

Memorandum

REPORT TO: City Commission

FROM: Bernie Massey, Customer Service & Billing Supervisor
Laurae Clark, Treasurer
Melissa Hodnett, Finance Director

SUBJECT: Resolution Establishing a 20% Increase to Tree Maintenance District Assessments for Fiscal Year 2027 (FY27)

MEETING DATE: August 18, 2026

AGENDA ITEM TYPE: Resolution

RECOMMENDATION: **Consider the Motion:** *Approve the resolution establishing a 20% increase in Tree Maintenance District Assessments for FY2027 (FY27), making the assessment rate \$0.005184 per assessable square foot.*

STRATEGIC PLAN: 7.5. Funding and Delivery of City Services: Use equitable and sustainable sources of funding for appropriate City services, and deliver them in a lean and efficient manner.

BACKGROUND: On July 16, 1990, the City Commission passed Commission Resolution No. 2804 creating a city-wide tree maintenance district for the purpose of planting and maintaining trees in all public places, rights-of-ways and parks. On June 23, 2026, the City Commission adopted the 2027 Biennium Budget and FY27 Annual Operating Budget, both of which included a 23% increase for Tree Maintenance for FY27. Following budget adoption, staff refined long-range modeling assumptions and were able to reduce the proposed increase for FY27 to 20%. The rate proposed is sufficient to support the revenue assumptions included in the adopted budget and future debt service estimates for the Shops Complex project.

UNRESOLVED ISSUES: None

ALTERNATIVES: Changes to the rate approved in the FY27 Budget may require budget amendments to ensure a balanced budget.

FISCAL EFFECTS: The assessment rate proposed is sufficient to support the revenue assumptions included in the adopted budget and future debt service estimates for the Shops Complex project. The estimated annual increase to the median homeowner, on a 7,500 sq ft lot, is approximately \$6.48. The total annual assessment estimated for the median homeowner is \$38.88.

Attachments:

[Resolution_Tree_Mtc_Assessments_FY27.docx](#)

Report compiled on: August 6, 2026