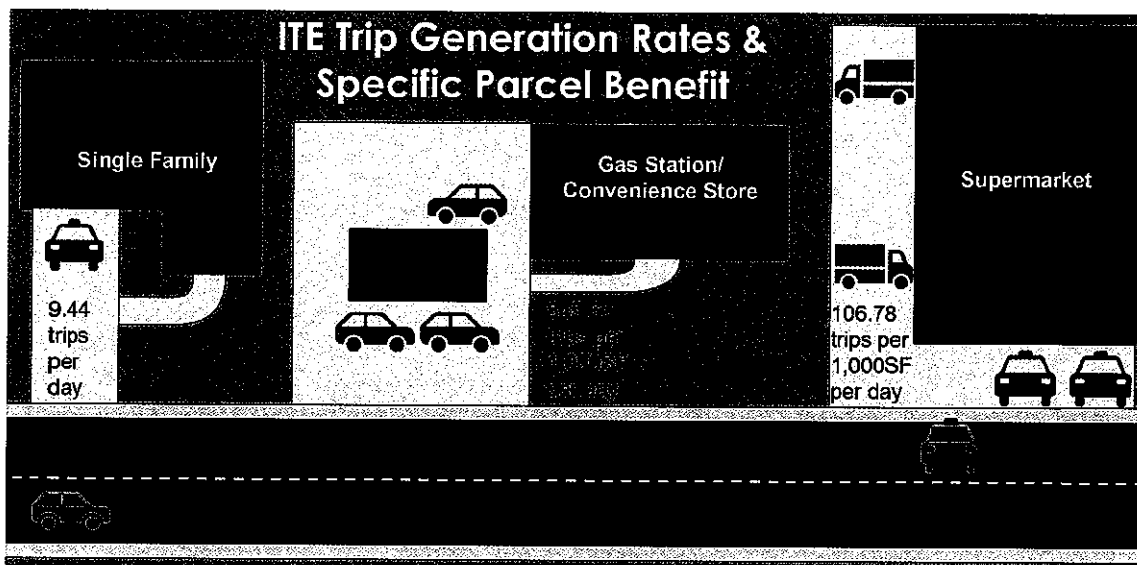


Figure 3.2 illuminates several themes in how diverse parcel land uses benefit from free and passable roads within the City. As shown in the comparison, it is often the case that commercial parcels more intensely generate trips due to the economic activity that takes place on the parcel, leading to greater realized benefit of clear and passable roads than a parcel of similar size that happens to be a single-family home. Additionally, trip generation rates are measured in one of two units; the building square footage or the number of trip demand units (e.g. dwelling units).

These measurements consider the entirety of a parcel's development, including vertical extent, which stands in significant contrast to traditional measures of potential stormwater benefit measurements such as impervious area. For example, the impervious area of two parcels can be identical as measured overhead, but one parcel may contain a one-story building with 15 residential dwelling units while the second parcel was developed in a more vertical fashion and may contain 300 residential dwelling units. Traditional measurements of stormwater would conclude that these two parcels benefit the same from stormwater services based on their measured impervious area. Considering the significant and meaningful stormwater activities that the City engages in on the public roadway network to maintain a free and passable roadway network, it is evident that these two parcels benefit differently. The example parcel with more dwelling units generates more trips and derives more benefit in total than the parcel with a lower use of the roadway network. Trip generation rates, by virtue of their application, take into account the entirety of a parcel's activity, including this vertical benefit component.

Based on the key observations uncovered in the course of the study relating to the City's provision of stormwater services stemming from runoff on developed parcels and the City's efforts in combating the impairment of the system from ocean/tidal forces, there are unique benefits to stormwater service in the City of Fort Lauderdale. Given these dynamics it would be reasonable that the stormwater fee basis be structured in such a way as to ensure that the cost of providing service in the community is directed to

parcels in proportion to their benefit of the system. As such, Stantec recommends that the City consider the following bifurcated fee basis for use in assessing stormwater fees:

1. Net Effective Impervious Area (Current Fee Basis)
 - a. Rationale: The City's current fee basis is effective in proportioning cost to parcels based on their development characteristics and the benefit received by addressing the quantity of stormwater runoff generated by properties in the City.
2. Trip Generations Rates
 - a. Rationale: Given the City's significant stormwater activities aimed at maintaining and preventing impairment by precipitation driven stormwater events or ocean/tidal forces as well as performing water quality activities in or adjacent to roadways, trip generation rates provide a clear and defensible mechanism by which the City can assess stormwater fees in proportion to the benefit received by use of the roadway network.

The recommended approach of using two billing bases recognizes the primary benefits that stormwater services provide in the community to developed parcels. Although the incorporation of two billing bases is more complex, the approach arguably makes significant advances in providing an equitable and reasonable allocation of stormwater costs to benefitting parcels within the City.

3.3 MEASUREMENT OF BILLING BASIS

In order to successfully implement a stormwater billing basis, the appropriate attributes of each parcel that will be assessed must be measured accurately. This section of the report details the efforts undertaken to create an up-to-date billing database, that allows for the determination of each parcel's billing units and the total billing units of the Utility.

Current Stormwater Billing Data

The City currently bills stormwater fees on a monthly basis by utilizing the existing billing infrastructure that supports the City's water and wastewater services. Each utility billing account is assigned a stormwater customer class designation and includes a billing unit representative of the gross sq. ft. of the parcel(s) being billed under the account. An initial analysis of the current billing data indicated that the billing units would benefit from an update with the most recent Broward County Property Appraiser (PA) data to ensure that the gross sq. ft. being billed for each parcel is accurate. In addition, the City's service area is highly urbanized and has considerably complex water infrastructure (e.g. in many cases one water meter is serving multiple parcels). This presents a challenge from a stormwater billing perspective, as multiple parcels must be aggregated to one utility account in order to be billed correctly. In many cities this represents an ongoing challenge that requires significant dedicated resources and effort in order to ensure that connections are maintained and updated in alignment with the underlying property data. It is unclear as to the last time the City systematically validated all the parcels to account linkages. Furthermore, it should be expected that the underlying parcel data also changes frequently as development, redevelopment, parcel splits, and parcel reconfigurations take place.

Based on the initial analysis, which indicated that gains in accuracy could be made by updating the billing data, it was decided that as part of this Study the existing billing units would be updated using the most current and available PA data as of August, 2019. The PA data was utilized as the main data source for the analysis conducted herein, which likely will result in different measured units for certain parcels within the City as compared to the current billing data.

Billing Roll Creation

Stantec's project team developed an updated parcel database to calculate the recommended stormwater fee structure based on net effective impervious area and trip generation rates. The database was constructed using a geographical informational software environment (GIS) and the most up-to-date PA data. The City consists of over 82,000 parcels, including condo or cooperative parcels that are stacked upon each other in towers/stacks that were considered as part of the analysis. Table 3.1 includes a summation of the property roll by DOR land use type that was relied on to determine the net effective impervious area and trip generation. The updated parcel data reveals that the City is diverse from a land use perspective, notably with over 35,000 single-family homes and 27,000 condos.

Table 3.1 Updated Parcel Database Summary

DORUSEDDETAILS	Count	Building Area (sq.ft.)	Parcel Area (sq.ft.)
00 - Residential - Vacant Residential	1,605	-	14,534,821
01 - Residential - Single Family	35,658	71,134,102	294,027,433
02 - Residential - Mobile Homes	15	12,370	48,552
03 - Residential - Multi-family-10 units or more	372	18,727,579	17,935,622
04 - Residential - Condominium	27,584	35,811,008	60,219
05 - Residential - Cooperatives	3,988	3,665,011	-
07 - Residential - Miscellaneous residential (migma	12	4,988	216,473
08 - Residential - Multi-family - less than 10 units	4,700	11,356,146	36,705,445
09 - Residential - Undefined - reserved for use by	134	285,774	-
10 - Commercial - Vacant Commercial	380	-	6,702,386
11 - Commercial - Stores, 1-story	683	5,710,518	15,443,367
12 - Commercial - Mixed use - store and office or	507	2,283,552	3,040,163
13 - Commercial - Department Stores	8	1,301,654	1,454,302
14 - Commercial - Supermarkets	9	348,439	852,129
15 - Commercial - Regional Shopping Centers	2	2,079,191	1,647,091
16 - Commercial - Community Shopping Centers	29	1,266,547	4,602,011
17 - Commercial - Office buildings, non-professor	432	2,467,432	8,923,850
18 - Commercial - Office buildings, non-professor	464	18,650,210	17,006,762
19 - Commercial - Professional services building	357	2,365,865	2,932,451
20 - Commercial - Airports (private or commercia	196	1,094,756	28,903,675
21 - Commercial - Restaurants, cafeteria	122	575,524	2,128,504
22 - Commercial - Drive-in restaurants	64	179,884	1,765,805
23 - Commercial - Financial institutions (banks, sa	39	170,774	1,360,267
26 - Commercial - Service Stations	59	193,075	1,667,626
27 - Commercial - Auto sales, repair and storage,	182	2,356,396	6,775,045
28 - Commercial - Parking lots (commercial or pat	802	3,567,976	18,706,235
29 - Commercial - Wholesale outlets, produce hoi	1	45,000	88,602
32 - Commercial - Enclosed theatres, enclosed au	4	114,852	203,265
33 - Commercial - Nightclubs, cocktail lounges, ba	44	287,812	1,117,636
35 - Commercial - Tourist attractions, permanent	1	8,635	103,882
38 - Commercial - Golf courses, driving ranges	6	47,286	8,191,652
39 - Commercial - Hotels, motels	1,265	11,139,429	10,353,047
40 - Industrial - Vacant Industrial	79	-	1,587,978
41 - Industrial - Light manufacturing, small equipn	77	1,950,783	8,786,409
44 - Industrial - Packing plants, fruit & vegetable p	1	28,629	50,827
48 - Industrial - Warehousing, distribution termin	1,362	18,462,614	43,342,753
49 - Industrial - Open storage, new & used bldg su	84	31,369	1,638,757
52 - Agricultural - Cropland soil capability Class II	3	-	32,250
67 - Agricultural - Poultry, bees, tropical fish, rabb	2	-	651,407
69 - Agricultural - Ornamentals, miscellaneous agi	9	7,398	104,349
70 - Institutional - Vacant Institutional	60	-	1,013,462
71 - Institutional - Churches	199	3,187,924	15,104,925
72 - Institutional - Private Schools and Colleges	63	2,418,147	6,374,659
73 - Institutional - Privately owned hospitals	17	3,138,252	3,090,132
74 - Institutional - Homes for the aged	27	600,755	1,230,453
75 - Institutional - Orphanages, other non profit o	3	50,549	95,898
76 - Institutional - Mortuaries, cemeteries, crema	13	40,019	4,262,763
77 - Institutional - Clubs, lodges, union halls	29	214,764	881,583
78 - Institutional - Sanitariums, convalescent and i	20	329,298	561,123
79 - Institutional - Cultural organizations, facilities	2	77,233	59,788
80 - Government - Undefined-Reserved for future	235	-	7,313,297
82 - Government - Forest, parks recreational area	91	246,675	25,292,773
83 - Government - Public county schools - include	-	-	-
85 - Government - Hospitals	1	46,531	138,082
86 - Government - Counties (other than public sch	3	437,565	499,555
87 - Government - State other than military, fore	4	240,273	1,961,431
88 - Government - Federal other than military, fo	1	8,419	185,657
89 - Government - Municipal other than parks, re	48	1,027,866	7,772,531
91 - Miscellaneous - Utility, gas & electricity, telep	34	403,133	2,576,323
94 - Miscellaneous - Right-of-way, streets, roads, i	-	-	-
95 - Miscellaneous - Rivers and lakes, submerged	-	-	-
96 - Miscellaneous - Sewage disposal, solid waste,	2	-	1,936,205
98 - Centrally Assessed - Centrally assessed	3	44,909	510,807
Total	82,196	230,244,890	644,554,493

Measurement of Net Effective Impervious Area Billing Basis

The billing roll presented in the proceeding section was built upon to include net impervious area multipliers. The multipliers, specific to each DOR land use type, allows for the gross area of diverse DOR land uses to be aggregated and the amount of effective impervious area to be estimated. The multipliers were sourced from the City's 2009 Stormwater Master Plan. In addition, parcels have been grouped according to the City's current customer classifications including Category I (STMS), Category II (STMC) and Category III (STMU). The following table presents the net effective impervious area calculated by customer category.

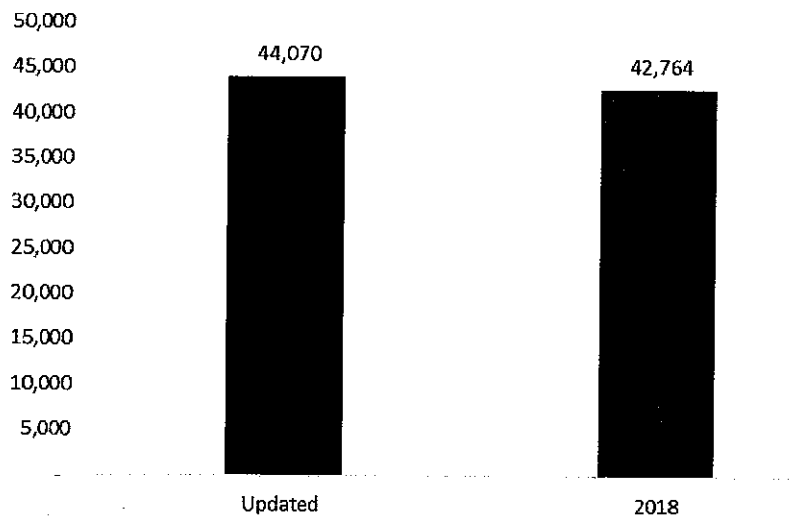
Table 3.2 Updated Net Effective Impervious Area

DOR USE DETAILS	NEIF	STMS	STMS SUM	STMC	STMC SUM	STMU	STMU SUM	STMS SUM	STMC SUM	STMU SUM
00 - Residential - Vacant Residential	0.10	-	2,677,151	149	1,577,080	1,136	10,250,982	267,715	157,708	1,025,098
01 - Residential - Single Family	0.28	36,645	294,016,331	1	11,102	-	-	82,324,573	3,109	-
02 - Residential - Mobile Homes	0.62	15	48,552	-	-	-	-	30,102	-	-
03 - Residential - Multi-family-10 units or more	0.62	-	-	372	17,935,622	-	-	-	11,120,086	-
04 - Residential - Condominium	0.62	29	112,680	27,555	27,224,726	-	-	69,862	16,879,330	-
05 - Residential - Cooperatives	0.62	-	-	3,988	4,841,115	-	-	-	3,001,491	-
07 - Residential - Miscellaneous residential (m/gra	0.62	-	5,349	11	211,639	-	-	3,316	131,216	-
08 - Residential - Multi-family - less than 10 units	0.62	7,377	24,130,042	1,405	12,583,040	-	-	14,960,626	7,801,485	-
09 - Residential - Undefined - reserved for use by	0.28	-	-	134	209,631	-	-	-	58,697	-
10 - Commercial - Vacant Commercial	0.10	-	-	117	3,219,182	263	3,483,204	-	321,918	348,320
11 - Commercial - Stores, 1-story	0.75	-	-	683	15,481,520	-	-	-	11,611,140	-
12 - Commercial - Mixed use - store and office or	0.75	-	-	507	3,245,275	-	-	-	2,433,957	-
13 - Commercial - Department Stores	0.75	-	-	8	1,454,302	-	-	-	1,090,726	-
14 - Commercial - Supermarkets	0.75	-	-	9	852,129	-	-	-	639,096	-
15 - Commercial - Regional Shopping Centers	0.75	-	-	2	1,647,091	-	-	-	1,235,318	-
16 - Commercial - Community Shopping Centers	0.75	-	-	29	4,631,618	-	-	-	3,473,714	-
17 - Commercial - Office buildings, non-professor	0.75	-	-	432	9,040,178	-	-	-	6,780,133	-
18 - Commercial - Office buildings, non-professor	0.75	-	-	464	18,186,659	-	-	-	13,639,994	-
19 - Commercial - Professional services building	0.75	-	-	357	3,338,576	-	-	-	2,503,932	-
20 - Commercial - Airports (private or commercia	0.10	-	-	192	6,703,245	4	22,322,151	-	670,325	2,232,215
21 - Commercial - Restaurants, cafeteria	0.75	-	-	122	2,132,967	-	-	-	1,599,725	-
22 - Commercial - Drive-in restaurants	0.75	-	-	64	1,765,805	-	-	-	1,324,354	-
23 - Commercial - Financial Institutions (banks, sa	0.75	-	-	39	1,360,267	-	-	-	1,020,200	-
26 - Commercial - Service Stations	0.75	-	-	59	1,687,626	-	-	-	1,250,720	-
27 - Commercial - Auto sales, repair and storage,	0.75	-	-	182	6,775,045	-	-	-	5,081,284	-
28 - Commercial - Parking lots (commercial or pat	0.75	-	-	802	18,833,276	-	-	-	14,124,957	-
29 - Commercial - Wholesale outlets, produce hol	0.75	-	-	1	88,602	-	-	-	66,452	-
32 - Commercial - Enclosed theatres, enclosed au	0.75	-	-	4	203,265	-	-	-	152,448	-
33 - Commercial - Nightclubs, cocktail lounges, ba	0.75	-	-	44	1,117,636	-	-	-	838,227	-
35 - Commercial - Tourist attractions, permanent	0.75	-	-	1	103,882	-	-	-	77,912	-
38 - Commercial - Golf courses, driving ranges	0.10	-	-	-	-	6	8,191,652	-	-	819,165
39 - Commercial - Hotels, motels	0.75	-	-	1,265	10,976,516	-	-	-	8,232,387	-
40 - Industrial - Vacant Industrial	0.10	-	-	50	434,573	29	1,153,405	-	43,457	115,341
41 - Industrial - Light manufacturing, small equipm	0.10	-	-	77	8,786,409	-	-	-	878,641	-
44 - Industrial - Packing plants, fruit & vegetable p	0.10	-	-	1	50,827	-	-	-	5,083	-
48 - Industrial - Warehousing, distribution termin	0.10	-	-	1,362	44,759,311	-	-	-	4,475,931	-
49 - Industrial - Open storage, new & used bldgs	0.10	-	-	84	1,686,757	-	-	-	163,876	-
52 - Agricultural - Cropland soil capability Class II	0.10	-	-	2	13,500	1	18,750	-	1,350	1,875
67 - Agricultural - Poultry, bees, tropical fish, rabb	0.10	-	-	-	-	2	651,407	-	-	65,141
69 - Agricultural - Ornamentals, miscellaneous agr	0.10	4	56,844	-	-	4	47,506	5,684	-	4,751
70 - Institutional - Vacant Institutional	0.10	-	-	9	327,277	51	686,186	-	32,728	68,619
71 - Institutional - Churches	0.75	-	-	199	15,104,925	-	-	-	11,328,699	-
72 - Institutional - Private Schools and Colleges	0.75	-	-	63	6,374,659	-	-	-	4,780,994	-
73 - Institutional - Privately owned hospitals	0.75	-	-	17	3,090,132	-	-	-	2,317,599	-
74 - Institutional - Homes for the aged	0.75	-	-	27	1,230,453	-	-	-	922,840	-
75 - Institutional - Orphanages, other non profit o	0.75	-	-	3	95,898	-	-	-	71,923	-
76 - Institutional - Mortuaries, cemeteries, crema	0.75	-	-	4	80,631	9	4,182,132	-	60,473	3,136,599
77 - Institutional - Clubs, lodges, union halls	0.75	-	-	29	881,583	-	-	-	661,188	-
78 - Institutional - Sanitariums, convalescent and i	0.75	-	-	20	561,123	-	-	-	420,842	-
79 - Institutional - Cultural organizations, facilities	0.75	-	-	2	59,788	-	-	-	44,841	-
80 - Government - Undefined-Reserved for future	0.10	-	-	9	281,632	226	7,031,665	-	28,163	703,166
82 - Government - Forest, parks recreational area	0.10	-	-	-	-	91	25,292,773	-	-	2,529,277
83 - Government - Public county schools - include	0.75	-	-	-	-	-	-	-	-	-
85 - Government - Hospitals	0.75	-	-	1	138,082	-	-	-	103,561	-
86 - Government - Counties (other than public sch	0.10	-	-	3	499,555	-	-	-	49,956	-
87 - Government - State other than military, fores	0.10	-	-	4	1,961,431	-	-	-	196,143	-
88 - Government - Federal other than military, for	0.10	-	-	1	183,657	-	-	-	18,566	-
89 - Government - Municipal other than parks, re	0.10	-	-	46	7,859,198	2	1,541	-	785,920	154
91 - Miscellaneous - Utility, gas & electricity, telep	0.10	-	-	34	2,576,323	-	-	-	257,632	-
94 - Miscellaneous - Right-of-way, streets, roads, i	0.10	-	-	-	-	-	-	-	-	-
95 - Miscellaneous - Rivers and lakes, submerged	0.10	-	-	-	-	-	-	-	-	-
96 - Miscellaneous - Sewage disposal, solid waste,	0.10	-	-	-	-	2	1,936,205	-	-	193,621
98 - Centrally Assessed - Centrally assessed	0.75	-	-	3	510,807	-	-	-	383,105	-
Total		44,070	321,046,949	41,048	274,921,145	1,826	85,249,558	97,661,879	145,355,544	11,243,342

Once the net effective impervious area calculation was completed, all parcels were summarized in terms of the customer class billing designations (STMS, STMC, and STMU). STMS parcels are currently billed

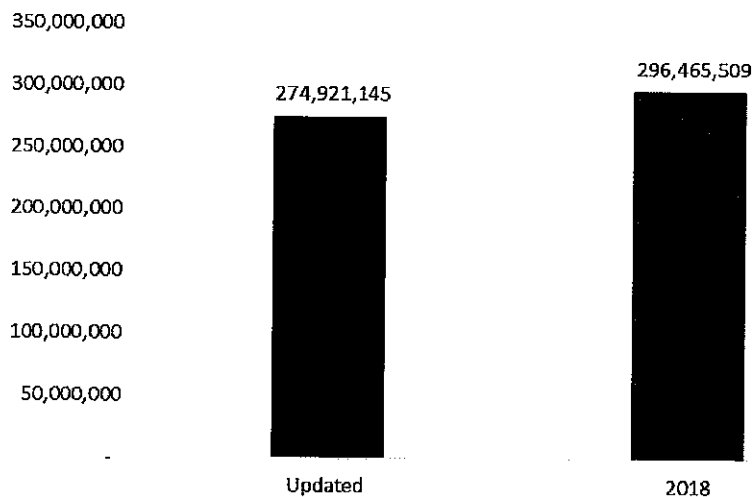
based on dwelling units on each parcel, while STMC and STMU parcels are billed on the amount of gross area of the parcel. The following figures show the updated billing units based on the parcel analysis presented herein against the City's current billed units (2018). It should be noted that differences between the current billed units and updated figures are to be expected, as a significant amount of time has elapsed since the last full parcel by parcel update of the stormwater billing units.

Figure 3.2 Single-Family (STMS) Dwelling Units Comparison



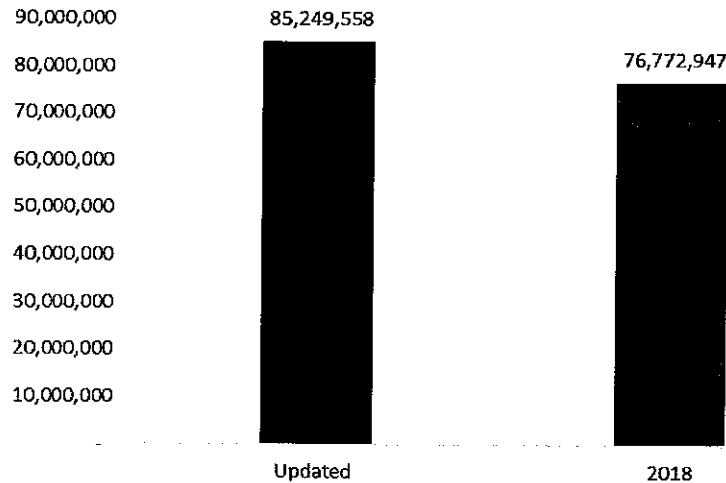
In updating the single-family customer classification, it was revealed that there were 3.1% or 1,306 more dwelling units recorded in the Property Appraisers database than were being billed as of FY 2018.

Figure 3.3 Developed Parcels (STMC) Sq. Ft. of Gross Area Comparison



In updating the STMC customer class, the billable sq. ft. was shown to decrease from 2018 billing levels. This is in large part a result of parcels being placed into customer classes based on the strict definition outlined in the City's current stormwater ordinance as part of this analysis. The updated classifications resulted in several large parcels that are currently being billed as STMC being included in the undeveloped STMU categorization. In total, the customer class's billing units contracted by 7.3% or 21.5 million sq. ft.

Figure 3.4 Undeveloped Parcels (STMU) Sq. Ft. of Gross Area Comparison



With regards to the undeveloped classification of parcels (STMU), the updated database shows that billing units have increased over the 2018 billing data. This was largely driven by the recategorization of multiple parcels from the STMC category to the STMU category for billing purposes, leading to an overall 11% or 8.5 million increase in billable STMU sq. ft.

Measurement of Trip Generation Billing Basis

In addition to the use of net effective impervious area, it has also been recommended that the City, as part of a bifurcated stormwater fee, utilize trip generation rates. Trip generation rates will allow the City to determine the benefit a parcel receives from clear and passable roads, a key benefit of effective stormwater services in the community. No existing measurement of trip generation rates exist for the City. As such, Stantec worked to create a database that contained every parcel in the City and then calculated the parcel's trip generation rates based on the detailed information contained in the Trip Generation Manual 10th Edition from the Institute of Transportation Engineers (ITE). The manual is widely considered the industry standard in estimating trip generation rates for specific parcels and is based on a wealth of observation data collected on individual parcels over a number of years.

For each DOR land use category or code, a trip generation rate was assigned based on the ITE trip manual, and a trip generation driver was determined (most commonly it is the sq. ft. of the building on the parcel or

the number of dwelling units on the parcel). Multiplying the trip generation rate by the trip generation driver yields the estimated number of trips generated for a parcel.

In addition to the core trip generation calculation applicable to all parcels, reasonable adjustments were made in certain cases and are outlined in Table 3.3. These adjustments were made to calibrate the trip generation data to the community-specific parcel data.

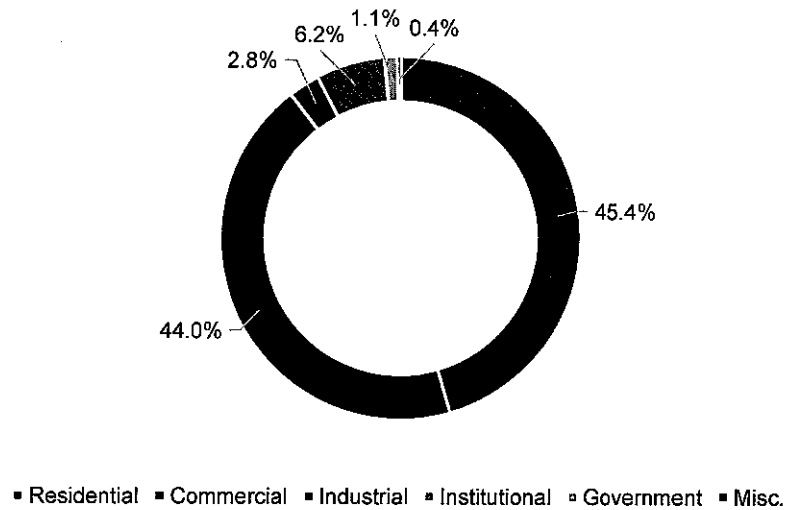
- Vacant land was given a trip generation rate of zero as this land use has no ongoing use of the roadway network and the ITE manual has no trip generation rate outlined for vacant land.
- Certain types of land use inclusive of mixed use, department stores and supermarkets have pass by rates applied to their trip generation rates. For example, supermarkets are often an intermediate trip destination, which ITE accounts for in its overall documentation of land uses that have a high proportion of intermediate trip stops. As such, supermarkets are only assigned 34% of the calculated trips to ensure that they are only charged for the estimated number of terminal trips to the parcel.

Table 3.3 Calculation of Trips

DORUSEDETAILS	Billed Units, Billed SQFT	Trip Gen Type	Trip Generation	Trip Gen (Pass By)	Trip Gen (Effective)	Trips Units	Trips SQFT	Total Trips
00 - Residential - Vacant Residential		Units				-	-	-
01 - Residential - Single Family	36,650	Units	9.44	100%	9.44	345,976	-	345,976
02 - Residential - Mobile Homes	15	Units	5.00	100%	5.00	75	-	75
03 - Residential - Multi-family-10 units or more	15,902	Units	5.44	100%	5.44	86,507	-	86,507
04 - Residential - Condominium	28,048	Units	4.45	100%	4.45	124,814	-	124,814
05 - Residential - Cooperatives	3,888	Units	4.45	100%	4.45	17,747	-	17,747
07 - Residential - Miscellaneous residential (migrant camp, boarding homes, et						-	-	-
08 - Residential - Multi-family - less than 10 units	14,424	Units	7.32	100%	7.32	105,584	-	105,584
09 - Residential - Undefined - reserved for use by department of revenue only						-	-	-
10 - Commercial - Vacant Commercial						-	-	-
11 - Commercial - Stores, 1-story	5,710,518	SQFT	9.74	100%	9.74	-	55,620	55,620
12 - Commercial - Mixed use - store and office or store and residential or rest	2,283,552	SQFT	9.74	36%	3.51	-	8,007	8,007
13 - Commercial - Department Stores	1,501,654	SQFT	22.88	34%	7.78	-	10,126	10,126
14 - Commercial - Supermarkets	348,439	SQFT	106.78	34%	36.31	-	12,650	12,650
15 - Commercial - Regional Shopping Centers	2,079,191	SQFT	37.75	100%	37.75	-	78,489	78,489
16 - Commercial - Community Shopping Centers	1,266,547	SQFT	37.75	100%	37.75	-	47,812	47,812
17 - Commercial - Office buildings, non-professional services, one story	2,467,432	SQFT	9.74	100%	9.74	-	24,033	24,033
18 - Commercial - Office buildings, non-professional services buildings, multi-s	18,650,210	SQFT	9.74	100%	9.74	-	181,653	181,653
19 - Commercial - Professional services building	2,965,865	SQFT	9.74	100%	9.74	-	23,044	23,044
20 - Commercial - Airports (private or commercial), bus terminals, marine terr	1,094,756	SQFT	24.30	100%	24.30	-	26,598	26,598
21 - Commercial - Restaurants, cafeterias	575,524	SQFT	16.97	50%	8.49	-	4,883	4,883
22 - Commercial - Drive-in restaurants	179,684	SQFT	470.95	100%	470.95	-	84,716	84,716
23 - Commercial - Financial institutions (banks, savings & loan companies, mor	170,774	SQFT	100.03	100%	100.03	-	17,083	17,083
26 - Commercial - Service Stations	195,075	SQFT	2.25	100%	2.25	-	434	434
27 - Commercial - Auto sales, repair and storage, auto-service shops, body an	2,356,396	SQFT	16.28	100%	16.28	-	38,362	38,362
28 - Commercial - Parking lots (commercial or patron), mobile home parks						-	-	-
29 - Commercial - Wholesale outlets, produce houses, manufacturing outlets	45,000	SQFT	0.55	100%	0.55	-	25	25
32 - Commercial - Enclosed theatres, enclosed auditoriums	114,852	SQFT	78.09	100%	78.09	-	8,969	8,969
33 - Commercial - Nightclubs, cocktail lounges, bars, yacht clubs, social clubs, l	287,812	SQFT	78.09	100%	78.09	-	22,475	22,475
35 - Commercial - Tourist attractions, permanent exhibits, other entertainmer	8,635	SQFT	3.58	100%	3.58	-	31	31
38 - Commercial - Golf courses, driving ranges	47,286	SQFT	30.38	100%	30.38	-	1,437	1,437
39 - Commercial - Hotels, motels	12,525	Units	1.06	100%	1.06	13,277	-	13,277
40 - Industrial - Vacant Industrial						-	-	-
41 - Industrial - Light manufacturing, small equipment manufacturing plants, su	1,950,783	SQFT	4.96	100%	4.96	-	9,676	9,676
44 - Industrial - Packing plants, fruit & vegetable packing plants, meat packing	28,629	SQFT	4.96	100%	4.96	-	142	142
48 - Industrial - Warehousing, distribution terminals, trucking terminals, van &	18,462,614	SQFT	1.74	100%	1.74	-	32,125	32,125
49 - Industrial - Open storage, new & used bldg supplies, junk yards, auto wrec	31,369	SQFT	1.74	100%	1.74	-	55	55
52 - Agricultural - Cropland soil capability Class II						-	-	-
67 - Agricultural - Poultry, bees, tropical fish, rabbits, etc.						-	-	-
69 - Agricultural - Ornamentals, miscellaneous agricultural						-	-	-
70 - Institutional - Vacant Institutional						-	-	-
71 - Institutional - Churches	3,187,924	SQFT	6.95	100%	6.95	-	22,156	22,156
72 - Institutional - Private Schools and Colleges	2,418,147	SQFT	11.59	100%	11.59	-	28,026	28,026
73 - Institutional - Privately owned hospitals	3,138,252	SQFT	10.72	100%	10.72	-	33,642	33,642
74 - Institutional - Homes for the aged	600,755	SQFT	6.64	100%	6.64	-	3,989	3,989
75 - Institutional - Orphanages, other non profit or charitable services	50,549	SQFT	6.64	100%	6.64	-	336	336
76 - Institutional - Mortuaries, cemeteries, crematoriums	4,262,768	SQFT	0.00	100%	0.00	-	1	1
77 - Institutional - Clubs, lodges, union halls	214,764	SQFT	6.95	100%	6.95	-	1,493	1,493
78 - Institutional - Sanitariums, convalescent and rest homes	329,298	SQFT	6.64	100%	6.64	-	2,187	2,187
79 - Institutional - Cultural organizations, facilities	77,233	SQFT	6.64	100%	6.64	-	513	513
80 - Government - Undefined-Reserved for future use						-	-	-
82 - Government - Forest, parks recreational areas	25,292,778	SQFT	0.00	100%	0.00	-	0	0
83 - Government - Public county schools - includes all property of board of pu	-	SQFT	20.17	100%	20.17	-	-	-
85 - Government - Hospitals	46,531	SQFT	10.72	100%	10.72	-	499	499
86 - Government - Counties (other than public schools, colleges, hospitals) incl	437,565	SQFT	9.74	100%	9.74	-	4,262	4,262
87 - Government - State other than military, forests, parks, recreational areas,	240,278	SQFT	9.74	100%	9.74	-	2,340	2,340
88 - Government - Federal other than military, forests, parks, recreational are	8,419	SQFT	9.74	100%	9.74	-	82	82
89 - Government - Municipal other than parks, recreational areas, colleges, hc	1,027,856	SQFT	9.74	100%	9.74	-	10,011	10,011
91 - Miscellaneous - Utility, gas & electricity, telephone & telegraph, locally ac	403,133	SQFT	13.24	100%	13.24	-	5,337	5,337
94 - Miscellaneous - Right-of-way, streets, roads, irrigation channel, ditch, etc.						-	-	-
95 - Miscellaneous - Rivers and lakes, submerged lands						-	-	-
96 - Miscellaneous - Sewage disposal, solid waste, borrow pits, drainage reser						-	-	-
98 - Centrally Assessed - Centrally assessed	44,909	SQFT	9.74	100%	9.74	-	437	437
						693,976	803,756	1,497,735

After applying the trip generation rates to the trip demand factors by land use category, it was possible to calculate the estimated total number of trips contained within the City's boundaries within a day at peak trip times, which is 1,497,735 trips. Importantly, the distribution of trip generation within the City is a more meaningful metric that assists in understanding who benefits from using the roadway networks when they are clear and passable. Figure 3.4 displays the relative contribution of trips generated by the five major land use categories. Notably, residential and commercial land uses are representative of 89% of all trips and are roughly split in half in terms their respective contributions.

Figure 3.4 Distribution of Trips



3.4 COST OF SERVICE

The preceding sections of this Study detailed the derivation of billing units from both the conventional and currently used net effective impervious area basis as well as the new billing basis which uses trip generation rates. Whenever a bifurcated fee basis is used, it fundamentally requires an allocation process to occur, which defines how much revenue will be recovered from each fee basis. The most appropriate method to determine these allocations is within a detailed cost allocation analysis that carefully considers the Utility's functions and then allocates revenue requirements to the fee structure in alignment with those functions.

Stormwater services in the City are provided through two primary service functions, water quantity and water quality. The water quantity function is concerned with flood management and ensuring that the stormwater system can collect, transport, and deposit stormwater into receiving bodies efficiently. In addition to managing quantity, the Utility works to reduce the pollutant loading of the waters transported through its systems to local water bodies. Such activities are commonly referred to as quality related. From a fee making perspective, the compartmentalization of cost into these two key service delivery mechanisms provides an ideal separation that can be leveraged to develop the basis for the fee structure.

In the City's case, the current annual operational and capital costs of the Utility are not clearly separated between quantity and quality in the standard operating budget detail. As such, a cost of service analysis was used in order to provide a current snapshot of stormwater activities and assign the current budget allocations to quantity and/or quality activities.

The cost of service analysis was initiated by first choosing a test year for analysis. A test year is simply a representative fiscal year used to examine system expenditures and split costs into the quality and quantity components. Given the planned capital expenditures for the Utility in the near future, FY 2021 was chosen

as the test year for analysis. A custom financial model was then populated using the FY 2021 revenue requirements in line item detail as forecasted in the FSA. Next, an interactive work session was conducted with City staff in order to gain operational insights and further support the cost allocation decisions. Stormwater staff provided valuable insights resulting in the allocation of quality and quantity budget portions, the results of which are shown in Table 3.4.

Table 3.4 Cost Allocation Summary

Description	FY 21 Test Year Cost	Quality Portion	Quantity Portion
Stormwater Repair	\$2,337,883	\$0	\$2,337,883
Stormwater General Expenditures	2,128,705	834,164	1,294,541
Stormwater Insurance	241,465	94,622	146,843
Stormwater Watershed Asset Mgmt.	2,129,116	1,515,036	614,080
Swale Cutback	929,196	573,445	355,751
Storm Drain Maintenance	3,587,834	1,435,133	2,152,701
Debt Service	12,789,668	712,337	12,077,331
Bond Coverage Expense ³	924,390	51,485	872,905
Cash Funded Capital	4,297,025	674,334	3,622,691
Transfer to Special Obligation Bonds	226,715	88,842	137,873
Total	\$29,591,997	\$5,979,398	\$23,612,599
% Allocation		20.21%	79.79%

The results of the cost of service analysis, illuminate that in FY 2021, approximately 20% of expenditures were related to water quality activities, while 80% of expenditures were associated with the quantity of stormwater. These results provide a basis for cost apportionment between the stormwater billing basis, as described in the fee design section (Section 3.5) of this report.

3.5 STORMWATER FEE DESIGN

This section of the report examines the mechanics of creating a bifurcated stormwater fee and calculates the level of fees for FY 2021. The revenue requirement of the Utility as identified in Section 2 serves as the target level of revenue generation, while the billing units measured for the net effective impervious area and trip generation rate will serve to distribute the revenue requirement to individual parcels consistent with the cost of service analysis results presented in Section 3.4.

³ Bond coverage expense for FY 2021 represents the additional revenue requirement of the Utility to meet its target senior debt service coverage ratio of 1.50, per discussions with City Staff.

Revenue Requirement

The operational revenue requirement is simply the amount of money that the Utility needs in FY 2021 to cover its expected operating and capital costs. For the purposes of calculating fees, assumptions related to additional costs of collecting the revenue requirement have been added to arrive at the total fee revenue requirement as shown in Table 3.4, assuming the City avails itself of using the non-ad valorem method of collection. Section 5 of this report details the collection methods available to the City, contrasts the benefits, and concludes by recommending the non-ad valorem method of collection. Additional cost assumptions related to collecting the total revenue requirement includes the pre-payment discount, which is assumed at 3% of the operational revenue requirement and accounts for the fact that most fee payers will pay their tax bills early, receiving a discount. Additionally, a standard tax collector fee of 2% of the operational revenue requirement was added to account for the cost of administering the fee through the non-ad valorem method. Finally, 1% of the operational revenue requirement has been added to account for non-payment issues that may arise. The summation of the four components of the stormwater fee revenue requirement yields a total revenue requirement of approximately \$31.4 million for FY 2021.

Table 3.5 Fee Revenue Requirement

Fee Revenue Components	FY 2021 Amount
Operational Revenue Requirement	\$29,591,997
Pre-Payment Discount	887,760
Tax Collector Fee	591,840
Non-Collection Contingency	295,920
Total Fee Revenue Requirement	\$31,367,517

The next step in the analysis was to attach the stormwater billing bases to the total fee revenue requirement using the findings from the cost of service analysis performed on the Stormwater Utility for test year FY 2021. This analysis illuminated the fact that the Utility spends approximately 20% of its budget activities on stormwater quality and 80% on stormwater quantity.

Net effective impervious area is by its nature a measurement concerned with identifying the stormwater generation of a parcel. As such, it is recommended that stormwater quantity related costs be attached to the net effective impervious area portion of the stormwater fee basis. Doing so recognizes the strong relationship between the cost the Utility incurs in managing runoff from parcels generating the runoff.

The remaining 20% of the Utility's total fee revenue requirement are associated with water quality activities. Much of the City's stormwater quality impairment comes from debris accumulated in the roadways and consequently many of the City's quality activities take place adjacent to the roadway network. In addition, the Utility funds street sweeping, a critical water quality service that is performed in the roadway. As such,

it is recommended that stormwater quality related costs be attached to the trip generation portion of the stormwater fee basis. Doing so recognizes the relationship that exists between the cost the Utility incurs in managing water quality in and adjacent to roadways with the use of those roadways.

Table 3.6 Revenue Requirement

Fee Revenue Components	FY 2021 Amount	Proportion
Total Fee Revenue Requirement	\$31,367,517	100%
Net Effective Impervious Area	25,094,014	80%
Trip Generation	\$6,273,503	20%

Calculation of Net Effective Impervious Fees

With a revenue target established for the net effective impervious area portion of the stormwater fee, the annual fees for FY 2021 can be calculated to capture the correct amount of revenue based on the amount of billable net impervious area in the service area. The first step is to further allocate the revenue requirement between the stormwater fee customer classifications. The customer classes include single-family homes with 3 dwelling units or less (STMS), all other developed parcels (STMC), and undeveloped parcels (STMU). The measurement of net effective impervious area for each customer class is used to proportionately distribute the net effective impervious area component of the revenue requirement. This process is shown in Table 3.7. Upon distributing this portion of the revenue requirement to each customer class, fees are then calculated using defined billing units for each class. Single-family (STMS) homes are billed by dwelling units, whereas developed and undeveloped land are billed per acre of gross parcel area.

Table 3.7 FY 2021 Net Effective Impervious Area Revenue Distribution

Customer Class	NEI (Acres)	Proportion ⁴	Revenue Requirement
Single-Family (STMS)	2,242	38.4%	\$9,638,642
Developed Parcels (STMC)	3,337	57.2%	14,345,721
Undeveloped Parcels	258	4.4%	1,109,651
Total	5,837	100%	\$25,094,014

⁴ Rounded, actual calculations use exact sq. ft. and proportions.

Table 3.8 FY 2021 Net Effective Impervious Area Fee Calculation

Customer Class	Revenue Requirement	Billing Unit (Gross Acres)	Billing Unit (Dwelling Unit)	FY 2021 Annual Fee ⁵
Single-Family (STMS)	\$9,638,642		44,070	\$218.71/Dwelling Unit
Developed Parcels (STMC)	\$14,345,721	6,311		\$2,273.01/Per Acre
Undeveloped Parcels (STMS)	\$1,109,651	1,957		\$567.00/Per Acre

Calculation of Trip Generation Fees

For the second component of the bifurcated fee structure, a similar process to the net effective impervious area fee calculation is required. The identified portion of the revenue requirement of approximately \$6.3 million for trip generation-based rates is divided by the total number of trips in the service area to determine the annual fee per trip that would be applied to the number of calculated trips for each parcel.

Table 3.9 FY 2021 Trip Generation Fee Calculation

	Revenue Requirement	Billing Unit (Trips)	FY 2021 Annual Fee ⁶
Trip Generation Fee	\$6,273,503	1,497,735	\$4.19/Per Trip

Bifurcated Fee Structure Construction

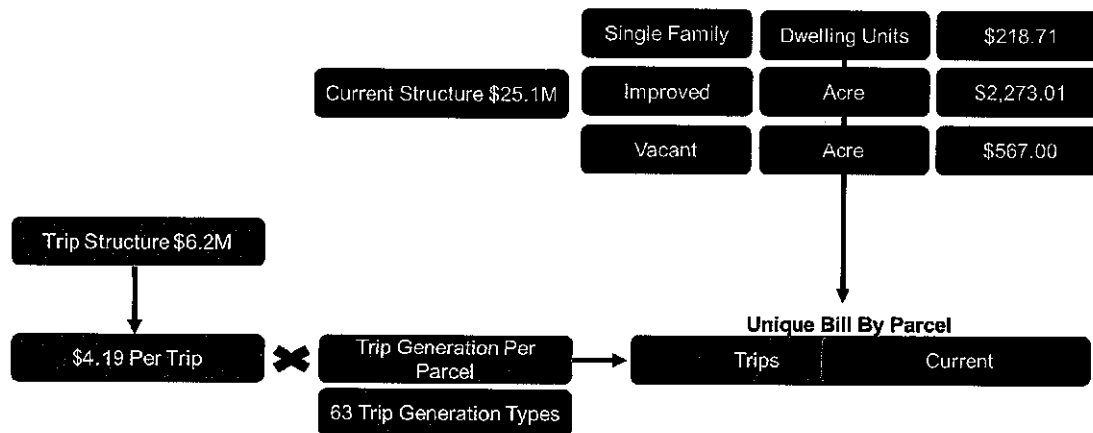
Now that both the net impervious area fee and trip generation fee have been calculated, they can be harmonized into a cohesive framework for assessing stormwater fees within the City of Fort Lauderdale. Figure 3.6 demonstrates the fee decision tree that results in a specific parcel's stormwater fee based on the parcel development characteristics and the calculated fee levels. With regards to the net effective impervious area portion of the fee, a parcel is placed into one of three customer categories, which exist currently in the City, and then charged according to the relevant billing unit and fee per billing unit. The trip generation fee is determined by calculating the trip generation potential of the parcel according to DOR land use and the magnitude of trip drivers on the parcel (sq. ft., dwelling units, etc.) multiplied by the fee

⁵ Calculation shown with rounded figures, while the fees use exact parameters.

⁶ Calculation shown with rounded figures, while the fees use exact parameters.

per trip generated. The resulting summation of the net effective impervious fee and the trip generation-based fee results in a parcel-specific annual stormwater fee.

Figure 3.6 Bifurcated Fee Structure



Special Parcel Considerations

There are parcels located within the City that require special considerations when it comes to stormwater billing. These specific categories of parcels are defined and outlined below.

- **Exempt** – These parcels were not included in the apportionment of the stormwater revenue requirement and were not included on the assessment roll. The basis for the categories of parcels included in the exempt property class include the following:
 - Public roads and rights-of-way: These properties serve as key components of the stormwater system.
 - Certain educational establishments have been determined to have sovereign immunity with regards to stormwater fees per legal precedent.
 - Bona-fide agricultural operations: Florida statute exempts these properties from stormwater charges

The properties included in the exempt property class are customarily considered exempt from a stormwater assessment by most communities across the country for similar reasons listed above.

- **Excluded** – Parcels with governmental ownership (these parcels were included in the allocation of the stormwater revenue requirement but were excluded from the assessment roll as they do not receive a tax bill). The total assessment amount for these parcels was calculated and is presented in this study. The City should evaluate its options with regards to revenue recovery goals for these parcels and determine a policy for this property class.

4. PARCEL BILL CHANGES

Understanding the customer impacts associated with the changes and modifications described herein will be critical to successful implementation. The modifications presented in the preceding sections will impact customer bills in several ways. First, the measured billing units for the net effective impervious area portion of the stormwater fee were updated to reflect the most currently available property appraiser data. For a large portion of the parcels in the City, this will result in a lower or higher number of billed units than had been applied before, as a significant amount of time had elapsed since the last full update of the billing units from the property appraiser data in the City's billing system. Secondly, the addition of the trip generation fee structure will result in the recognition of vertical development and high trip generating parcels within the City in the form of a higher fee than has previously been billed. Finally, and most consequential for the service area as a whole is the need for more revenue in FY 2021 as defined in the Financial Sustainability Analysis, indicating the need for a 54% increase in revenues as compared to FY 2020 levels.

The following explanatory bill impacts have been generated in order to provide illustrative examples of how customers will be impacted. Importantly, given the recommended change from the current utility billing to the non-ad valorem method of collection analyzed in the next section, it is difficult to get an apples to apples comparison of bill impacts for every single parcel as would be desired due to the change in ultimate recipient of the stormwater fee and aggregation of parcels/accounts. In order to assist in understanding the full breadth of customer impacts, fee distributions have also been included for the major parcel land uses and display 99% of all stormwater fees calculated for FY 2021. These fee distributions illuminate the clustering of fees and most common fees assessed to parcels in the service area.

Figure 4.1 Single-Family Stormwater Fee Change

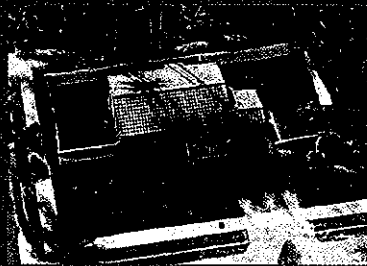
Single Family Home (1 Dwelling Unit)		Annual	Monthly
	Current:	\$168.00	\$14.00
	Calculated:	\$258.26	\$21.52
	Change:	\$90.26	\$7.52

Figure 4.2 Condo Stormwater Fee Change


Condo Example (Dwelling Unit)		Annual	Monthly
	Current:	\$42.53	\$3.55
	Calculated:	\$75.76	\$6.31
	Change:	\$33.21	\$2.77
110 Units			

Figure 4.3 Institutional Stormwater Fee Change

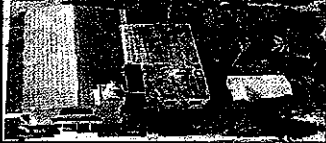

Church Example (SQFT)		Annual	Monthly
	Current:	\$1,428.71	\$119.06
	Calculated:	\$2,526.32	\$210.53
	Change:	\$1,097.61	\$91.47
Building 20,901 SQFT Parcel 36,750 SQFT			

Figure 4.4 Commercial Stormwater Fee Change

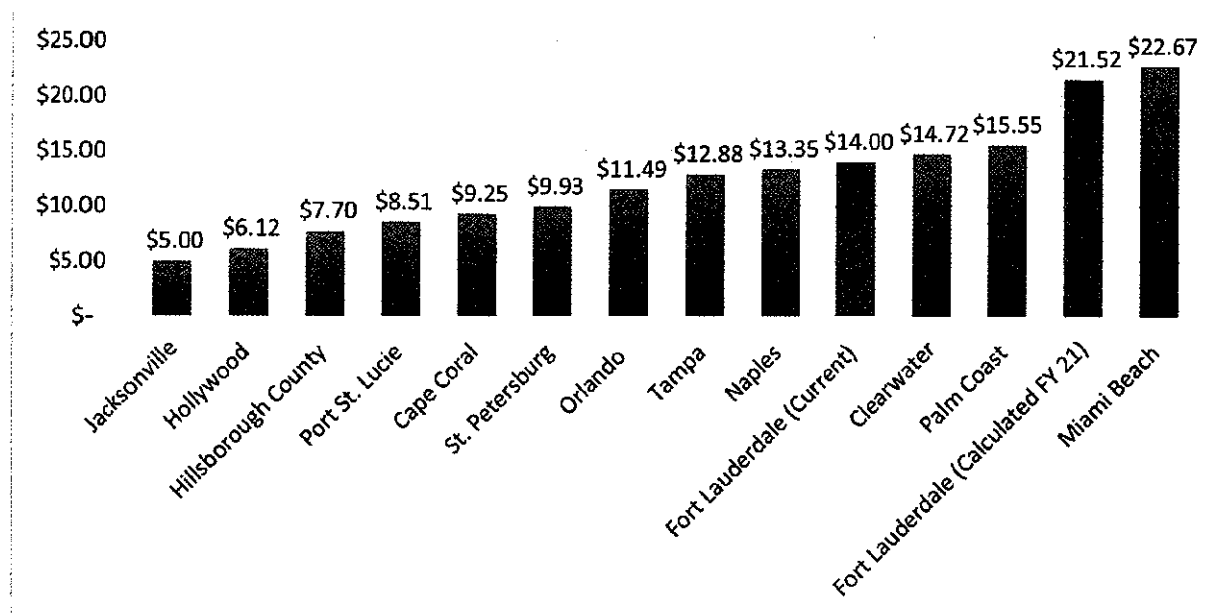
Commercial Example (SQFT)		Annual	Monthly
	Current:	\$3,208.30	\$267.36
	Calculated:	\$22,584.61	\$1,882.05
	Change:	\$19,376.31	\$1,614.69
Building 120,158 SQFT Parcel 82,526 SQFT			

4.1 MUNICIPAL STORMWATER FEE COMPARISON

There are currently approximately 180 communities in Florida with stormwater utilities. To provide insight into how stormwater assessment/utility fees from comparable and local communities align with the fees calculated in this study, a local benchmarking comparison was developed. Figure 4.5 presents a comparison of the annual stormwater assessments/fees for local utilities as of November 2019.

Observationally, coastal municipalities that have similar challenges as the City of Fort Lauderdale tend to have higher fees and cluster to the right side of the survey. From an industry perspective, Stantec has noted a significant amount of upward pressure on stormwater fees that will likely result in the continued upward movements of other peer communities over time, much like what the City is experiencing now.

Figure 4.5 Monthly Single-Family Stormwater Fee Benchmarking Comparison



5. STORMWATER COLLECTION

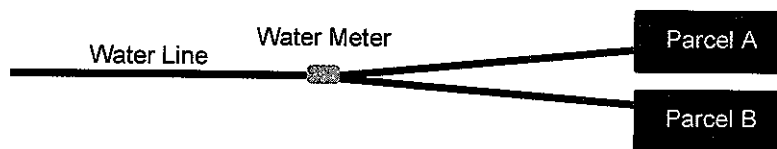
5.1 STORMWATER COLLECTION METHODOLOGY EVALUATION

Stormwater revenues are collected from the customers and ultimate beneficiaries of a stormwater system through two standard methods: monthly utility bills or annual non-ad valorem property assessments. The City currently uses the utility billing method and has expressed concerns with regards to managing the required database needed to administer this method. Stantec reviewed the two methods and has developed the following findings and recommendations.

Utility Billing Method

This form of billing primarily relies on the existing utility billing infrastructure for water and sewer service in order to bill for stormwater service. For rural and/or communities with a simple flat fee for stormwater, this method can be appropriate and easy to administer with the level of the fee adjusted by the City in a relatively short timeframe. However, the City of Fort Lauderdale is a dense urban service area, which makes utility billing method less than optimal for the collection of stormwater fee revenue for numerous reasons. Utilizing the utility billing method requires that utility billing accounts are mapped to the underlying parcels being served by account. While simple in the case of one utility account to one parcel, there are often cases in which one utility account services multiple parcels. This dynamic is shown simplistically in Figure 5.1 below, in which one utility account and meter is serving two billable stormwater parcels. In practice, there are often very complex utility account to parcel relationships that can change over time. Without a significant amount of administrative resources, the accuracy of the relationship between utility accounts and parcels is often hard to maintain. As parcels are developed or existing parcels are split, the connection between utility accounts and parcels is altered and must be updated to maintain an accurate database. For these reasons, we recommend that the City no longer use the utility account as a means for billing and collecting stormwater fees.

Figure 5.1 Utility Billing Account to Parcel Example



Non-Ad Valorem Assessment Method

Alternatively, the stormwater revenue requirements can be assessed to property owners directly through a non-ad valorem assessment (FS 197.3632) on the annual property tax bill. In doing so, this method eliminates the need to create utility billing account matches and additionally results in high revenue remittance rates, solving the primary deficiencies that arise in the City of Fort Lauderdale when using the utility billing method. For these reasons, it is recommended that the City switch billing methods to the non-

ad valorem process. While this approach is recommended, there are a few issues that should be recognized. The primary drawbacks to this method arise in the form of strict timelines for the submission of the assessment roll to the tax collector and the cost incurred in collection fees from the tax collector.

The full list of the pros and cons for the two methods considered in the Study are shown in Figure 5.2.

Figure 5.2 Billing Collection Method Comparison

	Utility Billing	Non-Ad Valorem Assessment
PRO	Easier to Change the Fee	Greater Accuracy and More Equitable
		High Collection Rate
		Lower Staff Administration
		Updated With Tax Roll
		Property Owner vs. Renter Paying
CON	Difficult to Manage and Update	Strict Timeline
	Collection Issues / Write-off	Public Notice
	Nonactive Utility Customers Are Not Billed/Paying Fee	Tax Collector Cost
	Reduced Revenue and Subsidized by Others	

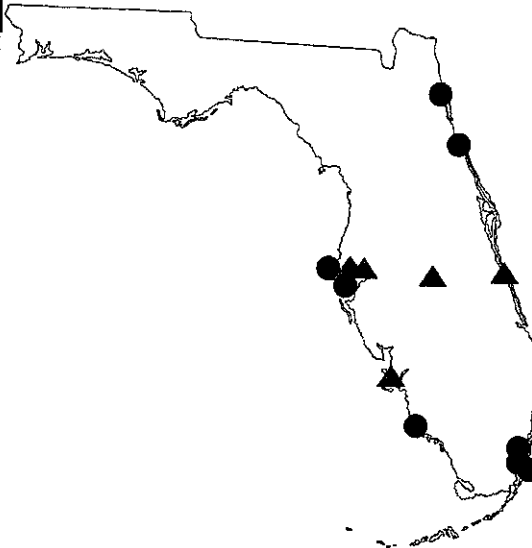
Based upon interaction with the City's Commission, the City has accepted the recommendation to implement a non-ad valorem stormwater assessment and has directed that this Study develop such an assessment program for implementation in FY 2021. As such, the development of stormwater assessment fees and the final assessment roll reflect this assumption. The assessment roll should be updated each year with the most current parcel listing for the service area.

5.2 STORMWATER COLLECTION PEER COMPARISON

As part of the analysis, a local benchmarking comparison was developed to compare the stormwater revenue collection methodology employed by other local communities. Table 5.1 provides a summary comparison between local communities that utilize a non-ad valorem assessment collection methodology and those that charge a fee for stormwater services on the utility bill. Through Stantec's state and national experience, a movement from changing the collection method from the utility bill to an annual assessment has been observed and is expected to continue as communities realize the benefits of an annual assessment.

Table 5.1 Stormwater Revenue Collection Methodology Comparison

Utility	Assessment	Utility Bill
Fort Lauderdale		X
Tampa	X	
St. Petersburg		X
Miami Beach		X
Palm Coast		X
City of Jacksonville		X
Hollywood		X
Cape Coral	X	
Hillsborough County	X	
Port St. Lucie	X	
Orlando	X	
Clearwater		X
Naples		X



5.3 FINDING OF BENEFIT

Per Florida Statute 170.201 Non-ad valorem assessments in the State of Florida must meet a two-pronged test. The first prong of the test is that the service being assessed must provide a special benefit to the properties being assessed. The second prong of the test is that the assessments must be fairly and reasonably apportioned to the parcels being assessed and the benefits to the parcels must equal to or exceed the assessment.

5.3.1 Special Benefit – The First Requirement

Stormwater management efforts are fundamentally concerned with the systematic management of stormwater runoff in the community, which are primarily driven through the quantity and quality of stormwater delivered to the municipal system. Properties within the City receive a special benefit from the stormwater services provided through annual operation, maintenance, and repairs of the Utility.

The City of Fort Lauderdale's stormwater system serves the property base of the community by receiving runoff from developed parcels and the roadway network during storm events, performing water quality activities, and conveying the stormwater to receiving bodies. This critical function provides for the protection of property during adverse storm events that can cause flooding and maintains clear and passable roads so that parcels are both accessible and usable. All of this results in enhanced property and rental value, marketability, and integrity of the property.

Therefore, the first requirement is met because each property burdened by the assessment will receive a special benefit from the stormwater service provided by the City that exceeds the cost of the assessment.

5.3.2 Fair and Reasonable Apportionment – The Second Requirement

In considering the assessment methodology, the second requirement is that the costs must be fairly and reasonably apportioned among the properties that receive the special benefit so that no property is paying more than the benefit received. The stormwater assessment for a property is based on the estimated stormwater generated on the parcel though the net impervious area basis and benefit of clear and passable roads as result of the specific characteristics of the property (i.e. impervious surface and DOR land use), and therefore, the second requirement is met because the assessment is fairly and reasonably apportioned through a detailed methodology to parcels receiving benefit from the stormwater system. Section 3 of this report summarizes the apportionment methodology used to create the assessment and describes the billing basis of the assessment program.

6. STUDY RECOMMENDATIONS

Stantec has completed detailed analyses for the City of Fort Lauderdale regarding revenue sufficiency, cost of service, stormwater fee structure modifications, and fee collection method. The preceding sections provide the details of the analysis that was performed for each component of this study. Based upon the analysis presented herein, Stantec offers the following recommendations:

FINANCIAL SUSTAINABILITY ANALYSIS

- The City should consider adjustments to the level of stormwater fee revenues in the future such that fees can sufficiently provide for the long-term sustainability of the Utility. Based on the needs of the Utility as identified herein, an adjustment of 54% on the stormwater user fee revenues commencing in FY 2021 and 3% annual increases continuing thereafter will provide the needed revenues levels to support the Utility for the next 5 years.

STORMWATER FEE MODIFICATIONS

- The City should consider the use of a bifurcated stormwater fee that would charge parcels based on their net effective impervious area and trip generation potential, the combination of which will assign the annual cost of stormwater services based on the benefits received, namely the protection of property from flooding and clear & passable roads allowing ingress and egress to property.
- Based on a detailed cost allocation of stormwater expenses, the City should consider recovering 80% of the annual revenue requirements of the Utility on net impervious area basis and the remaining 20% on the trip generation basis. Doing so aligns the allocations of cost consistent with the functions of the Utility and benefit derived by properties therefrom.

STORMWATER FEE COLLECTION METHODOLOGY

- The City currently bills stormwater fees on a monthly utility bill with water and sewer services. After a careful review of the City's current practices, Stantec has recommended that the City utilize the non-ad valorem special assessment method to collect stormwater fees. Doing so will allow the City to recognize significant benefits, including removing the administrative complexity of matching parcels and utility accounts, greater transparency and higher collection rates.

IMPLEMENTATION CONSIDERATIONS

- This report provides the framework and methodology for adjusting the City's stormwater user fees to provide for the continued sustainability of stormwater operations. The recommendations herein are expected to be considered by the City's Commission and upon approval would go into effect in November of 2020. The fee calculations provided herein will apply (if approved) to the property appraisals for the FY 2021 certified roll. This may result in slightly more or less revenue than anticipated as the property base characteristics can change from one year to the next, although changes are expected to be minor in comparison to the entire property base.

Disclaimer

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Additionally, the purpose of this document is to summarize Stantec's analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliances on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by the City should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.

APPENDIX A: FINANCIAL SUSTAINABILITY ANALYSIS SUPPORTING SCHEDULES

Schedule 1 - Assumptions

Schedule 2 - Beginning Balances

Schedule 3 - Cash In

Schedule 4 - Cash Out

Schedule 5 - Cost Escalation Factors

Schedule 6 - Capital Improvement Program

Schedule 7 - FAMS Control Panel

Schedule 8 - Forecast of Net Revenues and Debt Service Coverage

Schedule 9 - Capital Projects Funding Summary

Schedule 10 - Detailed Funding

Schedule 11 - Senior Lien Borrowing Projection

Appendix A: Financial Sustainability Analysis Supporting Schedules

Assumptions											Schedule 1
Rate Increase Adoption Date	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	10/1/2018	10/1/2019	10/1/2020	10/1/2021	10/1/2022	10/1/2023	10/1/2024	10/1/2025	10/1/2026	10/1/2027	10/1/2028
Annual Growth (1)											
Residential Lots/Parcels											
Ending # of ERCs	42,769	40,887	40,876	41,065	41,254	41,443	41,632	41,821	42,010	42,199	42,389
ERC Growth	N/A	(2,082)	189	189	189	189	189	189	189	189	190
% Change in ERCs	N/A	-4.87%	0.46%	0.46%	0.46%	0.46%	0.46%	0.45%	0.45%	0.45%	0.45%
Commercial Lots/Parcels											
Ending # of ERCs	7,081	6,736	6,745	6,754	6,763	6,772	6,781	6,790	6,799	6,808	6,818
ERC Growth	N/A	(345)	9	9	9	9	9	9	9	9	10
% Change in ERCs	N/A	-4.87%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.15%
Unimproved Land											
Ending # of ERCs	1,737	1,652	1,633	1,614	1,595	1,576	1,557	1,538	1,519	1,500	1,481
ERC Growth	N/A	(85)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
% Change in ERCs	N/A	-4.87%	-1.18%	-1.16%	-1.18%	-1.19%	-1.21%	-1.22%	-1.24%	-1.25%	-1.27%
Capital Spending											
Annual Capital Budget (Future Year Dollars)	\$ 3,927,221	\$ 72,516,311	\$ 137,606,597	\$ 4,292,810	\$ 4,132,584	\$ 4,529,329	\$ 4,233,378	\$ 243,170,839	\$ 4,491,191	\$ 4,625,927	\$ 4,764,704
Annual Percent Executed	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Average Annual Interest Earnings Rate											
On Fund Balances	1.93%	1.30%	1.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Operating Budget Reserve											
Target (Number of Months of Reserve)	1.5	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Operating Budget Execution Percentage											
Personal Services	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Operations and Maintenance	95%	100%	95%	95%	95%	95%	95%	85%	95%	95%	95%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

(1) Change in ERC in FY 2020 are reflective of a baselining to budget

FY 2019 Beginning Balances as of 10/1/2018**Schedule 2**

		Revenue Fund
Current Unrestricted Assets		
Cash and Cash Equivalents	\$	12,054,927
Receivables:		2,031,427
Due from Other Governments		36,109
Total Assets	\$	14,122,463
Current Liabilities		
Accounts and Contracts Payable	\$	(296,163)
Unearned Revenues		(569,604)
Other Accrued Liabilities		(32,853)
CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$	13,223,843
Plus/(Less): Unencumbered Balances on Projects		(5,184,018)
Plus/(Less): Encumbered Balances on Projects		(1,420,607)
Plus/(Less): Operating Encumbrances		(1,444,432)
NET UNRESTRICTED FUND BALANCE	\$	5,174,786
Available Fund Balance	\$	5,174,786

Appendix A: Financial Sustainability Analysis Supporting Schedules

Projection of Cash Inflows											Schedule 3
	FY 2019	FY 2020 ¹	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1 Rate Revenue Growth Assumptions											
2 Residential Lots/Parcels											
3 % Change in Revenue	N/A	-4.87%	0.46%	0.46%	0.46%	0.46%	0.46%	0.45%	0.45%	0.45%	0.45%
4 Commercial Lots/Parcels											
5 % Change in Revenue	N/A	-4.87%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.15%
6 Unimproved Land											
7 % Change in Revenue	N/A	-4.87%	-1.18%	-1.16%	-1.18%	-1.19%	-1.21%	-1.22%	-1.24%	-1.25%	-1.27%
8 Assumed Rate Revenue Increases											
9 Assumed Residential Lots/Parcels Rate Increase	N/A	16.67%	54.00%	3.00%	3.00%	3.00%	3.00%	65.00%	3.00%	3.00%	3.00%
10 Assumed Commercial Lots/Parcels Rate Increase	N/A	16.67%	54.00%	3.00%	3.00%	3.00%	3.00%	65.00%	3.00%	3.00%	3.00%
11 Assumed Unimproved Land Rate Increase	N/A	16.67%	54.00%	3.00%	3.00%	3.00%	3.00%	65.00%	3.00%	3.00%	3.00%
12 Stormwater Rate Revenue											
13 Residential Lots/Parcels Revenue	\$ 6,174,208	\$ 6,852,701	\$ 10,902,181	\$ 10,970,739	\$ 11,351,868	\$ 11,745,992	\$ 12,153,546	\$ 20,144,389	\$ 20,842,489	\$ 21,584,346	\$ 22,311,282
14 Commercial Lots/Parcels Revenue	10,304,399	11,436,765	17,636,150	18,189,472	18,760,122	19,348,640	19,955,586	32,970,417	34,004,542	35,071,041	36,176,232
15 Unimproved Land Revenue	801,392	889,459	1,353,665	1,378,053	1,402,686	1,427,556	1,452,656	2,387,833	2,408,536	2,449,762	2,491,293
16 Total Stormwater Rate Revenue	\$ 17,280,000	\$ 19,178,924	\$ 29,891,997	\$ 30,538,266	\$ 31,514,676	\$ 32,522,188	\$ 33,561,787	\$ 55,482,439	\$ 57,255,567	\$ 59,085,149	\$ 60,978,808
17 Other Operating Revenue											
18 WRITE OFF RECOVERIES	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
19 PAW/OTHER-INTERFUND SVC CHG	30,000	-	-	-	-	-	-	-	-	-	-
20 PAW/OTHER-INTERFUND SVC CHG	50,000	-	-	-	-	-	-	-	-	-	-
21 PAW/OTHER-INTERFUND SVC CHG	20,000	-	-	-	-	-	-	-	-	-	-
22 OTHER INCOME (PENALTY CHARGES)	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000
23 ENGINEERING-INTERFUND SVC CHG	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
24 Total Other Operating Revenue	\$ 360,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
25 Interest Income											
26 Unrestricted	\$ 142,648	\$ 130,913	\$ 237,870	\$ 353,368	\$ 385,492	\$ 407,311	\$ 434,949	\$ 576,490	\$ 788,693	\$ 972,711	\$ 1,173,844
27 Restricted	-	27,853	149,469	255,793	255,793	255,793	255,793	405,534	555,314	555,314	555,314
28 Total Interest Income	\$ 142,648	\$ 158,766	\$ 387,340	\$ 609,161	\$ 641,285	\$ 663,104	\$ 690,742	\$ 982,044	\$ 1,344,006	\$ 1,528,024	\$ 1,729,158
29 Total Cash Inflows	\$ 17,782,648	\$ 19,597,690	\$ 30,239,337	\$ 31,407,426	\$ 32,415,962	\$ 33,445,292	\$ 34,512,829	\$ 56,724,482	\$ 58,859,573	\$ 60,873,173	\$ 62,967,965

¹ Negative growth in FY 2020 of -4.87% represents a calibration of calculated revenues to the City's budgeted revenues. The assumed rate increase of 16.67% represents the City's proposed adjustment to rates for FY 2020 (\$12.00 to \$14.00 a month per single family residential).

Appendix A: Financial Sustainability Analysis Supporting Schedules

Projection of Cash Outflows Schedule 4

Index	Subobject	Expense Line Item	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1		Stormwater Fund (420)											
2		Personal Services											
3	1504	OVERTIME 1X PAY	2,184	2,293	2,419	2,552	2,693	2,841	2,997	3,162	3,336	3,519	3,713
4	1501	OVERTIME 1.5X PAY	22,932	24,078	25,403	26,801	28,275	29,830	31,470	33,201	35,027	36,954	38,986
5	1501	OVERTIME 1.5X PAY	91,728	96,314	101,611	107,200	113,096	119,318	125,879	132,802	140,108	147,812	155,941
6	1501	OVERTIME 1.5X PAY	60,080	63,063	66,531	70,191	74,051	78,124	82,421	86,954	91,736	96,782	102,105
7	1201	LONGEVITY PAY	5,516	3,865	4,079	4,303	4,540	4,789	5,053	5,331	5,624	5,933	6,259
8	1201	LONGEVITY PAY	4,400	4,000	4,642	4,897	5,167	5,451	5,751	6,067	6,401	6,753	7,124
9	1201	LONGEVITY PAY	10,005	12,283	12,952	13,671	14,423	15,216	16,053	16,936	17,868	18,851	19,887
10	1201	STANDBY PAY	9,000	9,442	9,942	10,489	11,068	11,675	12,317	12,994	13,708	14,463	15,258
11	1201	STANDBY PAY	9,000	5,880	6,214	6,556	6,916	7,297	7,698	8,121	8,568	9,038	9,536
12	1313	STANDBY PAY	15,000	17,617	18,642	19,667	20,749	21,880	23,064	24,304	25,704	27,118	28,599
13	1304	ASSIGNMENT PAY	914										
14	1310	SHIFT DIFFERENTIAL	392	390	411	434	458	483	510	538	567	599	631
15	1101	PERMANENT SALARIES	544,530	572,860	604,367	637,608	672,678	709,673	748,705	788,884	833,328	879,161	927,514
16	1101	PERMANENT SALARIES	224,931	269,555	284,381	300,921	316,523	333,931	352,298	371,674	392,116	413,662	436,435
17	1101	PERMANENT SALARIES	828,569	891,478	952,710	1,036,759	1,093,781	1,153,938	1,217,406	1,284,363	1,355,003	1,429,528	1,508,152
18	1401	CAR ALLOWANCES	3,000	7,080	7,080	7,080	7,080	7,080	7,080	7,080	7,080	7,080	7,080
19	1407	EXPENSE ALLOWANCES	960										
20	1407	EXPENSE ALLOWANCES	1,920	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
21	1413	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
22	1413	CELLPHONE ALLOWANCE	4,080	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120
23	1201	LONGEVITY PAY	1,724	1,724	1,819	1,918	2,024	2,136	2,253	2,377	2,508	2,646	2,791
24	1201	PERMANENT SALARIES	391,582	430,441	454,115	479,092	505,442	533,241	562,569	593,510	626,154	660,592	696,925
25	1407	EXPENSE ALLOWANCES	5,760										
26	1413	CELLPHONE ALLOWANCE	1,920	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
27	1413	SOC SEC MEDICARE	42,522	44,121	46,548	48,108	51,809	54,658	57,664	60,836	64,182	67,712	71,436
28	2301	SOC SEC MEDICARE	18,103	20,959	22,112	23,328	24,611	25,965	27,393	28,899	30,489	32,165	33,935
29	2301	SOC SEC MEDICARE	65,596	72,227	76,199	80,390	84,812	89,477	94,385	99,550	105,067	110,946	116,942
30	2119	WELLNESS INCENTIVES		3,500	3,693	3,868	4,110	4,358	4,574	4,826	5,091	5,371	5,667
31	2404	HEALTH INSURANCE	113,037	121,841	128,542	135,612	143,071	150,940	159,241	168,000	177,240	186,988	197,272
32	2404	HEALTH INSURANCE	50,835	54,840	57,856	61,038	64,395	67,937	71,674	75,616	79,775	84,162	88,791
33	2404	HEALTH INSURANCE	153,267	167,261	178,480	186,166	195,405	205,207	216,603	228,631	241,311	254,693	270,811
34	2204	PENSION - DEF CONT	20,709	26,374	27,829	29,355	30,969	32,673	34,470	36,366	38,361	40,476	42,702
35	2259	PENSION - DEF CONT	10,897	14,006	14,776	15,589	16,446	17,351	18,305	19,312	20,374	21,495	22,677
36	2259	PENSION - DEF CONT	31,075	28,912	28,392	28,954	31,601	33,339	35,173	37,107	39,148	41,301	43,573
37	2204	PENSION - GENERAL EMP	53,403	50,372	53,080	56,010	59,080	62,340	65,789	69,386	73,202	77,228	81,476
38	2204	PENSION - GENERAL EMP	28,973	20,992	22,147	23,385	24,650	26,005	27,436	28,945	30,537	32,216	33,988
39	2204	PENSION - GENERAL EMP	10,017	135,768	143,235	151,113	159,424	168,193	177,443	187,203	197,469	208,361	219,821
40	2204	SOC SEC MEDICARE	30,675	33,060	34,878	36,797	38,820	40,956	43,208	45,585	48,092	50,737	53,527
41	2119	WELLNESS INCENTIVES		1,000	1,055	1,113	1,174	1,239	1,307	1,379	1,455	1,536	1,619
42	2404	HEALTH INSURANCE	55,610	59,784	63,072	66,541	70,201	74,062	78,135	82,433	86,967	91,750	96,786
43	2259	PENSION - DEF CONT	28,472	29,591	31,219	32,938	34,747	36,658	38,674	40,801	43,045	45,413	47,911
44	2410	WORKERS' COMP	67,449	55,664	57,056	58,482	59,944	61,443	62,979	64,553	66,167	67,821	69,517
45	2204	WELLNESS INCENTIVES		500	505	510	515	520	526	533	541	547	554
46	2204	PENSION - GENERAL EMP	18,723	18,337	18,520	18,708	18,893	19,082	19,272	19,465	19,660	19,856	20,055
47	1199	OTHER REG SALARIES	1,369										
48	1199	OTHER REG SALARIES	2,847										
49	1199	OTHER REG SALARIES	7,172										
50	1401	CAR ALLOWANCES		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
51	1401	CAR ALLOWANCES		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
52	1801	CORE ADJUSTMENTS	27,500										
53	1801	CORE ADJUSTMENTS			(10,769)	(11,361)	(11,995)	(12,645)	(13,340)	(14,074)	(14,848)	(15,665)	(16,526)
54	1801	CORE ADJUSTMENTS		68,998	91,783	98,831	102,157	105,703	109,393	113,151	116,985	120,858	124,758
55	1801	CORE ADJUSTMENTS		209,816	221,356	233,530	246,375	259,925	274,221	289,303	305,215	322,002	339,712
56	2402	LIFE INSURANCE		369	378	388	397	407	417	428	439	450	461
57	2402	LIFE INSURANCE		174	178	183	187	192	197	202	207	212	217
58	2402	LIFE INSURANCE		600	615	630	646	662	679	696	713	731	749
59	2402	LIFE INSURANCE		277	284	291	298	306	313	321	329	337	346

Appendix A: Financial Sustainability Analysis Supporting Schedules

Projection of Cash Outflows Schedule 4

Index	Subobject	Expense Line Item	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
60	PBS660502	Operations & Maintenance											
61	PBS660505	UNIFORMS	3,100	4,500	4,545	4,500	4,638	4,693	4,730	4,777	4,825	4,873	4,922
62	PBS660511	UNIFORMS	1,550	2,500	2,525	2,550	2,578	2,602	2,628	2,654	2,680	2,707	2,734
63	PBS660511	UNIFORMS	2,400	8,000	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749
64	PBS660502	SAFETY SHOES	2,250	2,250	2,273	2,295	2,318	2,341	2,365	2,388	2,412	2,436	2,461
65	PBS660505	SAFETY SHOES	1,250	1,250	1,263	1,275	1,288	1,301	1,314	1,327	1,340	1,354	1,367
66	PBS660511	SAFETY SHOES	4,000	4,250	4,293	4,335	4,379	4,423	4,467	4,511	4,557	4,602	4,648
67	PBS660502	OTHER SUPPLIES	11,500	7,500	7,575	7,651	7,727	7,803	7,881	7,961	8,041	8,121	8,203
68	PBS660505	OTHER SUPPLIES	1,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
69	PBS660511	OTHER SUPPLIES	1,000	1,000	1,010	1,020	1,030	1,040	1,051	1,062	1,072	1,083	1,094
70	PBS660502	OFFICE SUPPLIES	500	-	-	-	-	-	-	-	-	-	-
71	PBS660505	OFFICE SUPPLIES	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
72	PBS660511	OFFICE SUPPLIES	500	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
73	PBS660502	HORTICULTURAL SUP	6,000	6,000	6,080	6,121	6,182	6,244	6,306	6,368	6,433	6,497	6,562
74	PBS660505	HORTICULTURAL SUP	60,000	49,000	49,480	49,985	50,485	50,990	51,495	52,014	52,535	53,060	53,591
75	PBS660502	TOOLS/EQUIP < \$5000	8,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
76	PBS660511	TOOLS/EQUIP < \$5000	2,000	-	-	-	-	-	-	-	-	-	-
77	PBS660502	OFFICE EQUIP < \$5000	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
78	PBS660505	OFFICE EQUIP < \$5000	600	600	606	612	618	624	631	637	643	650	656
79	PBS660511	OFFICE EQUIP < \$5000	2,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
80	PBS660502	OTHER SERVICES	-	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
81	PBS660505	OTHER SERVICES	-	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
82	PBS660511	OTHER SERVICES	-	120,000	121,200	122,412	123,636	124,872	126,121	127,382	128,656	129,943	131,242
83	PBS660502	COSTS/FEES/PERMITS	2,100	3,025	3,055	3,085	3,117	3,148	3,179	3,211	3,243	3,276	3,308
84	PBS660505	DISPOSAL (TIP) FEES	32,500	32,500	32,825	33,153	33,485	33,820	34,158	34,499	34,844	35,193	35,545
85	PBS660511	DISPOSAL (TIP) FEES	32,500	32,500	32,825	33,153	33,485	33,820	34,158	34,499	34,844	35,193	35,545
86	PBS660502	SOLID WASTE COLLECTIONS	71,000	65,000	65,650	66,307	66,970	67,639	68,316	68,999	69,689	70,386	71,090
87	PBS660505	IMP REP & MAINT	15,940	15,000	15,150	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405
88	PBS660511	COMPONENTS/PARTS	1,100,000	1,200,000	1,212,000	1,224,120	1,236,361	1,248,725	1,261,212	1,273,824	1,286,562	1,299,428	1,312,422
89	PBS660502	COMPONENTS/PARTS	75,000	50,000	50,500	51,005	51,515	52,030	52,551	53,076	53,607	54,143	54,684
90	PBS660505	COMPONENTS/PARTS	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
91	PBS660511	EQUIP REP & MAINT	150,000	483,200	482,782	487,410	492,084	496,809	501,573	506,389	511,252	516,165	521,127
92	PBS660502	EQUIP REP & MAINT	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
93	PBS660505	IMP REP MATERIALS	6,000	6,000	6,060	6,121	6,182	6,244	6,306	6,368	6,433	6,497	6,562
94	PBS660511	IMP REP MATERIALS	50,000	25,000	25,300	25,603	25,908	26,215	26,525	26,838	27,153	27,470	27,789
95	PBS660502	HEAVY EQUIP RENT	9,000	6,000	6,060	6,121	6,182	6,244	6,306	6,368	6,433	6,497	6,562
96	PBS660505	OTHER EQUIP RENT	4,000	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375
97	PBS660511	OTHER EQUIP RENT	37,000	27,000	27,270	27,543	27,818	28,096	28,377	28,661	28,948	29,237	29,530
98	PBS660502	GASOLINE	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281
99	PBS660505	GASOLINE	2,628	25	26	27	27	28	29	30	31	32	33
100	PBS660511	GASOLINE	7,156	4,139	4,266	4,399	4,535	4,675	4,820	4,970	5,124	5,283	5,447
101	PBS660502	DIESEL FUEL	10,863	2,304	2,375	2,449	2,525	2,603	2,684	2,767	2,853	2,941	3,033
102	PBS660505	DIESEL FUEL	13,671	11,575	11,934	12,304	12,685	13,078	13,484	13,902	14,333	14,777	15,235
103	PBS660511	DIESEL FUEL	19,522	17,040	17,368	18,113	18,874	19,653	20,450	21,265	22,100	22,954	23,828
104	PBS660502	OTHER PROF SERV	171,000	27,563	28,417	29,298	30,207	31,143	32,108	33,104	34,130	35,188	36,279
105	PBS660505	OTHER PROF SERV	50,125	-	-	-	-	-	-	-	-	-	-
106	PBS660511	BACKFLOW PROGRAM	145	145	146	148	149	151	152	154	155	157	159
107	PBS660502	ELECTRICITY	43,700	52,869	53,722	54,797	55,893	57,011	58,151	59,319	60,500	61,710	62,944
108	PBS660505	WATER/SEW/STORM	876	417	421	425	430	434	438	443	447	452	456
109	PBS660511	WATER/SEW/STORM	1,934	2,032	2,052	2,073	2,094	2,115	2,136	2,157	2,179	2,200	2,222
110	PBS660502	TELEPHONE/CABLE TV	4,300	3,900	3,939	4,000	4,078	4,158	4,239	4,321	4,404	4,488	4,573
111	PBS660505	TELEPHONE/CABLE TV	6,700	6,700	6,767	6,835	6,903	6,972	7,042	7,112	7,183	7,255	7,328
112	PBS660511	TELEPHONE/CABLE TV	3,400	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375
113	PBS660502	OFFICE SUPPLIES	200	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
114	PBS660505	ADVERTISING	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
115	PBS660511	OTHER SERVICES	5,000	152,000	153,520	155,060	156,608	158,172	159,754	161,351	162,965	164,594	166,240
116	PBS660502	COSTS/FEES/PERMITS	37,334	24,000	24,420	24,842	25,267	25,694	26,124	26,557	26,993	27,431	27,872
117	PBS660505	OIL & LUBRICANTS	1,867	1,384	1,394	1,405	1,416	1,427	1,438	1,449	1,460	1,471	1,482
118	PBS660511	OTHER PROF SERV	77,940	77,940	78,719	79,507	80,302	81,103	81,916	82,735	83,562	84,398	85,242

Appendix A: Financial Sustainability Analysis Supporting Schedules

Projection of Cash Outflows Schedule 4

Index	Subsubject	Expense Line Item	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
126	PBS700402	OFFICE SPACE RENT	100,000	102,000	103,020	104,050	105,091	106,142	107,203	108,275	109,358	110,451	111,556
127	PBS700102	ACCT & AUDITING	2,436	3,002	3,032	3,062	3,093	3,124	3,155	3,187	3,219	3,251	3,283
128	PBS600502	SCHOOLS	24,350	-	-	-	-	-	-	-	-	-	-
129	PBS660511	SCHOOLS	3,000	-	-	-	-	-	-	-	-	-	-
130	PBS660505	CONFERENCES	2,500	-	-	-	-	-	-	-	-	-	-
131	PBS660511	CONFERENCES	2,500	-	-	-	-	-	-	-	-	-	-
132	PBS660511	CONFERENCES	5,000	-	-	-	-	-	-	-	-	-	-
133	PBS660511	MEMBERSHIPS/DUES	1,380	-	-	-	-	-	-	-	-	-	-
134	PBS660502	CERTIFICATION TRAIN	1,300	-	-	-	-	-	-	-	-	-	-
135	PBS660505	CERTIFICATION TRAIN	1,500	-	-	-	-	-	-	-	-	-	-
136	PBS660511	OVERHEAD-FLEET	5,000	-	-	-	-	-	-	-	-	-	-
137	PBS660502	OVERHEAD-FLEET	13,427	25,938	28,195	26,457	26,722	26,989	27,259	27,532	27,807	28,085	28,368
138	PBS660505	OVERHEAD-FLEET	40,011	32,576	33,902	33,231	33,563	33,899	34,238	34,580	34,928	35,275	35,623
139	PBS660511	OVERHEAD-FLEET	23,807	17,982	18,192	18,343	18,527	18,712	18,899	19,088	19,279	19,472	19,657
140	PBS660502	SERVCHG-PUB WORKS	144,000	-	-	-	-	-	-	-	-	-	-
141	PBS660502	SERVCHG-PUB WORKS	37,156	76,895	79,584	86,618	93,739	101,012	108,405	115,928	123,562	131,379	139,325
142	PBS660505	SERVCHG-FLEET O&M	119,823	100,059	103,559	112,711	121,978	131,441	141,061	150,848	160,810	170,956	181,295
143	PBS660511	SERVCHG-FLEET O&M	73,208	50,521	52,288	56,909	61,588	66,368	71,224	76,165	81,195	86,318	91,538
144	PBS660502	RETIREE HEALTH BENE	11,200	7,260	7,272	7,345	7,418	7,492	7,567	7,643	7,719	7,797	7,875
145	PBS660505	RETIREE HEALTH BENE	2,400	2,400	2,424	2,448	2,473	2,497	2,522	2,548	2,573	2,599	2,625
146	PBS660511	RETIREE HEALTH BENE	2,400	2,400	2,424	2,448	2,473	2,497	2,522	2,548	2,573	2,599	2,625
147	PBS660503	CONFERENCES	7,850	-	-	-	-	-	-	-	-	-	-
148	PBS660503	MEMBERSHIPS/DUES	6,000	-	-	-	-	-	-	-	-	-	-
149	PBS660503	CERTIFICATION TRAIN	12,680	-	-	-	-	-	-	-	-	-	-
150	PBS660503	OVERHEAD-FLEET	708	708	716	723	730	738	745	753	760	768	775
151	PBS660503	SERVCHG-FLEET O&M	1,990	1,279	1,324	1,441	1,559	1,680	1,803	1,928	2,058	2,185	2,317
152	PBS660503	SERVCHG-PRINT SHOP	1,000	1,000	1,035	1,126	1,219	1,314	1,410	1,508	1,607	1,709	1,812
153	PBS700102	SERVCHG-INFO SYS	110,803	123,280	127,592	138,869	150,285	161,944	173,798	185,856	198,130	210,630	223,368
154	PBS700102	SERVCHG-TREASURY	343,270	389,030	412,996	448,484	488,440	524,178	562,546	601,575	641,302	681,763	722,966
155	PBS700102	SERVCHG-PUB WORKS	391,776	1,026,284	1,052,158	1,156,026	1,251,074	1,348,133	1,446,810	1,547,190	1,649,353	1,753,425	1,859,472
156	PBS700102	INDIRECT ADMIN SERV	560,558	623,898	634,974	644,431	651,629	658,233	665,108	671,798	678,327	684,704	690,927
157	PBS700402	AUTO LIABILITY	4,058	55,587	56,143	58,704	57,271	57,844	58,422	59,007	59,597	60,193	60,795
158	PBS700402	EMP PROCEEDINGS	5,995	7,738	7,815	7,894	7,972	8,052	8,133	8,214	8,296	8,379	8,463
159	PBS700402	GENERAL LIABILITY	17,593	23,916	24,155	24,397	24,641	24,887	25,136	25,387	25,641	25,898	26,157
160	PBS700402	OTHER INS CHARGES	30,531	-	-	-	-	-	-	-	-	-	-
161	PBS700402	PUB OFFICIALS LIAB	370	1,559	1,575	1,590	1,608	1,622	1,639	1,655	1,671	1,688	1,705
162	PBS660505	SCHOOLS	1,750	-	-	-	-	-	-	-	-	-	-
163	PBS660511	BLDG REP & MAINT	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
164	PBS700402	FIDELITY BONDS	295	295	298	301	304	307	310	313	316	319	323
165	PBS700402	PROPERTY INSURANCE	-	1,098	1,109	1,120	1,131	1,143	1,154	1,166	1,177	1,189	1,201
166	PBS660502	ADMARKETING	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
167	PBS660512	OTHER SERVICES	800,000	750,000	757,500	765,075	772,726	780,453	788,258	796,140	804,102	812,143	820,264
168	PBS660511	OFFICE SPACE RENT	7,300	-	-	-	-	-	-	-	-	-	-
169	PBS660512	OFFICE SPACE SERV	603,000	530,000	535,300	540,653	546,050	551,520	557,035	562,606	568,232	573,914	579,653
170	PBS690603	TRAINING & TRAVEL	5,300	-	-	-	-	-	-	-	-	-	-
171	PBS660502	TRAINING & TRAVEL	-	2,400	2,424	2,448	2,473	2,497	2,522	2,548	2,573	2,599	2,625
172	PBS660511	TRAINING & TRAVEL	-	7,200	7,272	7,345	7,418	7,492	7,567	7,643	7,719	7,797	7,875
173	PBS660503	TRAINING & TRAVEL	-	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124
174	PBS660503	Operating Enhancement	-	-	-	551,528	1,103,253	1,654,879	2,206,506	2,758,132	3,303,758	3,861,385	4,413,011
175			-	400,000	-	404,000	408,040	412,120	416,242	420,404	424,608	428,854	433,143
176		Capital Outlay											
177	PBS660502	VEHICLES	129,430	-	-	-	-	-	-	-	-	-	-
178	PBS660505	VEHICLES	228,610	25,854	10,276	-	42,228	32,919	21,355	21,355	21,355	21,355	21,355
179	PBS660511	VEHICLES	-	640,646	256,612	-	1,054,506	822,086	533,301	533,301	533,301	533,301	533,301
180	PBS660511	OTHER EQUIPMENT	65,302	380,000	393,800	387,838	391,514	395,430	399,384	403,378	407,411	411,486	415,600
181	PBS660503	VEHICLES	-	27,417	10,982	-	45,128	35,182	22,823	22,823	22,823	22,823	22,823
182		Total Stormwater Fund (476)	\$ 9,504,367	\$ 11,404,912	\$ 11,710,398	\$ 12,419,921	\$ 14,561,113	\$ 15,329,474	\$ 16,063,308	\$ 17,107,222	\$ 18,175,422	\$ 19,270,878	\$ 20,382,574
183		Total Expenses by Category											
184		Personal Services	\$ 3,162,678	\$ 3,724,297	\$ 3,924,732	\$ 4,136,139	\$ 4,359,121	\$ 4,594,314	\$ 4,842,398	\$ 5,104,049	\$ 5,380,045	\$ 5,671,161	\$ 5,978,229
185		Operations & Maintenance	5,900,346	6,606,896	7,123,997	7,896,144	8,688,616	9,449,544	10,234,057	11,022,316	11,814,487	12,610,762	13,411,265
186		Capital Outlay	421,342	1,073,719	681,670	387,638	1,533,275	1,285,617	978,893	980,857	984,891	988,965	993,060
187		Total Expenses	\$ 9,504,367	\$ 11,404,912	\$ 11,710,398	\$ 12,419,921	\$ 14,561,113	\$ 15,329,474	\$ 16,063,308	\$ 17,107,222	\$ 18,175,422	\$ 19,270,878	\$ 20,382,574

Projection of Cash Outflows													Schedule 4
Index	Subobject	Expense Line Item	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
188		Expense Execution Factors											
189		Personal Services	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
190		Operations & Maintenance	95%	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%
191		Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
192		Total Expenses at Execution											
193		Personal Services	\$ 3,192,679	\$ 3,724,297	\$ 3,924,732	\$ 4,138,139	\$ 4,359,121	\$ 4,594,314	\$ 4,842,388	\$ 5,104,049	\$ 5,380,045	\$ 5,671,161	\$ 5,978,229
194		Operations & Maintenance	5,605,329	6,606,896	6,767,797	7,501,337	8,235,185	8,977,067	9,722,354	10,471,200	11,223,763	11,990,214	12,740,702
195		Capital Outlay	421,342	1,073,719	861,870	387,838	1,533,375	1,285,617	976,863	980,857	984,891	988,965	993,080
196		Total Expenses at Execution	\$ 9,219,350	\$ 11,404,912	\$ 11,354,199	\$ 12,025,114	\$ 14,127,682	\$ 14,866,997	\$ 15,541,605	\$ 16,556,107	\$ 17,588,698	\$ 18,540,341	\$ 19,712,011
197		Transfers Out											
198		TR TO SPECIAL OBLIGATION BONDS	\$ 198,176	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715
199		Total Transfers Out	\$ 198,176	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715	\$ 226,715
200		Debt Service											
201		New Debt Service	\$ -	\$ 2,969,084	\$ 10,169,851	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667
202		Total Debt Service	\$ -	\$ 2,969,084	\$ 10,169,851	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667
203		Total Cash Outflows ¹	\$ 9,407,526	\$ 14,600,711	\$ 21,750,764	\$ 25,041,497	\$ 27,144,065	\$ 27,873,380	\$ 28,557,988	\$ 29,531,121	\$ 30,598,109	\$ 31,765,685	\$ 33,004,411

1 Does not include projects paid for with cash (refer to schedules 8 and '0).

¹ Does not include projects paid for with cash (refer to schedules 8 and 10).

Cost Escalation Factors			Schedule 5								
Subobject	Expense Line Item Description	Inflation Factor	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1101	PERMANENT SALARIES	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
1199	OTHER REG SALARIES	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
1201	LONGEVITY PAY	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
1304	ASSIGNMENT PAY	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
1310	SHIFT DIFFERENTIAL	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
1313	STANDBY PAY	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
1401	CAR ALLOWANCES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1407	EXPENSE ALLOWANCES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1413	CELLPHONE ALLOWANCE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1501	OVERTIME 1.5X PAY	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
1801	CORE ADJUSTMENTS	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
2119	WELLNESS INCENTIVES	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
2119	WELLNESS INCENTIVES	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
2204	PENSION - GENERAL EMP	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
2204	PENSION - GENERAL EMP	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
2299	PENSION - DEF CONT	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
2301	PENSION - DEF CONT	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
2301	SOC SEC/MEDICARE	Salaries - General	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
2402	LIFE INSURANCE	2.5%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2404	HEALTH INSURANCE	2.5%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2410	WORKERS' COMP	2.5%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
3101	ACCT & AUDITING	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3198	BACKFLOW PROGRAM	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3199	OTHER PROF SERV	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3201	AD/MARKETING	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3228	DISPOSAL (TIP) FEES	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3255	SOLID WASTE COLLECTIONS	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3299	OTHER SERVICES	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3301	HEAVY EQUIP RENT	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3310	OTHER EQUIP RENT	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3319	OFFICE SPACE RENT	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3404	COMPONENTS/PARTS	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3407	EQUIP REP & MAINT	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3428	BLDG REP & MAINT	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3434	IMP REP MATERIALS	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3437	IMP REP & MAINT	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3601	ELECTRICITY	2.0%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
3628	TELEPHONE/CABLE TV	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3634	WATER/SEW/STORM	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3801	GASOLINE	EIA Fuels	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
3804	DIESEL FUEL	EIA Fuels	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
3807	OIL & LUBRICANTS	EIA Fuels	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
3913	HORTICULTURAL SUP	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3925	OFFICE EQUIP < \$5000	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3928	OFFICE SUPPLIES	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3940	SAFETY SHOES	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3946	TOOLS/EQUIP < \$5000	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3949	UNIFORMS	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
3999	OTHER SUPPLIES	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4101	CERTIFICATION TRAIN	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4104	CONFERENCES	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4113	MEMBERSHIPS/DUES	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4116	SCHOOLS	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Cost Escalation Factors		Schedule 5									
4119	TRAINING & TRAVEL	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4213	RETIREE HEALTH BENEFIT	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4304	INDIRECT ADMIN SERV	Admin Services	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4308	OVERHEAD-FLEET	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4343	SERVCHG-INFO SYS	Composite O&M	3.50%	8.84%	7.76%	7.32%	7.32%	6.94%	6.94%	6.31%	6.05%
4370	SERVCHG-TREASURY	Composite O&M	3.50%	8.84%	7.76%	7.32%	7.32%	6.94%	6.94%	6.31%	6.05%
4373	SERVCHG-FLEET O&M	Composite O&M	3.50%	8.84%	7.76%	7.32%	7.32%	6.94%	6.94%	6.31%	6.05%
4401	AUTO LIABILITY	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4404	FIDELITY BONDS	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4407	EMP PROCEEDINGS	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4410	GENERAL LIABILITY	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4416	OTHER INS CHARGES	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4428	PROP/FIRE INSURANCE	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4431	PUB OFFICIALS LIAB	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
6416	VEHICLES	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Capital Project O&M	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Operating Enhancement	Default Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Weighted Average Increase in O&M Expenses ¹		3.50%	8.84%	7.76%	7.32%	7.32%	6.94%	6.94%	6.31%	6.05%

¹ The Weighted Average Increase in O&M Expenses is reflective of the cost escalation factors presented on this schedule and the cost execution factors on Schedule 1.

Appendix A: Financial Sustainability Analysis Supporting Schedules

Capital Improvement Program

Schedule 6

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1 Stormwater Fund (470)											
2 1416 SE 11 COURT STORMWATER IMPROVEMENTS	\$ 658,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 UTILITIES ASSET MANAGEMENT SYSTEM	579,431	40,000	40,000	40,000	203,400	40,000	-	-	-	-	-
4 DRAINAGE CANAL DREDGING	598,014	-	712,935	-	-	-	-	-	-	-	-
5 HECTOR PARK STORMWATER IMPROVEMENTS	843,474	-	-	-	-	-	-	-	-	-	-
6 800-850 SW 21 TERR STORMWATER IMPROVEMENT	-	383,358	-	-	-	-	-	-	-	-	-
7 CITYWIDE STORMWATER ANALYSIS	-	50,000	50,000	50,000	50,000	-	-	-	-	-	-
8 DRAINAGE CANAL SURVEYING AND ASSESSMENT	-	14,016	-	-	-	-	-	-	-	-	-
9 STORMSTATION 1 FIXED EMERG GENERATORS	-	395,280	-	-	-	-	-	-	-	-	-
10 STORMSTATION 2 FIXED EMERG GENERATORS	-	297,500	-	-	-	-	-	-	-	-	-
11 BAYVIEW DR. FROM SUNRISE BLVD. TO OAKLAND PARK BLV	-	151,510	692,020	233,771	-	-	-	-	-	-	-
12 1716 SE 7TH STREET STORMWATER IMPROVEMENTS	-	1,100,000	-	-	-	-	-	-	-	-	-
13 1544 ARGYLE DRIVE STORMWATER IMPROVEMENTS	-	-	125,424	255,969	-	-	-	-	-	-	-
14 32-101 S. GORDON ROAD STORMWATER IMPROVEMENTS	-	382,653	-	-	-	-	-	-	-	-	-
15 3032 NE 20 COURT STORMWATER IMPROVEMENTS	-	-	178,639	-	-	-	-	-	-	-	-
16 1801 NE 45TH STREET STORMWATER IMPROVEMENTS	-	-	52,206	107,816	-	-	-	-	-	-	-
17 PLANT A STORMWATER TREATMENT FACILITY UPGRADES	-	1,211,964	-	242,992	-	-	-	-	-	-	-
18 DOWNTOWN TIDAL VALVES - #11-19	-	-	-	397,934	-	-	-	-	-	-	-
19 DOWNTOWN TIDAL VALVES - #43-54	-	-	-	385,225	-	-	-	-	-	-	-
20 DOWNTOWN TIDAL VALVES - #1-10	-	-	379,000	-	-	-	-	-	-	-	-
21 DOWNTOWN TIDAL VALVES - #30-42	-	-	-	358,362	-	-	-	-	-	-	-
22 DOWNTOWN TIDAL VALVES - #20-23	-	-	-	325,466	-	-	-	-	-	-	-
23 DOWNTOWN RIVERWALK DISTRICT TIDAL VALVES - HMMARSHREE STREET	-	-	109,676	195,848	-	-	-	-	-	-	-
24 NE 16TH STREET STORMWATER IMPROVEMENTS	-	-	-	-	1,380,000	-	-	-	-	-	-
25 MELROSE MANORS NEIGHBORHOOD IMPROVEMENTS	-	-	-	-	236,250	750,750	-	-	-	-	-
26 SAILBOAT BEND STORMWATER IMPROVEMENTS	-	-	-	-	210,000	683,000	-	-	-	-	-
27 RIVERLAND ROAD STORMWATER IMPROVEMENTS	-	-	-	-	-	1,200,000	-	-	-	-	-
28 TARPON RIVER STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
29 NE 7TH STREET AND NE 2ND AVE STORMWATER IMPROVEMENTS	-	-	-	350,000	-	-	-	-	-	-	-
30 NE 11TH CT AND SEMINOLE DR STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
31 NW 21ST AVENUE PIPE REHABILITATION	-	-	-	1,100,000	-	-	-	-	-	-	-
32 NE 4TH STREET DRAINAGE IMPROVEMENTS	-	-	-	-	850,000	-	-	-	-	-	-
33 HOLLY HEIGHTS DR STORMWATER IMPROVEMENTS	-	-	-	-	157,000	300,000	-	-	-	-	-
34 SE 1 & 2 STREETS, WEST OF US1 STORMWATER IMPROVEMENTS	-	-	-	-	147,000	400,000	-	-	-	-	-
35 NE 32 AVENUE AND NE 30TH STREET	-	-	-	-	173,250	640,500	-	-	-	-	-
36 CITY-WIDE CANAL DREDGING PLAN - CYCLE 1	155,557	-	-	-	-	-	-	-	-	-	-
37 CITYWIDE STORMWATER MODEL	50,000	-	-	-	-	-	-	-	-	-	-
38 800-850 SW 21ST TERRACE STORMWATER IMPROVEMENTS	562,317	-	-	-	-	-	-	-	-	-	-
39 4849 NE 23RD AVENUE STORMWATER IMPROVEMENTS	374,877	-	-	-	-	-	-	-	-	-	-
40 STORMSTATION 1 FIXED EMERGENCY GENERATORS	70,000	-	-	-	-	-	-	-	-	-	-
41 STORMSTATION 2 FIXED EMERGENCY GENERATORS	52,900	-	-	-	-	-	-	-	-	-	-
42 Proposed Stormwater Revenue Bond Fund (471)											
43 DURRS AREA STORMWATER IMPROVEMENTS	\$ -	\$ -	\$ 20,890,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 SOUTHEAST ISLES TIDAL AND STRMWTR IMPR	-	-	43,980,000	-	-	-	-	-	-	-	-
45 RIVER OAK STORMWATER ANALYSIS	-	37,975,000	-	-	-	-	-	-	-	-	-
46 EDGEWOOD STORMWATER IMPROVEMENTS	-	30,475,000	-	-	-	-	-	-	-	-	-
47 PROGRESSO STORMWATER IMPROVEMENTS	-	-	26,980,000	-	-	-	-	-	-	-	-
48 DORSEY RIVERBEND STORMWATER IMPROVEMENTS	-	-	20,890,000	-	-	-	-	-	-	-	-
49 VICTORIA PARK TIDAL & STRMWTR IMPROVEMENT	-	-	16,800,000	-	-	-	-	-	-	-	-
50 Future Stormwater Phase 2 Bond	-	-	-	-	-	-	-	200,000,000	-	-	-
51 Unspecified Future Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,651,749	\$ 3,651,749	\$ 3,651,749	\$ 3,651,749	\$ 3,651,749
52 Total CIP Budget (in current dollars)	\$ 3,927,221	\$ 72,516,311	\$ 133,889,000	\$ 4,046,365	\$ 3,761,000	\$ 4,924,250	\$ 3,651,749	\$ 203,651,749	\$ 3,651,749	\$ 3,651,749	\$ 3,651,749
53 Cumulative Projected Cost Escalation ¹	0.0%	0.0%	3.0%	6.1%	9.3%	12.6%	15.9%	18.4%	23.0%	26.7%	30.5%
54 Resulting CIP Funding Level	\$ 3,927,221	\$ 72,516,311	\$ 137,998,597	\$ 4,292,510	\$ 4,132,684	\$ 4,529,329	\$ 4,233,378	\$ 243,170,830	\$ 4,494,191	\$ 4,825,927	\$ 4,764,704
55 Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
56 Final CIP Funding Level	\$ 3,927,221	\$ 72,516,311	\$ 137,998,597	\$ 4,292,510	\$ 4,132,684	\$ 4,529,329	\$ 4,233,378	\$ 243,170,830	\$ 4,494,191	\$ 4,825,927	\$ 4,764,704

1 CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index.

¹ CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index.

FAMS - Control Panel

Schedule 7

FAMS-XL

FT. LAUDERDALE STORMWATER

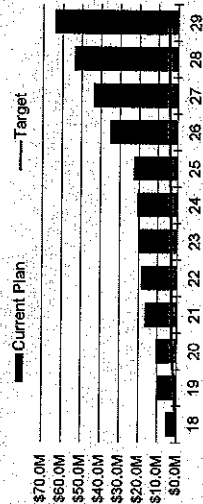


CALC SAVE CTRL LAST OVR

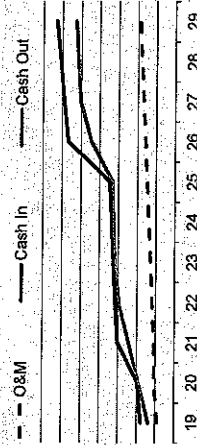
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2029
Stormwater Revenue Plan	0.00%	16.67%	54.00%	3.00%	3.00%	3.00%	3.00%	65.00%	3.00%	3.00%	3.00%	90.61%
Commercial Lots/Parcels Rate Plan	0.00%	16.67%	54.00%	3.00%	3.00%	3.00%	3.00%	65.00%	3.00%	3.00%	3.00%	264.61%
Unimproved Land Rate Plan	0.00%	16.67%	54.00%	3.00%	3.00%	3.00%	3.00%	65.00%	3.00%	3.00%	3.00%	264.61%
Senior-Lien DSC	0.00%	3.32%	1.92%	1.55%	1.55%	1.55%	1.56%	1.78%	1.57%	1.56%	1.59%	

Scenario Manager

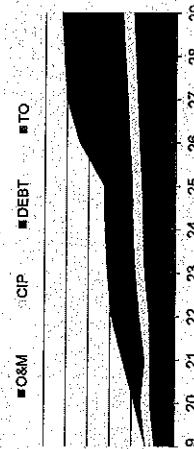
Operating Fund



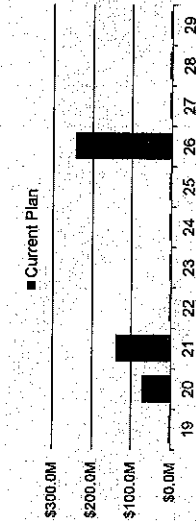
Revenues vs. Expenses



Expenses by Type



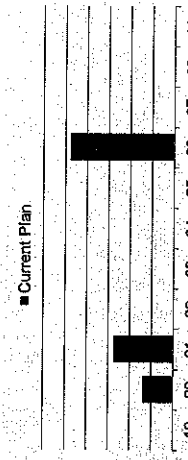
CIP Spending



CIP Funding



Borrowing



Appendix A: Financial Sustainability Analysis Supporting Schedules

Pro Forma										Schedule 8	
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1 Operating Revenue											
2 Stormwater Rate Revenue	\$ 17,280,000	\$ 17,280,000	\$ 19,178,924	\$ 29,591,997	\$ 30,638,265	\$ 31,514,676	\$ 32,522,188	\$ 33,561,787	\$ 55,482,439	\$ 57,255,567	\$ 59,085,149
3 Change in Revenue From Growth	-	(841,392)	36,658	56,804	58,508	60,263	62,071	63,934	105,490	108,656	117,577
4 Subtotal	\$ 17,280,000	\$ 16,438,608	\$ 19,215,582	\$ 29,648,801	\$ 30,696,773	\$ 31,574,940	\$ 32,584,259	\$ 33,625,721	\$ 55,587,929	\$ 57,364,222	\$ 59,202,726
5 Weighted Average Rate Increase	0.00%	16.67%	54.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
6 Additional Rate Revenue From Rate Increase	-	2,740,316	10,376,414	899,464	917,803	947,248	977,528	21,856,718	1,667,538	1,720,927	1,776,082
7 Total Rate Revenue	\$ 17,280,000	\$ 19,178,924	\$ 29,591,997	\$ 30,538,265	\$ 31,514,676	\$ 32,522,188	\$ 33,561,787	\$ 55,482,439	\$ 57,255,567	\$ 59,085,149	\$ 60,978,808
8 Plus: Other Operating Revenue	360,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000
9 Equals: Total Operating Revenue	\$ 17,640,000	\$ 19,438,924	\$ 29,851,997	\$ 30,798,265	\$ 31,774,676	\$ 32,782,188	\$ 33,821,787	\$ 55,742,439	\$ 57,515,567	\$ 59,345,149	\$ 61,238,808
10 Less: Operating Expenses											
11 Personal Services	\$ (3,182,679)	\$ (3,724,297)	\$ (3,924,732)	\$ (4,138,139)	\$ (4,359,121)	\$ (4,594,314)	\$ (4,842,388)	\$ (5,104,049)	\$ (5,380,045)	\$ (5,671,161)	\$ (5,978,229)
12 Operations & Maintenance Costs	(5,005,329)	(8,606,896)	(9,767,157)	(7,501,337)	(8,235,185)	(8,977,087)	(9,722,354)	(10,471,200)	(11,223,763)	(11,980,214)	(12,740,702)
13 Equals: Net Operating Income	\$ 8,551,892	\$ 9,107,731	\$ 19,159,458	\$ 19,160,789	\$ 19,180,370	\$ 19,210,807	\$ 19,257,045	\$ 40,187,190	\$ 40,911,760	\$ 41,693,773	\$ 42,519,877
14 Plus: Non-Operating Income/(Expense)											
15 Interest Income	\$ 142,648	\$ 158,766	\$ 387,340	\$ 609,161	\$ 641,285	\$ 663,104	\$ 690,742	\$ 982,044	\$ 1,344,006	\$ 1,528,024	\$ 1,728,159
16 Equals: Net Income	\$ 8,694,540	\$ 9,266,497	\$ 19,546,808	\$ 19,769,950	\$ 19,821,655	\$ 19,873,912	\$ 19,947,787	\$ 41,149,233	\$ 42,255,766	\$ 43,221,797	\$ 44,248,035
17 Senior Lien Debt Service Coverage Test											
18 Net Income Available for Senior-Lien Debt Service	\$ 8,694,540	\$ 9,266,497	\$ 19,546,808	\$ 19,769,950	\$ 19,821,655	\$ 19,873,912	\$ 19,947,787	\$ 41,149,233	\$ 42,255,766	\$ 43,221,797	\$ 44,248,035
19 Existing Senior-Lien Debt	-	-	-	-	-	-	-	-	-	-	-
20 Cumulative New Senior Lien Debt Service (calculated)	-	2,969,084	10,169,851	12,789,667	12,789,667	12,789,667	12,789,667	23,148,299	27,765,685	27,765,685	27,765,685
21 Total Annual Senior-Lien Debt Service	\$ -	\$ 2,969,084	\$ 10,169,851	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 23,148,299	\$ 27,765,685	\$ 27,765,685	\$ 27,765,685
22 Calculated Senior-Lien Debt Service Coverage	Req. 1.50	3.12	1.92	1.55	1.55	1.55	1.56	1.78	1.52	1.56	1.59
29 Cash Flow Test											
30 Net Income Available For Debt Service	\$ 8,694,540	\$ 9,266,497	\$ 19,546,808	\$ 19,769,950	\$ 19,821,655	\$ 19,873,912	\$ 19,947,787	\$ 41,149,233	\$ 42,255,766	\$ 43,221,797	\$ 44,248,035
31 Less: Non-Operating Expenditures	(198,176)	(226,715)	(226,715)	(226,715)	(226,715)	(226,715)	(226,715)	(226,715)	(226,715)	(226,715)	(226,715)
32 Net Interfund Transfers (In - Out)	-	(2,969,084)	(10,169,851)	(12,789,667)	(12,789,667)	(12,789,667)	(12,789,667)	(23,148,299)	(27,765,685)	(27,765,685)	(27,765,685)
33 Net Debt Service Payment	(421,342)	(1,073,719)	(651,670)	(387,639)	(1,533,375)	(1,285,617)	(978,883)	(980,897)	(984,891)	(986,965)	(983,080)
34 Capital Outlay	\$ 5,375,122	\$ 4,996,979	\$ 8,488,572	\$ 6,365,930	\$ 5,271,897	\$ 5,571,913	\$ 5,954,541	\$ 16,793,362	\$ 13,278,475	\$ 14,240,432	\$ 15,263,555
35 Net Cash Flow	\$ 5,375,122	\$ 4,996,979	\$ 8,488,572	\$ 6,365,930	\$ 5,271,897	\$ 5,571,913	\$ 5,954,541	\$ 16,793,362	\$ 13,278,475	\$ 14,240,432	\$ 15,263,555
36 Unrestricted Reserve Fund Test											
37 Balance At Beginning Of Fiscal Year	\$ 5,174,786	\$ 9,622,887	\$ 10,553,355	\$ 16,631,830	\$ 18,704,950	\$ 19,844,263	\$ 20,886,847	\$ 22,608,010	\$ 35,040,992	\$ 43,828,277	\$ 53,442,782
38 Cash Flow Surplus/(Deficit)	8,375,122	4,996,979	8,488,572	6,365,930	5,271,897	5,571,913	5,954,541	16,793,362	13,278,475	14,240,432	15,263,555
39 Projects Paid With Non-Specified Funds	(3,927,221)	(4,086,311)	(2,410,087)	(4,292,810)	(4,132,584)	(4,233,378)	(4,360,380)	(4,491,191)	(4,625,927)	(4,764,704)	(4,914,704)
40 Balance At End Of Fiscal Year	\$ 9,622,887	\$ 10,553,355	\$ 16,631,830	\$ 18,704,950	\$ 19,844,263	\$ 20,886,847	\$ 22,608,010	\$ 35,040,992	\$ 43,828,277	\$ 53,442,782	\$ 63,941,633
41 Minimum Working Capital Reserve Target	1,095,501	2,582,768	2,673,132	2,809,369	3,148,577	3,392,845	3,641,186	3,893,812	4,150,952	4,412,844	4,679,753
42 Excess/(Deficiency) Of Working Capital To Target	\$ 8,524,186	\$ 7,970,587	\$ 13,958,698	\$ 15,795,581	\$ 16,695,686	\$ 17,494,002	\$ 18,966,824	\$ 31,147,180	\$ 39,677,325	\$ 45,029,938	\$ 59,261,900

Capital Project Funding Summary

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Final Capital Projects Funding Sources											
Revenue Fund	\$ 3,927,221	\$ 4,066,311	\$ 2,410,097	\$ 4,292,810	\$ 4,132,584	\$ 4,529,329	\$ 4,233,378	\$ 4,360,360	\$ 4,491,191	\$ 4,625,927	\$ 4,764,704
Senior-Lien Debt Proceeds	-	68,450,000	135,496,500	-	-	-	-	236,810,459	-	-	-
Total Projects Paid	\$ 3,927,221	\$ 72,516,311	\$ 137,906,597	\$ 4,292,810	\$ 4,132,584	\$ 4,529,329	\$ 4,233,378	\$ 243,170,839	\$ 4,491,191	\$ 4,625,927	\$ 4,764,704

Schedule 9

Appendix A: Financial Sustainability Analysis Supporting Schedules

Funding Summary by Fund											Schedule 10
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue Fund											
Balance At Beginning Of Fiscal Year	\$ 5,174,786	\$ 9,622,687	\$ 10,553,355	\$ 16,631,830	\$ 18,704,950	\$ 19,844,263	\$ 20,886,847	\$ 22,608,010	\$ 35,040,992	\$ 43,828,277	\$ 53,442,782
Net Cash Flow	8,375,122	4,986,979	8,488,572	6,355,930	5,271,897	5,571,913	5,854,541	16,793,362	13,278,475	14,240,432	15,263,555
Less: Cash-Funded Capital Projects	-	-	-	-	-	-	-	-	-	-	-
Less: Payment Of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 13,549,908	\$ 14,619,666	\$ 19,041,927	\$ 22,987,760	\$ 23,976,847	\$ 25,416,176	\$ 26,841,388	\$ 39,401,372	\$ 48,319,467	\$ 58,068,709	\$ 68,706,337
Less: Restricted Funds	(1,098,501)	(2,582,788)	(2,573,132)	(2,908,369)	(3,148,577)	(3,392,845)	(3,641,186)	(3,893,812)	(4,150,952)	(4,412,844)	(4,679,733)
Total Amount Available For Projects	12,451,407	12,036,868	16,468,795	20,088,391	20,828,271	22,023,331	23,200,202	35,507,559	44,168,516	53,655,865	64,026,604
Amount Paid For Projects	(3,927,221)	(4,068,311)	(2,410,097)	(4,292,810)	(4,132,584)	(4,529,329)	(4,233,378)	(4,360,380)	(4,491,191)	(4,625,927)	(4,764,704)
Subtotal	\$ 8,524,186	\$ 7,970,557	\$ 13,958,698	\$ 15,795,581	\$ 16,695,696	\$ 17,494,002	\$ 18,966,824	\$ 31,147,180	\$ 39,677,325	\$ 48,029,938	\$ 59,261,900
Acid Back: Restricted Funds	1,098,501	2,582,788	2,573,132	2,908,369	3,148,577	3,392,845	3,641,186	3,893,812	4,150,952	4,412,844	4,679,733
Plus: Interest Earnings	142,648	130,913	237,870	353,368	385,492	407,311	434,949	576,490	788,693	972,711	1,173,844
Less: Interest Allocated To Cash Flow	(142,648)	(130,913)	(237,870)	(353,368)	(385,492)	(407,311)	(434,949)	(576,490)	(788,693)	(972,711)	(1,173,844)
Balance At End Of Fiscal Year	\$ 9,622,687	\$ 10,553,355	\$ 16,631,830	\$ 18,704,950	\$ 19,844,263	\$ 20,886,847	\$ 22,608,010	\$ 35,040,992	\$ 43,828,277	\$ 53,442,782	\$ 63,941,633
Restricted Reserves											
Balance At Beginning Of Fiscal Year	\$ -	\$ -	\$ 4,282,561	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 27,765,685	\$ 27,765,685	\$ 27,765,685
Additional Funds:	-	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve On New Debt	\$0	\$4,292,561	\$8,497,107	\$0	\$0	\$0	\$0	\$14,976,017	\$0	\$0	\$0
Other Additional Funds	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ -	\$ 4,292,561	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 27,765,685	\$ 27,765,685	\$ 27,765,685	\$ 27,765,685
Plus: Interest Earnings	-	27,953	149,469	255,793	255,793	255,793	255,793	405,554	555,314	555,314	555,314
Less: Interest Allocated To Cash Flow	-	(27,953)	(149,469)	(255,793)	(255,793)	(255,793)	(255,793)	(405,554)	(555,314)	(555,314)	(555,314)
Balance At End Of Fiscal Year	\$ -	\$ 4,292,561	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 27,765,685	\$ 27,765,685	\$ 27,765,685	\$ 27,765,685

Senior Lien Borrowing Projections										Schedule 11			
Term (Years)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029		
Interest Rate	30 4.00%	30 4.00%	30 4.00%	30 4.00%	30 4.00%	30 4.00%	30 4.00%	30 4.00%	30 4.00%	30 4.00%	30 4.00%		
Sources of Funds													
Par Amount	\$ -	\$ 74,227,103	\$ 146,932,252	\$ -	\$ -	\$ -	\$ -	\$ 258,965,793	\$ -	\$ -	\$ -		
Uses of Funds													
Proceeds	\$ -	\$ 68,450,000	\$ 135,496,500	\$ -	\$ -	\$ -	\$ -	\$ 238,810,459	\$ -	\$ -	\$ -		
Cost of Issuance	-	1,484,542	2,938,645	-	-	-	-	5,179,316	-	-	-		
Debt Service Reserve	-	4,292,561	8,497,107	-	-	-	-	14,976,017	-	-	-		
Total Uses	\$ -	\$ 74,227,103	\$ 146,932,252	\$ -	\$ -	\$ -	\$ -	\$ 258,965,793	\$ -	\$ -	\$ -		
1 Year Interest	-	2,969,084	5,977,290	-	-	-	-	10,358,632	-	-	-		
Annual Debt Service	\$ -	\$ 4,292,561	\$ 8,497,107	\$ -	\$ -	\$ -	\$ -	\$ 14,976,017	\$ -	\$ -	\$ -		
Total Debt Service	-	128,776,822	254,913,201	-	-	-	-	449,280,524	-	-	-		
Cumulative New Annual Senior Lien Debt Service ¹	\$ -	\$ 2,969,084	\$ 10,169,851	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 12,789,667	\$ 23,148,299	\$ 27,765,665	\$ 27,765,665	\$ 27,765,665		

¹Reflects interest-only payment due in year of issuance.

APPENDIX B: COST OF SERVICE ANALYSIS SUPPORTING SCHEDULES

Schedule 1 - Stormwater System Functional Allocation

Schedule 2 - Revenue Bond Issuance Allocation

Schedule 3 - Capital Improvement Projects Allocation

Stormwater System Functional Allocation

Schedule 1

Expense Type	Index	Division	Division Description	Sub Object	Expense Description	Test Year FY 2021	Allocation Basis/Factor		Quantity	Total % Allocation	Percent Allocation		
							Quality	Quantity			\$ Allocation	Quantity	\$ Allocation
Stormwater													
PS	PS560502	PS566	DISTRIBUTION AND COLLECTION	1501	Overtime 1.5X Pay	\$ 25,403	Quantity	0.00%	100.00%	100.00%	\$ -	-	\$ 25,403
PS	PS560502	PS566	DISTRIBUTION AND COLLECTION	1201	Longevity Pay	4,079	Quantity	0.00%	100.00%	100.00%	-	-	4,079
PS	PS560502	PS566	DISTRIBUTION AND COLLECTION	1313	Standby Pay	9,942	Quantity	0.00%	100.00%	100.00%	-	-	9,942
PS	PS560502	PS566	DISTRIBUTION AND COLLECTION	1101	Permanent Salaries	604,387	Quantity	0.00%	100.00%	100.00%	-	-	604,387
PS	PS560502	PS566	DISTRIBUTION AND COLLECTION	1413	Cellphone Allowance	1,440	Quantity	0.00%	100.00%	100.00%	-	-	1,440
PS	PS560502	PS566	DISTRIBUTION AND COLLECTION	2301	Soc Sec/Medicare	46,548	Quantity	0.00%	100.00%	100.00%	-	-	46,548
PS	PS560502	PS566	DISTRIBUTION AND COLLECTION	2404	Health Insurance	128,542	Quantity	0.00%	100.00%	100.00%	-	-	128,542
PS	PS560502	PS566	DISTRIBUTION AND COLLECTION	2289	Pension - Def Cont	27,825	Quantity	0.00%	100.00%	100.00%	-	-	27,825
PS	PS560502	PS566	DISTRIBUTION AND COLLECTION	2204	Pension - General Emp	53,909	Quantity	0.00%	100.00%	100.00%	-	-	53,909
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3949	Uniforms	4,318	Quantity	0.00%	100.00%	100.00%	-	-	4,318
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3940	Safety Shoes	2,159	Quantity	0.00%	100.00%	100.00%	-	-	2,159
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3959	Other Supplies	7,196	Quantity	0.00%	100.00%	100.00%	-	-	7,196
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3913	Horticultural Sup	5,757	Quantity	0.00%	100.00%	100.00%	-	-	5,757
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3946	Tools/Equip < \$5000	9,995	Quantity	0.00%	100.00%	100.00%	-	-	9,995
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3925	Office Equip < \$5000	1,919	Quantity	0.00%	100.00%	100.00%	-	-	1,919
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3289	Other Services	4,788	Quantity	0.00%	100.00%	100.00%	-	-	4,788
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3228	Disposal (Tip) Fees	31,184	Quantity	0.00%	100.00%	100.00%	-	-	31,184
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3437	Imp Rep & Maint	1,151,400	Quantity	0.00%	100.00%	100.00%	-	-	1,151,400
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3404	Components/Parts	960	Quantity	0.00%	100.00%	100.00%	-	-	960
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3407	Equip Rep & Maint	23,988	Quantity	0.00%	100.00%	100.00%	-	-	23,988
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3434	Imp Rep Materials	25,907	Quantity	0.00%	100.00%	100.00%	-	-	25,907
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3310	Other Equip Rent	24	Quantity	0.00%	100.00%	100.00%	-	-	24
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3801	Gasoline	11,337	Quantity	0.00%	100.00%	100.00%	-	-	11,337
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3804	Diesel Fuel	139	Quantity	0.00%	100.00%	100.00%	-	-	139
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3188	Biodiesel Program	91	Quantity	0.00%	100.00%	100.00%	-	-	91
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3634	Water/Sev/Storm	4,126	Quantity	0.00%	100.00%	100.00%	-	-	4,126
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	3628	Telephone/Cable Tv	24,886	Quantity	0.00%	100.00%	100.00%	-	-	24,886
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	4308	Overhead-Fleet	75,605	Quantity	0.00%	100.00%	100.00%	-	-	75,605
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	4373	Service-Fleet O&M	6,908	Quantity	0.00%	100.00%	100.00%	-	-	6,908
OMF	PS560502	PS566	DISTRIBUTION AND COLLECTION	4213	Refuel Health Bene	505	Quantity	0.00%	100.00%	100.00%	-	-	505
PS	PS560502	PS568	DISTRIBUTION AND COLLECTION	2119	Wellness Incentives	3,000	Quantity	0.00%	100.00%	100.00%	-	-	3,000
PS	PS560502	PS568	DISTRIBUTION AND COLLECTION	1401	Car Allowances	960	Quantity	0.00%	100.00%	100.00%	-	-	960
OMF	PS560502	PS568	DISTRIBUTION AND COLLECTION	3201	Admin/Marketing	(10,768)	Quantity	0.00%	100.00%	100.00%	-	-	(10,768)
PS	PS560502	PS568	DISTRIBUTION AND COLLECTION	1801	Core Adjustments	378	Quantity	0.00%	100.00%	100.00%	-	-	378
PS	PS560502	PS568	DISTRIBUTION AND COLLECTION	2402	Life Insurance	2,303	Quantity	0.00%	100.00%	100.00%	-	-	2,303
OMF	PS560502	PS568	DISTRIBUTION AND COLLECTION	4119	Training & Travel		Quantity	0.00%	100.00%	100.00%	-	-	
Stormwater General Expenditures													
OMF	PS5700102	PS570	DEPT SUPPORT	3101	Acct & Auditing	\$ 2,880	Indirect Allocation	35.19%	60.81%	100.00%	\$ 1,129	\$ 1,752	\$ 1,752
OMF	PS5700102	PS570	DEPT SUPPORT	4343	Service-Info Sys	121,212	Indirect Allocation	35.19%	60.81%	100.00%	47,499	73,713	73,713
OMF	PS5700102	PS570	DEPT SUPPORT	4370	Service-Treasury	392,337	Indirect Allocation	35.19%	60.81%	100.00%	153,743	238,594	238,594
OMF	PS5700102	PS570	DEPT SUPPORT	4381	Service-Pub Works	1,008,050	Indirect Allocation	35.19%	60.81%	100.00%	355,411	653,639	653,639
OMF	PS5700102	PS570	DEPT SUPPORT	4304	Indirect Admin Serv	603,225	Indirect Allocation	35.19%	60.81%	100.00%	236,393	368,833	368,833
Stormwater Insurance													
PS	PS5700402	PS570	DEPT SUPPORT	2410	Workers' Comp	\$ 57,056	Indirect Allocation	35.19%	60.81%	100.00%	\$ 22,358	\$ 34,698	\$ 34,698
OMF	PS5700402	PS570	DEPT SUPPORT	3319	Office Space Rent	57,859	Indirect Allocation	35.19%	60.81%	100.00%	38,351	59,518	59,518
OMF	PS5700402	PS570	DEPT SUPPORT	4401	Auto Liability	53,336	Indirect Allocation	35.19%	60.81%	100.00%	20,900	32,435	32,435
OMF	PS5700402	PS570	DEPT SUPPORT	4407	Emp Proceedings	7,425	Indirect Allocation	35.19%	60.81%	100.00%	2,909	4,515	4,515
OMF	PS5700402	PS570	DEPT SUPPORT	4410	General Liability	22,947	Indirect Allocation	35.19%	60.81%	100.00%	8,992	13,955	13,955
OMF	PS5700402	PS570	DEPT SUPPORT	4431	Pub Officials Liab	1,496	Indirect Allocation	35.19%	60.81%	100.00%	586	910	910
OMF	PS5700402	PS570	DEPT SUPPORT	4404	Fidelity Bonds	283	Indirect Allocation	35.19%	60.81%	100.00%	111	172	172
OMF	PS5700402	PS570	DEPT SUPPORT	4428	Prof/Fire Insurance	1,054	Indirect Allocation	35.19%	60.81%	100.00%	413	641	641
Stormwater Watershed Asset Management													
OMF	PS5605102	PS566	DISTRIBUTION AND COLLECTION	3299	Other Services	\$ 719,625	50% Split	50.00%	50.00%	100.00%	\$ 359,813	\$ 359,813	\$ 359,813
OMF	PS5605102	PS566	DISTRIBUTION AND COLLECTION	3189	Other Prof Serv	508,535	50% Split	50.00%	50.00%	100.00%	254,268	254,268	254,268
OMF	PS5606003	PS569	ENVIRONMENTAL RESOURCES	1201	Longevity Pay	1,819	Quantity	100.00%	100.00%	100.00%	1,919	1,919	1,919
PS	PS5606003	PS569	ENVIRONMENTAL RESOURCES	1011	Permanent Salaries	454,115	Quantity	100.00%	0.00%	100.00%	454,115	454,115	454,115
PS	PS5606003	PS569	ENVIRONMENTAL RESOURCES	1413	Cellphone Allowance	2,400	Quantity	100.00%	0.00%	100.00%	2,400	2,400	2,400
PS	PS5606003	PS569	ENVIRONMENTAL RESOURCES	2301	Soc Sec/Medicare	34,878	Quantity	100.00%	0.00%	100.00%	34,878	34,878	34,878
PS	PS5606003	PS569	ENVIRONMENTAL RESOURCES	2119	Health Insurance	1,055	Quantity	100.00%	0.00%	100.00%	1,055	1,055	1,055
PS	PS5606003	PS569	ENVIRONMENTAL RESOURCES	2404	Wellness Incentives	63,072	Quantity	100.00%	0.00%	100.00%	63,072	63,072	63,072
PS	PS5606003	PS569	ENVIRONMENTAL RESOURCES	2299	Pension - Def Cont	31,219	Quantity	100.00%	0.00%	100.00%	31,219	31,219	31,219
OMF	PS5606003	PS569	ENVIRONMENTAL RESOURCES	3999	Other Supplies	3,838	Quantity	100.00%	0.00%	100.00%	3,838	3,838	3,838
OMF	PS5606003	PS569	ENVIRONMENTAL RESOURCES	3928	Office Supplies	1,919	Quantity	100.00%	0.00%	100.00%	1,919	1,919	1,919
OMF	PS5606003	PS569	ENVIRONMENTAL RESOURCES	3201	Admin/Marketing	2,399	Quantity	100.00%	0.00%	100.00%	2,399	2,399	2,399
OMF	PS5606003	PS569	ENVIRONMENTAL RESOURCES	3289	Other Services	145,844	Quantity	100.00%	0.00%	100.00%	145,844	145,844	145,844

Stormwater System Functional Allocation

Schedule 1

										Percent Allocation	
										20.21%	79.79%
										Quality	Quantity
										\$ Allocation	\$ Allocation
Expense Type	Index	Division	Division Description	Sub-Object	Expense Description	Test Year FY 2021	Allocation Basis/Factor	Quality	Quantity	Total % Allocation	
63	OMF	PS6600603	ENVIRONMENTAL RESOURCES	3216	Costs/Fuel/Permits	23,028	Quality	100.00%	0.00%	100.00%	
64	OMF	PS6600603	ENVIRONMENTAL RESOURCES	3801	Gasoline	1,267	Quality	100.00%	0.00%	100.00%	
65	OMF	PS6600603	ENVIRONMENTAL RESOURCES	3807	Oil & Lubricants	88	Quality	100.00%	0.00%	100.00%	
66	OMF	PS6600603	ENVIRONMENTAL RESOURCES	3169	Other Prof Serv	74,783	Quality	100.00%	0.00%	100.00%	
67	OMF	PS6600603	ENVIRONMENTAL RESOURCES	4308	Overhead-Fleet	680	Quality	100.00%	0.00%	100.00%	
68	OMF	PS6600603	ENVIRONMENTAL RESOURCES	4373	Servicing-Fleet O&M	1,258	Quality	100.00%	0.00%	100.00%	
69	OMF	PS6600603	ENVIRONMENTAL RESOURCES	4385	Servicing-Print Shop	983	Quality	100.00%	0.00%	100.00%	
70	PS	PS6600603	ENVIRONMENTAL RESOURCES	2204	Pension - General Emp	18,320	Quality	100.00%	0.00%	100.00%	
71	PS	PS6600603	ENVIRONMENTAL RESOURCES	1401	Car Allowances	15,000	Quality	100.00%	0.00%	100.00%	
72	PS	PS6600603	ENVIRONMENTAL RESOURCES	2402	Life Insurance	284	Quality	100.00%	0.00%	100.00%	
73	OMF	PS6600603	ENVIRONMENTAL RESOURCES	4119	Training & Travel	11,514	Quality	100.00%	0.00%	100.00%	
74	CO	PS6600603	ENVIRONMENTAL RESOURCES	6416	Vehicles	10,982	Quality	100.00%	0.00%	100.00%	
Swale Outback											
75	PS	PS6600505	DISTRIBUTION AND COLLECTION	1504	Overline 1X Pay	2,418	Management Estimate	60.00%	40.00%	100.00%	
76	PS	PS6600505	DISTRIBUTION AND COLLECTION	1501	Overline 1.5X Pay	101,611	Management Estimate	60.00%	40.00%	100.00%	
77	PS	PS6600505	DISTRIBUTION AND COLLECTION	1201	Longevity Pay	6,942	Management Estimate	60.00%	40.00%	100.00%	
78	PS	PS6600505	DISTRIBUTION AND COLLECTION	1313	Standby Pay	6,214	Management Estimate	60.00%	40.00%	100.00%	
79	PS	PS6600505	DISTRIBUTION AND COLLECTION	1101	Permanent Salaries	284,381	Management Estimate	60.00%	40.00%	100.00%	
80	PS	PS6600505	DISTRIBUTION AND COLLECTION	2301	Soc Sec/Medicare	22,193	Management Estimate	60.00%	40.00%	100.00%	
81	PS	PS6600505	DISTRIBUTION AND COLLECTION	2404	Health Insurance	57,856	Management Estimate	60.00%	40.00%	100.00%	
82	PS	PS6600505	DISTRIBUTION AND COLLECTION	2269	Pension - Def Cont	14,776	Management Estimate	60.00%	40.00%	100.00%	
83	PS	PS6600505	DISTRIBUTION AND COLLECTION	2204	Uniforms	22,147	Management Estimate	60.00%	40.00%	100.00%	
84	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3949	Safety Shoes	2,369	Management Estimate	60.00%	40.00%	100.00%	
85	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3940	Other Supplies	1,199	Management Estimate	60.00%	40.00%	100.00%	
86	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3999	Office Supplies	4,798	Management Estimate	60.00%	40.00%	100.00%	
87	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3928	Office Supplies	4,798	Management Estimate	60.00%	40.00%	100.00%	
88	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3913	Horticultural Sup	1,439	Management Estimate	60.00%	40.00%	100.00%	
89	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3255	Office Equip < \$5000	47,016	Quality	100.00%	0.00%	100.00%	
90	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3289	Other Services	576	Management Estimate	60.00%	40.00%	100.00%	
91	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3278	Disposal (Tip) Fees	48,085	Management Estimate	60.00%	40.00%	100.00%	
92	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3404	Components/Parts	31,184	Management Estimate	60.00%	40.00%	100.00%	
93	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3304	Imp Rep Materials	4,798	Quantity	0.00%	100.00%	100.00%	
94	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3301	Heavy Equip Rent	5,757	Management Estimate	60.00%	40.00%	100.00%	
95	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3801	Gasoline	3,838	Management Estimate	60.00%	40.00%	100.00%	
96	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3804	Diesel Fuel	4,053	Management Estimate	60.00%	40.00%	100.00%	
97	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3604	Water/Sew/Storm	16,990	Management Estimate	60.00%	40.00%	100.00%	
98	OMF	PS6600505	DISTRIBUTION AND COLLECTION	3628	Telephone/Cable Tv	400	Management Estimate	60.00%	40.00%	100.00%	
99	OMF	PS6600505	DISTRIBUTION AND COLLECTION	4308	Overhead-Fleet	3742	Management Estimate	60.00%	40.00%	100.00%	
100	OMF	PS6600505	DISTRIBUTION AND COLLECTION	4373	Servicing-Fleet O&M	31,257	Management Estimate	60.00%	40.00%	100.00%	
101	OMF	PS6600505	DISTRIBUTION AND COLLECTION	4213	Retiree Health Bene	88,381	Management Estimate	60.00%	40.00%	100.00%	
102	OMF	PS6600505	DISTRIBUTION AND COLLECTION	6416	Vehicles	2,303	Management Estimate	60.00%	40.00%	100.00%	
103	CO	PS6600505	DISTRIBUTION AND COLLECTION	1801	Core Adjustments	10,276	Management Estimate	60.00%	40.00%	100.00%	
104	PS	PS6600505	DISTRIBUTION AND COLLECTION	2402	Life Insurance	91,783	Management Estimate	60.00%	40.00%	100.00%	
105	PS	PS660511	DISTRIBUTION AND COLLECTION	1501	Overline 1.5X Pay	178	Management Estimate	60.00%	40.00%	100.00%	
106	PS	PS660511	DISTRIBUTION AND COLLECTION	1201	Longevity Pay	66,531	Management Estimate	40.00%	60.00%	100.00%	
107	PS	PS660511	DISTRIBUTION AND COLLECTION	1313	Standby Pay	12,859	Management Estimate	40.00%	60.00%	100.00%	
108	PS	PS660511	DISTRIBUTION AND COLLECTION	1101	Permanent Salaries	18,842	Management Estimate	40.00%	60.00%	100.00%	
109	PS	PS660511	DISTRIBUTION AND COLLECTION	1401	Car Allowances	411	Management Estimate	40.00%	60.00%	100.00%	
110	PS	PS660511	DISTRIBUTION AND COLLECTION	1407	Expense Allowances	982,716	Management Estimate	40.00%	60.00%	100.00%	
111	PS	PS660511	DISTRIBUTION AND COLLECTION	1413	Cellphone Allowance	7,080	Management Estimate	40.00%	60.00%	100.00%	
112	PS	PS660511	DISTRIBUTION AND COLLECTION	2301	Soc Sec/Medicare	1,440	Management Estimate	40.00%	60.00%	100.00%	
113	PS	PS660511	DISTRIBUTION AND COLLECTION	2404	Health Insurance	3,120	Management Estimate	40.00%	60.00%	100.00%	
114	PS	PS660511	DISTRIBUTION AND COLLECTION	2269	Pension - Def Cont	76,193	Management Estimate	40.00%	60.00%	100.00%	
115	PS	PS660511	DISTRIBUTION AND COLLECTION	2204	Uniforms	3,693	Management Estimate	40.00%	60.00%	100.00%	
116	PS	PS660511	DISTRIBUTION AND COLLECTION	3940	Safety Shoes	175,460	Management Estimate	40.00%	60.00%	100.00%	
117	PS	PS660511	DISTRIBUTION AND COLLECTION	3949	Other Supplies	28,352	Management Estimate	40.00%	60.00%	100.00%	
118	PS	PS660511	DISTRIBUTION AND COLLECTION	3928	Office Supplies	143,235	Management Estimate	40.00%	60.00%	100.00%	
119	OMF	PS660511	DISTRIBUTION AND COLLECTION	3913	Horticultural Sup	4,078	Management Estimate	40.00%	60.00%	100.00%	
120	OMF	PS660511	DISTRIBUTION AND COLLECTION	3289	Office Equip < \$5000	960	Management Estimate	40.00%	60.00%	100.00%	
121	OMF	PS660511	DISTRIBUTION AND COLLECTION	3255	Other Services	990	Management Estimate	40.00%	60.00%	100.00%	
122	OMF	PS660511	DISTRIBUTION AND COLLECTION	3278	Disposal (Tip) Fees	115,140	Management Estimate	40.00%	60.00%	100.00%	
123	OMF	PS660511	DISTRIBUTION AND COLLECTION	3404	Components/Parts	2,902	Management Estimate	40.00%	60.00%	100.00%	
124	OMF	PS660511	DISTRIBUTION AND COLLECTION	3304	Imp Rep Materials	62,368	Management Estimate	40.00%	60.00%	100.00%	
125	OMF	PS660511	DISTRIBUTION AND COLLECTION	3301	Heavy Equip Rent	14,393	Management Estimate	40.00%	60.00%	100.00%	
126	OMF	PS660511	DISTRIBUTION AND COLLECTION	3801	Gasoline	435,643	Management Estimate	40.00%	60.00%	100.00%	
127	OMF	PS660511	DISTRIBUTION AND COLLECTION	3804	Diesel Fuel						
128	OMF	PS660511	DISTRIBUTION AND COLLECTION	3310	Other Equip Rent						
129	OMF	PS660511	DISTRIBUTION AND COLLECTION	3604	Water/Sew/Storm						
130	OMF	PS660511	DISTRIBUTION AND COLLECTION	3628	Telephone/Cable Tv						
131	OMF	PS660511	DISTRIBUTION AND COLLECTION	4308	Overhead-Fleet						
132	OMF	PS660511	DISTRIBUTION AND COLLECTION	4373	Servicing-Fleet O&M						
133	OMF	PS660511	DISTRIBUTION AND COLLECTION	4213	Retiree Health Bene						
134	OMF	PS660511	DISTRIBUTION AND COLLECTION	6416	Vehicles						
135	OMF	PS660511	DISTRIBUTION AND COLLECTION	1801	Core Adjustments						
136	OMF	PS660511	DISTRIBUTION AND COLLECTION	2402	Life Insurance						
137	OMF	PS660511	DISTRIBUTION AND COLLECTION	3404	Components/Parts						
138	OMF	PS660511	DISTRIBUTION AND COLLECTION	3304	Imp Rep Materials						
139	OMF	PS660511	DISTRIBUTION AND COLLECTION	3301	Heavy Equip Rent						
140	OMF	PS660511	DISTRIBUTION AND COLLECTION	3801	Gasoline						
141	OMF	PS660511	DISTRIBUTION AND COLLECTION	3804	Diesel Fuel						
142	OMF	PS660511	DISTRIBUTION AND COLLECTION	3604	Water/Sew/Storm						
143	OMF	PS660511	DISTRIBUTION AND COLLECTION	3628	Telephone/Cable Tv						
144	OMF	PS660511	DISTRIBUTION AND COLLECTION	4308	Overhead-Fleet						
145	OMF	PS660511	DISTRIBUTION AND COLLECTION	4373	Servicing-Fleet O&M						
146	OMF	PS660511	DISTRIBUTION AND COLLECTION	4213	Retiree Health Bene						
147	OMF	PS660511	DISTRIBUTION AND COLLECTION	6416	Vehicles						
148	OMF	PS660511	DISTRIBUTION AND COLLECTION	1801	Core Adjustments						
149	OMF	PS660511	DISTRIBUTION AND COLLECTION	2402	Life Insurance						
150	OMF	PS660511	DISTRIBUTION AND COLLECTION	3404	Components/Parts						
151	OMF	PS660511	DISTRIBUTION AND COLLECTION	3304	Imp Rep Materials						
152	OMF	PS660511	DISTRIBUTION AND COLLECTION	3301	Heavy Equip Rent						
153	OMF	PS660511	DISTRIBUTION AND COLLECTION	3801	Gasoline						
154	OMF	PS660511	DISTRIBUTION AND COLLECTION	3804	Diesel Fuel						
155	OMF	PS660511	DISTRIBUTION AND COLLECTION	3604	Water/Sew/Storm						
156	OMF	PS660511	DISTRIBUTION AND COLLECTION	3628	Telephone/Cable Tv						
157	OMF	PS660511	DISTRIBUTION AND COLLECTION	4308	Overhead-Fleet						
158	OMF	PS660511	DISTRIBUTION AND COLLECTION	4373	Servicing-Fleet O&M						
159	OMF	PS660511	DISTRIBUTION AND COLLECTION	4213	Retiree Health Bene						
160	OMF	PS660511	DISTRIBUTION AND COLLECTION	6416	Vehicles						
161	OMF	PS660511	DISTRIBUTION AND COLLECTION	1801	Core Adjustments						
162	OMF	PS660511	DISTRIBUTION AND COLLECTION	2402	Life Insurance						
163	OMF	PS660511	DISTRIBUTION AND COLLECTION	3404	Components/Parts						
164	OMF	PS660511	DISTRIBUTION AND COLLECTION	3304	Imp Rep Materials						
165	OMF	PS660511	DISTRIBUTION AND COLLECTION	3301	Heavy Equip Rent						
166	OMF	PS660511	DISTRIBUTION AND COLLECTION	3801	Gasoline						
167	OMF	PS660511	DISTRIBUTION AND COLLECTION	3804	Diesel Fuel						
168	OMF	PS660511	DISTRIBUTION AND COLLECTION	3604	Water/Sew/Storm						
169	OMF	PS660511	DISTRIBUTION AND COLLECTION	3628	Telephone/Cable Tv						
170	OMF	PS660511	DISTRIBUTION AND COLLECTION	4308	Overhead-Fleet						
171	OMF	PS660511	DISTRIBUTION AND COLLECTION	4373	Servicing-Fleet O&M						
172	OMF	PS660511	DISTRIBUTION AND COLLECTION	4213	Retiree Health Bene						
173	OMF	PS660511	DISTRIBUTION AND COLLECTION	6416	Vehicles						
174	OMF	PS660511	DISTRIBUTION AND COLLECTION	1801	Core Adjustments						
175	OMF	PS660511	DISTRIBUTION AND COLLECTION	2402	Life Insurance						
176	OMF	PS660511	DISTRIBUTION AND COLLECTION	3404	Components/Parts						
177	OMF	PS660511	DISTRIBUTION AND COLLECTION	3304	Imp Rep Materials						
178	OMF	PS660511	DISTRIBUTION AND COLLECTION	3301	Heavy Equip Rent						
179	OMF	PS660511	DISTRIBUTION AND COLLECTION	3801	Gasoline						
180	OMF	PS660511	DISTRIBUTION AND COLLECTION	3804	Diesel Fuel						
181	OMF	PS660511	DISTRIBUTION AND COLLECTION	3604	Water/Sew/Storm						
182	OMF	PS660511	DISTRIBUTION AND COLLECTION	3628	Telephone/Cable Tv						
183	OMF	PS660511	DISTRIBUTION AND COLLECTION	4308	Overhead-Fleet						
184	OMF	PS660511	DISTRIBUTION AND COLLECTION	4373	Servicing-Fleet O&M						
185	OMF	PS660511	DISTRIBUTION AND COLLECTION	4213	Retiree Health Bene						
186	OMF	PS660511	DISTRIBUTION AND COLLECTION	6416	Vehicles						
187	OMF	PS660511	DISTRIBUTION AND COLLECTION	1801	Core Adjustments						
188	OMF	PS660511	DISTRIBUTION AND COLLECTION	2402	Life Insurance						
189	OMF	PS660511	DISTRIBUTION AND COLLECTION	3404	Components/Parts						
190	OMF	PS660511	DISTRIBUTION AND COLLECTION	3304	Imp Rep Materials						
191	OMF	PS660511	DISTRIBUTION AND COLLECTION	3301	Heavy Equip Rent						
192	OMF	PS660511	DISTRIBUTION AND COLLECTION	3801	Gasoline						
193	OMF	PS660511	DISTRIBUTION AND COLLECTION	3804	Diesel Fuel						
194	OMF	PS660511	DISTRIBUTION AND COLLECTION	3604	Water/Sew/Storm						
195	OMF	PS660511	DISTRIBUTION AND COLLECTION	3628	Telephone/Cable Tv						
196	OMF	PS660511	DISTRIBUTION AND COLLECTION	4308	Overhead-Fleet					</	

Stormwater System Functional Allocation

Schedule 1

Expense Type	Index	Division	Division Description	Sub Object	Expense Description	Test Year FY 2021	Allocation Basis/Factor	Quality	Quantity	Total % Allocation	Percent Allocation			
											20.21%	20.21%	20.21%	
129	OMF	PS866	DISTRIBUTION AND COLLECTION	3407	Equip Rep & Maint	6,797	Management Estimate	40.00%	60.00%	100.00%	2,303	Quality \$ Allocation	Quantity \$ Allocation	
130	OMF	PS866	DISTRIBUTION AND COLLECTION	3601	Gasoline	2,257	Management Estimate	40.00%	60.00%	100.00%	903	903	3,454	
131	OMF	PS866	DISTRIBUTION AND COLLECTION	3604	Diesel Fuel	28,997	Management Estimate	40.00%	60.00%	100.00%	10,799	10,799	16,198	
132	OMF	PS866	DISTRIBUTION AND COLLECTION	3168	Backflow Program	139	Management Estimate	40.00%	60.00%	100.00%	56	56	83	
133	OMF	PS866	DISTRIBUTION AND COLLECTION	3601	Electricity	51,036	Management Estimate	40.00%	60.00%	100.00%	20,415	20,415	30,922	
134	OMF	PS866	DISTRIBUTION AND COLLECTION	3634	Water/Sew/Storm	19,950	Management Estimate	40.00%	60.00%	100.00%	7,170	7,170	10,722	
135	OMF	PS866	DISTRIBUTION AND COLLECTION	3628	Telephone/Cable Tv	6,429	Management Estimate	40.00%	60.00%	100.00%	2,471	2,471	3,644	
136	OMF	PS866	DISTRIBUTION AND COLLECTION	4308	Overhead-Fleet	17,254	Management Estimate	40.00%	60.00%	100.00%	6,801	6,801	10,352	
137	OMF	PS866	DISTRIBUTION AND COLLECTION	4213	Service Fleet O&M	49,674	Management Estimate	40.00%	60.00%	100.00%	19,869	19,869	29,004	
138	OMF	PS866	DISTRIBUTION AND COLLECTION	4213	Relieve Health Bene	2,303	Management Estimate	40.00%	60.00%	100.00%	921	921	1,382	
139	CO	PS866	DISTRIBUTION AND COLLECTION	6416	Vehicles	258,612	Management Estimate	40.00%	60.00%	100.00%	102,845	102,845	153,867	
140	CO	PS866	DISTRIBUTION AND COLLECTION	6499	Other Equipment	383,800	Management Estimate	40.00%	60.00%	100.00%	153,520	153,520	230,280	
141	OMF	PS866	DISTRIBUTION AND COLLECTION	3428	Bldg Rep & Maint	4,798	Management Estimate	40.00%	60.00%	100.00%	1,919	1,919	2,879	
142	PS	PS866	DISTRIBUTION AND COLLECTION	1801	Core Adjustments	221,350	Management Estimate	40.00%	60.00%	100.00%	88,542	88,542	132,814	
143	PS	PS866	DISTRIBUTION AND COLLECTION	2402	Life Insurance	615	Management Estimate	40.00%	60.00%	100.00%	240	240	369	
144	OMF	PS866	DISTRIBUTION AND COLLECTION	4119	Training & Travel	6,908	Management Estimate	40.00%	60.00%	100.00%	2,763	2,763	4,145	
145	OMF				Operating Enhancement	360,000	Management Estimate	40.00%	60.00%	100.00%	152,000	152,000	228,000	
146	OMF				Bond Coverage Expense	924,390	Bond Projects	5.57%	94.43%	100.00%	51,485	51,485	872,905	
Transfers, Debt Service, & Cash Funded Capital														
147					Tr To Special Obligation Bonds	\$	226,715	39.19%	60.81%	100.00%	\$	88,842	\$	137,873
148					Cumulative New Debt Service		12,788,667	5.57%	94.43%	100.00%		712,337		12,077,331
149					Cash Funded Capital		4,287,026	15.99%	84.01%	100.00%		674,334		3,612,691
150					Total Revenue Requirements	\$	29,591,997				\$	5,979,398	\$	23,612,599

Revenue Bond Issuance Allocation**Schedule 2**

Project Description	Project Amount	Allocation Basis/Factor	Quality	Quantity	Quality % Allocation	Quantity % Allocation
Duirs Area Stormwater Improvements	\$ 20,890,000	Management Estimate	5.00%	95.00%	\$ 1,044,500	\$ 19,845,500
Southeast Isles Tidal And Stormwr Impr	43,980,000	Management Estimate	5.00%	95.00%	2,199,000	41,781,000
River Oak Stormwater Analysis	37,975,000	Management Estimate	8.00%	92.00%	3,038,000	34,937,000
Edgewood Stormwater Improvements	30,475,000	Management Estimate	5.00%	95.00%	1,523,750	28,951,250
Progreso Stormwater Improvements	26,990,000	Management Estimate	5.00%	95.00%	1,349,500	25,640,500
Dorsey Riverbend Stormwater Improvements	20,890,000	Management Estimate	5.00%	95.00%	1,044,500	19,845,500
Victoria Park Tidal & Stormwr Improvment	18,800,000	Management Estimate	5.00%	95.00%	940,000	17,860,000
Total Projects	\$ 200,000,000				\$ 11,139,250	\$ 188,860,750
					5.57%	94.43%

Capital Improvement Projects Allocation

Schedule 3

Project Description	Project Amount	Cash Funded Capital	Allocation Basis/Factor	Quality	Quantity	Quality % Allocation	Quantity % Allocation
Utilities Asset Management System	\$ 40,000	\$ 40,000	Management Estimate	5.00%	95.00%	2,000	38,000
800-850 Sw 21 Terr Stormwater Improvement	383,398	383,398	Management Estimate	5.00%	95.00%	19,170	364,228
Citywide Stormwater Analysis	50,000	50,000	Management Estimate	5.00%	95.00%	2,500	47,500
Drainage Canal Surveying And Assessment	14,016	14,016	Management Estimate	5.00%	95.00%	701	13,315
Stormstation 1 Fixed Emerg Generators	395,250	395,250	Management Estimate	5.00%	95.00%	19,763	375,488
Stormstation 2 Fixed Emerg Generators	297,500	297,500	Management Estimate	5.00%	95.00%	14,875	282,625
1716 Se 7Th Street Stormwater Improvements	1,100,000	1,100,000	Management Estimate	5.00%	95.00%	55,000	1,045,000
32-101 S. Gordon Road Stormwater Improvements	382,653	382,653	Management Estimate	5.00%	95.00%	19,133	363,520
Plant A Stormwater Treatment Facility Upgrades	1,211,984	1,211,984	Indirect Allocation	39.19%	60.81%	474,934	737,050
Total CIP	\$ 3,874,801	\$ 3,874,801				\$ 608,074	\$ 3,266,727
						15.69%	84.31%

APPENDIX C

FORM OF NOTICE TO BE PUBLISHED

To be Published by August 23, 2025

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

Notice is hereby given that the City Commission of Fort Lauderdale, Florida, will conduct a public hearing to hear objections of all interested persons to the final assessment resolution of the Stormwater Management Special Assessment, as shown above, and to impose non-ad valorem assessments against certain property located therein and collecting the assessments on the ad valorem tax bill. The hearing will be held at 5:01 P.M. on September 12, 2025, at the Broward Center for the Performing Arts, Mary N. Porter Riverview Ballroom, 201 S.W. 5th Avenue, Fort Lauderdale, Florida. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 828-5002 two days prior to the meeting.

All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. Any person wishing to appeal any decision of the City Commission with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made.

The assessments have been proposed to fund the City's annual Stormwater operating and capital costs which serve the Special Assessment Area. The assessment will be divided among to specially benefitted tax parcels based upon the amount of Equivalent Benefit Units or EBUs attributable to each tax parcel. The Fiscal Year 2025-26 assessment rates are as follows:

Category	Billing Unit	Cost Per Billing Unit
Category I	Dwelling Units	\$318.17
Category II	Gross Acreage	\$3,306.66
Category III	Gross Acreage	\$824.85
Trip Generation	Trips	\$6.10

A more specific description of these assessment methodologies is set forth in the Initial Assessment Resolution adopted by the City Commission on July 7, 2020. Copies of the Initial Assessment Resolution, the plans and specifications for the Stormwater Management Program project, and the preliminary assessment rolls are available for inspection at the offices of the City Clerk, 1 East Broward Boulevard, Suite 444, Fort Lauderdale, Florida.

Stormwater Management Assessments will be collected by the Broward County Tax Collector on the ad valorem tax bill for a period of 30 years, commencing with the tax bill to be mailed in November 2025. 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 _____ at _____.

NOTE: If any person decides to appeal any decision made with respect to any matter considered at this public meeting or hearing, he/she will need a record of the proceedings, and for such purpose he/she may need to ensure that verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Anyone needing auxiliary services to assist in participation at the meeting, please contact the City Clerk at (954) 828-5002 two days prior to the meeting.

CITY CLERK
CITY OF FORT LAUDERDALE,
FLORIDA

ORDINANCE NO. C-25-26

AN ORDINANCE OF THE CITY OF FORT LAUDERDALE, FLORIDA, AMENDING CHAPTER 2, ARTICLE VIII OF THE CODE OF ORDINANCES OF THE CITY OF FORT LAUDERDALE, FLORIDA, TO PROHIBIT LOBBYING OR LOBBYING ACTIVITIES BY CITY BOARD MEMBERS OR CITY COMMITTEE MEMBERS, MORE SPECIFICALLY AMENDING SECTION 2-261 TO PROVIDE FOR NEW DEFINITIONS, CREATING SECTION 2-265 TO PROHIBIT THE APPOINTMENT OF LOBBYISTS TO CITY BOARDS AND CITY COMMITTEES AND TO PROHIBIT LOBBYING OR LOBBYING ACTIVITIES BY MEMBERS OF CITY BOARDS AND CITY COMMITTEES, AND AMENDING SECTION 2-266 TO PROVIDE PENALTIES FOR VIOLATING ARTICLE VIII; PROVIDING FOR CORRECTION OF SCRIVENER'S ERRORS, SEVERABILITY, REPEAL OF CONFLICTING ORDINANCES, AND AN EFFECTIVE DATE.

WHEREAS, under both the United States Constitution and the Florida Constitution, people have the fundamental right to petition their government, which includes a right to lobby their government; and

WHEREAS, the City of Fort Lauderdale also has a compelling interest in protecting against both the appearance of and actual government corruption, and may regulate lobbying to accomplish this compelling interest; and

WHEREAS, when regulating lobbying, the City must balance fundamental First Amendment freedoms against its compelling interests, including its interests in preserving and maintaining the integrity of and public confidence in the governmental decision-making process, while also ensuring that its regulation is closely tailored to this end so that the City does not burden more speech than necessary; and

WHEREAS, the City, through this enactment, seeks to establish lobbying restrictions for members of City Boards, Committees, taskforces and the like, to protect against the appearance of and actual government corruption;

CODING: Words, symbols, and letters ~~stricken~~ are deletions. Words, symbols, and letters underlined are additions. Words, symbols, and letters ~~double-stricken~~ are deletions between first and second reading. Words, symbols, and letters double underlined are additions between first and second reading.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. That Section 2-261 of the Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby amended to provide as follows:

Sec. 2-261. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this article, except where the context clearly indicates a different meaning:

City Board means a group of persons established by city ordinance who are collectively charged with specific powers and duties and function as a collegial body as provided within their respective establishing ordinance.

City Committee means a group of persons established by city resolution who are collectively charged with specific powers and duties and function as a collegial body as provided within their respective establishing resolution. This term also includes task forces and the like.

Lobbying or lobbying activities shall be defined as in the Broward County Code of Ordinances, section 1-19, Code of Ethics for Elected Officials.

Lobbyist shall be defined as in the Broward County Code of Ordinances, section 1-19, Code of Ethics for Elected Officials.

Person means any individual, business, corporation, association, firm, partnership, nonprofit organization or other organization or group.

SECTION 2. That Section 2-265 of the Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby created to provide as follows:

Sec. 2-265. - Reserved. Lobbying or Lobbying Activities by City Board Members and City Committee Members; Prohibition.

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The restrictions stated in this section shall apply to any person nominated, appointed, or both, to serve as a member of a city board or city committee. For the purposes of this section the terms city board or city committee shall exclude authorities, special districts, and similar collegial bodies created by an act of the Florida Legislature, and the Citizens' Committee of Recognition, and the Walk of Fame Induction Committee.

- (a) *Prohibition on appointment of lobbyists to city boards and city committees.* No person who is required to register with the city clerk as a lobbyist, other than professionals who prepare documents or provide expert advice in their field of expertise, such as architects, engineers and consultants who interpret plans (Design Professional), shall serve on any city board or city committee. Any person who is required to register as a lobbyist, other than Design Professionals, subsequent to being appointed to a city board or city committee shall be disqualified from participating on the city board or city committee from the date that the person knew, or reasonably should have known, that he or she was required to register. No person, other than Design Professionals, shall be appointed to a city board or city committee for a period of nine (9) months from the time the person files a statement with the city clerk withdrawing his or her registration as a lobbyist.
- (b) *Prohibition on lobbyists serving on city boards and city committees.* No member of a city board or city committee, other than Design Professionals, shall, during the member's term of appointment, engage in lobbying or lobbying activities, as those terms are defined in this Article, with the City Commission, a City board, committee, taskforce and the like, or any member thereof, or the City Manager or City staff.

SECTION 3. That Section 2-266 of the Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby amended to provide as follows:

Sec. 2-266. - Penalties.

Violation of any provision of this article shall be punishable by reprimand, censure or a prohibition of the violator from lobbying the city commission, city board or committee or any member thereof or the city manager or city staff for a period not to exceed two (2) years. The City Commission, through the adoption of a resolution by majority vote, may remove for cause any member who violates the provisions of this Article, except when inconsistent with City Charter, general or special law. This authority of the City Commission to remove members for cause shall be cumulative with any other legislation governing city boards and city committees.

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SECTION 4. At the direction of the City Manager, the publisher of the Code of Ordinances of the City of Fort Lauderdale, Florida, is authorized to conform chapter, article, section, subsection, and clause numbers and letters, and capitalization, set forth in the Code of Ordinances of the City of Fort Lauderdale, Florida, and to correct any non-substantive scrivener's errors in the codification of this Ordinance without the need for a public hearing.

SECTION 5. That if any clause, section or other part of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby but shall remain in full force and effect.

SECTION 6. That all ordinances or parts of ordinances in conflict herewith, be and the same are hereby repealed.

SECTION 7. That this Ordinance shall be in full force and effect upon final passage.

PASSED FIRST READING this 17th day of June, 2025.

PASSED SECOND READING this ____ day of _____, 2025.

Mayor
DEAN J. TRANTALIS

ATTEST:

City Clerk
DAVID R. SOLOMAN

CODING: Words, symbols, and letters ~~stricken~~ are deletions. Words, symbols, and letters underlined are additions. Words, symbols, and letters ~~double-stricken~~ are deletions between first and second reading. Words, symbols, and letters double underlined are additions between first and second reading.



CITY OF FORT LAUDERDALE
City Commission Agenda Memo
REGULAR MEETING

#25-0695

TO: Honorable Mayor & Members of the
Fort Lauderdale City Commission

FROM: D'Wayne M. Spence, Interim City Attorney

DATE: June 30, 2025

TITLE: Second Reading - Ordinance Amending Chapter 2, Article VIII of the Code of Ordinances of the City of Fort Lauderdale, to prohibit lobbying or lobbying activities by city board members or city committee members, specifically creating Section 2-265 entitled "Lobbying or Lobbying Activities by City Board Members and City Committee Members; Prohibition" and amending Section 2-261 entitled "Definitions" and Section 2-266 entitled "Penalties" of the Code of Ordinances, all relating to Regulating Lobbyist Appointments to Boards and Committees – (**Commission Districts 1, 2, 3, and 4**)

Recommendation

The City Commission consider adoption of the attached proposed ordinance amending Chapter 2, Article VIII of the Code of Ordinances of the City of Fort Lauderdale creating a new Section 2-265 entitled "Lobbying or Lobbying Activities by City Board Members and City Committee Members; Prohibition" and amending Section 2-261 entitled "Definitions" and Section 2-266 entitled "Penalties".

Background

On May 6, 2025, at the City Commission Conference meeting, the City Commission discussed a draft ordinance that would amend the City of Fort Lauderdale's Code of Ordinances to include language that prohibits City of Fort Lauderdale advisory boards and committee members from engaging in lobbying or lobbying activities with the City Commission, City boards and committees, or City staff. After discussion, the City Commission directed the City Attorney's Office to revise the draft ordinance to include a prohibition against appointing lobbyists to serve on city boards or city committees and clarifying that the prohibition would not apply to authorities, special districts, and similar collegial bodies created by an act of the Florida Legislature.

During the drafting process, the City Attorney's Office identified the Citizen's Board of Recognition as a City Board with a unique composition that may warrant an exemption from this prohibition. Membership of this board consists of former mayors of the City of Fort Lauderdale, a former member of the City Commission, past honorees and the president of the Council of Fort Lauderdale Civic Associations, or the president's

designee. During the first reading of this ordinance, held on June 17, 2025, the City Commission identified the Walk of Fame Induction Committee as having a similarly unique membership composition warranting an exemption from the lobbying prohibition. A provision excluding these boards has been incorporated in proposed ordinance.

The proposed ordinance provides as follows:

- Amending Section 2-261 entitled “Definitions” to include definitions for the terms “city board” and “city committee.”
- Creating Section 2-265 entitled “Restrictions on Lobbying by Appointed Board and Committee Members”
 - prohibits the appointment of lobbyists to city boards and city committees
 - prohibits members of city advisory boards and city committees from lobbying.
 - Excludes authorities, special districts, and similar collegial bodies created by an act of the Florida Legislature from the definition of City Board and City Committee.
 - Excludes the Citizens’ Committee of Recognition and the Walk of Fame Induction Committee from the definition of City Board and City Committee.
 - Design professionals, such as architects, engineers and consultants who interpret plans, are excluded from these prohibitions.
- Amending Section 2.266 entitled “Penalties” has been amended to provide the City Commission with the authority to adopt a resolution to remove members for cause who violate provisions of Article VII of Chapter 2 of the Code of Ordinances.

Resource Impact

The adoption of this Ordinance has no direct fiscal impact on the City of Fort Lauderdale.

Attachments

Exhibit 1 – Ordinance

Prepared by: D’Wayne M. Spence, Interim City Attorney

Charter Officer: D’Wayne M. Spence, Interim City Attorney

RESOLUTION NO. 25-167

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, BROWARD COUNTY, FLORIDA, LEVYING A NON-AD VALOREM SPECIAL ASSESSMENT FOR FISCAL YEAR 2026 ON BEHALF OF THE LAUDERDALE ISLES WATER MANAGEMENT DISTRICT AND APPROVING THE BUDGET FOR THE DISTRICT.

WHEREAS, the City of Fort Lauderdale is empowered to levy and collect for the benefit of the Lauderdale Isles Water Management District (hereinafter "District") a non-ad valorem special assessment on property located within the boundaries of said District; and

WHEREAS, the District adopted a resolution determining that the District's expenses and cost of maintaining the canals should be specially assessed against all properties within the District abutting on the canals because of the benefit received from the work of the district that was reaffirmed by Resolution R-03-1; and

WHEREAS, said District has submitted to the City Commission the budget of the District as approved by the Board of said District for its calendar year beginning October 1, 2025, and ending September 30, 2026, a copy of said budget being attached hereto as Appendix 1 and made a part hereof; and

WHEREAS, said approved budget requires the levying of a \$15.00 non-ad valorem special assessment per parcel on the taxable property abutting a canal within the boundary of said District;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. That the City Commission of the City of Fort Lauderdale hereby levies on all real property abutting on the canals and lying within the "District," a non-ad valorem special assessment of \$15.00 per parcel for the fiscal year beginning October 1, 2025, and ending September 30, 2026, for the purposes for which the District was created.

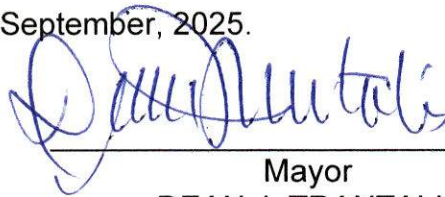
SECTION 2. That the City Commission of the City of Fort Lauderdale hereby approves the budget for the District for fiscal year beginning October 1, 2025, and ending September 30, 2026.

SECTION 3. That such non-ad valorem special assessment shall be certified by the City Clerk to the Broward County Property Appraiser, the Broward County Records, Taxes & Treasury

Division and the Department of Revenue of the State of Florida, by delivering a certified copy of this Resolution to each.

SECTION 4. That this resolution will take effect immediately upon its adoption.

ADOPTED this 12th day of September, 2025.



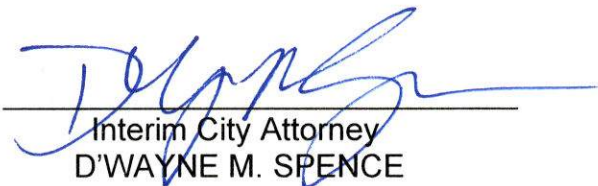
Mayor
DEAN J. TRANTALIS

ATTEST:



City Clerk
DAVID R. SOLOMAN

APPROVED AS TO FORM
AND CORRECTNESS:



Interim City Attorney
D'WAYNE M. SPENCE

Dean J. Trantalis

Yea

John C. Herbst

Yea

Steven Glassman

Yea

Pamela Beasley-Pittman

Yea

Ben Sorensen

Yea



**LAUDERDALE ISLES
WATER MANAGEMENT
DISTRICT**
www.liwmd.org

PO Box 122271
Fort Lauderdale FL 33312

Fiscal Year 2025 - 2026 Proposed Budget

Source of Funds

Special Assessment - 551 properties @\$15 per year	\$8,265
Reimbursed Expense(Storage/LICIA)	780
Checking Account Balance Forward as of 5/31/2025	120,745
Total Funds Available	\$129,790

Appropriations/ Expenses

Professional Services	5,000
Contractual Services - Spraying 10 canals	20,000
Contractual Services - Vegetation Removal	20,000
MIASF Waterway Cleanup	4,000
Lauderdale Isles Fall Waterway Cleanup	6,000
Website Maintenance	1,000
Boat Rental Services	3,000
Travel and Per Diem	1,000
Office Supplies	2,000
Legal Advertising Sun Sentinel	4,000
Miscellaneous Expense	1,000
Waterway Signage Maintenance	1,000
Payment to Government Agencies	2,000
Water Quality Testing	3,000
Storage Rental	1,000
Marine Life Testing	3,000
Waterway Survey Eqpt/Svcs	5,000
Reserve and Contingencies	47,790
Total Appropriations/Expenses	\$129,790

For final approval by the LIWMD Board on June 16, 2025

(Rev 5/05/25)

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