

**City of Tamarac**  
**Interoffice Memorandum**  
**Financial Services Department**

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

**From: Christine A. Josephs Cajuste**  
**Director of Financial Services**

**Date: April 19, 2021**

**Re: TO #2448 Amending Ordinance 2020-011 Adoption of FY 2021 Operating & Capital Budget**

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**Recommendation:**

I recommend placing TO #2448 amending Ordinance 2020-011 which adopted the FY 2021 Annual Budget in the amount of \$3,937,299 from \$184,292,023 to \$188,229,322.

**Issue:**

On September 29, 2020, the City Commission adopted Ordinance 2020-011 which established the annual Operating Budget, Revenues and Expenditures, Capital Budget and Financial Policies for Fiscal Year 2021. Pursuant to Section 166.241(3), a municipality may amend its budget at any time during the year or within 60 days following the end of the fiscal year. In addition, if any fund is increased or decreased then the budget amendment must be adopted in the same manner as the original budget unless otherwise specified in the charter of the respective municipality. The original budget was adopted via ordinance and the City of Tamarac's charter is silent on the matter.

**Background:**

Following is a summary of the recommended adjustments to the Fiscal Year 2021 Budget.

<b>FUND TYPE</b>	<b>Adopted Budget Ord. 2020-011</b>	<b>Change</b>	<b>Amendment #1 TO #2448</b>
General Fund	\$ 70,871,351	\$ 1,477,500	\$ 72,348,851
Special Revenue Funds	34,886,852	2,308,600	37,195,452
Debt Service Funds	4,764,279	-	4,764,279
Capital Project Funds	5,525,797	151,199	5,676,996
Enterprise Funds	54,083,117	-	54,083,117
Internal Service Funds	14,160,627	-	14,160,627
<b>Total</b>	<b>\$ 184,292,023</b>	<b>\$ 3,937,299</b>	<b>\$ 188,229,322</b>

Amendments to the Budget generally reflect:

- Actions approved by the City Commission since the budget was adopted but not included in the original budget due to their unknown nature at the time
- Allocation of encumbrances (i.e. purchases approved in one fiscal year and being paid in the following fiscal year)
- Transfer of funds from a Non-Departmental account to other departments in the General Fund
- Items that have been evaluated for recommended inclusion in the current year budget due to updated information
- Additional capital improvements that have been identified and recommended to be started in the current year due to timing, pricing, etc.

Items previously approved by the City Commission are as follows:

- R-2020-098 approved 10/14/2020 accepting a grant award in the amount of \$50,000 from the Florida Department of Environmental Protection; authorizing the appropriate City officials to execute a project agreement between the Florida Department of Environmental Protection and the City of Tamarac for grant funding the amount of \$50,000 for the development of Caporella Park. This Budget Amendment increases intergovernmental revenues \$50,000 and decreases inter-fund transfers in \$50,000 in the General Capital Improvement Fund (Project #PW20D); and decreases inter-fund transfers out and appropriation from fund balance \$50,000 in the General Fund.
- R-2020-100 approved 10/14/2020 approving an Agreement between the City of Tamarac and Carrier Corporation for the purchase and installation of bipolar ionization (“plasma”) equipment in the existing HVAC equipment for specific City facilities; utilizing the Sourcewell Pre-negotiated Cooperative Purchasing Program Carrier Contract #030817-CAR at a contract cost not to exceed \$145,315.00, a contingency of \$14,532 (10%) will be added for a total project cost of \$159,847.00; authorizing an additional appropriation in the amount not to exceed \$159,847.00. This Budget Amendment increases Non-Departmental emergency capital outlay - equipment \$1,000 or greater \$159,847 and decreases contingency \$159,847 in the General Fund.
- R-2020-110 approved 10/28/2020 approving an Agreement with Superior Landscaping and Lawn Services, Inc. (“Superior”) for Citywide Tree Trimming Services; based on established contract fixed unit prices; authorizing annual expenditures not to exceed \$399,634.00 including annual price escalation / de-escalation per Bid No 20-12B; authorizing proper City Officials to execute contract renewals; authorizing an additional appropriation in the amount not to exceed \$288,463.00 This Budget Amendment increases Grounds Maintenance Division operating expenditures – lawn maintenance debris removal \$288,463 and decreases contingency \$288,463 in the General Fund.

- R-2020-116 approved 11/10/2020 approving an Agreement with Shenandoah General Construction Company for the repair and slip lining of stormwater pipe and outfall located in Canal Zone 6, utilizing Broward College Contract No. RFP-2018-167-EH; authorizing an expenditure of funds for an amount not more than \$120,950.00, a contingency of \$12,095.00 will be added to the project for a total project budget of \$133,045.00; authorizing an appropriation in the amount not to exceed \$133,045.00 This Budget Amendment increases Stormwater operating expenditures – repair and maintenance / culverts \$133,045 and decreases contingency for special projects \$133,045 in the Stormwater Management Fund.
- R-2020-123 approved 12/9/2020 approving Change Order 3 to the contract with Johnson Control Security Solutions, LLC, for the Citywide Security Systems Upgrade (Phase 1), to add additional design changes and security enhancements / needs to the contract, at a cost not to exceed \$151,198.59, increasing the contract from a total of \$833,814.52 to a total of \$985,013.11, plus the previously approved contingency of \$83,382.00, and a new total project budget \$1,068,395.11; authorizing an additional appropriation in the amount not to exceed \$151,198.59. This Budget Amendment increases inter-fund transfers out \$151,199 and decreases contingency \$151,199 in the General Fund and increases inter-fund transfers in and capital outlay \$151,199 in the General Capital Improvement Fund (Project #GP20E).
- O-2021-007 approved 2/24/2021 amending Chapter 2 “Administration” and amending Article XII, entitled “Travel”; specifically amending Section 2-242, entitled “Travel Expenses”, to provide for an optional fixed expense account for elected officials upon request. This Budget Amendment increases City Commission personal costs – other allowance local travel expense \$37,500 and appropriation from fund balance \$37,500 in the General Fund.
- R-2021-013 approved 2/10/2021 approving Broward Healthcare Coalition Project Donation Agreement of one (1) Clorox 360 Electrostatic Machine and three (3) Victory Handheld Electrostatic machines at a value of \$5,579.80 nunc pro tunc effective December 23, 2020. This Budget Amendment increases miscellaneous revenues - contributions and donations \$5,600 and increases Fire Rescue Operations operating expenditures - equipment less than \$1,000 by \$5,600 in the Fire Rescue Fund.
- O-2021-008 Approved 2/24/2021 amending Chapter 2 "Administration", specifically amending Article II, entitled "City Commission", by specifically amending Sections 2-29, 2-32, and 2-34,; providing for new meeting time for the second regular City Commission meeting; providing for the City Commission as a body to regular debate and public discussion; providing for paid legislative aides; providing for the placement of four (4) items on the agenda by a member of the City Commission; providing for the exclusion of proclamations and keys to the City in the agenda items limitations. This Budget Amendment increases City Commission personal costs – other salaries and wages \$75,000 and appropriation from fund balance \$75,000 in the General Fund.

Additional adjustments are recommended:

General Fund adjustments to the budget include the following:

- Transferring the budget for encumbrances from non-departmental to the departmental budgets in the amount of \$522,858 is as follows:
  - City Commission \$325
  - City Manager \$7,878
  - Financial Services \$4,151
  - Community Development \$5,138
  - Public Services \$271,354
  - Parks and Recreation \$52,696 (almost the entire amount of the encumbrance is attributable to pool management services by Jeff Ellis Management, LLC.)
  - Information Technology \$114,596
  - Non-Departmental \$66,720
- Transfer resulting fund balance to General Fund after receiving all anticipated reimbursements from FEMA. This Budget Amendment increases appropriation from fund balance and inter-fund transfers out \$1,000,000 in the Hurricane IRMA Disaster Recovery Fund); and increases inter-fund transfers in and increases contingency \$1,000,000 in the General Fund.
- Re-appropriate funding for General Fund Residential Assistance Program for residents financially impacted by COVID-19 not spent in FY 2020. This Budget Amendment increases appropriation from fund balance and Non-Departmental grants for residential assistance \$250,000 in the General Fund.
- Appropriate funding for design and renovation of City Hall Commissioner's office space. This Budget Amendment increases appropriation from fund balance and City Commission operating expenditures - contractual services \$50,000 in the General Fund.
- Appropriate funding for Mayor and Commission Multimedia Outreach and Collateral initiative. This Budget Amendment increases appropriation from fund balance and City Manager Public Information Office operating expenditures - promotional activities / multimedia outreach (new line item account) \$50,000 in the General Fund.
- Re-appropriate the original funding intended for the Curb Appeal Program which to date has not been spent. This Budget Amendment increases Community Development Code Enforcement operating expenditures - N.I.P. IT Program \$50,000 and decreases contingency \$50,000 in the General Fund.
- Appropriate funding for the purchase of furniture for City Hall Commissioner's office space. This Budget Amendment increases City Commission capital outlay - office furniture \$15,000 and appropriation from fund balance \$15,000 in the General Fund.

- Appropriate funding needed to provide Parks and Recreation Department staff support for City Commission initiatives. This Budget Amendment increases Parks and Recreation Activities personal costs - special pay / events Commission initiatives (new line item account) \$50,000 and appropriation from fund balance \$50,000 in the General Fund.
- Appropriate the funding needed to re-start the Residential Paint Program. This Budget Amendment increases Community Development Code Enforcement operating expenditures – N.I.P. IT Program \$30,000 and decreases contingency \$30,000 in the General Fund.

General Fund and Fire Rescue Fund adjustment to the budget includes the following:

- Appropriate COVID-19 relief reimbursement funding received from Broward County in FY 2021. This Budget Amendment increases intergovernmental revenues and decreases appropriation from fund balance \$1,685,399 in the General Fund and increases intergovernmental revenues and decreases appropriation from fund balance \$639,796 in the Fire Rescue Fund.

CDBG Disaster Recovery Fund adjustment to the budget:

- Appropriate additional Corona Virus Relief Funds received from Florida Housing Finance Corporation ("FHFC") to provide housing assistance to residents financially impacted by COVID-19. This Budget Amendment increases intergovernmental revenues and grants for residential assistance \$1,303,000 in the CDBG Disaster Recovery Fund (Fund 157).

Personnel adjustments to the budget include the following:

- Public Services Department – R-2021-011 approving a First Amendment to the agreement between Broward County and the City of Tamarac that adds bus stop improvements at seventy-nine (79) locations was adopted on January 27, 2021. Public Services has determined that in order to be able to maintain the new amenities they will need one additional Groundkeeper I position plus one additional vehicle (pick-up truck) to perform the additional required maintenance. At the time the resolution was adopted Public Services had one full time position dedicated to maintaining the existing 38 locations already installed. There is no budgetary impact as the Grounds Maintenance Division budget can absorb the added cost in FY 2021.
- Fire Rescue Department – The retirement of Jeff Moral in December of 2020 led to the reclassification of the Assistant Fire Chief to a Fire Division Chief/Fire Marshal position. There is no budgetary impact for FY 2021.

- City Commission – One Executive Assistant position was moved out and replaced with one Administrative Coordinator position. There is no budgetary impact for FY 2021 as the position that was moved out is at a higher pay grade than the position that was used to replace it.
- Financial Services Department – One Administrative Coordinator position was moved out and replaced with one Executive Assistant position. There is no budgetary impact as the Financial Services Department budget can absorb the nominal added cost in FY 2021.

The attachments to the budget amendment provide detailed information for all adjustments included in the amendment. Specifically, Attachment A provides the information regarding increases and decreases as well as the amended budget amount with a reference to Attachment B that provides the detail associated with each adjustment. A presentation will be made supporting the recommended adjustments.