



**CITY OF TAMARAC**  
**NOTICE OF SPECIAL MEETING**  
**CITY COMMISSION OF TAMARAC, FL**  
**City Hall - Commission Chambers**  
**September 20, 2018**

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**CALL TO ORDER:**

**5:05 PM**

**ROLL CALL:**

**PLEDGE OF ALLEGIANCE:**

**Mayor Harry Dressler**

**1. TO2383 - FY2019 Millage Rate Ordinance**

An Ordinance of the City Commission of the City of Tamarac, Florida to Establish and Levy Ad Valorem Taxes Within the Corporate Limits of the City of Tamarac, Florida, for the Tax Year 2018; Providing for the Levy of Ad Valorem Taxes in the Amount of 7.2899 Mills (\$7.2899 Per \$1,000) Based Upon the Assessed Value on Non-Exempt Real and Personal Property Located Within the City Limits of the City of Tamarac; Providing for Conflicts; Providing for Severability; and Providing for an Effective Date.

**PASSED ON FIRST READING SEPTEMBER 12, 2018**

Commission                      Citywide  
District(s):

**2. TO2384 - FY 2019 Budget Ordinance**

An Ordinance of the City Commission of the City of Tamarac, Florida, Adopting the Operating Budget, Revenues and Expenditures, the Capital Budget, and the Financial Policies for the Fiscal Year 2019; Providing for Conflicts; Providing for Severability; and Providing for an Effective Date.

**PASSED ON FIRST READING SEPTEMBER 12, 2018**

Commission                      Citywide  
District(s):

**3. Other**

The City Commission may consider and act upon such other business as may come before it. In the event this agenda must be revised, such revised copies will be available to the public at the City Commission meeting.

Pursuant to Chapter 286.0105, Florida Statutes, if a person decides to appeal any decision made by the City Commission with respect to any matter considered at such meeting or hearing, he may need to ensure that a verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is based.

The City of Tamarac complies with the provisions of the Americans with Disabilities Act. If you are a disabled

person requiring any accommodations or assistance, please notify the City Clerk's Office at (954) 597-3505 of such need at least 48 hours (2 days) in advance. Additionally, if you are hearing or speech impaired and need assistance, you may contact the Florida Relay Service at either of the following numbers: 1-800-955-8770 or 1-800-955-8771.

A handwritten signature in blue ink that reads "Patricia Teufel". The signature is written in a cursive, flowing style with a large initial 'P'.

Patricia Teufel, CMC  
City Clerk



**Title - 5:05 PM**

5:05 PM



**Title - Mayor Harry Dressler**

Mayor Harry Dressler



## **Title - TO2383 - FY2019 Millage Rate Ordinance**

An Ordinance of the City Commission of the City of Tamarac, Florida to Establish and Levy Ad Valorem Taxes Within the Corporate Limits of the City of Tamarac, Florida, for the Tax Year 2018; Providing for the Levy of Ad Valorem Taxes in the Amount of 7.2899 Mills (\$7.2899 Per \$1,000) Based Upon the Assessed Value on Non-Exempt Real and Personal Property Located Within the City Limits of the City of Tamarac; Providing for Conflicts; Providing for Severability; and Providing for an Effective Date.

**PASSED ON FIRST READING SEPTEMBER 12, 2018**

Commission District(s):


Citywide

### **ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
▣	TO2383 - MEMO FY2019 Millage Rate Ordinance	8/27/2018	Cover Memo
▣	TO2383 Reso FY2019 Millage Rate	9/5/2018	Ordinance

**CITY OF TAMARAC  
INTEROFFICE MEMORANDUM  
FINANCE DEPARTMENT**

**TO: Michael C. Cernech**  
**City Manager**

**FROM: Mark C. Mason**   
**Director of Financial Services**

**DATE: August 28, 2018**

**RE: Temporary Ordinance #2383**  
**– Setting Millage Rate for FY**  
**2019**

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**Recommendation:**

The Director of Financial Services recommends that TO #2383 for the setting of millage rate for Fiscal Year 2019 be placed on the agenda for the first Public Hearing on September 12, 2018 and for the second Public Hearing on September 20, 2018.

**Issue:**

State law requires that municipalities set a tentative millage rate at the first Public Hearing and adopt a millage rate at a second Public Hearing.

**Background:**

The first public hearing for the City of Tamarac Fiscal Year 2019 Millage Rate and Budget is Wednesday, September 12, 2018, at 7:00 p.m. The second public hearing for the City of Tamarac Fiscal Year 2019 Millage Rate and Budget is Thursday, September 20, 2018, at 5:05 p.m.

Florida Statutes requires that the millage rate be adopted at a public hearing. Temporary Ordinance #2383 provides for the adoption of the millage rate for Fiscal Year 2019 for the City's General Fund. The proposed millage rate of 7.2899 mills was established as a not to exceed millage rate by the City Commission on July 11, 2018 pursuant to Resolution R-2018-87 and authorized to be published on the TRIM notices. The proposed millage rate of 7.2899 for the Fiscal Year 2019 General Fund Budget is an increase of 0.5847 mills above the rolled-back millage rate of 6.7052 or an 8.72% increase.

**Fiscal Impact**

The General Fund millage rate of 7.2899 will generate a total tax levy of \$27,749,816, which represents 100 percent of the proposed tax levy ( $\$3,806,611,305 / 1,000 \times 7.2899 = \$27,749,816$ ). Based on the approved financial policies and Florida Statutes, the FY 2018 Tentative Budget is funded at 95% of the tax levy for the General Fund \$26,362,325 ( $\$27,749,816 \times .95 = \$26,362,325$ ). The General Fund amount of \$26,362,325 represents the total funding to support all programs outlined in the FY 2019 Tentative Budget.

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2018-

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA TO ESTABLISH AND LEVY AD VALOREM TAXES WITHIN THE CORPORATE LIMITS OF THE CITY OF TAMARAC, FLORIDA, FOR THE TAX YEAR 2018; PROVIDING FOR THE LEVY OF AD VALOREM TAXES IN THE AMOUNT OF 7.2899 MILLS (\$7.2899 PER \$1,000) BASED UPON THE ASSESSED VALUE ON NON-EXEMPT REAL AND PERSONAL PROPERTY LOCATED WITHIN THE CITY LIMITS OF THE CITY OF TAMARAC; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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WHEREAS, it has been determined that a tax levy on all non-exempt real and personal property within the corporate limits of the City of Tamarac is required for operation and/or maintenance expenses of the General Fund for the 2019 Fiscal Year beginning October 1, 2018 and ending September 30, 2019; and

WHEREAS, the City Commission, in accordance with 200.065, Florida Statutes, is required to fix ad valorem tax millage pursuant to and in accordance with said law.

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

Section 1: That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this ordinance.

Section 2: That the City Commission of the City of Tamarac does hereby establish and fix and levy ad valorem taxes for the taxable year 2018 in the amount of 7.2899 mills (\$7.2899 for each \$1,000 of assessed valuation, less exemptions). The millage rate levied is 8.72% above the rolled-back rate of 6.7052 mills computed pursuant to Florida Law.

Section 3 That the City Clerk is hereby authorized and instructed to forward a certified copy of this ordinance to the Broward County Department of Finance and Administrative Services.

Section 4 That the City Clerk is hereby authorized and instructed to forward a certified copy of this ordinance to the Department of Revenue of the State of Florida.

Section 5 That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 6 That if any clause, section, other part or application of this ordinance 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 ordinance.

Section 7: That this ordinance shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED ON FIRST READING THIS 12<sup>th</sup> day of September 2018.  
PASSED AND ADOPTED ON SECOND READING THIS 20<sup>th</sup> day of September 2018.

BY: \_\_\_\_\_  
MAYOR HARRY DRESSLER

ATTEST:

\_\_\_\_\_  
PAT TEUFEL, CMC

CITY CLERK

I HEREBY CERTIFY that  
I have approved this  
ORDINANCE as to form:

\_\_\_\_\_  
SAMUEL S. GOREN  
CITY ATTORNEY

RECORD OF COMMISSION VOTE: 1<sup>ST</sup> Reading

MAYOR DRESSLER \_\_\_\_\_  
DIST 1: COMM. BOLTON \_\_\_\_\_  
DIST 2: V/M. GOMEZ \_\_\_\_\_  
DIST 3: COMM. FISHMAN \_\_\_\_\_  
DIST 4: COMM. PLACKO \_\_\_\_\_

RECORD OF COMMISSION VOTE: 2<sup>ND</sup> Reading

MAYOR DRESSLER \_\_\_\_\_  
DIST 1: COMM. BOLTON \_\_\_\_\_  
DIST 2: V/M. GOMEZ \_\_\_\_\_  
DIST 3: COMM. FISHMAN \_\_\_\_\_  
DIST 4: COMM. PLACKO \_\_\_\_\_





## **Title - TO2384 - FY 2019 Budget Ordinance**

An Ordinance of the City Commission of the City of Tamarac, Florida, Adopting the Operating Budget, Revenues and Expenditures, the Capital Budget, and the Financial Policies for the Fiscal Year 2019; Providing for Conflicts; Providing for Severability; and Providing for an Effective Date.

**PASSED ON FIRST READING SEPTEMBER 12, 2018**

Commission District(s):

Citywide

### **ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
▢	TO2384 - MEMO FY 2019 Budget Ordinance	8/27/2018	Cover Memo
▢	TO2384 - RESO FY 2019 Budget Ordinance	8/27/2018	Resolution

**CITY OF TAMARAC  
INTEROFFICE MEMORANDUM  
FINANCE DEPARTMENT  
MANAGEMENT & BUDGET DIVISION**

**TO: Michael C. Cernech  
City Manager**

**DATE: August 28, 2018**

**FROM: Mark C. Mason**   
Director of Financial Services

**RE: Budget Ordinance  
Temporary Ordinance #2384**

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**Recommendation:**

The Director of Financial Services recommends that TO #2384 for the adoption of the Fiscal Year 2019 Operating Budget, Capital Budget and Financial Policies be placed on the agenda for the first Public Hearing on Wednesday, September 12, 2018 and for the final Public Hearing on Thursday, September 20, 2018.

**Issue:**

State law requires that municipalities set a tentative budget at the first Public Hearing and adopt a final budget at a second Public Hearing.

**Background:**

Wednesday, September 12, 2018, at 7:00 p.m., is the first public hearing for the City of Tamarac Fiscal Year 2019 Budget. The FY 2019 Budget process began early in the year with the review of department budget submittals. During meetings in May, the City Manager reviewed the budget and finalized his recommendations. The Fiscal Year 2019 Proposed Budget was delivered to the City Commission on June 13, 2018.

On June 20, 2018, a Budget Workshop was held with the City Commission for purposes of presenting the City Manager's Proposed Budget for Fiscal Year 2019. During the course of the workshop, management provided information regarding the proposed budget, recommended an operating millage rate of 7.2899 mills and advised that during the intervening two months before the first public hearing on September 12, 2018 that staff would continue to fine tune the proposed budget. TO #2384 incorporates the Commission's recommendations as well as other adjustments as detailed below.

Following receipt of the Certified Taxable Values from the Broward County Property Appraiser's (BCPA) office whereby the taxable value decreased slightly from the June 1, 2018 estimate by approximately \$3.38 million, the operating budget millage rate is recommended to remain at 7.2899 mills. This tentative millage rate of 7.2899 mills is included in TO #2384. The recommended Operating Millage Rate of 7.2899 was approved as a not to exceed millage rate by the City Commission on July 11, 2018 via Resolution 2018-87 and transmitted to the BCPA accordingly for TRIM Notice purposes.

The summary below provides adjustments by fund type that have been made since the Commission Budget Workshop on June 20, 2018 and reflects the proposed millage rate in the Tentative Budget.

<b>Fund Type</b>	<b>FY 2019 Proposed Budget</b>	<b>FY 2019 Increase / (Decrease)</b>	<b>FY 2019 Tentative Budget</b>
General Fund	\$ 69,580,890	\$ -	\$ 69,580,890
Special Revenue	31,006,197	950,543	31,956,740
Debt Service	4,161,745	(85,556)	4,076,189
Capital Projects	7,541,822	468,827	8,010,649
Enterprise	41,311,609	(46,046)	41,265,563
Internal Service	10,173,639	-	10,173,639
<b>Total</b>	<b>\$ 163,775,902</b>	<b>\$ 1,287,768</b>	<b>\$ 165,063,670</b>

Overall, the Tentative Budget of \$165,063,670 is \$1,287,768 more than the June 13, 2018 Proposed Budget of \$163,775,902, or a .79% increase.

The General Fund Tentative Budget is \$69,580,890 which is the same as the City Manager's proposed budget. However, there were adjustments to revenues and the various departments which, in the General Fund, are adopted by department in the annual budget as follows:

- General Fund Revenue (no net change):
  - Property Tax Revenue adjustment downward of \$23,409 resulting from the July 1, 2018 certified values;
  - Revenue adjustments associated with estimates from the State of Florida for various State related sources such as Half-Cent Sales Tax, State Revenue Sharing, 6 cent Gas Tax, and Communication Services Tax – Net decrease \$258,037;
  - Adjustments based on updated Cost Allocation Plan – Net increase \$144,540;
  - Other adjustments – Net increase of \$136,906 consisting of interest income (increase \$142,500), recycling rebate (decrease \$45,000), nuisance abatement fines and forfeitures (decrease \$1,454), interfund transfers (increase \$15,000) and payments in lieu of taxes (increase \$975);
  - An increase of \$24,885 to appropriation from fund balance
  
- General Fund Expenditures (no net change):
  - City Commission - \$1,521 net increase resulting from a net increase of \$1,521 in updated personal services projections.
  - City Manager - \$82,606 net increase resulting from updated personal services projections (position reclassification for Assistant to the City Manager and reclassification of the management intern position to a fully time Management Analyst occurred after the Proposed Budget had been prepared).
  - City Attorney - \$80,000 net increase to legal services (Commission approved increase in hourly rate from \$195 to \$225 after Proposed Budget)

- City Clerk - \$367 net decrease resulting from updated personal services projections.
- Financial Services - \$135,832 net increase resulting from updated personal services projections (earlier projections did not include salary and benefits for (1510) Senior Accountant position approved in FY 2018).
- Human Resources - \$39,503 net decrease resulting from updated personal services projections.
- Community Development - \$30,623 net increase resulting from a net increase of \$6,273 in updated personal services projections, an increase of \$25,000 to (3010) professional services for the cost of developing administrative rules to the Land Development Code, and a net decrease of \$650 for other expenditures.
- Public Services - \$229,088 net increase resulting from a net increase of \$100,790 in updated personal services projections (corrected an incorrect allocation of a position that should have been charged to Public Services), an increase of \$150,870 to (5020) lighting systems for the 1st year cost of a 2 year plan to replace City street lights with LED lights, an increase of \$25,000 to recycling services and based on a review of actual expenses through July 31, 2018 a combined decrease of \$47,572 for water / sewer and electric service.
- Parks & Recreation - \$51,839 net decrease resulting from a net decrease of \$2,589 in updated personal services projections and based on a review of actual expenses through July 31, 2018 a combined decrease of \$49,250 for electric service.
- Information Technology - \$72,685 decrease resulting from updated personal services projections (corrected an incorrect allocation of a position that should have been charged to Public Services).
- Non-Departmental - \$395,276 net decrease results from a decrease for the transfer to the Revenue Bond Fund of \$86,906, a decrease for the transfer to the General Capital Improvement Fund of \$328,086 and an increase of \$19,716 in insurance service fees resulting from an updated Insurance Service Cost Allocation.

The Tentative Budget for all Other Fund Categories which include, Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Service Funds, is \$95,207,668 which is \$1,012,656 more than the City Manager's proposed budget and is detailed as follows:

- Special Revenue Funds:
  - Fire Rescue Department - \$605,784 net increase resulting from a \$521,145 increase in updated personal services projections (earlier projections did not include 5 of the 6 planned new firefighter / paramedic positions), an \$82,946 increase in inter-fund service charges from an updated Cost Allocation Plan, and a \$1,693 increase in insurance service fees from an updated Insurance Service Cost Allocation, offset by a \$92,573 increase in the fire assessment fee, a \$30,365 increase in interest income and a net increase of \$482,846 in appropriation from fund balance.
  - Building Fund -\$69,759 net increase resulting from a \$34,034 decrease in updated personal services projections, a \$75,000 increase in professional services for the cost of a contract Permit Technician, a \$28,397 increase in inter-fund service charges resulting from an updated Cost Allocation Plan, a \$396

increase in insurance service fees resulting from an updated Insurance Service Cost Allocation, offset by a \$50,000 increase in building permit fees, a \$25,000 increase in scanning fees (based on actual receipts through July 31, 2018), a \$4,030 increase in interest income and a \$9,271 decrease to appropriation from fund balance.

- Affordable Housing Impact Fee Fund - \$275,000 net increase to re-appropriate the initial funding for the first-time home buyer assistance program, a \$275,000 increase to appropriation from fund balance. With \$45,000 (net of \$15,000 salary component for the Housing & Community Development Coordinator II position) to be derived from 2019 impact fees, this will provide for \$320,000 purchase assistance funding in 2019.
- Debt Service Funds
  - Revenue Bond Fund - \$85,556 net decrease to debt service payments for the 2018 Capital Improvement Bonds offset by a \$86,906 decrease in transfer from the General Fund and a \$1,350 increase to interest income.
- Capital Projects Funds:
  - Fund 310 Capital Projects Fund - \$468,827 net increase resulting from increased cost estimates for the following projects: a \$357,088 increase to parks construction (PW18E Sunset Point Park Parking Lot); a \$10,000 increase to streets construction (PW19F Boulevards sidewalk extension); a \$17,021 increase to streets construction (PW19G 47th Terrace Traffic calming) and a \$84,718 increase to streets construction (PW19H 70th @ Heathgate Traffic calm) offset by a \$674,405 increase to appropriation from fund balance, a \$122,508 increase in transfer from the Parks and Recreation Fund and a \$328,086 decrease in the transfer from the General Fund.
- Enterprise Funds:
  - Stormwater Management Fund - \$85,481 net increase resulting from a \$21,237 increase in updated personal services projections, a \$22,490 increase in inter-fund service charges resulting from an updated Cost Allocation Plan, a \$5,010 increase in insurance service fees resulting from an updated Insurance Service Cost Allocation, a \$974 increase in payment in lieu of taxes, based on a review of actual expenses through July 31, 2018 an increase of \$14,000 for electric service, a \$159,395 increase in the transfer to the Stormwater Capital Fund and a \$137,625 decrease in contingency for special projects offset by a \$46,681 increase in stormwater assessment fees, a \$38,800 increase in interest income.
  - Stormwater Capital Fund - \$159,395 net increase to drainage improvement systems to maintain a \$400,000 annual funding level for the culvert headwalls offset by an increase in interfund transfer in from Stormwater Fund.
  - Golf Course Fund - \$290,922 net decrease resulting from a decrease of \$195,265 in operating expenditures from the receipt of the proposed budget from the management company and a \$95,657 decrease in contingencies offset by a \$171,412 decrease in operating revenue, a \$35,500 increase in interest income

and a \$155,010 decrease in golf equipment lease revenue (maintenance equipment lease ends in June 2019).

In addition, the Financial Policies have been updated to reflect updated reserves for Fiscal Years 2019 through 2021 which now includes a one-time designated \$5,000,000 reserve in FY 2019 for Economic Development.

Temporary Ordinance #2384 adopts the budgets for all budgeted City funds as well as the Capital Budget and Financial Policies. The first public hearing will be held on September 12, 2018 at 7:00 p.m. to adopt the tentative budget and the second public hearing will be held on September 20, 2018, at 5:05 p.m. for the adoption of the final budget.

### **Fiscal Impact**

This Ordinance provides for the adoption of the \$165,063,670 revenue, appropriations, and capital budget of the City as well as the City's Financial Policies for Fiscal Year 2019.

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2018-\_\_\_

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA, ADOPTING THE OPERATING BUDGET, REVENUES AND EXPENDITURES, THE CAPITAL BUDGET, AND THE FINANCIAL POLICIES FOR THE FISCAL YEAR 2019; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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WHEREAS, the City Manager of the City of Tamarac, Florida, has presented to the City Commission the proposed operating budget, revenues and expenditures and capital budget as estimated for the Fiscal Year 2019, all as required by Section 7.02 of the Charter of the City; and

WHEREAS, the City Commission in duly called public meetings, reviewed the budget and, having made certain amendments thereto, approved a tentative budget on September 12, 2018; and

WHEREAS, the City Commission authorized a final public hearing on September 20, 2018, at 5:05 p.m. at the Tamarac City Hall, 7525 N.W. 88<sup>th</sup> Avenue, Tamarac, Florida, and has caused notice of same to be published in a newspaper of general circulation in the City of Tamarac according to law; and

WHEREAS, the City Commission has determined the amount of money which must be raised to conduct the affairs of the City of Tamarac for the Fiscal Year 2019 so that the business of the city may be conducted on a balanced budget, and has also determined the amount necessary to be raised by ad valorem taxes upon all of the property, real and personal, within the corporate limits of the City of Tamarac; and

WHEREAS, the City Manager recommends the tentative budget for Fiscal Year 2019 be adopted; and

WHEREAS, the City Commission of the City of Tamarac deems it to be in the best interest of the citizens and residents of the City of Tamarac to approve the budget for Fiscal Year 2019.

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

Section 1: That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this ordinance.

Section 2: That the City of Tamarac, Florida operating budget, revenues and expenditures, and the Capital Budget for the Fiscal Year 2019, as provided for in Attachment A, and by this reference made a part thereof, be and the same is hereby adopted.

If at any time during the fiscal year it appears probable that the revenues available will be insufficient to meet the amount appropriated, the City Commission shall then take such further action as necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce one or more appropriations.

No appropriation for debt service may be reduced or transferred, no appropriation may be reduced by any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof.

Section 3: That the City Manager, in accordance with Section 7.10(d) of the City Charter, is authorized to make transfers within departments, and with the approval of the City Commission, transfer funds between departments and between funds, as is permitted by law.

Section 4: That when the City of Tamarac receives monies from any source, be it private or governmental, by Grant, gift, or otherwise, to which there is attached as a condition of acceptance, or any limitation regarding the use of or expenditure of the monies received, the funds so received shall be accepted by the City Commission and incorporated and appropriated in the budget by amendment, as required by law.

Section 5: That every appropriation, except an appropriation for a multi-year capital improvement or multi-year grant program, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a multi-year capital improvement or multi-year grant program shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation

Section 6: That the Financial Policies, as provided for in Attachment B, which are attached hereto and incorporated herein by reference, are hereby adopted.

Section 7: That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 8: That if any provision of this Ordinance of the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or



applications of this ordinance than can be given affect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 9: That this Ordinance shall become effective immediately upon its passage and adoption.

PASSED, FIRST READING, 12<sup>th</sup> DAY OF September, 2018.

PASSED, SECOND READING, 20<sup>th</sup> DAY OF September, 2018.

ATTEST: BY: \_\_\_\_\_  
MAYOR HARRY DRESSLER

\_\_\_\_\_  
PAT TEUFEL, CMC

CITY CLERK

I HEREBY CERTIFY that  
I have approved this  
ORDINANCE as to form:

\_\_\_\_\_  
SAMUEL S. GOREN  
CITY ATTORNEY

RECORD OF COMMISSION VOTE: 1<sup>ST</sup> Reading

MAYOR DRESSLER \_\_\_\_\_  
DIST 1: COMM. BOLTON \_\_\_\_\_  
DIST 2: V/M. GOMEZ \_\_\_\_\_  
DIST 3: COMM. FISHMAN \_\_\_\_\_  
DIST 4: COMM. PLACKO \_\_\_\_\_

RECORD OF COMMISSION VOTE: 2<sup>ND</sup> Reading

MAYOR DRESSLER \_\_\_\_\_  
DIST 1: COMM. BOLTON \_\_\_\_\_  
DIST 2: V/M. GOMEZ \_\_\_\_\_  
DIST 3: COMM. FISHMAN \_\_\_\_\_  
DIST 4: COMM. PLACKO \_\_\_\_\_

**CITY OF TAMARAC, FLORIDA      ATTACHMENT A**  
**FY 2019 BUDGET**  
**ATTACHMENT TO TEMPORARY ORDINANCE #2384**

<b>FUND</b>	<b>FY 2018 BUDGET ORDINANCE TO #2384</b>
<b>GENERAL FUND</b>	
<b><u>Revenues</u></b>	
Taxes	\$ 35,312,050
Licenses & Permits	4,992,137
Intergovernmental Revenue	8,881,412
Charges for Services	1,580,009
Fines & Forfeitures	1,398,215
Miscellaneous	1,682,551
Appropriation From Fund Balance	8,782,244
Other Sources	6,952,272
<b>Total General Fund Revenue</b>	<b>\$ 69,580,890</b>
<b><u>Expenditures</u></b>	
City Commission	\$ 708,796
City Manager	2,468,979
City Attorney	690,390
City Clerk	748,943
Finance	3,292,340
Human Resources	1,430,417
Community Development	2,173,766
Police	17,806,070
Public Works	8,810,766
Parks & Recreation	5,714,442
Information Technology	2,380,951
Non-Departmental	23,355,030
<b>Total General Fund Expenditures</b>	<b>\$ 69,580,890</b>
<b>FIRE RESCUE FUND</b>	
<b><u>Revenues</u></b>	
Intergovernmental Revenue	\$ 56,106
Emergency Service Fees	2,040,000
Fire Inspection / Safety Fees	541,667
Special Assessment	13,170,048
Interfund Transfers	6,737,531
Miscellaneous	164,322
Appropriation from Fund Balance	2,025,072
<b>Total Fire Rescue Fund Revenue</b>	<b>\$ 24,734,746</b>
<b><u>Expenditures</u></b>	
Personal Services	\$ 18,284,582
Operating Charges	4,103,915
Capital Outlay	168,500
Debt Service	232,570
Other Uses	1,575,179
Reserves	370,000
<b>Total Fire Rescue Fund Expenditures</b>	<b>\$ 24,734,746</b>

CITY OF TAMARAC, FLORIDA      ATTACHMENT A  
 FY 2019 BUDGET  
 ATTACHMENT TO TEMPORARY ORDINANCE #2384

FUND	FY 2018 BUDGET ORDINANCE TO #2384
<b>PUBLIC ART FUND</b>	
<b><u>Revenues</u></b>	
Charges for Service	\$ 250,000
Interest Income	8,526
Appropriation From Fund Balance	642,975
<b>Total Public Art Fund Revenues</b>	<b>\$ 901,501</b>
<b><u>Expenditures</u></b>	
Operating Expenses	\$ 150,000
Capital Outlay	691,500
Contingency	60,001
<b>Total Public Art Fund Expenditures</b>	<b>\$ 901,501</b>
<b>LOCAL OPTION GAS TAX 3 CENTS FUND</b>	
<b><u>Revenues</u></b>	
Taxes	\$ 402,811
Interest Income	5,116
Appropriation From Fund Balance	1,182,725
<b>Total Local Option Gas Tax Revenue</b>	<b>\$ 1,590,652</b>
<b><u>Expenditures</u></b>	
Capital Outlay	\$ -
Reserve	1,590,652
<b>Total Local Option Gas Tax Expenditures</b>	<b>\$ 1,590,652</b>
<b>BUILDING FUND</b>	
<b><u>Revenues</u></b>	
Licenses & Permits	\$ 2,723,560
Charges for Services	15,575
Fines & Forfeitures	200,000
Miscellaneous	150,000
Interest Income	10,182
Appropriation From Fund Balance	406,353
<b>Total Building Fund Revenues</b>	<b>\$ 3,505,670</b>
<b><u>Expenditures</u></b>	
Personal Services	\$ 2,473,046
Operating Expenses	1,001,047
Other Uses	31,577
Reserves	-
<b>Total Building Fund Expenditures</b>	<b>\$ 3,505,670</b>

CITY OF TAMARAC, FLORIDA      ATTACHMENT A  
 FY 2019 BUDGET  
 ATTACHMENT TO TEMPORARY ORDINANCE #2384

FUND	FY 2018 BUDGET ORDINANCE TO #2384
<b>RCMP GRANT FUND</b>	
<b><u>Revenues</u></b>	
Intergovernmental Revenue	\$ 138,490
<b>Total RCMP Revenues</b>	<b>\$ 138,490</b>
<b><u>Expenditures</u></b>	
Personal Services	\$ 21,982
Operating Expenses	116,508
<b>Total RCMP Expenditures</b>	<b>\$ 138,490</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND</b>	
<b><u>Revenues</u></b>	
Intergovernmental Revenue	\$ 388,383
<b>Total CDBG Revenues</b>	<b>\$ 388,383</b>
<b><u>Expenditures</u></b>	
Personal Services	\$ 128,623
Operating Expenses	259,760
<b>Total CDBG Expenditures</b>	<b>\$ 388,383</b>
<b>STATE HOUSING INITIATIVE PROGRAM (SHIP) FUND</b>	
<b><u>Revenues</u></b>	
Grant Revenues	\$ 83,815
<b>Total SHIP Revenues</b>	<b>\$ 83,815</b>
<b><u>Expenditures</u></b>	
Personal Services	\$ 6,379
Operating Expenses	8,381
Other Uses	69,055
<b>Total SHIP Expenditures</b>	<b>\$ 83,815</b>
<b>HOME (HUD) FUND</b>	
<b><u>Revenues</u></b>	
Intergovernmental Revenue	\$ 128,483
<b>Total Home Revenues</b>	<b>\$ 128,483</b>
<b><u>Expenditures</u></b>	
Personal Services	\$ 18,936
Operating Expenses	109,547
<b>Total Home Expenditures</b>	<b>\$ 128,483</b>

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FUND	FY 2018 BUDGET ORDINANCE TO #2384
<b>NEIGHBORHOOD STABILIZATION PROGRAM 3 (NSP3) FUND</b>	
<b><u>Revenues</u></b>	
Miscellaneous	\$ 150,000
<b>Total NSP3 Revenues</b>	<b>\$ 150,000</b>
<b><u>Expenditures</u></b>	
Operating Expenses	\$ 150,000
<b>Total NSP3 Expenditures</b>	<b>\$ 150,000</b>
<b>AFFORDABLE HOUSING IMPACT FEES</b>	
<b><u>Revenues</u></b>	
Impact Fees	\$ 60,000
Appropriation From Fund Balance	275,000
<b>Total Affordable Housing Impact Fees Fund Revenues</b>	<b>\$ 335,000</b>
<b><u>Expenditures</u></b>	
Other Uses	\$ 335,000
<b>Total Affordable Housing Impact Fees Fund Expenditures</b>	<b>\$ 335,000</b>
<b>REVENUE BOND FUND</b>	
<b><u>Revenues</u></b>	
Interfund Transfers	\$ 4,072,779
Interest Income	3,410
<b>Total Revenue Bond Fund Revenues</b>	<b>\$ 4,076,189</b>
<b><u>Expenditures</u></b>	
Debt Service	\$ 4,076,189
<b>Total Revenue Bond Fund Expenditures</b>	<b>\$ 4,076,189</b>
<b>CAPITAL EQUIPMENT FUND</b>	
<b><u>Revenues</u></b>	
Interfund Transfers	\$ 1,635,766
Interest Income	6,821
Appropriation From Fund Balance	43,179
<b>Total Capital Equipment Fund Revenues</b>	<b>\$ 1,685,766</b>
<b><u>Expenditures</u></b>	
Capital Outlay	\$ 1,635,766
Contingency	50,000
<b>Total Capital Equipment Fund Expenditures</b>	<b>\$ 1,685,766</b>
<b>CAPITAL MAINTENANCE FUND</b>	
<b><u>Revenues</u></b>	
Interfund Transfers	\$ 675,000
<b>Total Capital Maintenance Fund</b>	<b>\$ 675,000</b>
<b><u>Expenditures</u></b>	
Capital Outlay	\$ 675,000
<b>Total Capital Maintenance Fund Expenditures</b>	<b>\$ 675,000</b>

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FUND	FY 2018 BUDGET ORDINANCE TO #2384
<b>GENERAL CAPITAL IMPROVEMENTS FUND</b>	
<b><u>Revenues</u></b>	
Taxes	\$ 900,000
Federal Grant	-
State Grant	40,000
Interfund Transfers	1,572,571
Appropriation From Fund Balance	1,246,272
<b>Total Gen. Capital Improvements Revenues</b>	<b>\$ 3,758,843</b>
<b><u>Expenditures</u></b>	
Operating Expenditures	\$ 170,000
Capital Outlay	3,588,843
Contingency	-
<b>Total Gen. Capital Improvement Expenditures</b>	<b>\$ 3,758,843</b>
<b>CORRIDOR IMPROVEMENT FUND</b>	
<b><u>Revenues</u></b>	
Interfund Transfer	\$ 825,000
Appropriation From Fund Balance	441,040
<b>Total Corridor Improvement Revenues</b>	<b>\$ 1,266,040</b>
<b><u>Expenditures</u></b>	
Operating Expenditures	\$ 669,540
Capital Outlay	596,500
Reserves	-
<b>Total Corridor Improvement Expenditures</b>	<b>\$ 1,266,040</b>
<b>TAMARAC VILLAGE FUND</b>	
<b><u>Revenues</u></b>	
Interfund Transfers	\$ 625,000
Appropriation From Fund Balance	-
<b>Total Tamarac Village Fund Revenues</b>	<b>\$ 625,000</b>
<b><u>Expenditures</u></b>	
Operating Expenses	\$ -
Debt Service	625,000
<b>Total Tamarac Village Fund Expenditures</b>	<b>\$ 625,000</b>

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FUND	FY 2018 BUDGET ORDINANCE TO #2384
<b>STORMWATER MANAGEMENT FUND</b>	
<b><u>Revenues</u></b>	
Stormwater Drainage Fees	\$ 5,880,161
Investment Income & Misc Rev	98,050
Interfund Transfers	352,729
Appropriation From Net Asset	-
<b>Total Stormwater Management Revenues</b>	<b>\$ 6,330,940</b>
<b><u>Expenses</u></b>	
Personal Services	\$ 1,905,682
Operating Expenses	2,313,480
Capital Outlay	398,600
Debt Service	402,500
Other Uses	559,395
Contingency	601,283
Reserves	150,000
<b>Total Stormwater Management Expenditures</b>	<b>\$ 6,330,940</b>
<b>STORMWATER CAPITAL FUND</b>	
<b><u>Revenues</u></b>	
Interfund Transfers	\$ 559,395
<b>Total Stormwater Capital Fund Revenues</b>	<b>\$ 559,395</b>
<b><u>Expenses</u></b>	
Capital Outlay	\$ 559,395
<b>Total Stormwater Capital Fund Expenses</b>	<b>\$ 559,395</b>
<b>UTILITIES FUND</b>	
<b><u>Revenues</u></b>	
Charges for Services	\$ 26,925,061
Interest Income	174,645
Miscellaneous	2,250
Appropriation From Net Asset	547,072
<b>Total Utilities Fund Revenues</b>	<b>\$ 27,649,028</b>
<b><u>Expenses</u></b>	
Personal Services	\$ 6,102,233
Operating Expenses	14,435,180
Capital Outlay	984,300
Other Uses	4,619,852
Debt Service	1,372,050
Contingency	35,413
Reserves	100,000
<b>Total Utilities Fund Expenses</b>	<b>\$ 27,649,028</b>

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FUND	FY 2018 BUDGET ORDINANCE TO #2384
<b>UTILITIES RENEWAL &amp; REPLACEMENT (R&amp;R) FUND</b>	
<b><u>Revenues</u></b>	
Interfund Transfers	\$ 4,601,800
<b>Total Utilities R&amp;R Fund Revenues</b>	<b>\$ 4,601,800</b>
<b><u>Expenses</u></b>	
Capital Outlay	\$ 4,601,800
<b>Total Utilities R&amp;R Fund Expenses</b>	<b>\$ 4,601,800</b>
<b>COLONY WEST GOLF COURSE FUND</b>	
<b><u>Revenues</u></b>	
Charges for Services	\$ 1,923,983
Interfund Transfers	164,917
Interest Income	35,500
Appropriation from Fund Bal	-
<b>Total Colony West Golf Course Fund Revenues</b>	<b>\$ 2,124,400</b>
<b><u>Expenses</u></b>	
Operating Expenses	\$ 1,799,735
Capital Outlay	-
Contingency	324,665
<b>Total Colony West Golf Course Fund Expenses</b>	<b>\$ 2,124,400</b>
<b>HEALTH INSURANCE FUND</b>	
<b><u>Revenues</u></b>	
Charges for Services	\$ 7,085,522
Interest Income	5,295
<b>Total Health Insurance Fund Revenues</b>	<b>\$ 7,090,817</b>
<b><u>Expenses</u></b>	
Operating Expenses	\$ 6,614,825
Contingency	475,992
<b>Total Health Insurance Fund Expenses</b>	<b>\$ 7,090,817</b>
<b>RISK MANAGEMENT FUND</b>	
<b><u>Revenues</u></b>	
Charges for Services	\$ 2,019,836
Interest Income	87,130
Miscellaneous	15,000
Appropriation from Net Assets	960,856
<b>Total Risk Management Fund Revenues</b>	<b>\$ 3,082,822</b>
<b><u>Expenses</u></b>	
Personal Services	\$ 529,225
Operating Expenses	2,294,402
Contingency	259,195
<b>Total Risk Management Fund Expenses</b>	<b>\$ 3,082,822</b>
<b>TOTAL FY 2018 BUDGET</b>	<b>\$ 165,063,670</b>



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**ATTACHMENT B**

**FINANCIAL MANAGEMENT POLICIES**

The National Advisory Council on State and Local Budgeting (NACSLB) developed a comprehensive set of recommended budget practices that has been endorsed by the Government Finance Officers Association, ICMA, academia, etc. These recommended practices provide a framework for the budget process encompassing a broad scope of governmental planning and decision-making with regard to the use of resources.

NACSLB Principal 2, Element 4, “Adopt Financial Policies” addresses the need for jurisdictions to establish policies to help frame resource allocation decisions. As such, the following are five categories of recommended financial management policies developed within these guidelines with the associated measurable benchmarks for adoption by the City Commission. The five categories are Operating Management, Debt Management, Investment Management, Account Management and Financial Planning & Economic Resources and are detailed below:

**OPERATING MANAGEMENT**

**Policy #1:**

Revenue estimates for annual budget purposes should be conservative. In this light, General Fund revenues should be budgeted in the manner delineated below.

- 1.1. Property taxes should be budgeted at 95% of the Property Appraiser’s estimate as of July.
- 1.2. State shared revenues should be budgeted at 95% of the State Department of Revenue estimate. This includes the Communication Services Tax, Half-cent Sales Tax and State Revenue Sharing.
- 1.3. Franchise fee revenue should be budgeted at 95% of the maximum estimate prepared by Financial Services Department.
- 1.4. Public Service Taxes on Electric, Propane and Natural Gas should be budgeted at 95% of the maximum estimate prepared by the Financial Services Department.

**Policy #2:**

The annual budget should be maintained in such a manner as to avoid an operating fund deficit. The annual budget should show fiscal restraint. Expenditures should be managed to create a positive cash balance (surplus) in each fund at the end of the fiscal year.

**Policy #3:**

The City should maintain a prudent cash management and investment program in order to meet daily cash requirements, increase the amount available for investment, and earn the maximum rate of return on invested funds commensurate with appropriate security. The City will use the following performance benchmarks for its investment portfolio.

- 3.1. The Bank of America Merrill Lynch 1-3 Year US Treasury & Agency Index which is a subset of The Bank of America Merrill Lynch US Treasury & Agency Index including all securities with a remaining term to final maturity less than 3 years, will be used as a benchmark for the performance of funds designated as core funds and other non-operating funds that have a longer-term investment horizon. The index will be used as a benchmark to be compared to the portfolio’s total rate of return.
- 3.2. The S & P rated LGIP Index/All will be used as a benchmark as compared to the portfolio’s net book value rate of return for current operating funds.

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**ATTACHMENT B**

**FINANCIAL MANAGEMENT POLICIES**

**Policy #4:**

The City shall maintain a minimum undesignated fund balance in the General Fund of 5% of annual expenditures, including Interfund transfers out.

Reserve funds shall not be used to fund recurring expenditures. Fund balances should be maintained at fiscally sound levels in all funds. Such levels are delineated below.

**Reserved/Designated: Economic Development Reserve**

The designated Economic Development Reserve shall be established with one time initial funding of \$5,000,000. The designated Economic Development Reserve will function as a revolving reserve account, where as initial funding is drawn down it will only be replenished through future recovery or recapture stemming from directly related Economic Development projects or activities.

**Reserved/Designated: Disaster Reserve**

The disaster reserves are to be used in emergency situations and as a match for Federal Emergency Management Agency (FEMA) funds.

Type of Reserve	FY 2019	FY 2020	FY 2021
Disaster Reserve	\$1,000,000	\$1,000,000	\$1,000,000

Reserves shall be used to fund emergency replacements and/or damaged equipment vehicles only as categorized below:

Type of Reserve	FY 2019	FY 2020	FY 2021
Facilities Maintenance	\$400,000	\$400,000	\$400,000
Land Acquisition	<del>\$3,000,000</del>	<del>\$3,000,000</del>	<del>\$3,000,000</del>
Economic Development	<del>\$500,000</del> <u>\$5,000,000</u>	<del>\$500,000</del>	<del>\$500,000</del>
Technology Replacement	\$100,000	\$100,000	\$100,000

After all general fund minimum reserve balances have been met; excess undesignated reserves may be set aside to provide additional funding in any designated reserve.

**Water & Sewer Fund:**

- An operating reserve balance of three months of operating and maintenance expenses or a minimum of \$5,000,000.
- Any surplus revenue in excess of this operating reserve minimum balance target is utilized to pay for all or a portion of the cost of capital projects.

**Stormwater Fund:**

- A working capital reserve of 10% of annual revenues shall be budgeted in the annual budget for the then current fiscal year. This amount is not cumulative.

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**ATTACHMENT B**

**FINANCIAL MANAGEMENT POLICIES**

**Policy #5:**

The City shall maintain adequate protection from loss due to property damage or liabilities of the City. The City shall maintain a risk fund for workers' compensation and property/liability and ensure adequate resources are available to support the value of incurred but not reported (IBNR) claims.

**Policy #6:**

The City will not commit itself to the full extent of its taxing authority.

**Policy #7:**

The City will not fund ordinary recurring municipal services with temporary or nonrecurring revenue sources.

**Policy #8:**

The City will maintain a cost allocation process by which the General Fund is reimbursed for actual indirect costs associated with providing services to other operating funds.

**Policy #9:**

All fee schedules and user charges should be reviewed annually for adjustment to ensure that rates are equitable and cover the total cost of the service or that portion of the total cost established by policy of the Tamarac City Commission. The following framework is recommended by the administration to be applied to user fees:

9.1 Total Fee Support (100%):

*Enterprise Funds:*

- Water/Sewer
- Stormwater

*Special Revenue Funds:*

- Building Fund

9.2 Moderate Fee Support (40 - 100%)

*General Fund:*

- Planning
- Zoning

9.3 Parks & Recreation – Fees shall be established in accordance with Administrative Policy 04-03. Parks & Recreation Fees shall be adjusted annually to maintain, at a minimum, the same percentage of cost recovery as in the prior year.

**Policy #10:**

Payment in Lieu of Taxes shall be charged to the Utilities and Stormwater funds at the rate of 6% of revenue for the purpose of recovering the costs associated with administering the use of, maintenance of, and ensuring the safe use of its streets, rights-of-way and public owned properties used by the utilities and storm water funds in providing and furnishing services to its customers.

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**ATTACHMENT B**

**FINANCIAL MANAGEMENT POLICIES**

**Policy #11:**

The financial burden on the City's taxpayers must be minimized through systematic annual program reviews and evaluation aimed at improving the efficiency and effectiveness of City programs. As such, the annual budget will be based on a City-wide work program of goals, implemented by departmental goals and objectives.

**Policy #12:**

The City's role in social service funding should be supplemental (addressing special or unique local needs) to the basic responsibilities of regional agencies. Funding shall first be derived from those funds provided through the Community Development Block Grant ("CDBG") program.

**Policy #13:**

City management is responsible for recovery of budgeted and non-ad valorem revenues as planned for in the budget. Management shall maintain adequate billing and claiming processes in order to effectively manage their accounts receivable systems in conformance with the fiscal plan and sound business principles.

**Policy #14:**

The City will annually review the Capital Improvements Element of the Comprehensive Plan to ensure that required fiscal resources will be available to provide the public facilities needed to support the adopted level of service standards.

**Policy #15:**

The City will annually prepare a six-year asset management program. The asset management program will identify the source of funding for all projects, as well as the impact on future operating costs.

**Policy #16:**

Every appropriation, except an appropriation for capital improvement expenditures and multi-year grants, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital improvement expenditure and a multi-year grant shall continue in force, i.e. not be required to be re-budgeted, until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation unless extended by action of the City Commission.

**DEBT MANAGEMENT**

**Policy #17:**

The City will issue and comply with a comprehensive debt management policy.

**INVESTMENT MANAGEMENT**

**Policy #18:**

The City will issue and comply with a comprehensive investment management policy.

**ACCOUNTS MANAGEMENT AND FINANCIAL PLANNING**

**Policy #19:**

Accounting systems shall be maintained in order to facilitate financial reporting in conformance with generally accepted accounting principles of the United States.

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**ATTACHMENT B**

**FINANCIAL MANAGEMENT POLICIES**

**Policy #20:**

An annual financial audit shall be prepared in conformance with Florida state law.

**Policy #21:**

Financial systems shall be maintained in a manner that provides for the timely monitoring of expenditures, revenues, performance and receivables/billing status on an ongoing basis.

**Policy #22:**

Forecasting of revenues and expenditures for major funds shall be accomplished in conjunction with the development of the annual operating budget in accordance with recommended practices of the National Advisory Council on State and Local Budgeting (NACSLB).

**Policy #23:**

The City shall annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

**ECONOMIC RESOURCES**

**Policy #24:**

The City should diversify and expand its economic base in order to relieve the homeowner from the most significant share of the tax burden and to protect the community against economic downturns. This effort should include the attraction of new businesses, retaining existing businesses, enticement of new residents, and tourism.

**Policy #25:**

The City should encourage economic development initiatives that provide growth in the tax base and employment for City residents as a first priority and in the County and region as a second priority.



**Title - Other**