



**CITY OF TAMARAC
NOTICE OF SPECIAL MEETING
CITY COMMISSION OF TAMARAC, FL**

Commission Chamber

September 28, 2021

5:05 PM

CALL TO ORDER:

ROLL CALL:

PLEDGE OF ALLEGIANCE:

Mayor Gomez

1. TO2480 Amended FY 2022 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 2021; Providing for the Levy of Ad Valorem Taxes in the Amount of 7.2000 Mills (\$7.2000 Per \$1,000) Based Upon the Taxable 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.

Commission Citywide
District(s):

2. TO2481 Amended FY 2022 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 2022; providing for conflicts; providing for severability; and providing for an effective date.

Commission Citywide
District(s):

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, reading "Jennifer Johnson". The signature is fluid and cursive, with the first name "Jennifer" and last name "Johnson" clearly distinguishable.

Jennifer Johnson, CMC
City Clerk



Title - Mayor Gomez



Title - TO2480 Amended FY 2022 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 2021; Providing for the Levy of Ad Valorem Taxes in the Amount of 7.2000 Mills (\$7.2000 Per \$1,000) Based Upon the Taxable 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.

Commission District(s):

Citywide

ATTACHMENTS:

Description	Upload Date	Type
Cover Memo	9/14/2021	Cover Memo
Amended Ordinance	9/14/2021	Ordinance

City of Tamarac
Interoffice Memorandum
Financial Services Department
MANAGEMENT & BUDGET DIVISION

To: Kathleen Gunn, Interim City Manager
From: Christine Cajuste, Director Financial Services
Date: September 14, 2021
Re: Temporary Ordinance #2480, as amended – Setting the Millage Rate for FY 2022

Recommendation:

The Director of Financial Services recommends that TO #2480, as amended, at the first Public Hearing on September 13, 2021 for the setting of millage rate for Fiscal Year 2022 be placed on the agenda for the second Public Hearing on September 28, 2021.

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 2022 Millage Rate and Budget was held on Monday, September 13, 2021, at 5:05 p.m. The second public hearing for the City of Tamarac Fiscal Year 2022 Millage Rate and Budget is Tuesday, September 28, 2021, at 5:05 p.m.

Florida Statutes requires that the millage rate be adopted at a public hearing. Temporary Ordinance #2480, as amended, provides for the adoption of the millage rate for Fiscal Year 2022 for the City's General Fund. The adopted tentative millage rate of 7.2000 mills was established as a not to exceed millage rate by the City Commission on September 13, 2021 pursuant TO #2480, as amended. The adopted tentative millage rate of 7.2000 for the Fiscal Year 2022 General Fund Budget is an increase of 0.3581 mills above the rolled-back millage rate of 6.8419 or a 5.23% increase.

Fiscal Impact:

The General Fund millage rate of 7.2000 will generate a total tax levy of \$34,192,461, which represents 100 percent of the proposed tax levy ($\$4,748,952,933 / 1,000 \times 7.2000 = \$34,192,461$). Based on the approved financial policies and Florida Statutes, the FY 2022 Tentative Budget is funded at 95% of the tax levy for the General Fund \$32,482,838 ($\$34,192,461 \times .95 = \$32,482,838$). The General Fund amount of \$32,482,838 represents the total funding to support all programs outlined in the FY 2022 Tentative Budget.

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2020-

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 2021; PROVIDING FOR THE LEVY OF AD VALOREM TAXES IN THE AMOUNT OF 7.2000 MILLS (\$7.2000 PER \$1,000) BASED UPON THE TAXABLE 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.

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 2022 Fiscal Year beginning October 1, 2021 and ending September 30, 2022; 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 2021 in the amount of 7.2000 mills (\$7.2000 for each \$1,000 of assessed valuation, less exemptions, if any). The millage rate levied is 5.23% above the rolled-back rate of 6.8419 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 13th day of September 2021.
PASSED AND ADOPTED ON SECOND READING THIS 28th day of September 2021.

ATTEST: BY: _____
MICHELLE J. GOMEZ, MAYOR

JENNIFER JOHNSON, CMC
CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading
MAYOR GOMEZ _____
DIST 1: COMM. BOLTON _____
DIST 2: COMM. GELIN _____
DIST 3: V/M. VILLALOBOS _____
DIST 4: COMM. PLACKO _____

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

RECORD OF COMMISSION VOTE: 2ND Reading
MAYOR GOMEZ _____
DIST 1: COMM. BOLTON _____
DIST 2: COMM. GELIN _____
DIST 3: V/M. VILLALOBOS _____
DIST 4: COMM. PLACKO _____

JOHN R. HERIN, JR.
CITY ATTORNEY



Title - TO2481 Amended FY 2022 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 2022; providing for conflicts; providing for severability; and providing for an effective date.

Commission District(s):

Citywide

ATTACHMENTS:

Description	Upload Date	Type
Ordinance with Attachments	9/15/2021	Ordinance
TR 2481 Cover Memo	9/15/2021	Cover Memo

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2021-____

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 2022; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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 2022, 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 13, 2021; and

WHEREAS, the City Commission authorized a final public hearing on September 28, 2021, at 5:05 p.m., attended through electronic media by following the instructions at <https://www.tamarac.org/meetings>, 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 2022 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 2022 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 2022.

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 2022, 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 or 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, 13th DAY OF September 2021.

PASSED, SECOND READING, 28th DAY OF September 2021.

ATTEST:

BY: _____
MICHELLE J. GOMEZ, MAYOR

JENNIFER JOHNSON
CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading

MAYOR GOMEZ _____
DIST 1: COMM. BOLTON _____
DIST 2: COMM. GELIN _____
DIST 3: V/M. VILLALOBOS _____
DIST 4: COMM. PLACKO _____

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

RECORD OF COMMISSION VOTE: 2ND Reading

JOHN R. HERIN, JR.
CITY ATTORNEY

MAYOR GOMEZ _____
DIST 1: COMM. BOLTON _____
DIST 2: COMM. GELIN _____
DIST 3: V/M. VILLALOBOS _____
DIST 4: COMM. PLACKO _____

CITY OF TAMARAC, FLORIDA **ATTACHMENT A**
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2481

FUND	FY 2022 BUDGET ORDINANCE TO #2481
GENERAL FUND	
<u>Revenues</u>	
Taxes	\$ 41,623,114
Licenses & Permits	5,047,446
Intergovernmental Revenue	9,330,373
Charges for Services	1,265,615
Fines & Forfeitures	530,991
Miscellaneous	1,664,252
Appropriation From Fund Balance	4,576,491
Other Sources	7,350,519
Total General Fund Revenue	\$ 71,388,801
<u>Expenditures</u>	
City Commission	\$ 1,194,893
City Manager	2,758,890
City Attorney	740,400
City Clerk	748,944
Finance	3,650,751
Human Resources	1,620,752
Community Development	2,307,912
Police	18,365,799
Public Works	10,189,862
Parks & Recreation	6,329,055
Information Technology	3,405,874
Non-Departmental	20,075,669
Total General Fund Expenditures	\$ 71,388,801
FIRE RESCUE FUND	
<u>Revenues</u>	
Intergovernmental Revenue	\$ 56,951
Emergency Service Fees	2,135,856
Fire Inspection / Safety Fees	387,439
Special Assessment	13,321,081
Interfund Transfers	6,785,351
Miscellaneous	80,719
Appropriation from Fund Balance	3,269,281
Total Fire Rescue Fund Revenue	\$ 26,036,678
<u>Expenditures</u>	
Personal Services	\$ 20,064,674
Operating Charges	1,740,360
Capital Outlay	121,500
Debt Service	-
Other Uses	3,890,144
Contingency	200,000
Reserves	20,000
Total Fire Rescue Fund Expenditures	\$ 26,036,678

CITY OF TAMARAC, FLORIDA ATTACHMENT A
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2481

FUND	FY 2022 BUDGET ORDINANCE TO #2481
PUBLIC ART FUND	
<u>Revenues</u>	
Charges for Service	\$ 250,000
Interest Income	6,000
Appropriation From Fund Balance	310,000
Total Public Art Fund Revenues	\$ 566,000
<u>Expenditures</u>	
Operating Expenses	\$ 100,000
Capital Outlay	-
Contingency	466,000
Total Public Art Fund Expenditures	\$ 566,000
LOCAL OPTION GAS TAX 3 CENTS FUND	
<u>Revenues</u>	
Taxes	\$ 375,429
Interest Income	3,152
Appropriation From Fund Balance	1,217,886
Total Local Option Gas Tax Revenue	\$ 1,596,467
<u>Expenditures</u>	
Operating Expenses	\$ 50,000
Reserve	1,546,467
Total Local Option Gas Tax Expenditures	\$ 1,596,467
SALES TAX SURTAX FUND	
<u>Revenues</u>	
Intergovernmental Revenue	\$ 7,290,024
Total Sales Tax Surtax Fund Revenues	\$ 7,290,024
<u>Expenditures</u>	
Capital Outlay	\$ 7,290,024
Total Sales Tax Surtax Fund Expenditures	\$ 7,290,024

CITY OF TAMARAC, FLORIDA **ATTACHMENT A**
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2481

FUND	FY 2022 BUDGET ORDINANCE TO #2481
BUILDING FUND	
<u>Revenues</u>	
Licenses & Permits	\$ 2,723,560
Charges for Services	15,575
Fines & Forfeitures	200,000
Miscellaneous	100,000
Interest Income	55,000
Appropriation From Fund Balance	633,178
Total Building Fund Revenues	\$ 3,727,313
<u>Expenditures</u>	
Personal Services	\$ 2,703,425
Operating Expenses	229,080
Capital Outlay	-
Other Uses	775,078
Reserves	19,730
Total Building Fund Expenditures	\$ 3,727,313
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND	
<u>Revenues</u>	
Intergovernmental Revenue	\$ 392,687
Total CDBG Revenues	\$ 392,687
<u>Expenditures</u>	
Personal Services	\$ 116,386
Operating Expenses	276,301
Total CDBG Expenditures	\$ 392,687
STATE HOUSING INITIATIVE PROGRAM (SHIP) FUND	
<u>Revenues</u>	
Grant Revenues	\$ 436,696
Total SHIP Revenues	\$ 436,696
<u>Expenditures</u>	
Personal Services	\$ 22,861
Operating Expenses	413,835
Other Uses	-
Total SHIP Expenditures	\$ 436,696
HOME (HUD) FUND	
<u>Revenues</u>	
Intergovernmental Revenue	\$ 114,584
Total Home Revenues	\$ 114,584
<u>Expenditures</u>	
Personal Services	\$ 22,782
Operating Expenses	91,802
Total Home Expenditures	\$ 114,584

CITY OF TAMARAC, FLORIDA ATTACHMENT A
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2481

FUND	FY 2022 BUDGET ORDINANCE TO #2481
NEIGHBORHOOD STABILIZATION PROGRAM 3 (NSP3) FUND	
<u>Revenues</u>	
Miscellaneous	\$ 150,000
Total NSP3 Revenues	\$ 150,000
<u>Expenditures</u>	
Personal Services	\$ -
Operating Expenses	150,000
Total NSP3 Expenditures	\$ 150,000
AFFORDABLE HOUSING IMPACT FEES	
<u>Revenues</u>	
Impact Fees	\$ 60,000
Appropriation From Fund Balance	165,000
Total Affordable Housing Impact Fees Fund Revenues	\$ 225,000
<u>Expenditures</u>	
Other Uses	\$ 225,000
Total Affordable Housing Impact Fees Fund Expenditures	\$ 225,000
REVENUE BOND FUND	
<u>Revenues</u>	
Interfund Transfers	\$ 4,047,279
Interest Income	23,010
Total Revenue Bond Fund Revenues	\$ 4,070,289
<u>Expenditures</u>	
Debt Service	\$ 4,070,289
Total Revenue Bond Fund Expenditures	\$ 4,070,289
CAPITAL EQUIPMENT FUND	
<u>Revenues</u>	
Interfund Transfers	\$ 1,489,551
Intergovernmental Revenue	-
Interest Income	-
Appropriation From Fund Balance	-
Total Capital Equipment Fund Revenues	\$ 1,489,551
<u>Expenditures</u>	
Capital Outlay	\$ 1,489,551
Contingency	-
Total Capital Equipment Fund Expenditures	\$ 1,489,551

CITY OF TAMARAC, FLORIDA ATTACHMENT A
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2481

FUND	FY 2022 BUDGET ORDINANCE TO #2481
CAPITAL MAINTENANCE FUND	
<u>Revenues</u>	
Interfund Transfers	\$ 1,004,800
Total Capital Maintenance Fund	\$ 1,004,800
<u>Expenditures</u>	
Capital Outlay	\$ 1,004,800
Total Capital Maintenance Fund Expenditures	\$ 1,004,800
ROADWAY & MEDIAN IMPROVEMENT FUND	
<u>Revenues</u>	
Impact Fees	\$ -
Interfund Transfers	-
Appropriation From Fund Balance	-
Total Roadway & Median Improvement Fund Revenues	\$ -
<u>Expenditures</u>	
Capital Outlay	\$ -
Reserves	-
Total Roadway & Median Improvement Fund Expenditures	\$ -
GENERAL CAPITAL IMPROVEMENT FUND	
<u>Revenues</u>	
Taxes	\$ 900,000
Federal Grant	-
State Grant	-
Interfund Transfers	2,189,108
Appropriation From Fund Balance	-
Total Gen. Capital Improvement Fund Revenues	\$ 3,089,108
<u>Expenditures</u>	
Operating Expenditures	\$ 200,000
Capital Outlay	2,889,108
Contingency	-
Total Gen. Capital Improvement Fund Expenditures	\$ 3,089,108
CORRIDOR IMPROVEMENT FUND	
<u>Revenues</u>	
Interfund Transfer	\$ -
Appropriation From Fund Balance	-
Total Corridor Improvement Fund Revenues	\$ -
<u>Expenditures</u>	
Operating Expenditures	\$ -
Capital Outlay	-
Reserves	-
Total Corridor Improvement Fund Expenditures	\$ -

CITY OF TAMARAC, FLORIDA ATTACHMENT A
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2481

FUND	FY 2022 BUDGET ORDINANCE TO #2481
TAMARAC VILLAGE FUND	
<u>Revenues</u>	
Interfund Transfers	\$ -
Appropriation From Fund Balance	478,000
Total Tamarac Village Fund Revenues	\$ 478,000
<u>Expenditures</u>	
Operating Expenses	\$ -
Debt Service	478,000
Total Tamarac Village Fund Expenditures	\$ 478,000
STORMWATER MANAGEMENT FUND	
<u>Revenues</u>	
Stormwater Drainage Fees	\$ 6,443,659
Investment Income & Misc Rev	86,400
Interfund Transfers	385,451
Appropriation From Net Asset	-
Total Stormwater Management Revenues	\$ 6,915,510
<u>Expenses</u>	
Personal Services	\$ 2,205,497
Operating Expenses	2,564,831
Capital Outlay	233,566
Debt Service	402,450
Other Uses	400,000
Contingency	959,166
Reserves	150,000
Total Stormwater Management Expenditures	\$ 6,915,510
STORMWATER CAPITAL FUND	
<u>Revenues</u>	
Interfund Transfers	\$ 400,000
Total Stormwater Capital Fund Revenues	\$ 400,000
<u>Expenses</u>	
Capital Outlay	\$ 400,000
Total Stormwater Capital Fund Expenses	\$ 400,000

CITY OF TAMARAC, FLORIDA ATTACHMENT A
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2481

FUND	FY 2022 BUDGET ORDINANCE TO #2481
UTILITIES FUND	
<u>Revenues</u>	
Charges for Services	\$ 28,934,113
Interest Income	189,645
Miscellaneous	4,000
Appropriation From Net Asset	22,931,161
Total Utilities Fund Revenues	\$ 52,058,919
<u>Expenses</u>	
Personal Services	\$ 5,976,164
Operating Expenses	17,259,856
Capital Outlay	1,505,843
Other Uses	25,800,228
Debt Service	1,369,960
Contingency	46,868
Reserves	100,000
Total Utilities Fund Expenses	\$ 52,058,919
UTILITIES RENEWAL & REPLACEMENT (R&R) FUND	
<u>Revenues</u>	
Interfund Transfers	\$ 25,780,500
Total Utilities R&R Fund Revenues	\$ 25,780,500
<u>Expenses</u>	
Capital Outlay	\$ 25,780,500
Total Utilities R&R Fund Expenses	\$ 25,780,500
COLONY WEST GOLF COURSE FUND	
<u>Revenues</u>	
Charges for Services	\$ 3,142,118
Interfund Transfers	164,917
Interest Income	38,254
Appropriation from Fund Bal	-
Total Colony West Golf Course Fund Revenues	\$ 3,345,289
<u>Expenses</u>	
Operating Expenses	\$ 2,766,694
Capital Outlay	109,000
Contingency	469,595
Total Colony West Golf Course Fund Expenses	\$ 3,345,289

CITY OF TAMARAC, FLORIDA ATTACHMENT A
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2481

FUND	FY 2022 BUDGET ORDINANCE TO #2481
HEALTH INSURANCE FUND	
<u>Revenues</u>	
Charges for Services	\$ 7,099,223
Interest Income	5,455
Interfund Transfers	-
Total Health Insurance Fund Revenues	\$ 7,104,678
<u>Expenses</u>	
Operating Expenses	\$ 6,627,475
Contingency	477,203
Reserves	-
Total Health Insurance Fund Expenses	\$ 7,104,678
RISK MANAGEMENT FUND	
<u>Revenues</u>	
Charges for Services	\$ 1,755,751
Interest Income	89,770
Miscellaneous	15,000
Appropriation from Net Assets	1,458,010
Total Risk Management Fund Revenues	\$ 3,318,531
<u>Expenses</u>	
Personal Services	\$ 666,782
Operating Expenses	2,401,749
Other Uses	-
Contingency	250,000
Total Risk Management Fund Expenses	\$ 3,318,531
TOTAL FY 2021 BUDGET	\$ 220,979,425

CITY OF TAMARAC, FLORIDA
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE 2481

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.

CITY OF TAMARAC, FLORIDA
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE 2481

ATTACHMENT B

FINANCIAL MANAGEMENT POLICIES

Policy #4:

The City shall maintain a minimum undesignated fund balance in the General Fund equal to the greater of 16.67% or 2 months 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 2022	FY 2023	FY 2024
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 2022	FY 2023	FY 2024
Facilities Maintenance	\$400,000	\$400,000	\$400,000
Economic Development	\$5,000,000	\$3,500,000	\$2,000,000
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.

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.

CITY OF TAMARAC, FLORIDA
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE 2481

ATTACHMENT B

FINANCIAL MANAGEMENT POLICIES

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.

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.

CITY OF TAMARAC, FLORIDA
FY 2022 BUDGET
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ATTACHMENT B

FINANCIAL MANAGEMENT POLICIES

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.

Policy #20:

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

CITY OF TAMARAC, FLORIDA
FY 2022 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE 2481

ATTACHMENT B

FINANCIAL MANAGEMENT POLICIES

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.

City of Tamarac
Interoffice Memorandum
Financial Services Department
MANAGEMENT & BUDGET DIVISION

To: Kathleen Gunn, Interim City Manager
From: Christine Cajuste, Director Financial Services
Date: September 14, 2021
Re: Temporary Ordinance #2481, as amended – FY 2022 Budget Ordinance

Recommendation:

The Director of Financial Services recommends that TO #2481, as amended at the first Public Hearing on Monday, September 13, 2021 for the adoption of the Fiscal Year 2022 Operating Budget, Capital Budget and Financial Policies be placed on the agenda for the final Public Hearing on Tuesday, September 28, 2021.

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:

The first public hearing for the City of Tamarac Fiscal Year 2022 Budget was held on Monday, September 13, 2021, at 5:05 p.m. Pursuant to the immediately preceding action taken by City Commission amending TO #2480, adopting and establishing the tentative millage rate of 7.2000 mills as a not to exceed rate, the Commission amended and adopted TO #2481 which resulted in the reduction of \$405,585 to both the proposed General Fund tentative budget and the proposed City total tentative budget. The General Fund tentative budget was reduced from \$71,794,386 to \$71,388,801 and the City total tentative budget was reduced from \$221,385,010 to \$220,979,425.

The summary below provides adjustments to General Fund that have been made since the conclusion of the September 13, 2021 first public hearing.

Fund Type	FY 2022 Tentative Budget
General Fund	\$ 71,388,801
Special Revenue	40,535,449
Debt Service	4,070,289
Capital Projects	6,061,459
Enterprise	88,500,218
Internal Service	10,423,209
Total	\$ 220,979,425

Overall, the Tentative Budget now amounts to \$220,979,425 which is \$788,490 more than the June 29, 2021 Proposed Budget of \$220,190,935, or a 0.36% increase.

The General Fund Tentative Budget is \$71,388,801 which is \$405,585 less than the City Manager's proposed budget of \$71,794,386, or a .56% decrease. The General Fund Revenue/Expenditure adjustments that have been made since the conclusion of the September 13, 2021 first public hearing include:

- General Fund Revenue:
 - Property Tax Revenue - adjustment downward of (\$405,585) resulting from lowering the tentative millage rate from 7.2899 mills to 7.2000 mills.
- General Fund Expenditures:
 - City Commission - Net decrease of (\$76,350) consisting of a (\$66,350) decrease to Broward Aging and Disability grant and a (\$10,000) decrease to the Family Central, thereby eliminating these philanthropic grants for FY 2022, for which when revenue was more available have been made by the City in the past.
 - City Manager's Office - decrease of (\$75,000) to salaries and wages to account for some potential salary savings in connection with the recent changes involving the City Manager position.
 - Parks and Recreation - decrease of (\$159,835) to Account 001-7010-572.57-00 for events, not specific to any individual event, allowing the Commission flexibility in deciding which events the City desires to put on as their time of the year approaches, given the prevailing environment (e.g. pandemic concerns and protocols that may be in place).
 - Non-Departmental - (\$94,400) decrease to General Fund Contingency re-setting the General Fund Contingency back to the amount that was included in the FY 2022 Proposed Budget.

Temporary Ordinance #2481, as amended adopts the budgets for all budgeted City funds as well as the Capital Budget and Financial Policies. The first public hearing was held on September 13, 2021 at 5:05 p.m. at which time the tentative budget was adopted and the second public hearing will be held on September 28, 2021, at 5:05 p.m. for the adoption of the final budget.

Fiscal Impact

This Ordinance provides for the adoption of the \$220,979,425 revenue, appropriations, and capital budget of the City as well as the City's Financial Policies for Fiscal Year 2022.