City of Tamarac, Florida

FY 2014 - FY 2015
ADOPTED
BIENNIAL BUDGET

TAMARAC
The City For Your Life

Our Vision:

The City of Tamarac,
Our Community of Choice -
Leading the nation in quality of life through
safe neighborhoods, a vibrant economy,
exceptional customer service
and recognized excellence.

FY 2014 ~ FY 2015

Adopted Biennial Budget

CITY COMMISSION

TAMARAC, FLORIDA

Beth Talabisco

MAYOR

Harry Dressler

VICE-MAYOR

Pamela Bushnell
COMMISSIONER

Michelle Gomez
COMMISSIONER

Diane Glasser
COMMISSIONER

Michael C. Cernech

CITY MANAGER

1963 50th ANNIVERSARY 2013

TAMARAC

LIVE
WORK
PLAY
SHOP

Tamarac has been inducted into the Palladium Balanced Scorecard Hall of Fame.

Vision, Mission & Values

Our Vision:

The City of Tamarac, Our Community of Choice -
Leading the nation in quality of life through safe neighborhoods,
a vibrant economy, exceptional customer service and recognized excellence.

Our Mission:

We are:
"Committed to Excellence . . . Always"

It is our job to foster and create an environment that:
Responds to the Customer
Creates and Innovates
Works as a Team
Achieves Results
Makes a Difference

Our Values:

As Stewards of the public trust, we value:

Vision
Integrity
Efficiency
Quality Service

TAMARAC
The City For Your Life

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Tamarac

Florida

For the Fiscal Year Beginning

October 1, 2012

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Tamarac for its annual budget for the fiscal year beginning October 1, 2012.

In order to receive this award, a governmental entity must publish a budget document that meets stringent program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

EXECUTIVE TEAM

Michael C. Cernech
City Manager

Diane Phillips
Assistant City Manager

Samuel S. Goren
City Attorney

Claudio Grande
Chief Building Official

Pat Teufel
City Clerk

Frank Zickar
Interim Director of Community Development

Mark C. Mason, CPA
Director of Financial Services

Mike Burton
Fire Chief

Maria Swanson
Director of Human Resources

Levent Sucuoglu
Director of Information Technology

Greg Warner
Director of Parks & Recreation

Captain Neal Glassman
District Police Chief

Jack Strain
Director of Public Services

TAMARAC PERSPECTIVE

Tamarac is a beautifully developed community of residential, commercial and recreational areas, nestled in the center of Broward County between the Everglades Conservation Area and the Atlantic Coastal Ridge. All the pleasures of South Florida, limited only by one's imagination, can be found here and in the surrounding areas. Young families and retirees alike are drawn to our sub-tropical climate – an averaging seventy-four degrees (74˚), highly desirable and strategic location, and our fresh and enthusiastic approach to business, education, healthcare, recreation and government.

Tamarac was once wetlands, pastures, fields, and part of the intricately rich Everglades ecosystem comprised of cypress swamp and marsh. As a result, our residential neighborhoods abound with waterways, lakes and open spaces, offering a habitat to ducks, cattle egrets, and the majestic heron with its graceful appearance. Tamarac was incorporated on July 19, 1963 by developer Kenneth E. Behring. Jack Leff, member of the City of Tamarac's Public Information Board wrote that Ken Behring "…envisioned a retirement community living in reasonably priced homes. He offered a home with lots of land and practically no maintenance for the homeowner. Thus was born a new concept for gracious adult living."

Tamarac has since evolved into a City far more complex than the network of adult communities that Mr. Behring envisioned. Tamarac has 61,110 residents and the composition of those residents is also noteworthy. The median age of Tamarac residents fell from 65 in 1990 to 52.9 in 2000 to 47.1 in 2010. Tamarac is home to a wonderfully diverse melting pot of residents including American Indians, Pacific Islanders, African Americans, Hispanics, Asians and many others. According to the Census 2010 database, 32.8% of Tamarac residents refer to themselves as non-white. The City is experiencing the same demographic changes as all other cities in the South Florida region. Our population is becoming younger and more diverse, and we are positioning ourselves to meet the service demands of our new residents.

OUR VISION:

The City of Tamarac,

Our Community of Choice –

Leading the nation in quality of life through safe neighborhoods, a vibrant economy, exceptional customer service and recognized excellence.

Tamarac is the 13th largest city in Broward County and the 39th largest in Florida. Tamarac lies 11 miles northwest of Fort Lauderdale—the county seat. Ideally situated in the expanding and dynamic tri-county commercial market, Tamarac benefits from nearby access to super-highways, railways, airways, and waterways, including Port Everglades, the Fort Lauderdale/Hollywood International Airport, Florida Turnpike, Sawgrass Expressway, Interstates 75 and 95, US 441, and US 1.

A full-service City covering an area of 12 square miles, Tamarac is one of Broward County's newer additions, having been incorporated in 1963. The City is now 50 years young—old enough to adapt the best from our past, yet young enough to move through the new millennium with anticipation and excitement—a philosophy that highlights our city's commitment to the future.

TAMARAC PERSPECTIVE

Residents of the City of Tamarac enjoy many recreational facilities within the city limits: 10 City parks (the Tamarac Sports Complex, Tamarac Park, Caporella Park, Veterans' Park, Tamarac Commons Park, Tephford Park, Sunset Point, Landings Park, and Gary B. Jones Park for People and Pups) covering 153.6 acres. They also enjoy a 30,000 square foot Community Center, a Recreation Center, a Multi-Purpose Center, an aquatic complex, a 6.5 acre wildlife preserve, Colony West Golf Course and 680 acres of freshwater canals and lakes which provide habitat for various species of native and exotic fish. Nature trails and bike paths are also accessible throughout the city, so residents can take full advantage of both indoor and outdoor recreational opportunities.

Those who call Tamarac home can enjoy regional sports and cultural facilities within close proximity and easy accessibility. Culture and performing arts lovers can access Broward Center for the Performing Arts, Miami City Ballet, and the Museum of Discovery and Science in nearby Fort Lauderdale. Sports fans make their way to the Florida Panthers' games at the Bank Atlantic Center, the Florida Marlins' and the Miami Dolphins' games at Sun Life Stadium, or The Miami Heat at the nearby American Airlines Arena.

The City of Tamarac is also home to the 500-acre Tamarac Commerce Park. Seventeen major corporations are located there, employing over 5,000 people. The Park is zoned as light industrial, which will accommodate manufacturers, office parks, research facilities and other like uses.

The Westpointe project has experienced rapid growth since opening in the Tamarac Commerce Park. This 158-acre Development of Regional Impact has an approved development order that includes office, commercial and industrial land uses. Westpointe already boasts a hotel; 200,000 square feet of commercial use, 45,000 square feet of automotive dealership, 1,034,924 square feet of industrial/office use, 440,000 square feet for industrial use and Twenty-six (26) acres of lakes have been developed as part of the project.

OUR MISSION:

We are:

"Committed to Excellence…Always"

It is our job to foster and create an environment that: Responds to the Customer; Creates and Innovates; Works as a Team; Achieves Results; Makes a Difference

In keeping an ever-watchful eye on the health of the City, now and in the future, Tamarac considers one of the greatest challenges to be that of creating and maintaining balance—with new growth and development in proportion to environmental and resource conservation. We must protect our wildlife, natural regions and other pervious areas, while we endeavor to progress forward.

The City of Tamarac,
Our Community of Choice…

READER'S GUIDE

INTRODUCTION SECTION

The first critical reading of the FY 2014 ~ FY 2015 Adopted Biennial Budget is the City Manager's Message. The reader will gain an understanding of the City Manager's vision, critical issues, recommended policy and operational changes, and a financial plan.

BUDGET OVERVIEW SECTION

This section provides the reader with the basic components that make up the development of the FY 2014 ~ FY 2015 Adopted Biennial Budget. Included in this section are explanations of the type of government and budget, a description of the budget process, the Budget Calendar, budgetary highlights, and the FY 2014 ~ FY 2015 Personnel Complement. This section also includes a summary of the City Commission's Strategic Goals to support the direction of the budget as a plan.

NEW PROGRAMS SECTION

This section answers one of the most often asked questions: "What's new in the Budget?" In this section, you will find a list of new or enhanced programs, capital outlay, and capital improvement projects.

FINANCIALS SECTION

This section provides schedules of detailed revenue sources and expenditures for the General Fund and for all funds combined for a total FY 2014 ~ FY 2015 Adopted Biennial Budget. Similar to a person with more than one checking account, a municipality categorizes revenue and expenditures into separate funds according to purpose. This section also includes a comparison of major revenue sources, the full cost allocation study, an overview of financial management policies, and a brief description of each fund.

PROGRAMS SECTION

This section explains the diverse services offered by the City of Tamarac. Each division of each department has identified a mission statement, a program description and strategic goals for the upcoming year. In addition, the FY 2014 ~ FY 2015 Adopted Biennial Budget includes performance measures for each division. Performance Measurement is an ongoing process to evaluate and report how well the City is delivering its services.

Each Department and Division is responsible for goal setting and performance benchmarking to ensure alignment with the City's Strategic Plan.

The measures reported in this document reflect the City's effort to improve service provision, to check the quality of performance, and to make changes when necessary. Each measure will reflect a projection for the current year, a target for FY 2014 and ultimately, a history of performance over three fiscal years.

The reporting of performance measures differs from standard goals and objectives because it goes further than simply reporting "achieved" or "not achieved"; it provides an ongoing method for measurement, and allows for gauging performance against internal, external, local and national standards.

OUR VALUES:

As Stewards of the public trust, we value:

Vision

Integrity

Efficiency

Quality Service

ASSET MANAGEMENT PROGRAM SECTION

This section includes the City's Asset Management plan which provides a comprehensive listing and explanation of the capital requirements and associated funding for the City for the current and next five years.

APPENDIX SECTION

This section contains a glossary of commonly used terms and miscellaneous statistics for the City of Tamarac.

Document Highlights:

- *City Manager's Message*
- *Citywide Organizational Chart*
- *Personnel Complement/Staffing Changes*
- *Strategic Plan*
- *New Programs and Capital Items*
- *Budget Summary (Pie Charts/Graphs)*
- *Departmental Programs and Performance Measures*
- *Asset Management Program*

TABLE OF CONTENTS

INTRODUCTION
City Manager's Transmittal Letter

BUDGET OVERVIEW 2
Organizational Chart 2-1
Budget Overview and Perspective 2-2
Budget Process 2-3
Basis of Accounting & Budgeting 2-4
Budget Calendar Highlights 2-5
Budget Summary 2-7
Property Tax Millage Rate 2-8
Personnel Complement 2-9
Position Changes 2-10
Strategic Plan 2-11

NEW PROGRAMS 3
Program Modification Request Summary ... 3-21
New Capital Outlay Requests 3-23

FINANCIALS 4
Budget Highlights and Schedules 4-25
Where the Money Comes From/Goes - FY 2014
All Funds 4-26
Where the Money Comes From/Goes - FY 2014
General Fund 4-27
Where the Money Comes From/Goes - FY 2015
All Funds 4-28
Where the Money Comes From/Goes - FY 2015
General Fund 4-29
Gen. Fund Revenues & Transfers In 4-30
Gen Fund Expenditures & Transfers Out ... 4-31
All Funds Revenues 4-32
All Funds Expenditures 4-35
Summary of Changes to Fund Balance 4-36
Major Revenue Sources: Trends 4-37
Financial Management Policies 4-44
Fund Descriptions 4-49
Full Cost Allocation 4-54

DEPARTMENT PROGRAMS
Building 5-63

Community Development 6-69
Planning and Zoning 6-72
Code Enforcement 6-74
Business Revenue 6-76
Economic Development 6-78
Housing 6-80

Financial Services 7-83
Administration 7-86
Accounting and Financial Reporting 7-88
Management and Budget 7-90
Purchasing and Contracts 7-92
Utility Billing/Customer Service 7-94

Fire Rescue 8-97
Fire Administration 8-100
Fire Operations 8-102
Fire Prevention 8-104

General Government 9
City Commission 9-107
City Attorney 9-112
City Manager 9-115
Public Information 9-120
City Clerk 9-123
Police Services 9-129
Non-Departmental 9-134

Human Resources 10-135
Risk Management 10-140

Information Technology 11-143

Parks and Recreation 12-149
Recreation 12-152
Aquatics 12-154
Social Services 12-156
Transportation 12-158

Public Services 13-161
Administration 13-166
Engineering 13-168
Operations 13-170
Streets 13-172
Recycling 13-174
Facility Management 13-176
Fleet Management 13-178
Grounds Maintenance 13-180
Stormwater Engineering/Ops.. 13-183
Stormwater Capital 13-185
Utilities Administration 13-188
Engineering 13-190
Water Treatment Plant 13-192
Water Distribution 13-194
Wastewater Collection 13-196
Utilities/Non-departmental 13-198

ASSET MANAGEMENT PROGRAM ... 14
Asset Management 14-199

APPENDIX 15
Debt Management 15-227
Tamarac Statistics 15-231
Glossary 15-237
FY 2014 Millage Rate Ordinance .. 15-245
FY 2014 Budget Ordinance 15-249
Tamarac Fast Facts 15-252

TAMARAC

The City For Your Life

OFFICE OF THE
CITY MANAGER

TAMARAC
The City For Your Life

Michael C. Cernech
CITY MANAGER

October 15, 2013

The Honorable Mayor and Members of the City Commission
City of Tamarac
7525 NW 88th Avenue
Tamarac, FL 33321

Madam Mayor and Members of the City Commission:

It is our pleasure to communicate to you the official budget document for fiscal years 2014~2015 adopted by the City Commission on September 19, 2013. The final budget was established upon the completion of your review and acceptance.

Following the release of the City Manager's Proposed Budget on June 11, 2013 a workshop was held with the City Commission on June 19, 2013 to discuss the proposed budget, programs and funding. In addition, following the release of the proposed budget minor adjustments were made including an increase in the General fund due primarily to funding for Corridor Improvement and Red Light Camera Programs, parks reopening on Holiday Mondays, software licensing for the Town of Southwest Ranches, contract services for hazardous household waste disposal and stormwater fees. Miscellaneous revenue and expenditure adjustments were made in the Fire Fund, while funds were allocated for a vehicle purchase in the Building Fund, the addition of funding for awarded grants, other miscellaneous adjustments in the Capital Project Funds and an adjustment in fees/revenue in the Enterprise Funds. The above adjustments were made and presented to the Commission during the final budget deliberations. The final budget adoption includes those changes as well as the programs and funding which had been included in the proposed budget.

The following is a summary of the Proposed and Final Adopted FY 2014 Budgets:

Fund Type	FY 2014 Proposed Budget	FY 2014 Increase/ (Decrease)	FY 2014 Adopted Budget
GENERAL	$ 47,255,087	$ 2,741,079	$ 49,996,166
SPECIAL REVENUE	26,274,538	(87,801)	26,186,737
DEBT SERVICE	2,742,800	1,238	2,744,038
CAPITAL PROJECT	6,196,226	3,424,000	9,620,226
ENTERPRISE	35,537,689	(61,272)	35,476,417
INTERNAL SERVICE	6,709,509	-	6,709,509
TOTAL	**$ 124,715,849**	**$ 6,017,244**	**$ 130,733,093**

I would like to thank the Mayor and Commissioners for their foresight and support of the proposed budget as well as the continued support of the Financial Policies for long-term financial planning. As we are all aware, a budget encapsulates the plans and initiatives needed to help drive our success both today and into the future. As the adoption phase of this budget cycle has ended and the planning for the upcoming cycle begins, the work put into this FY 2014~2015 biennial budget continues to provide a solid foundation for the "Sustainability" of our future.

Sincerely,

Michael C. Cernech
City Manager

OFFICE OF THE
CITY MANAGER

TAMARAC
The City For Your Life

Michael C. Cernech
CITY MANAGER

June 12, 2013

The Honorable Mayor and Members of the City Commission
City of Tamarac
7525 NW 88th Avenue
Tamarac, Florida 33321

Madam Mayor and Members of the City Commission:

It is my privilege to submit to you for your consideration the City of Tamarac Proposed Biennial Budget for Fiscal Year 2014 (FY 2014) and Fiscal Year 2015 (FY 2015) and the FY 2014 - FY 2019 Asset Management Program budgets. These documents represent the second financial, operational and asset management plans prepared using the biennial budget forecast approach and I believe you will find them fiscally responsible in light of the historic recession our City experienced over the past several years.

This budget reflects the second biennial budget prepared for the City of Tamarac – an innovative approach to budgeting that is increasingly being used by local governments throughout the United States. As part of this process, two separate twelve-month budgets are prepared and approved by the City Commission. The first year of the biennial budget is adopted as the FY 2014 Budget as required by State Statute. At the same time, the Commission will also approve the second year Planned FY 2015 Budget. Next year, staff and the Commission will have the opportunity to update and adopt the FY 2015 Budget and formally set the millage rates through an abbreviated process. This review will allow the opportunity to make any necessary adjustments to revenues and expenditures in order to accommodate needs changed since the planned budget was prepared.

The development of the biennial budget has been the culmination of work spanning the past several months. The process for preparing, compiling, reviewing and critiquing information includes City employees, City Management, the Mayor and City Commission, and the residents of Tamarac; the participants alone confirming the importance of the budget preparation exercise. Stability and predictability are two of the primary benefits of, and motivations for, multi-year budgeting. Strategic planning, long-range financial planning, rate setting, program evaluation, and thorough operational analyses have been conducted to ensure effective multi-year budgeting. Managing the budget is an ongoing process and continues throughout the fiscal year with peak budget analysis during the development process. This document is aligned with the City's annual goals and objectives set by you and contained in the Strategic Plan.

The intent of a biennial budget process is to focus implementation of major policy decisions in a two-year cycle. The biennial process is particularly germane as we continue to face tough fiscal challenges, because we must demonstrate that the actions needed to balance the budget are sustainable in the years to come. The proposed budget continues to recognize and address our community's needs while dealing with a continuing period of economic uncertainty. The biennial budget has assumed that tax revenue will remain flat reflecting a proposed rolled-back rate for each year regardless of taxable value increases or decreases. I believe you will find this budget to be fiscally responsible in light of the historic recession our economy is currently experiencing.

"Committed to Excellence...Always."

TAMARAC.ORG

7525 N.W. 88th Avenue | Tamarac, Florida 33321-2401 | P: 954.597.3510 | F: 954.597.3520

EQUAL OPPORTUNITY EMPLOYER

Beginning with the staff directed strategic planning session, followed by subsequent workshops with the Mayor and City Commission; staff developed this proposed biennial budget for FY 2014 and FY 2015. The City continues to be faced with challenges experienced in the past five years. Although the fiscal environment the City has faced over the past five years is showing signs of abating, the City will continue to face the challenge of revenue stagnation against the rising cost of providing services. Those fiscal conditions included a decrease in taxable assessed values over the last five years of 42.9%, reduced or stagnant revenues and high unemployment. With the City Commission's guidance regarding "Sustainability", staff has crafted a budget that meets the goals outlined in the Strategic Plan. Tamarac previously implemented a number of fiscal policies that have allowed our community to be better positioned than most to weather the economic challenges the nation is currently facing. Because of this, we continue to be in an enviable position of maintaining historically provided municipal core services at a time when many local governments have scaled back or will be scaling back.

The budget that accompanies this message includes estimates of State revenue sources that have been projected to increase by 5% with recommended millage rates that will provide the same level of ad valorem tax revenue each year as the current year plus growth. Also proposed is a debt service millage rate of.1086 (based upon June 1, 2013 preliminary values) that is slightly less than the current rate of .1128 mills due to the overall estimated 4.48% increase in taxable value, an updated Asset Management Plan that takes into account long-term financial planning for the City's assets, and one-time expenditures that will be further explained throughout this document. There are also examples of how the proposed millage rates will impact property owners at various property value levels.

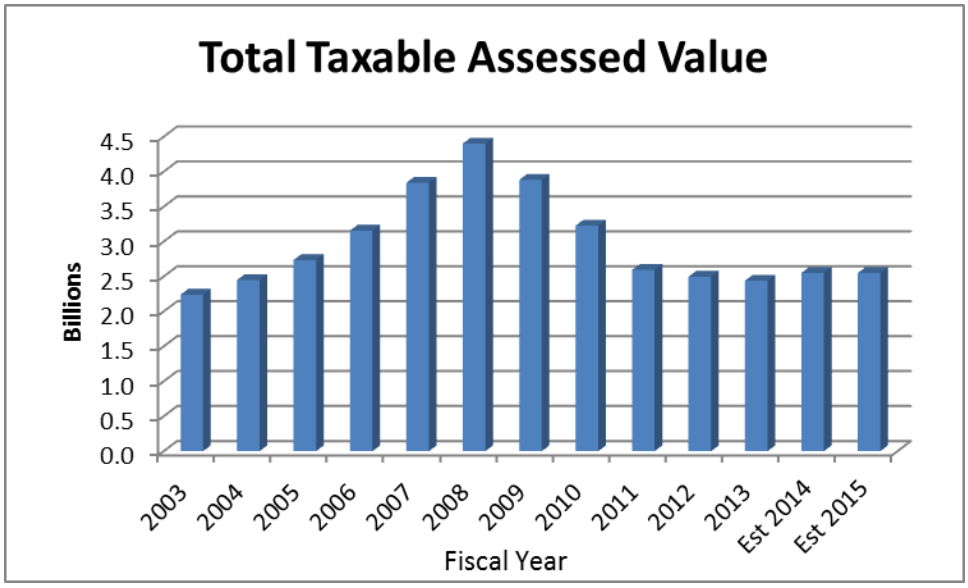
The Proposed General Fund Budget for FY 2014 is $47,255,087 and for FY 2015 is estimated at $47,652,493. Pursuant to Florida's TRIM requirements, municipalities may collect the same level of property tax proceeds at a corresponding millage rate that is equal to the previous year, plus any tax proceeds from new construction, without the millage rate being classified as a tax increase. The so called "rollback" rate (or "rollup" in recent years due to declining taxable values) equates to a millage of 6.9852 for FY 2014. This proposed rolled back millage rate is .3047 mills less than the FY 2013 millage rate of 7.2899 mills for general operations, but may be subject to a minor adjustment upon receipt of the final certified taxable values on July 1, 2013. The FY 2015 millage rate is estimated to be the same or lower depending on taxable assessed values to be provided in FY 2014. These millage rates are intended to capture the same amount of revenue as collected in the current fiscal year from existing taxpayers and will provide sufficient funding to meet both FY 2014 and FY 2015 strategic plan goals and objectives while ensuring sustainability through long-range financial planning.

Comparisons to previous year's budgets are provided in the accompanying tables. There are several very important facts to keep in mind as the Commission assesses those comparisons. First, with the first budget amendment in FY 2013, the City approved one refunding of existing debt. In addition, there were impacts associated with capital improvements and grant awards.

Five years ago, even though the City's population continued to grow, staff forecasted the downward shifts in taxable value that would affect future revenue streams. The actual results were even more severe than anticipated approaching a 45% reduction in value from its highest level in FY 2008. However, the City has finally turned the corner with an estimated taxable

value increase for FY 2014 of 4.48% based on the June 1, 2013 preliminary estimates from the Broward County Property Appraiser. Even with this current increase in total taxable value, the total taxable value has decreased to an estimated $2,550,188,124 from an adjusted high in FY 2008 of $4,402,093,105. This translates to a 42.1% decrease over five years. The projected taxable value continues to be essentially equivalent to values in 2004, but with a population gain of 8,500. In addition, over the past several years, the City experienced a dramatic increase in the number of properties that have a $0 taxable value peaking in FY 2011 at 11.32% (3,574) of total taxable properties. This trend has reversed due in part to the increase in overall value although still fairly high in FY 2014 at 9.8% (3,007) of total taxable properties. It is expected that this trend will continue in FY 2015 with values staying flat or increasing. With the "Save our Homes" maximum of 3% increase in taxable value and the 10% maximum increase in taxable value for non-homesteaded and commercial properties on an annual basis, the number of properties that have zero taxable values will likely remain high over the next several years with changes coming from sales of property.

The first biennial budget adopted and approved for FY 2012/2013 stabilized staffing, maintained service delivery metrics, and provided for enhancements to facility maintenance. The FY 2014/2015 biennial budget includes increased staffing but still remains fairly stable, continues to maintain service delivery at its historical levels and continues a robust facility maintenance program.



Legislative changes governing how millage rates are established were enacted during the 2007 Legislative session and additional changes that were made via a referendum in 2008 affecting Fiscal Year 2010 and beyond. The referendum increased the homestead exemptions from $25,000 to $50,000 and rules for portability of the "Save Our Homes" values were approved. In addition, there is now an annual 10% cap on assessed value increases for non-homesteaded property (both residential and commercial). As the commission is aware, there were numerous referendums in 2012 that were designed to affect ad valorem taxes however all were defeated.

This proposed biennial budget plans for no change in revenue (except for growth) from ad valorem taxes and proposes the rolled-back rate of 6.9852 mills for FY 2014 and FY 2015, subject to minor modification upon receipt of certified values.

The one driver that will affect both the annual millage rates and any revenue enhancements from ad valorem taxes will be new construction. There are several potential housing and commercial projects that will be starting within the next year or two that will have some impact on ad valorem revenue as "new construction", however, due to the uncertainty as to when these projects will begin, there has been no increase in ad valorem revenue forecasted for FY 2015.

The proposed FY 2014 Budget for all funds totals $124,715,849 which is $7,925,715 less than the amended FY 2013 Budget, a decrease of 6.0% and $13,254,599 higher than the FY 2013 adopted budget of $111,461,250, an increase of 11.9%. The overall decrease in the budget from the amended budget is due primarily to the fact that $15 million in bond refunding occurred in FY 2013 that is not duplicated in FY 2014. The increase from the adopted budget is due to new capital improvements, additional staffing, an increase in the BSO contract, and one-time expenditures for capital equipment and maintenance.

Fund Type	FY 2013 Adopted	FY 2013 Amended	FY 2014 Proposed	FY 2015 Planned	$ Change from FY 2013 Adopted	$Change from FY 2013 Amended
General Fund	$ 45,866,768	$ 45,924,381	$ 47,255,087	$ 47,652,493	$ 1,388,319	$ 1,330,706
Special Revenue Funds	24,620,770	24,752,638	26,274,538	28,330,998	1,653,768	$ 1,521,900
Debt Service Funds	2,746,800	18,346,800	2,742,800	2,768,000	(4,000)	$ (15,604,000)
Capital Projects Funds	4,301,822	5,618,266	6,196,226	5,773,827	1,894,404	$ 577,960
Enterprise Funds	31,246,205	31,215,335	35,537,689	37,228,440	4,291,484	$ 4,322,354
Internal Service Fund	2,678,885	6,784,144	6,709,509	6,720,682	4,030,624	$ (74,635)
Total Expenditures All Funds	$ 111,461,250	$ 132,641,564	$ 124,715,849	$ 128,474,440	$ 13,254,599	$ (7,925,715)

Fund Type	FY 2013 Adopted	FY 2013 Amended	FY 2014 Proposed	FY 2015 Planned	Change from FY 2013 Adopted	Change from FY 2013 Amended
All Funds						
Personal Services	39,801,832	39,971,697	40,528,065	42,047,398	1.82%	1.39%
Operating Expenditures	38,892,301	43,873,514	43,918,836	44,158,315	12.92%	0.10%
Capital Outlay	8,727,324	9,634,512	13,468,727	14,344,124	54.33%	39.80%
Debt Service	4,368,374	4,968,374	4,548,912	4,681,075	4.13%	-8.44%
Grants & Aid	90,934	90,934	94,534	92,434	3.96%	3.96%
Transfers	13,932,934	14,698,398	16,214,363	17,054,342	16.37%	10.31%
Debt Proceeds	-	15,000,000	-	-	-100.00%	-100.00%
Reserves	5,647,551	4,404,135	5,942,412	6,096,752	5.22%	34.93%
Total	111,461,250	132,641,564	124,715,849	128,474,440	11.89%	-5.98%

The Planned FY 2015 Budget for all funds totals $128,474,440 which is $3,758,591 more than the FY 2014 Proposed Budget, or an increase of 3.0%. The overall increase in the Planned FY 2015 budget from the Proposed FY 2014 budget reflects increases in personal services costs and capital projects in Utilities. Although the budgets include anticipated increases in personal services, most operating expenditures have remained relatively flat based upon projections of estimated costs.

	FY 2013 Adopted	FY 2013 Amended	FY 2014 Proposed	FY 2015 Planned	Change from FY 2013 Adopted	Change from FY 2013 Amended
General Fund						
Operating Expenditures	**36,025,961**	**36,442,481**	**36,772,350**	**37,354,617**	**2.07%**	**0.91%**
Capital Outlay	**254,250**	**326,274**	**254,375**	**403,200**	**0.05%**	**-22.04%**
Total	**36,280,211**	**36,768,755**	**37,026,725**	**37,757,817**	**2.06%**	**0.70%**
All Funds						
Operating Expenditures	**42,668,172**	**47,402,730**	**47,674,551**	**48,851,096**	**11.73%**	**0.57%**
Capital Outlay	**8,473,074**	**9,308,238**	**13,214,352**	**14,080,924**	**55.96%**	**41.96%**
Total	**51,141,246**	**56,710,968**	**60,888,903**	**62,932,020**	**19.06%**	**7.37%**

The summary charts for operating expenditures and capital expenditures above have been provided to identify changes solely associated with operating expenditures, including personal services, and capital/infrastructure expenditures for all funds. As was adopted in the City's Financial Policies, capital projects are budgeted on a "life-of-the-project" basis until completed or de-obligated by the City Commission. In other words, once the capital improvement has been budgeted, the funding will be carried forward with the project into the future until completed.

Personal Services costs represent 32.5% of the total budget and 33.3% of the General Fund proposed budget. General Employee wages have been budgeted using the contractual wage adjustments. In addition, a 3% increase for non-represented employees has also been included in the proposed budget. Also, pension contributions for all three active plans were projected for both years using the FY 2013 rates as follows: 20.45% for General Employee, 35.21% for Elected and Non-Represented, and 54.05% for the Fire Pension Plan. The budget also contemplates an overall 10% increase in insurance costs for both fiscal years.

The FY 2014 General Fund proposed budget is $47,255,087, which is $1,330,706 or 2.9% more than the FY 2013 amended budget and $1,388,319 or 3% more than the FY 2013 adopted budget of 45,866,768.

General Fund	FY 2013 Adopted	FY 2013 Amended	FY 2014 Proposed	FY 2015 Planned	Change from FY 2013 Adopted	Change from FY 2013 Amended
Personal Services	**$ 15,318,589**	**$ 15,491,454**	**$ 15,756,736**	**$ 16,175,022**	**$ 438,147**	**$ 265,282**
Operating Expenditures	**20,707,372**	**20,951,027**	**21,015,614**	**21,179,595**	**308,242**	**64,587**
Capital Outlay	**254,250**	**326,274**	**254,375**	**403,200**	**125**	**(71,899)**
Grants & Aid	**90,934**	**90,934**	**94,534**	**92,434**	**3,600**	**3,600**
Other Uses	**8,636,623**	**8,636,623**	**9,083,828**	**8,902,242**	**447,205**	**447,205**
Contingency	**750,000**	**428,069**	**900,000**	**750,000**	**150,000**	**471,931**
Reserves	**109,000**	**-**	**150,000**	**150,000**	**41,000**	**150,000**
Total	**$ 45,866,768**	**$ 45,924,381**	**$ 47,255,087**	**$ 47,652,493**	**$ 1,388,319**	**$ 1,330,706**

The following is a summary of the General Fund with a comparison between the operating departments and non-departmental including reserves.

General Fund	FY 2013 Adopted	FY 2013 Amended	FY 2014 Proposed	FY 2015 Planned	Change from FY 2013 Adopted	Change from FY 2013 Amended
Operating Departmets	$ 34,422,643	$ 34,867,287	$ 35,463,697	$ 35,989,527	$ 1,041,054	$ 596,410
Non-Departmental	11,444,125	11,057,094	11,791,390	11,662,966	347,265	734,296
Total	$ 45,866,768	$ 45,924,381	$ 47,255,087	$ 47,652,493	$ 1,388,319	$ 1,330,706

The FY 2014 General Fund proposed budget includes one-time expenses for a Parks & Recreation Master Plan, development of a website for the Economic Development Division of the Community Development Department, phase 1 of the development of a lien search web application, a digital marquee for Parks & Recreation, additional personnel for IT, Parks & Recreation and Public Services expenses for maintenance of Mainlands Park, and various personnel reclassifications. In addition, the FY 2014 proposed budget includes using $1,591,878 in undesignated reserves to provide these services and to support a contingency and encumbrances. The same levels of service have been provided for in the FY 2015 Planned Budget.

Highlights of the program enhancements and one-time expenses in the General Fund for FY 2014 are as follows:

- Additional funding for Economic Development including one-time expenses for a Tamarac Economic Development Website ~ *$53,300*
- Facility Repairs and Maintenance including flooring, TCC Front Desk remodeling, and recreation facility repairs ~ *$153,850*
- 4.4% increase in BSO budget ~ *$543,655*
- Development of a Parks & Recreation Master Plan (last one in 2003) ~ *$150,000*
- Parks and Recreation enhancements, including a digital marquee ~ *$35,000*
- Security Systems Audit and Comprehensive Plan ~ *$50,000*
- Expanded Parks and Recreation programming to include temporary staff of additional part-time recreation leader and one bus driver ~ *$21,878* (the full cost is offset by revenues – if revenues are insufficient the positions will not be filled)
- Add one full-time and one part-time grounds keeper in support of opening Mainlands Park and eliminate one engineering coordinator position – Net change ~ $30,981
- Add two part-time bus drivers and one part-time recreational leader – no change in budget – time will be realigned with other part time staff
- Add an administrative coordinator and upgrade technical support rep III to network administrator in Information Technology ~ $28,800
- Upgrade one part-time to a full-time position in Customer Service and eliminate one part-time position ~ $20,141

Strategic Plan

This budget has been aligned with the Strategic Plan's Five Goals and the associated strategies to achieve those goals. A separate section of the budget book and this Executive Summary provides comparative benchmarks associated with the progress made with respect to the strategies identified by staff during the strategic planning session held earlier this Fiscal Year and presented to the City Commission during the strategic planning workshop.

Millage Recommendation

It is staff's recommendation to maintain the same level of funding derived from ad valorem taxes for FY 2014 and FY 2015 as provided for in FY 2013. This millage rate recommendation is considered to be the rolled-back rate and, for the first time in five years, is less than the rate adopted in FY 2013 due to an overall increase in taxable value of 4.48% based upon the estimated value as of June 1, 2013. This rate represents the millage rate necessary to achieve the same tax levy as in the prior year, excluding growth, i.e. new construction, annexations, additions, etc. The rolled-back millage rate is not a tax increase. New construction is $2.7 million and at the proposed millage rate represents $18,295 in additional revenue.

This budget proposes a millage rate of 6.9852 mills, a 4.2% decrease from the current millage rate of 7.2899 mills and is equal to the rolled-back rate subject to minor modifications following receipt of the Certified Values from the Property Appraiser on July 1, 2013. This millage rate will generate budgeted property tax revenue of $16,922,895 for FY 2014 which is 95% of the total tax levy of $17,813,574, as required by Florida Statutes.

The proposed property tax levy of $16,922,895 is $18,295 or .11% more than the FY 2013 adjusted property tax levy of $16,904,600 (at 95%). This is due to the adjustments in the final taxable value from October 2012 as a result of value adjustment board findings that impacts the rolled-back rate for the subsequent year.

The following table provides the potential revenue available to the City at the millage rates allowable by State legislation absent a tax increase. It further provides the ad valorem levy calculation in accordance with State legislation as well as the budget amount and change in relation to revenues at the current rate of 7.2899 mills.

Proposed FY 2014 Millage Rate

Millage Rate	Ad Valorem Levy	Budgeted Amount (at 95%)	Change in Budgeted Receipts from 6.9852 Level (1)	Description of Legislative Limitations
7.2899	17,794,315	16,904,600	-	Current Millage Rate
6.9852	**17,813,574**	**16,922,895**	**18,295**	**Proposed Millage Rate**
6.9852	17,813,574	16,922,895	18,295	Rolled-Back Rate
6.9852	17,813,574	16,922,895	18,295	* Rolled-Back Rate to be used for Maximum Millage Levy Calculation
7.0551	17,991,832	17,092,240	187,640	* Majority Vote Maximum Millage Rate Allowed with Growth Factor
7.7606	19,790,990	18,801,441	1,896,841	* 110% of Adjusted with Growth Factor - 2/3 Vote Maximum Rate Allowed

(1) FY 2013 Budgeted receipts of $16,989,900.

The following table compares the estimated distribution of the ad valorem levy at the current millage rate and the proposed rate of 6.9852.

User Code Type	FY 2013 Taxable Value	FY 2013 Ad Valorem Levy @ 7.2899	% of Total	FY 2014 Taxable Value	FY 2014 Ad Valorem Levy @ 6.9852	% of Total
Improved Single Family Residential	$ 1,012,028,380	$ 7,377,586	41.46%	$ 1,054,295,860	$ 7,364,467	41.34%
Condominiums	424,724,580	3,096,200	17.40%	436,835,090	3,051,380	17.13%
Improved Commercial	440,170,180	3,208,797	18.03%	438,288,110	3,061,530	17.19%
Improved Industrial	172,306,050	1,256,094	7.06%	175,355,270	1,224,892	6.88%
All others	391,725,486	2,855,640	16.05%	445,413,794	3,111,304	17.47%
Total Taxable Assessed Value	$ 2,440,954,676	$ 17,794,317		$ 2,550,188,124	$ 17,813,573	

(1) Does not include Tangible Personal Property.

At the proposed millage rate of 6.9852 mills (based upon June 1, 2013 preliminary taxable values), the burden on condominium and single-family residential properties decreased marginally while all others, including multi-family units and hotels/motels, have increased. Based upon preliminary values by class, the taxable assessed value of most of the classes of property increased from the prior year as follows: single family residential by 4.1%, condominiums by 2.8%, industrial by 1.8%, all others (includes all vacant land) by 13.7%, while improved commercial decreased slightly by .4%.

The average taxable value of a single family residential unit has increased 4.2% from $64,097 to $66,774 and condominiums have increased 9.6% from $27,844 to $30,531. These averages include the "Save Our Homes" limitations and all exemptions.

	Single Family Residental [1]			Condominiums		
	FY 2013	FY 2014	% Change	FY 2013	FY 2014	% Change
Number of Parcels	15,789	15,789	0.00%	14,279	14,308	0.20%
Market Value	$ 1,638,395,440	$ 1,732,870,880	5.77%	$ 713,244,240	$ 769,638,980	7.91%
Average Market Value	$ 103,768	$ 109,752	5.77%	$ 49,951	$ 53,791	7.69%
Save Our Home Value	$ 1,575,901,470	$ 1,603,647,730	1.76%	$ 694,086,390	$ 721,769,500	3.99%
Average SOH Value	$ 99,810	$ 101,567	1.76%	$ 48,609	$ 50,445	3.78%
Taxable Value	$ 1,012,028,380	$ 1,054,295,860	4.18%	$ 397,577,920	$ 436,835,090	9.87%
Average Taxable Value	$ 64,097	$ 66,774	4.18%	$ 27,844	$ 30,531	9.65%
SOH Differential	$ 62,493,970	$ 129,223,150	106.78%	$ 19,157,850	$ 47,869,480	149.87%

(1) Improved properties only

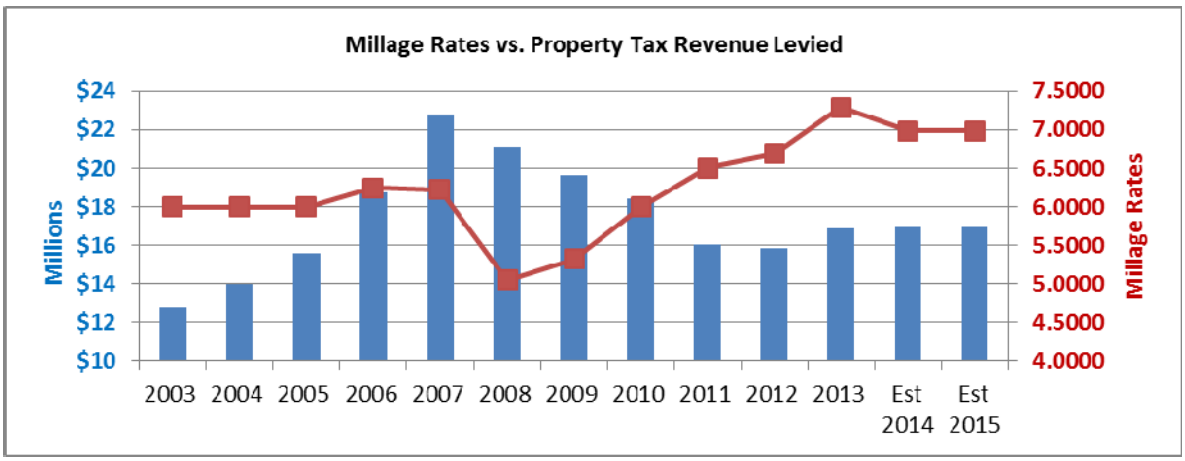
As a result of the recapture rule, as well as the normal changes in values for certain areas in the City, those properties that have "Save Our Homes" protection will experience a 1.7% increase in taxable assessed value even though there may have been a greater increase or in the just (market) value of the property. Commercial and non-residential properties are limited to a 10% increase in taxable value. Overall, the "Save Our Home" differential, i.e. the amount not subject to taxation increased 116.89% on a combined residential basis to $177 million for FY 2014.

The following table provides the comparison of the FY 2013 ad valorem levy for homesteaded residential properties at various values. The chart assumes no changes in assessed value year over year although there may be a change in taxes due to Save Our Homes and or exemptions.

FY 2013 Assessed Value	Homestead Exemption	FY 2013 Taxable Value	Ad Valorem Levy @ 7.2899	FY 2014 Assessed Value	Homestead Exemption	FY 2014 Taxable Value	Ad Valorem Levy @ 6.9852	Difference
$ 46,881	$ 25,000	$ 21,881	$ 159.51	$ 49,544	$ 25,000	$ 24,544	$ 171.44	$ 11.93
75,000	50,000	25,000	182.25	75,000	50,000	25,000	174.63	(7.62)
100,000	50,000	50,000	364.50	100,000	50,000	50,000	349.26	(15.24)
125,000	50,000	75,000	546.74	125,000	50,000	75,000	523.89	(22.85)
150,000	50,000	100,000	728.99	150,000	50,000	100,000	698.52	(30.47)
175,000	50,000	125,000	911.24	175,000	50,000	125,000	873.15	(38.09)
200,000	50,000	150,000	1,093.49	200,000	50,000	150,000	1,047.78	(45.71)
225,000	50,000	175,000	1,275.73	225,000	50,000	175,000	1,222.41	(53.32)
250,000	50,000	200,000	1,457.98	250,000	50,000	200,000	1,397.04	(60.94)
275,000	50,000	225,000	1,640.23	275,000	50,000	225,000	1,571.67	(68.56)
300,000	50,000	250,000	1,822.48	300,000	50,000	250,000	1,746.30	(76.18)

As stated previously, the General Fund proposed budget for FY 2014 is $47,255,087, using an estimated millage rate of 6.9852 mills.

The following chart demonstrates the relationship between millage rates and property taxes levied since the decline in taxable assessed values beginning in calendar year 2008 or FY 2009.



Other Fund Highlights

<u>Fire Rescue Fund</u> The proposed FY 2014 budget for the Fire Rescue Fund is $20,270,636 or $843,945 more than the FY 2013 amended budget of 19,426,691 or a 4.3% increase. The FY 2015 proposed budget is $22,384,042.

The Fire Rescue Budget was developed using the same Fire Rescue Assessment Fee of $265 per residential unit as it has for the past two years. The $265 represents 90% of the maximum amount that can be charged based upon the study performed in FY 2011 and accepted as part

of the Fire Rescue Assessment process approved in FY 2012. The other major source of revenue for the Fire Rescue Fund is a transfer from the General Fund of $6,515,528 for FY 2014 and FY 2015.

Included in the FY 2014 and FY 2015 budgets are planned capital outlay requests for equipment replacements through FY 2015. Each year through 2015, 25% of the proposed replacement is being set aside for the future purchases. These funds show as transfers to the Capital Equipment Fund where the equipment will be ultimately purchased from. The equipment requests include the upgrade of radios for $50,000 per year through FY 2015 and replacement of self-contained breathing apparatus (SCBA) for $90,000 per year through FY 2015. In addition, it provides for the replacement of two additional ambulances in the estimated amount of $547,166 for which it is anticipated that they will be funded with a five year lease. For FY 2015, the budget calls for the replacement of two engines with two aerial fire apparatus in the amount of $1,300,000 which will be funded with existing reserves that have been accumulated for this purpose.

Building Fund The proposed FY 2014 budget for the Building Fund is $2,332,311 or $137,292 more than the FY 2013 amended budget of $2,195,019, a 6.3% increase. The FY 2015 proposed budget is $2,492,642. The budgets have been prepared in support of continuing operations and include the provision of an additional full-time Permit Clerk and Structure Inspector in FY 2014. Although it is possible that a new residential development may come online in FY 2014, staff has not forecasted revenues since the timing of the construction commencement continues to be unknown.

Public Art Fund The Public Art Fund has been budgeted in the amount of $1,500,000 which accounts for the funds that have been received over the years but not yet expended and represent potential public art projects that will come forward during the course of the year but were not planned.

Capital Projects Funds The proposed budget for the six Capital Project Funds is $6,196,226 for FY 2014 and $5,773,827 for FY 2015 and includes:

- $700,000 for a replacing natural grass with artificial turf on one sports field at the Sports Complex.
- $210,000 in FY 2014 for building a boat dock at Veterans Park of which up to $100,000 will be grant funded and an additional $91,000 may be grant funded.
- $250,000 for side walk and curbing along 75th Street. This will be split funded with Stormwater, at $170,750/$79,250 split due to the addition of curbing and drainage inlets along this roadway.
- $3,000,000 for replacement of Fire Station 78.
- $450,000 for roof replacements at Fire Station 15, Public Services and Fleet buildings.
- $300,000 for an Emergency Generator at the Public Services building
- $399,500 for vehicles and equipment replacements
- $86,000 for HVAC replacements
- 1,990,000 for a University Drive Fire Station (FY 2015)

Stormwater Fund The proposed budget is $7,936,687 for FY 2014 and $6,321,619 for FY 2015. The primary revenue source for this fund is the Stormwater Utility Fee that is charged on a per equivalent residential unit (ERU) basis for improved property and for undeveloped property it is based on a set fee per acre.

Currently the stormwater fee is collected on the water/sewer bill; however, there is a proposal to collect the stormwater fee via the tax bill. Included in the Stormwater Fee for both fiscal years is an adjustment of 3% per the City Code. The FY 2014 fee will be recalculated based upon the CPI, if higher than 3%, for budgetary purposes following issuance of the proposed budget. Also, one capital maintenance item, two capital improvement items and various vehicles and equipment have been included in the budget for stormwater in the amount of $2,164,111 including $1,006,611 in various projects, such as culvert replacements and headwalls at an estimated $400,000 and an increase to the budget to complete 108th Terrace in the amount of $887,361. In addition, a reorganization of the engineering group within Public Services is included in this budget whereby a position will be eliminated and various engineering positions will be split funded between the utilities and stormwater funds.

Utilities Fund The proposed budget for FY 2014 is $27,601,002 and for FY 2015 is $30,906,521. The Water and Wastewater Utility conducted a long-range financial planning study in 2011 that looked at rates and miscellaneous fees over the next ten years. The City Commission adopted the proposed rates with a minimum adjustment of 5.25% annually. Revenues have been forecasted higher using an estimated 6.75% Water & Sewer CPI (subject to change based upon the actual CPI in June, published in July each year) pursuant to the adopted rate ordinance.

The biennial budget for the utility fund follows the long-range financial plan and provides support for continuing operations of the existing facilities, an active renewal and replacement program to maintain aging infrastructure, and funding for capital improvements identified in the ten year capital improvement plan, six years of which are included in this biennial budget proposal. Also, the budget includes capital outlay totaling $3,630,900 in FY 2014 for CIP, renewal and replacement, including $2,000,000 for Inflow and Infiltration work, and vehicle and equipment replacements. These improvements are significant renewal and replacement projects for various components of the system. Detail can be found in the Asset Management Plan section of the budget under Capital Improvements. In addition, a reorganization of the Utilities Division is included within the Public Services Department whereby a position will be eliminated in Utilities and a part-time position will be upgraded to a full time position. Additional information can be obtained within the Budget Overview section of this budget document.

Asset Management Program Similar to last year, the Capital Improvement Plan is included in a six-year format beginning with FY 2014 and the five years following for planning purposes.

Other components of the Asset Management Program are a Capital Maintenance Plan for all significant maintenance for facilities, a capital vehicle replacement plan for vehicles, and a capital equipment plan for capital equipment not included in the capital vehicle replacement plan. All plans follow the same format as the Capital Improvement Plan, current year plus five years for a six-year plan.

Conclusion

Although the City of Tamarac has seen a small resurgence in taxable property values, the City will continue to face challenges due to stagnation of existing revenue sources against an increase in the cost of service, as well as the expected full impact of the legislative and constitutional measures that have limited growth in taxable value. With this in mind, staff developed a biennial budget that is designed to provide predictability and sustainability. The proposed estimated millage rate of 6.9852 mills, along with all other revenue sources, preserves core services within the General Fund and other operating funds.

The format of the FY 2014/2015 Biennial Budget builds upon the success of the FY 2012/2013 Biennial Budget that received the Government Finance Officers Association (GFOA) "Distinguished Budget Presentation Award" in recognition of its layout, planning, content and overall presentation. The award is noteworthy in that it is bestowed on only a small percentage of public organizations. This proposed budget fully incorporates the City's Strategic Planning process through the annual allocation of financial resources, represents an excellent opportunity for the City Commission, staff, and residents to review the delivery of municipal services vis-à-vis our effectiveness, to accomplish the collective desires of the community. It is hoped that the Mayor, Commission, and the residents of Tamarac will continue to find the City's Budget to be user-friendly, serving as a reference throughout the year as both a financial tool and an operations guide.

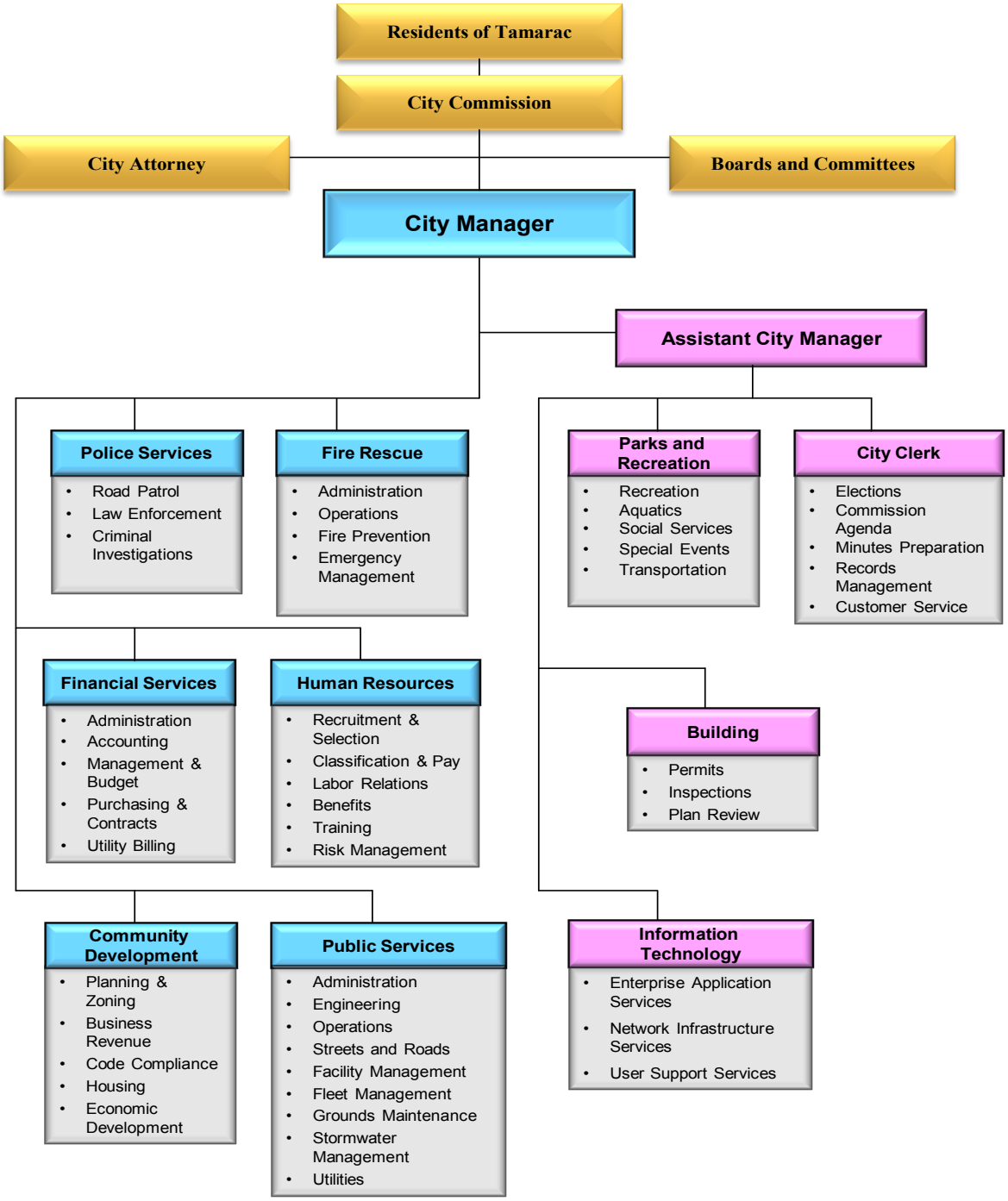
I would also like to take this opportunity to recognize the dedication of the City of Tamarac's municipal workforce as they provide an extensive array of core services for residents with enthusiasm and pride, especially under the trying time of fiscal constraints. Many of these employees have contributed extensively in the analysis and preparation of this document, and I appreciate their demonstrated commitment to the continuous evolution and enhancement of the budgeting process.

In conclusion, we firmly believe that this biennial budget proposal is both responsive and responsible. It is responsive to the service requirements of our residents and responsible in recognizing challenges associated with the economic climate and the availability of resources. We eagerly anticipate the opportunity to work with the Mayor and City Commission in crafting the final adopted biennial budget.

Sincerely,

Michael C. Cernech
City Manager

City of Tamarac Organizational Chart



BUDGET OVERVIEW

COMMISSION/CITY MANAGER FORM OF GOVERNMENT

The City of Tamarac is governed by a Commission/Manager form of government, which combines the political leadership of elected officials with the managerial experience of an appointed administrator. The City Commission consists of five members: the Mayor, Chief elected official-at-large, and four commission members elected from each of the four districts in the City. The legislative powers of the City are vested in and exercised by the City Commission, consistent with the United States Constitution, the Florida Constitution, Laws of the State of Florida, the City Charter, and City Ordinances. The City Commission is vested with policy-setting authority, adopting the annual budget, formulating goals and objectives, and making decisions that affect the quality of life in the community.

The City Manager is appointed by and is directly responsible to the City Commission. As the administrative head of the City, the Manager carries out the policies that are made by the Commission and directs and coordinates the work of all City departments. The Manager also prepares the Annual Budget for Commission consideration. The Commission-Manager form of government is ideal for Tamarac, as it affords the unification of authority and political responsibility in the elected City Commission, and centralization of administrative responsibility in a professional administrator.

THE PROGRAM/PERFORMANCE BUDGET

The Program/Performance Budget is an effective budget model, focusing on policy planning and resource allocation. It assumes that in an environment of scarce resources, elected officials must choose between different and competing items. They may find it necessary to choose between all or some of their recreational programming and all or some of their public works activities.

The Program/Performance Budget expands upon the basic line item budget concept giving residents, Commissioners, management and employees a better understanding of government's role in the community. Thus, the Program/Performance Budget improves the quality of decision-making and provides a mechanism to increase the efficiency and effectiveness of City operations. This Program/Performance Budget has four separate areas which are a primary focus throughout the process.

Policy Document

The City's budget process is conducted within the framework of the Strategic Plan, Comprehensive Plan, and a comprehensive set of financial management policies, financial trends and fiscal forecast. The information contained in these documents allows the policy makers an opportunity to review policies and goals that address long-term concerns and issues of the City and evaluate City services.

Operations Guide

The budget describes activities, services and functions carried out through departmental goals and objectives and a continuation/enhancement of performance indicators. The document includes an organizational layout for the City and a three-year analysis on the levels of staffing.

Financial Plan

The budget presents the City's fiscal resources through a process of needs analysis, service delivery priorities, and contingency planning. The document includes the current and long-term debt obligations along with a comprehensive list of capital improvements (including an asset management program, and the basis of budgeting for all funds).

Communications Device

The budget seeks to communicate summary information, including an overview of significant budgetary issues, trends and resource choices to a diverse audience. It describes the process for preparing, reviewing and adopting the budget for the ensuing fiscal year.

TAMARAC
The City For Your Life

BUDGET PROCESS

Balanced Budget

Pursuant to Florida Statute 166-241(2), all municipalities within the State of Florida must adopt a balanced budget. ***A balanced budget is*** defined as "the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves".

Budget Preparation and Adoption

Preparation of the FY 2014 ~ FY 2015 Adopted Biennial Budget represents the culmination of a yearlong process that integrates financial planning, trend analysis, accounting enhancements, goals and objectives and strategic planning into service delivery. Pursuant to Florida Statutes, the total estimated expenditures shall not exceed the total estimated revenue and appropriated fund balance; the City also maintains a Capital Improvement Plan.

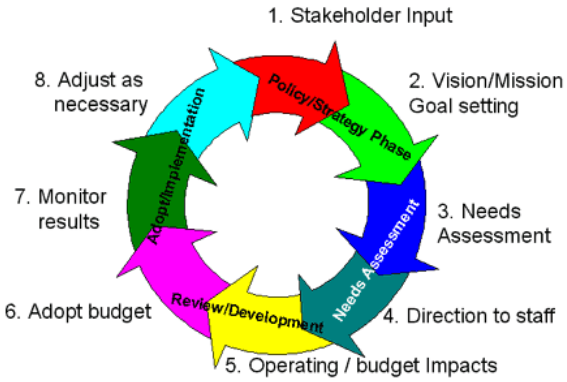
The City Charter requires the City Manager to submit a Proposed budget to the City Commission by July 30th of each year. The City Commission holds budget workshops with city staff and the public.

Pursuant to Florida Statutes, two public hearings are held in September, the first public hearing is for the adoption of a tentative millage and budget. The second public hearing, held no more than two weeks following the first, adopts the final operating and debt service millage rates, along with the annual budget and capital improvement plan.

Budget Amendments

Florida law provides general guidelines regarding budget amendment policies. Appropriation of additional unanticipated revenue is also allowed by law in all fund categories for many types of revenue at public City Commission meetings. The law allows appropriation increases of any nature to occur through a supplemental budget process requiring advertised public hearings. Tamarac's budget amendment policy allows the maximum flexibility under Florida law.

Budget amendments or transfers not requiring an increase in a fund total or department total are granted within guidelines to various levels of management. Formal legal appropriation by the City Commission is at the department level for the general fund and at the fund level for all other funds in order to allow the degree of flexibility provided by City policy.



BASIS OF ACCOUNTING AND BUDGETING

BASIS OF ACCOUNTING

Basis of Accounting refers to the time period when revenues and expenditures are recognized in the accounts and reported on the financial statements. Basis of Accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Government Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized in the period in which they become susceptible to accrual that is when they become measureable and available to pay liabilities of the current period.

Property taxes, utility taxes, franchise fees, intergovernmental revenues, and charges for services are susceptible to accrual when collected in the current year or within sixty days subsequent to September 30th, provided that amounts received pertain to billings through the fiscal year just ended. Further, property taxes are recognized as revenue in the fiscal year for which they are levied. Investment earnings are recorded as earned since they are measurable and available. Permits, fines, forfeitures and contributions are not susceptible to accrual because, generally, they are not measurable until received in cash. Revenues collected in advance of the year to which they apply are recorded as deferred revenues.

Expenditures under the modified accrual basis of accounting are generally recognized when the related fund liability is incurred and expected to be liquidated with available resources. Exceptions to this general rule include principal and interest on general long-term debt which are recognized when due.

All Proprietary Fund types and the Pension and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Revenue is recognized when earned, and expenses are recognized when they are incurred.

The Agency Funds are custodial in nature and do not involve measurement of results of operations. They are accounted for under the modified accrual basis of accounting. Assets and liabilities are recognized on the modified accrual basis.

BASIS OF BUDGETING

The budgets of general government type funds are prepared on a modified accrual basis. Briefly, this means that obligations of The City of Tamarac are budgeted as expenses, but revenues are recognized when they are actually received.

The Budget is **a balanced budget** which means that estimated revenues are equal to estimated expenditures.

All appropriations lapse at year end, except Capital Improvement projects that are budgeted on a life of the project basis. Some encumbrances are carried forward to the next fiscal year which includes the Capital Improvement Program encumbrances.

The Comprehensive Annual Financial Report, (CAFR) shows the status of The City of Tamarac's finances on the basis of "generally accepted accounting principles" (GAAP) and fund expenditures/revenues on both a GAAP and budget basis for comparison purposes.

BUDGET CALENDAR HIGHLIGHTS

January/February ~ Budget Kickoff

* Strategic Planning Session
* Long term fiscal forecast updates.
* Revenue forecast updates.
* Six year asset improvement program preparation.

February/March ~ Development of Budget

* Budget Office distributes Budget Guidelines.
* Departments prepare operating budget
* Department meets with Finance to discuss budget proposal

April/May/June ~ City Manager Review

* Detailed analysis of budget is accomplished.
* City Manager review of departmental requests.
* Budgetary Issues resolved.
* Proposed budget produced for City Commission

July 1 ~ Assessment Data

* Assessed values for ad valorem taxes are received from the Property Appraiser (elected official) for all taxing districts setting the legal adoption timetable.

July/August ~ City Commission Establishes Proposed Millage Rate

* Proposed ad valorem millage levies must be certified to the Property Appraiser by the City Commission within thirty-five (35) days of presentation of assessed values, and public hearing dates must be set.

August ~ Truth-in-Millage (TRIM) Notices

* Property Appraiser mails TRIM notices stating proposed rates to all property owners.

September – Public Hearings

* The first public hearing is held and the tentative millage rate and operating budget is approved.
* The second public hearing is held within fifteen days following the first public hearing and the millage levies and final budget are both adopted.

October – Final Budget Document

* The final document is produced, printed and distributed to the City Commission and City Departments.

TAMARAC

The City For Your Life

BUDGET SUMMARY
CITY OF TAMARAC, FLORIDA - FISCAL YEAR 2014

*** THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF TAMARAC ARE 17.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

GENERAL FUND VOTED DEBT	7.2899 0.1086	General Fund	Special Rev. Funds	Debt Service	Capital Projects	Enterprise Funds	Internal Sev. Fund	Total
ESTIMATED REVENUES:								
Taxes:								
Ad Valorem Taxes - Millage per $1000	**7.2899**	**$ 17,663,461**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,663,461**
Ad Valorem Taxes - Voted Debt	**0.1086**	**-**	**-**	**263,138**	**-**	**-**	**-**	**263,138**
Sales and Use Taxes		8,427,211	364,367	-	-	-	-	8,791,578
Permits, Fees & Special Assessments		4,980,325	12,813,291	-	-	5,005,098	-	22,798,714
Intergovernmental Revenue		7,269,690	723,935	-	1,216,740	-	-	9,210,365
Charges for Services		1,527,758	2,205,530	-	-	23,900,348	5,404,330	33,037,966
Judgments, Fines, and Forfeitures		1,912,833	201,000	-	-	-	-	2,113,833
Miscellaneous Revenues		999,133	911,580	5,600	400,000	127,500	65,000	2,508,813
Internal Service Charges		2,942,850	-	-	-	-	-	2,942,850
TOTAL SOURCES		**$ 45,723,261**	**$ 17,219,703**	**$ 268,738**	**$ 1,616,740**	**$ 29,032,946**	**$ 5,469,330**	**$ 99,330,718**
Transfers In		2,608,924	6,342,109	2,475,300	1,297,000	5,476,860	-	18,200,193
Beginning Fund Balances/Reserves/Net Assets		1,663,981	2,624,925	-	6,706,486	966,611	1,240,179	13,202,182
TOTAL REVENUES, TRANSFERS & BALANCES		**$ 49,996,166**	**$ 26,186,737**	**$ 2,744,038**	**$ 9,620,226**	**$ 35,476,417**	**$ 6,709,509**	**$ 130,733,093**
EXPENDITURES:								
General Government		$ 11,700,558	$ -	$ -	$ 1,752,832	$ -	$ -	$ 13,453,390
Public Safety		16,904,655	19,141,137	-	753,500	-	-	36,799,292
Physical Environment		1,071,623	-	-	1,015,000	28,418,596	-	30,505,219
Transportation		4,892,498	1,481,481	-	5,063,894	-	-	11,437,873
Economic Development		570,405	974,435	-	-	-	-	1,544,840
Human Services		206,964	-	-	-	-	-	206,964
Culture/Recreation		3,938,718	1,497,400	-	910,000	-	-	6,346,118
Debt Service		-	252,130	2,744,038	125,000	1,303,400	-	4,424,568
Internal Services		-	-	-	-	-	6,302,181	6,302,181
TOTAL EXPENDITURES		**$ 39,285,421**	**$ 23,346,583**	**$ 2,744,038**	**$ 9,620,226**	**$ 29,721,996**	**$ 6,302,181**	**$ 111,020,445**
Transfers Out		10,210,745	2,815,993	-	-	5,173,455	-	18,200,193
Ending Fund Balances/Reserves/Net Assets		500,000	24,161	-	-	580,966	407,328	1,512,455
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		**$ 49,996,166**	**$ 26,186,737**	**$ 2,744,038**	**$ 9,620,226**	**$ 35,476,417**	**$ 6,709,509**	**$ 130,733,093**

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

PROPERTY TAX MILLAGE SUMMARY

	OPERATING MILLAGE	DEBT SERVICE MILLAGE	TOTAL MILLAGE
FY 2013 ADOPTED MILLAGE	**7.2899**	**0.1128**	**7.4027**
FY 2014 ROLLED BACK MILLAGE RATE	**6.9810**	**0.1128**	**7.0938**
FY 2014 ADOPTED MILLAGE	**7.2899**	**0.1086**	**7.3985**
% INCREASE OVER ROLLED BACK RATE	**4.42%**	**-3.72%**	**4.30%**
FY 2015 PLANNED MILLAGE	**7.2899**	**0.1086**	**7.3985**

FY 2014 VALUE OF 1 MILL*

Mills	Gross Revenue	Net Revenue (95%)
1.00	$2,550,531	$2,423,005
0.75	$1,912,898	$1,817,253
0.50	$1,275,266	$1,211,502
0.40	$1,020,212	$969,202
0.30	$765,159	$726,901
0.25	$510,106	$484,601
0.10	$255,053	$242,300

PROPERTY TAXES AT 7.2899 MILLAGE RATE

Taxable Value of Dwelling	No Homestead Exemption	With Homestead Exemptions
$175,000	$1,276	$911
$150,000	$1,093	$729
$125,000	$911	$547
$100,000	$729	$364
$75,000	$547	$364
$50,000	$364	$182
$25,000	$182	$0

12 YEAR MILLAGE, TAXABLE VALUE, AND REVENUE HISTORY

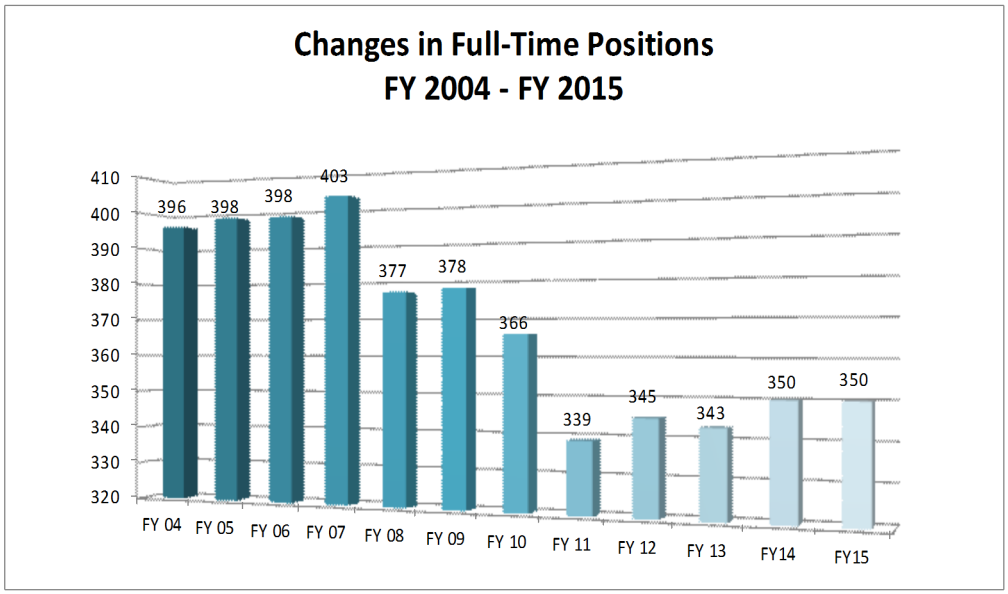
Fiscal Year	Tax Rate/ Millage	Taxable Values	Tax Revenue Budgeted (95%)	% Change in Budgeted Revenue
2003	5.9999	$2,240,323,202	$12,769,629	11.22%
2004	5.9999	$2,449,334,313	$13,960,973	9.33%
2005	5.9999	$2,734,806,135	$15,588,135	11.66%
2006	6.2499	$3,156,737,816	$18,742,831	20.24%
2007	6.2224	$3,841,908,839	$22,710,599	21.17%
2008	5.0496	$4,402,093,105	$21,117,369	-7.02%
2009	5.3215	$3,883,284,328	$19,631,653	-7.04%
2010	5.9999	$3,229,109,048	$18,405,615	-6.25%
2011	6.5000	$2,599,728,754	$16,053,325	-12.78%
2012	6.6850	$2,490,730,015	$15,818,004	-1.47%
2013	7.2899	$2,453,271,755	$16,989,900	7.41%
2014*	7.2899	$2,550,531,135	$17,663,461	3.96%

**Based on July 1, 2013 estimated values*

PERSONNEL COMPLEMENT

FY 2012 - FY 2015 FUNDED POSITIONS

	FY 2012 Adopted				*FY 2013 Adopted*				*FY 2014 Adopted*				*FY 2015 Planned*			
DEPARTMENT	**FT**	**PT**	**Temp**	**FTE**	**FT**	**PT**	**Temp**	**FTE**	**FT**	**PT**	**Temp**	**FTE**	**FT**	**PT**	**Temp**	**FTE**
General Fund																
City Clerk	5	0	0	5	5	0	0	5	5	0	0	5	5	0	0	5
City Commission	2	5	0	4.5	1	5	0	3.5	1	5	0	3.5	1	5	0	3.5
City Manager	8	0	0	8	7	0	0	7	8	0	0	8.0	8	0	0	8.0
Community Dev.	14	0	0	14	16.3	0	0	16.3	17.3	0	0	17.3	17.3	0	0	17.3
Financial Services	23	2	0	24	23	2	0	24	24	0	0	24	24	0	0	24
Human Resources	7	0	0	7	7	0	0	7	7	1	0	7.5	7	1	0	7.5
Information Tech.	7.5	0	0	7.5	7.5	0	0	7.5	8	0	0	8	8	0	0	8
Parks & Recreation	25	11	49	46.8	25	12	49	47.3	25	22	48	52.0	25	22	48	52.0
Public Services	46.7	3	0	48.2	46.7	3	0	48.2	49.7	4	0	51.7	49.7	4	0	51.7
Total General Fund	138.2	21	49	165.0	138.5	22	49	165.8	145	32	48	177.0	145	32	48	177.0
Fire Rescue Fund																
Fire Rescue	102	0	0	102	102	0	0	102	102	0	0	102	102	0	0	102
Building Fund																
Building	15	0	3	16	15	0	3	16	17	0	3	18	17	0	3	18
Housing Fund																
Housing	2	0	0	2	0.7	0	1	1.0	0.7	0	1	1.0	0.7	0	1	1.0
Stormwater Management Fund																
Stormwater Mgmt.	21.3	0	0	21.3	21.3	0	0	21.3	20.4	0	0	20.4	20.4	0	0	20.4
Utilities Fund																
Utilities	63.5	0	0	63.5	62.5	0	0	62.5	61.9	0	0	61.9	61.9	0	0	61.9
Risk Management Fund																
Risk Management	3	0	0	3	3	0	0	3	3	0	0	3	3	0	0	3
All Funds Total	**345**	**21**	**52**	**372.8**	**343**	**22**	**53**	**371.7**	**350**	**32**	**52**	**383.3**	**350**	**32**	**52**	**383.3**



FY 2014 ~ FY 2015 STAFFING CHANGES

DEPARTMENT/FUND	FT/PT/ TEMP	POSITION TITLE	TOTAL POSITIONS	NOTES
Total Positions Adopted FY 2013			**418**	
Total Positions Beginning FY 2013			**418**	
Total Full Time Equivalents (FTE) Adopted FY 2013			**371.7**	
Position Changes during FY 2013			**Change**	**Notes**
City Manager	FT	Management Intern Temp	1	Pos. added during FY 2013
Human Resources	PT	HR Support Specialist (PT)	1	Pos. added during FY 2013
IT	FT	Systems & Network Mgr	0	Reclassed to Assistant Director of IT
Parks and Recreation	PT	Bus Drivers	0.5	3 Temp pos. changed to PT
Parks and Recreation	PT	Bus Driver	0.5	New pos. in FY13 - Div 7050
Parks and Recreation	PT	Recreation Assistants	1	New pos. in FY13 - Div 7010 & 7030
Parks and Recreation	PT	Cashier	0.5	New pos. in FY13 - Div 7010
Total Position Changes in FY 2013 (includes Temp)			**4.5**	
Total of All Positions Ending FY 2013			**423**	
Total Full Time Equivalents (FTE)Ending FY 2013			**375.7**	
Position Changes Proposed FY 2014			**Change**	**Notes**
Building	FT	Structural Inspector	1	FY 2014 - New position
Building	FT	Permit Clerk	1	FY 2014 - New position
City Manager's Office	FT	Management Intern Temp	-1	Move to PIO
City Manager's Office	FT	Management Intern FT Temp	1	Moved fr. City Mgr's Office to PIO
Community Development	FT	Assistant Planner	1	FY 2014 - New position
Parks and Recreation	PT	Bus Driver (Afterschool/Camp) -Temp	1	FY 2014 - New position
Parks and Recreation	PT	Recreation Leader I (Fast Trackids) - Temp	1	FY 2014 - New position
Parks and Recreation	PT	Bus Drivers (Temp)	-1	FY 2014 - 3 PT temp to regular PT
Parks and Recreation	PT	Bus Drivers	1.5	FY 2014 - 3 PT temp to regular PT
Parks and Recreation	PT	Bus Drivers	3	FY 2014 - 3 New Positions
Public Services/Public Works	FT	Groundskeeper I	1	FY 2014 - New Position, Mainlands Park -Beginning in April 2014 (NEW)
Public Services/Public Works	PT	Groundskeeper I	1	FY 2014 - New Position, Mainlands Park -Beginning in April 2014 (NEW)
Public Services/Public Works	FT	Groundskeeper I	1	FY 2014 - New position - Curbside/Median Cleaning
Public Services/Public Works	FT	Groundskeeper II	1	FY 2014 - New position - Curbside/Median Cleaning
Information Technology	FT	Technical Support Rep III	0	Reclassed to Network Administrator
Information Technology	FT	Administrative Coordinator	1	FY 2014 - New position
Financial Services	FT	Controller	0	Reclass Controller to Asst. Dir of Finance/Controller
Financial Services	PT	CSR/Cashier P/T	-1	Delete PT in lieu of 1 FT
Financial Services	PT	CSR/Cashier P/T	-1	Delete PT in lieu of 1 FT
Financial Services	FT	CSR/Cashier	1	FY 2014 NEW FT Position in lieu of 2 Deleted PT positions
Public Services/Engineering	FT	Engineering Coordinator	-1	FY 2014 - Eliminated
Public Services/Engineering	FT	Engineer Technician	0	FY 2014 - reclass to Sr. Engineer Tech
Public Services/ Stormwater	FT	Senior Engineer	0	FY 2014 - reclass to Asst. City Engineer
Public Services/WTP	FT	Laboratory Manager	-1	FY 2014 - Eliminated
Public Services/WTP	FT	Chemist	0	FY 2014 - reclass to Sr. Chemist
Total Position Changes FY 2014			**11.5**	
Total of All Positions Adopted FY 2014\ Planned FY 2015			**434**	
Total Full Time Equivalents (FTE) Adopted FY 2014\ Planned FY 2015			**383.3**	

STRATEGIC PLAN

A strategic plan is meant to be a reflection of the City Commission's decision to provide a foundation to guide policy decisions over the next several years, as well as, their commitment to devote City resources to accomplish strategic goals in the years to come. The budget cycle allows the Mayor and City Commission the opportunity to provide the policy direction necessary for the development and implementation of the City's budget: Strategic Planning → Strategic Budgeting.

Over the past few years, the City of Tamarac has experienced many organizational challenges. These include the growth of the city, along with a corresponding growth in city services, revenue reductions, an early retirement initiative that resulted in the loss of key personnel, changes in departmental leadership, an increasingly diverse population, and greater demands for services throughout the City. In light of these and other challenges, the City of Tamarac engaged in a strategic planning process to focus the energies of staff, set organizational priorities, and guide the allocation of declining critical resources.

The City of Tamarac's vision and mission reflect a commitment to becoming one of the most progressive and innovative local governments in the Nation. They serve as a guide for organizing departmental activities around the City's Five (5) Strategic Goals. The foundation of the budget philosophy continues to be sustainability.

The following objectives and principles support this philosophy:

BUDGET OBJECTIVES

- Develop a fiscally sustainable spending plan by July 1
- Align the City Commission's strategic plan with the budget
- Provide funding to deliver services and infrastructure to the community
- Communicate the Mayor and City Commission's vision to the community

BUDGET PRINCIPLES

- Maintain a fiscally sustainable, balanced budget
- Use resources strategically
- Identify return on investments and impacts; fiscal and social benefits
- Maintain a reserve for economic uncertainties
- Keep the City Commission informed on the fiscal condition of the City
- Focus on incremental changes to staffing and spending
- Identify resources for top priorities and initiatives
- Conduct continuous evaluation for efficiencies and effectiveness

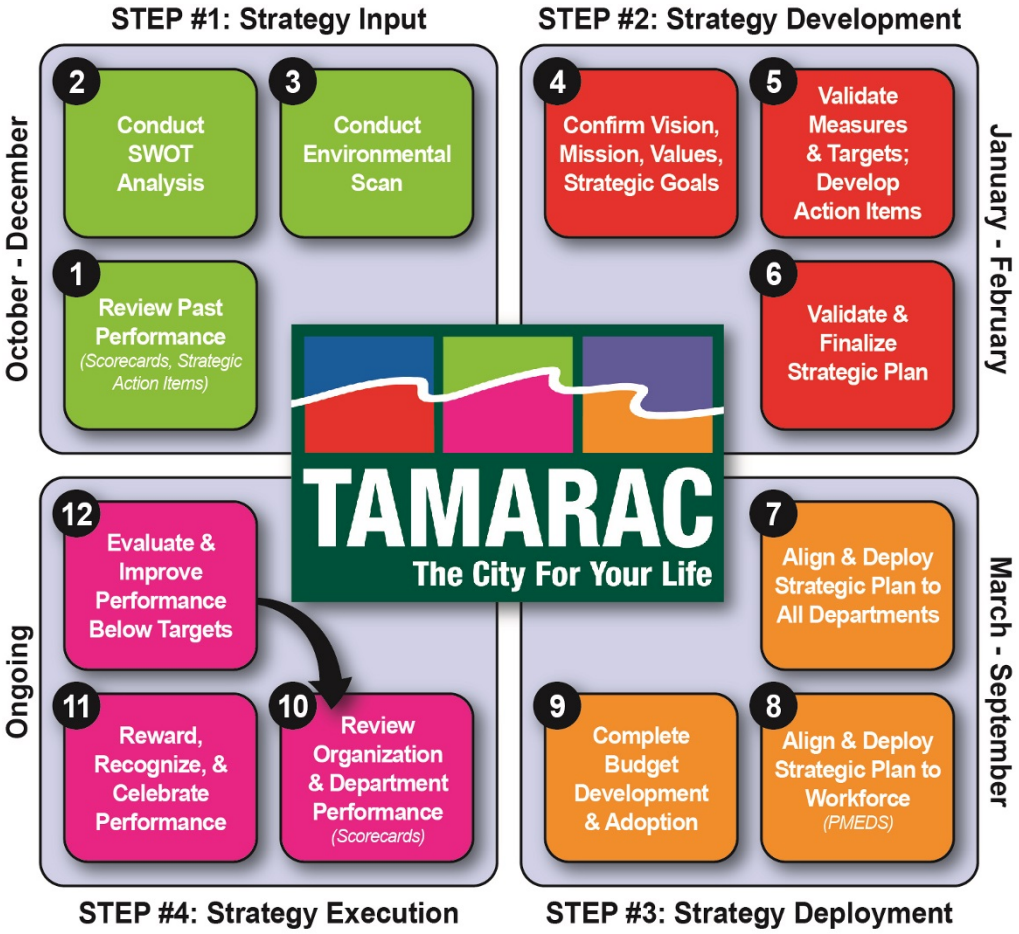
Vision:
Leading the nation in quality of life through safe neighborhoods, a vibrant economy, exceptional customer service, and recognized excellence.

Mission:
We are "Committed to Excellence… Always"

It is our job to foster and create an environment that:
Responds to the Customer
Creates and Innovates
Works as a Team
Achieves Results
Makes a Difference

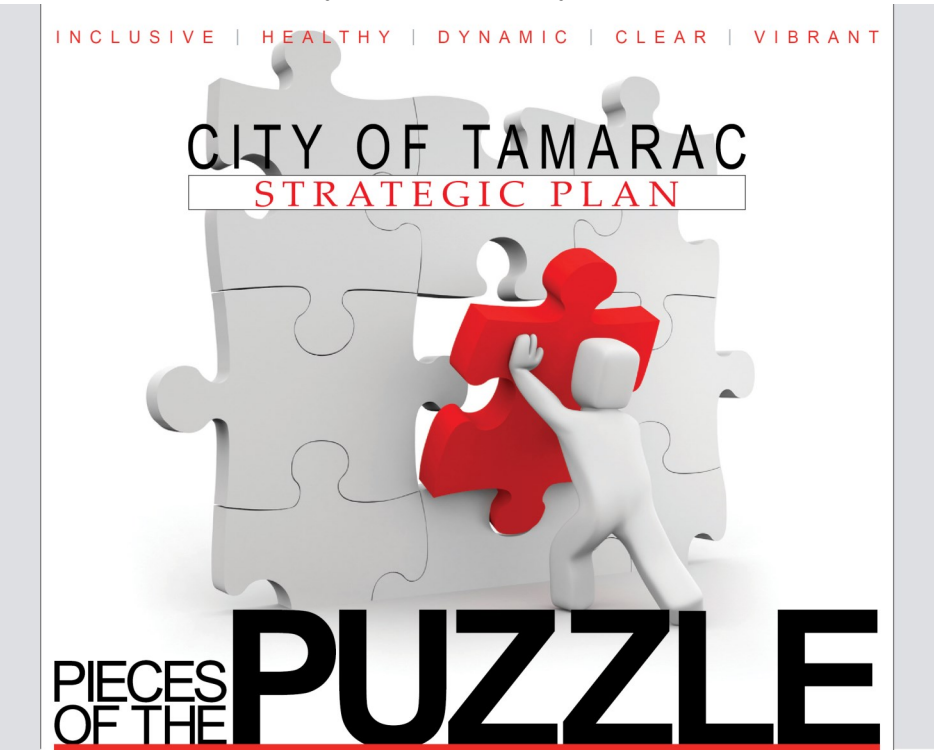
Core Values:
As a steward of the public trust, we value:
Vision
Integrity
Efficiency
Quality Service

STRATEGIC PLAN



What do Community Surveys; Resident Phone Calls and Emails; Neighborhood Meetings; Commission Meetings; Homeowner Association Meetings; the "Big RED Button"; and less formal one-on-one interactions between Tamarac's elected officials, staff, and the residents and businesses of our community have in common? They are all *pieces of the puzzle*.

The City of Tamarac uses the feedback we receive through all of the above, as well as other factors such as economic conditions and industry trends, to identify priorities for the next 1 – 5 years and allocate resources for these programs and projects. **This process is called Strategic Planning**.



Tamarac conducts Strategic Planning yearly. It is how we plan for the future; whether that is two months from now, or twenty years. It entails saving for a rainy day and investing in our future. It allows us the flexibility to respond quickly to immediate concerns and to plan for future projects and needs.

Previously, through the Strategic Planning process, we identified five strategic goals that were important to the community. In addition, performance measures were developed to track the progress of those goals.

As a result of your most recent feedback, Tamarac's five Strategic Goals have been updated. They are: Inclusive Community, Healthy Financial Environment, Dynamic Organizational Culture, Clear Communication, and A Vibrant Community.

The City Commission and staff have updated the Strategic Plan to reflect the priorities of the community and the progress that has been made over the past several years in achieving our goals. The results of the 2013 Survey provide a picture of what the community feels the City is doing right and where you would like to see improvements made. The results of this latest survey are very interesting; one of the key findings is in relation to the Composite Satisfaction Index (CSI), a way to look at overall satisfaction. Nationwide, the 2013 CSI is two points lower than it was in 2009 while the State of Florida's CSI is three points lower, yet the City of Tamarac's CSI score has increased (see Figure 1)!

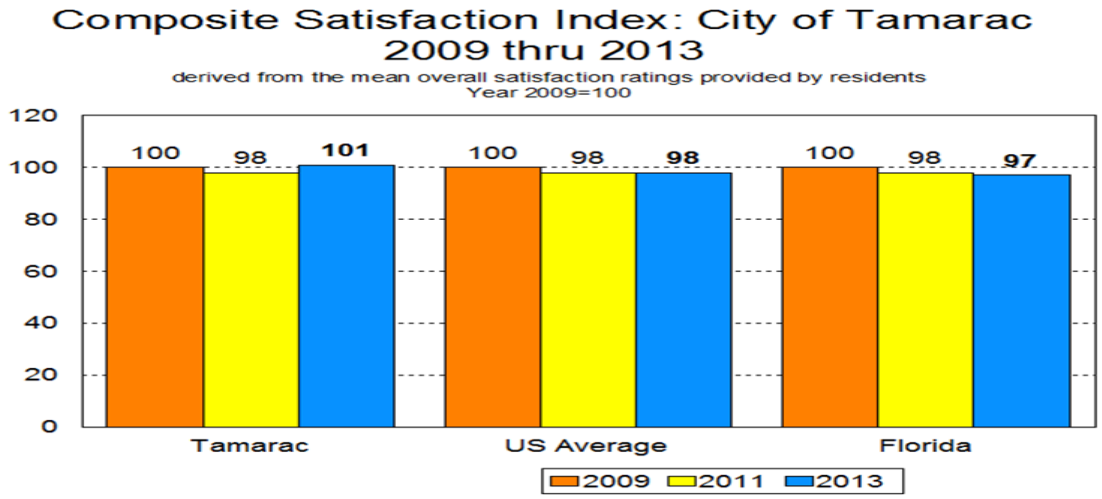
The community feels that the City continues to head in the right direction. Areas with the highest satisfaction levels include: the City's quality of fire services (87%), the quality of emergency medical services (86%) and the quality of City Parks (82%) (

The City of Tamarac is Setting the Standard for Communication.

The City of Tamarac scored above the national average in satisfaction ratings (ratings of 4 or 5 on a 5 point scale) in all of the communication services assessed on the survey. The communication services that scored significantly above the U.S. and Florida averages in satisfaction (ratings of 4 or 5 on a 5 point scale) were: the overall effectiveness of City communication with the public (70% Tamarac versus 46% U.S. versus 52% Florida), the City's efforts to involve the community (62% Tamarac versus 41% U.S. versus 40% Florida), City efforts to keep residents informed (67% Tamarac versus 48% U.S. versus 49% Florida), and the availability of information about City programs and services (67% Tamarac versus 53% U.S. versus 54% Florida).

The areas the community has told us they would like us to continue to work on include: police (BSO-Tamarac) service/visibility and overall efforts to prevent crime; the adequacy of City street lighting and maintenance of major City streets; youth recreation/athletic and social services programs; outdoor athletic fields and the Tamarac transit bus system; availability of sidewalks and biking paths; and the enforcement of City codes and ordinances. These survey findings are also reflected in the questions and comments we receive through other interactions with our residents and the business community.

Figure # 1



GOAL #1 - INCLUSIVE COMMUNITY

The City of Tamarac is committed to providing programs and services that meet the needs of an increasingly diverse community.

This includes:

- Recognizing and embracing diversity.
- Gathering and using feedback to continually refine programs and services.

How we measure our success:

Key Performance Measures	GOAL	FY 11 Actual	FY 12 Target	FY 13 Target	FY 14 Target
Business Satisfaction with Quality of Services	↑	84%	84%	84%	84%
Resident Satisfaction with Quality of Services	↑	78% 22 pts. Above National Average!	78%	84%	84%
Resident Satisfaction with Quality of Life	↑	73%	73%	75%	75%
Variance Between Workforce and Community Diversity		6%	5%	5%	5%
Voter Turnout	↑		44%		44%

Steps to ensure continued success:

- Focus on developing programs and initiatives that serve our diverse, multicultural community.
- Develop a Voter Education Program in partnership with the Broward County Supervisor of Elections.
- Develop a variety of coordinated materials, both printed and web-based, to ensure that information is readily available to the public regarding City services.

GOAL #2 – HEALTHY FINANCIAL ENVIRONMENT

The City of Tamarac will utilize financial management to develop and maintain a healthy financial environment, encouraging and supporting economic development and redevelopment.

This includes:

- Maintaining a strong financial base.
- Leveraging tax dollars by identifying alternative funding sources.
- Utilizing HPO framework to foster innovative management practices.

How we measure our success:

Key Performance Measures	GOAL	FY 11 Actual	FY 12 Target	FY 13 Target	FY 14 Target
Bond Rating	⬆	AA-	AA-	AA+	AA+
General Fund Employees/1000 Residents	⬇	2.72	2.72	2.72	2.72
New Jobs Created Through Corporate Relocations, Expansions, & Redevelopment	⬆	85	90	90	90

Steps to ensure continued success:

- Ensure financial sustainability through the adoption of policies that solidify long range planning.
- Develop a comprehensive Economic Development Plan which identifies both new development and redevelopment opportunities.
- Enhance and automate the City's "one-stop permitting" program to further serve the development and redevelopment needs of the community.
- Identify and implement new opportunities for regional cooperation, and expand upon existing ones, to optimize use of resources.

GOAL #3 – DYNAMIC ORGANIZATIONAL CULTURE

The City of Tamarac will create and sustain a culture conducive to development and retention of a skilled workforce.

This includes:

- Fostering an organizational culture focused on workforce development and retention.
- Sustaining a professional and ethical organization.
- Utilizing mentoring and succession planning to provide continuity.

How we measure our success:

Key Performance Measures	GOAL	FY 11 Actual	FY 12 Target	FY 13 Target	FY 14 Target
Employee Satisfaction	↑	82% 24 pts. Above National Average!	82%	84%	84%
Employee Engagement	↑	76% 15 pts. Above National Average!	76%	75%	75%
Employee Retention	↑	97.1%	96.7%	96%	95.5%
Workforce Readiness (Vacancies Filled By Internal Candidates)	↑	71%	55%	58%	60%

Steps to ensure continued success:

- Identify and develop action plans to address high priority areas outlined in the City's employee survey.
- Develop comprehensive guidelines to reinforce systematic process improvements city-wide.
- Enhance employee mentoring program to further support professional development.
- Ensure that technology remains current in order to continue to deliver services in an expedited and cost effective manner

GOAL #4 - CLEAR COMMUNICATION

The City of Tamarac will ensure effective communication within the organization and throughout the City, and enhance the visibility of City programs and services.

This includes:

- Increasing citizen awareness of the role of local government.
- Encouraging participation in local government.
- Sustaining an open dialogue with the community and the workforce.
- Using technology to automate the delivery of services and information.

How we measure our success:

Key Performance Measures	GOAL	FY 11 Actual	FY 12 Target	FY 13 Target	FY 14 Target
Resident Satisfaction with Quality of newsletter	↑	82%	82%	86%	86%
Resident Satisfaction With Availability of Information About City Programs and Services	↑	70% 18 pts. Above National Average!	70%	72%	72%
Resident Satisfaction With the Quality of the City Web Page	↑	64% 4 pts. Above National Average!	64%	75%	75%
Resident Satisfaction With City Communication	↑	70% 26 pts. Above National Average!	70%	74%	74%
Employee Satisfaction With Communication	↑	65% 11 pts. Above National Average!	65%	70%	70%

Steps to ensure continued success:

- Continue to conduct and enhance community outreach programs and neighborhood meetings.
- Implement online building permit process.
- Redesign the City's public website to provide a primary resource for City information and service requests.
- Develop and deploy a one-stop call center for enhanced customer service.

GOAL #5 – A VIBRANT COMMUNITY

The City of Tamarac will provide resources, initiatives and opportunities to continually revitalize our community and preserve the environment.

This includes:

- Providing services to ensure communities remain safe.
- Taking proactive measures to preserve and enhance community appearance.
- Improving and developing solutions to environmental concerns.

How we measure our success:

Key Performance Measures	GOAL	FY 11 Actual	FY 12 Target	FY 13 Target	FY 14 Target
ISO Fire	↓	2	2	2	1
ISO Floodplains	↓	6	6	6	6
Neighborhood Safety Index *(How safe residents feel during the day and at night in their neighborhoods)*	↑	76%	76%	81%	81%
Citywide Safety Index *(How safe residents feel during the day and at night in their neighborhoods and City parks.)*	↑	72%	72%	73%	73%
City Crime Rate *(Occurences per 100,000 residents; as compared to County average.)*	↓	2,756 (4,546) 39% Below the County Average!	2640	2630	2620
Resident Satisfaction with Community Appearance	↑	75% 5 pts. Above National Average!	75%	80%	80%
EMS Return of Spontaneous Circulation *(Industry Average = 10%)*	↑	44%	30%	30%	30%
Water Conservation *(Monthly average per capita water use in gallons.)*	↓	105.8	101	101	101
Recycling *(Annual pounds per Capita.)*	↑	100	120	130	140
Greenhouse Gas Emissions *(eCO2 tons – Calendar year)*	↓	14,531	14,270	14,009	13,748

Steps to ensure continued success:

- Implement a community signage partnership program to enhance appearance of neighborhood entryways.
- Continue city-wide park enhancements including facility upgrades and improved security measures.
- Develop a comprehensive Corridor Improvement Plan to improve the appearance of City thoroughfares.
- Continue the implementation of the City's Climate Change Action Plan to reduce City's greenhouse gas emissions by 7% by 2015.
- Continue to enhance police (BSO) visibility in neighborhoods parks and business districts throughout the City.
- Implement a recycling incentive program.
- Develop a Master Plan for the 57th Street corridor.

TAMARAC

The City For Your Life

FY 2014 PROGRAM MODIFICATION SUMMARY

DEPARTMENT/DIVISION	DESCRIPTION OF PROGRAM MODIFICATION	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
Building	Permit Clerk & Structural Inspector (New Positions)	134,750	134,750
TOTAL BUILDING		**$ 134,750**	**$ 134,750**
City Manager-PIO	Management Intern temp PT to FT	34,000	34,000
TOTAL CITY MANAGER		**$ 34,000**	**$ 34,000**
Community Development-Planning and Zoning	Re-class Assistant Planner - Associate Planner	-	7,600
Community Development-Economic Development	Broward Alliance and IEDC memberships	800	800
Community Development-Economic Development	Marketing Consultant	10,000	10,000
Community Development-Economic Development	Creation & Mgmt. of Tamarac Econ Development Website	7,000	7,000
Community Development-Economic Development	Quadrant Meetings and Continue Training	6,000	6,000
Community Development-Economic Development	Postage	100	100
Community Development-Economic Development	Marketing Brochures and Promotional Displays	20,000	20,000
Community Development-Economic Development	Resource Guides	6,000	6,000
Community Development-Economic Development	Camera Supplies	200	200
Community Development-Economic Development	Uniforms	100	100
Community Development-Economic Development	Educations Subscriptions	100	100
Community Development-Economic Development	IEDC Conference and Developer Consultations	3,000	3,000
TOTAL COMMUNITY DEVELOPMENT		**$ 53,300**	**$ 60,900**
Financial Services-Accounting	Re-class Controller to Asst. Director of Finance	6,627	6,627
Financial Services-Purchasing	Contractual Services -- 3rd Party Reference Checks	500	500
Financial Services-Customer Services	Full Time Customer Service Representative	20,141	20,141
TOTAL FINANCIAL SERVICES		**$ 27,268**	**$ 27,268**
Human Resources	IFEBP Administrators Masters Program	4,000	4,000
TOTAL HUMAN RESOURCES		**$ 4,000**	**$ 4,000**
Parks and Recreation	Temporary Staff - After School activities*	21,878	21,878
Parks and Recreation	Parks, Recreation and Social Services Master Plan	150,000	150,000
Parks and Recreation	Outdoor Inflatable Movie Screen	18,000	-
Parks and Recreation	Part Time Recreation Specialist	30,890	-
Parks and Recreation	Digital Marquee	35,000	35,000
Parks and Recreation	Community Center VCT Flooring	8,800	8,800
Parks and Recreation	Community Center Front Desk	19,000	19,000
Parks and Recreation-Social Services	Part-Time Community Services Programmer	38,116	-
Parks and Recreation-Social Services	Temporary Full-Time Social Worker	3,160	-
TOTAL PARKS AND RECREATION DEPARTMENT		**$ 324,844**	**$ 234,678**
Information Technology	AS/400 Server Replacements	57,000	-
Information Technology	Digital Signage Equipment	20,000	-
Information Technology	Fiber Wide Area Network Replacement	1,785,000	-
Information Technology	Reclass Technical Support Rep III- Network Administrator	18,409	18,409
Information Technology	Reclass Office Coordinator (PT) to Admin Asst. (FT)	28,800	28,000
Information Technology	Media Specialist (FT) - New	73,200	-
Information Technology	Establish Career Ladder for Positions	-	-
Information Technology	Online Lien Search Web Application Development	30,000	10,000
Information Technology	Security Systems Audit and Comprehensive Plan	53,424	53,424
TOTAL INFORMATION TECHNOLOGY DEPARTMENT		**$ 2,065,833**	**$ 109,833**
Public Services - Grounds Maintenance	FT Groundskeeper I & PT Groundskeeper I	30,981	30,981
TOTAL PUBLIC SERVICES		**$ 30,981**	**$ 30,981**
TOTAL GENERAL FUND PROGRAM MODIFICATION REQUESTS		**$ 2,594,408**	**$ 548,242**
Stormwater	Engineering Reorganization	(85,111)	(85,111)
Stormwater	Stormwater Pump Station Water Lubrication System	190,000	190,000
TOTAL STORMWATER MANAGEMENT		**$ 104,889**	**$ 104,889**
Utilities	Engineering Reorganization	31,169	31,169
TOTAL UTILITIES		**$ 31,169**	**$ 31,169**
TOTAL PROGRAM MODIFICATION REQUESTS ALL FUNDS		**$ 2,730,466**	**$ 684,300**

FY 2015 PROGRAM MODIFICATION SUMMARY

DEPARTMENT/DIVISION	DESCRIPTION OF PROGRAM MODIFICATION	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
City Clerk	Purchase of Digital Microfilm/Fiche Scanner	15,000	15,000
TOTAL CITY CLERK		**$ 15,000**	**$ 15,000**
Community Development-Economic Development	Broward Alliance and IEDC memberships	800	800
Community Development-Economic Development	Marketing Consultant	10,000	10,000
Community Development-Economic Development	Quadrant Meetings and Continue Training	6,000	6,000
Community Development-Economic Development	Postage	100	100
Community Development-Economic Development	Marketing Brochures and Promotional Displays	10,000	10,000
Community Development-Economic Development	Resource Guides	6,000	6,000
Community Development-Economic Development	Camera Supplies	200	200
Community Development-Economic Development	Uniforms	100	100
Community Development-Economic Development	Educations Subscriptions	100	100
Community Development-Economic Development	IEDC Conference and Developer Consultations	3,500	3,500
TOTAL COMMUNITY DEVELOPMENT		**$ 36,800**	**$ 36,800**
Parks and Recreation-Social Services	Temporary Full-Time Social Worker	47,285	-
TOTAL PARKS AND RECREATION DEPARTMENT		**$ 47,285**	**$ -**
TOTAL GENERAL FUND PROGRAM MODIFICATION REQUESTS		**$ 99,085**	**$ 51,800**
TOTAL PROGRAM MODIFICATION REQUESTS ALL FUNDS		**$ 99,085**	**$ 51,800**

FY 2014 CAPITAL OUTLAY REQUESTS

DEPARTMENT/DIVISION	DESCRIPTION OF CAPITAL OUTLAY	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
Parks and Recreation-Recreation	Stage Curtains	3,200	3,200
Parks and Recreation-Recreation	TSC Bleachers (4)	17,000	17,000
Parks and Recreation-Recreation	Goal Posts (2)	15,500	15,500
Parks and Recreation-Recreation	Water Fountains (3)	8,100	8,100
Parks and Recreation-Recreation	Skate Park Element (2)	9,000	9,000
Parks and Recreation-Aquatic	Storage Shed	5,600	5,600
Parks and Recreation-Transportation	Bus Fare Boxes (10)	15,000	15,000
TOTAL PARKS AND RECREATION DEPARTMENT		**$ 73,400**	**$ 73,400**
Public Works - Streets	Asphalt Roller	27,000	27,000
Public Works - Streets	Compactor	7,500	-
Public Works - Fleet Management	Genie GS-2632 Lift	30,000	-
Public Works - Grounds Maintenance	Toro Grounds master 3505-D Fine Cut Model # 30849	35,500	35,500
TOTAL PUBLIC WORKS DEPARTMENT		**$ 100,000**	**$ 62,500**
TOTAL GENERAL FUND CAPITAL OUTLAY REQUESTS		**$ 173,400**	**$ 135,900**
Fire Rescue - Operations	Fitness Equipment	5,000	5,000
Fire Rescue - Operations	Thermal Imager	10,000	10,000
Fire Rescue - Operations	Major Appliances	15,000	15,000
Fire Rescue - Operations	Rescue/Ambulance unit #342 & 338	547,166	547,166
Fire Rescue - Operations	XPS Power Upgrade Kit	4,000	4,000
Fire Rescue - Operations	Stryker Power Load (2)	48,000	48,000
Fire Rescue - Operations	LifePak15	30,000	30,000
Fire Rescue - Operations	XPS Power Upgrade Kit	2,000	2,000
Fire Rescue - Operations	Automated External Defibrillator (AED) (14)	35,000	35,000
Fire Rescue - Operations	Automatic CPR Devices (2)	24,000	24,000
Fire Rescue- Prevention	Major Appliances	13,500	13,500
Fire Rescue- Prevention	Satellite phone & installation	8,000	8,000
TOTAL FIRE RESCUE FUND CAPITAL OUTLAY REQUESTS		**$ 741,666**	**$ 741,666**
Fire Rescue - Operations	SCBA Replacement Fund	140,000	140,000
Fire Rescue - Operations	Portable/Mobile Radio Upgrades	100,000	100,000
TOTAL CAPITAL EQUIPMENT FUND CAPITAL OUTLAY REQUESTS		**$ 240,000**	**$ 240,000**
Stormwater	2014 JCB 940 4WD Rough Terrain Forklift	70,000	70,000
Stormwater	2014 T590 Bobcat Compact Track Skid loader	61,000	61,000
Stormwater	2014 John Deere 410K 4x4 Backhoe	126,000	126,000
Stormwater	Plotter	10,500	10,500
Stormwater	Trailer Mounted Light Tower	15,000	15,000
TOTAL STORMWATER FUND CAPITAL OUTLAY REQUESTS		**$ 282,500**	**$ 282,500**
Utilities/Water Distribution	Pneumatic Boring Tool	61,000	61,000
Utilities/Water Distribution	2014 John Deere 35E ZTS Excavator	50,000	50,000
Utilities/Water Distribution	All Materials Locator	5,800	5,800
Utilities/Water Distribution	Hand Held Processor	21,000	21,000
Utilities/Wastewater Collection	Replacement Pumps-WW Stations	65,000	65,000
Utilities/Wastewater Collection	Upgrade of Video and Sealing Van Equipment	200,000	200,000
TOTAL UTILITIES FUND CAPITAL OUTLAY REQUESTS		**$ 402,800**	**$ 402,800**
TOTAL CAPITAL OUTLAY REQUESTS ALL FUNDS		**$ 1,840,366**	**$ 1,802,866**

FY 2015 CAPITAL OUTLAY REQUESTS

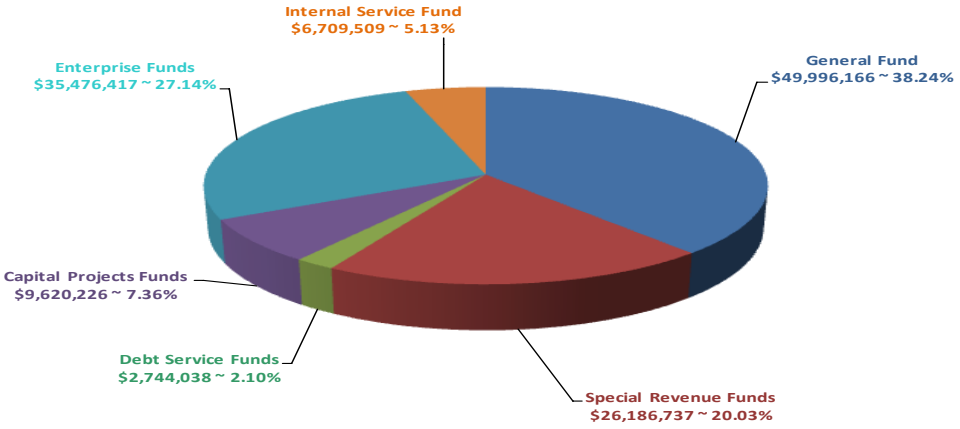
DEPARTMENT/DIVISION	DESCRIPTION OF CAPITAL OUTLAY	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
Parks and Recreation	Spin Bike Replacement (6)	6,500	6,500
Parks and Recreation-Aquatic	Pool Ladders (6)	12,000	12,000
Parks and Recreation-Aquatic	Pool and Spray ground Diamond Brite	65,000	-
Parks and Recreation-Aquatic	Caporella Concession	10,000	-
Parks and Recreation-Aquatic	Aquatic Complex Large Shade System	55,000	8,000
Parks and Recreation-Aquatic	ID Card Printer	3,500	3,500
TOTAL PARKS AND RECREATION DEPARTMENT		**$ 152,000**	**$ 30,000**
Public Works - Street	S590 Bobcat Skid-Steer Loader	45,000	45,000
Public Works - Grounds Maintenance	Weidman Super 500 Model 2700045	32,000	32,000
Public Works - Grounds Maintenance	Vermeer Chipper Model BC1000XL 12"	36,000	36,000
TOTAL PUBLIC WORKS DEPARTMENT		**$ 113,000**	**$ 113,000**
TOTAL GENERAL FUND CAPITAL OUTLAY REQUESTS		**$ 265,000**	**$ 143,000**
Fire Rescue	Thermal Imager	10,000	10,000
Fire Rescue	Major Appliances	10,000	10,000
Fire Rescue	Fitness Equipment	5,000	5,000
Fire Rescue	Fuel Convault Unit	50,000	50,000
Fire Rescue	Fire Apparatus	1,300,000	1,300,000
Fire Rescue	Rescue / Ambulance	547,166	547,166
Fire Rescue	Automated External Defibrillator (AED)	30,000	30,000
Fire Rescue	Automatic CPR Devices	36,000	36,000
TOTAL FIRE RESCUE FUND CAPITAL OUTLAY REQUESTS		**$ 1,988,166**	**$ 1,988,166**
Fire Rescue - Operations	SCBA Replacement Fund (301-6401)	90,000	90,000
Fire Rescue - Operations	Portable/Mobile Radio Upgrades (301-6401)	100,000	100,000
TOTAL CAPITAL EQUIPMENT FUND CAPITAL OUTLAY REQUESTS		**$ 190,000**	**$ 190,000**
TOTAL CAPITAL OUTLAY REQUESTS ALL FUNDS		**$ 2,253,166**	**$ 2,131,166**

ALL FUNDS
BUDGET HIGHLIGHTS AND SUMMARY SCHEDULES

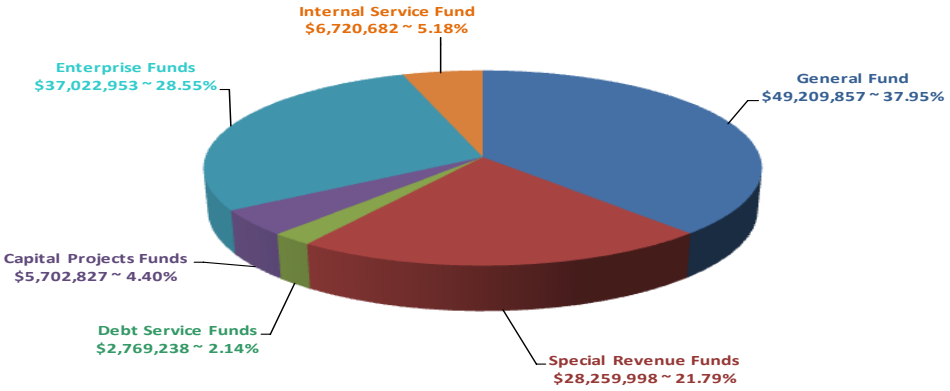
The FY 2014 total adopted budget is $130,733,093 which includes $49,996,166 for General Fund expenditures. The FY 2015 total planned budget is $129,685,555 which includes $49,209,857 for General Fund expenditures. Summarized below are the changes in fund types between the FY 2012 Actual, FY 2013 Amended Budget and FY 2014 Adopted Budget and FY 2015 Planned Budget.

Fund Type	FY 2012 Actual Expenses	FY 2013 Amended Budget	FY 2014 Adopted Budget	Annual $ Change	Annual % Change	FY 2015 Planned Budget
General Fund	$ 47,681,355	$ 45,964,233	$ 49,996,166	$ 4,031,933	8.77%	$ 49,209,857
Special Revenue Funds	22,785,505	24,752,638	26,186,737	1,434,099	5.79%	28,259,998
Debt Service Funds	2,666,521	18,346,800	2,744,038	(15,602,762)	-85.04%	2,769,238
Capital Projects Funds	4,294,228	5,546,178	9,620,226	4,074,048	73.46%	5,702,827
Enterprise Funds	29,240,575	31,287,180	35,476,417	4,189,237	13.39%	37,022,953
Internal Service Fund	1,651,165	6,784,144	6,709,509	(74,635)	-1.10%	6,720,682
Total Expenditures All Funds	$ 108,319,349	$ 132,681,173	$ 130,733,093	$ (1,948,080)	-1.47%	$129,685,555

FY 2014 ADOPTED TOTAL ALL FUNDS BUDGET
BY FUND TYPE ~ $130,733,093

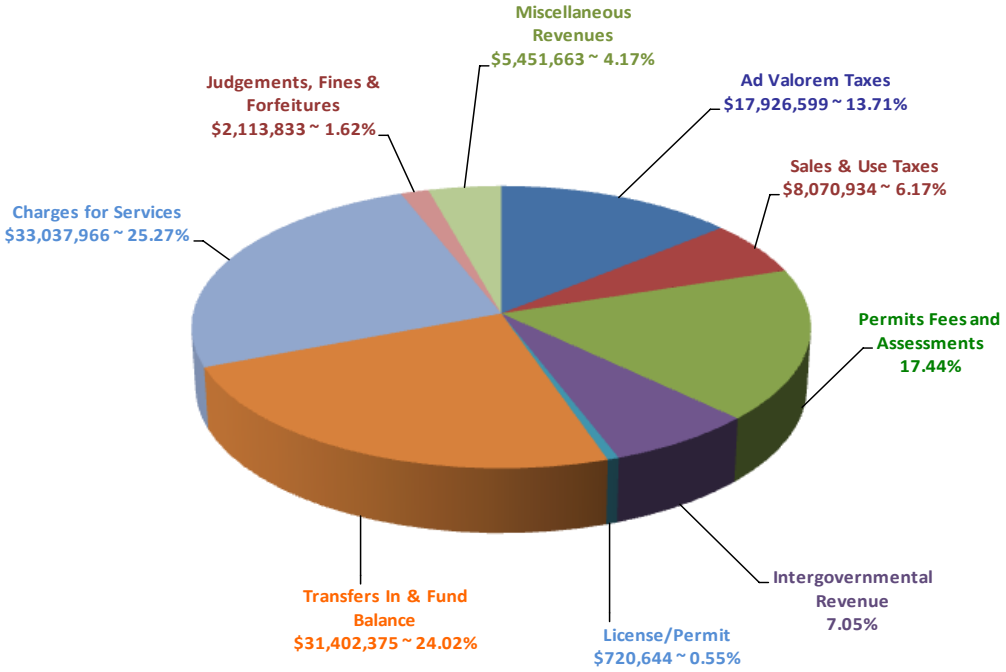


FY 2015 PLANNED TOTAL ALL FUNDS BUDGET
BY FUND TYPE ~ $129,685,555



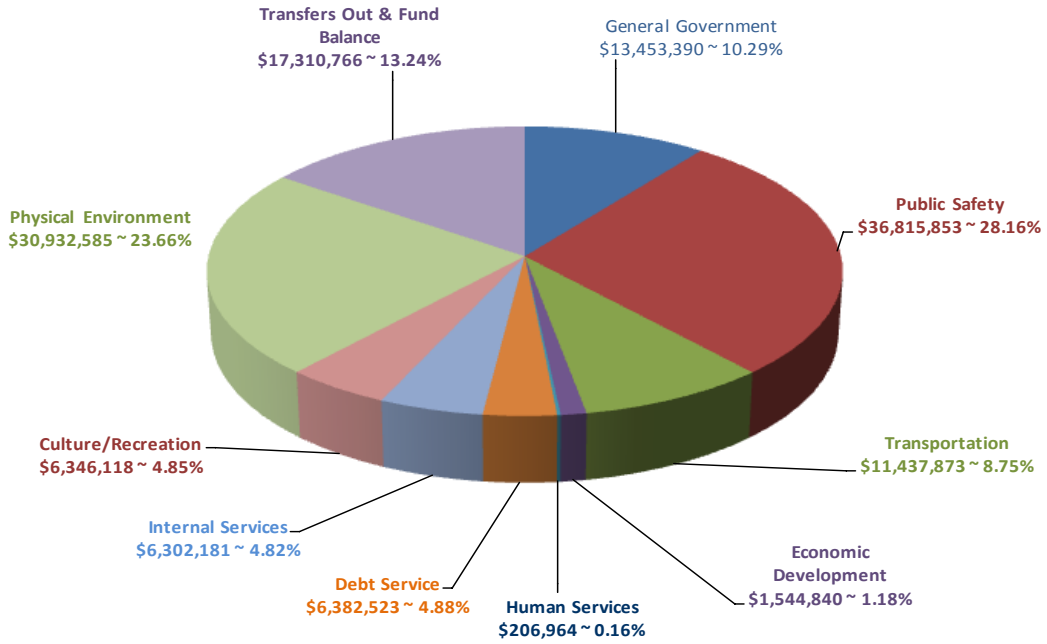
WHERE THE MONEY COMES FROM

FY 2014 ADOPTED ALL FUNDS REVENUE ~ $130,733,093

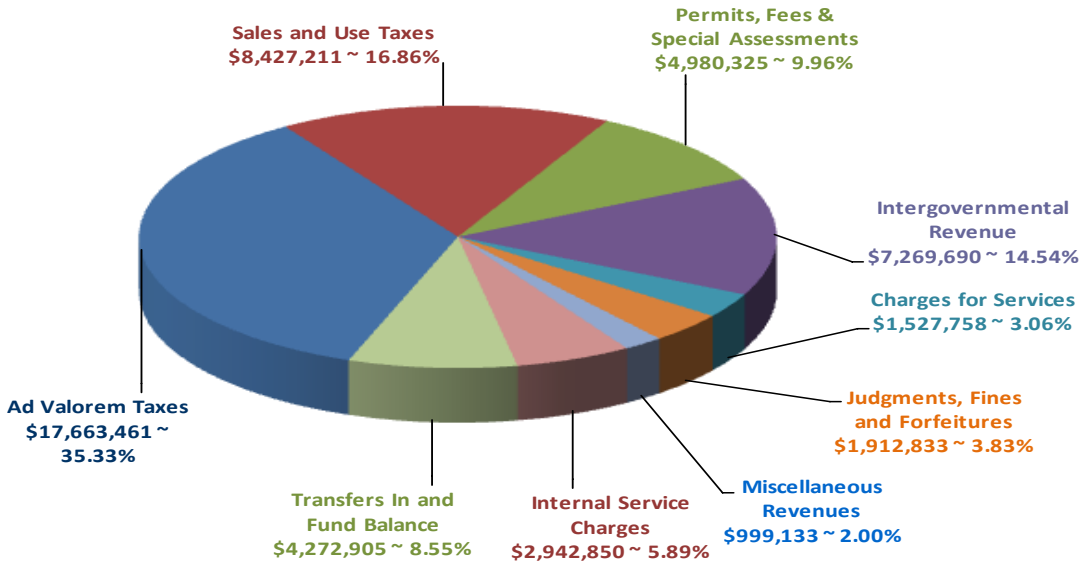


WHERE THE MONEY GOES

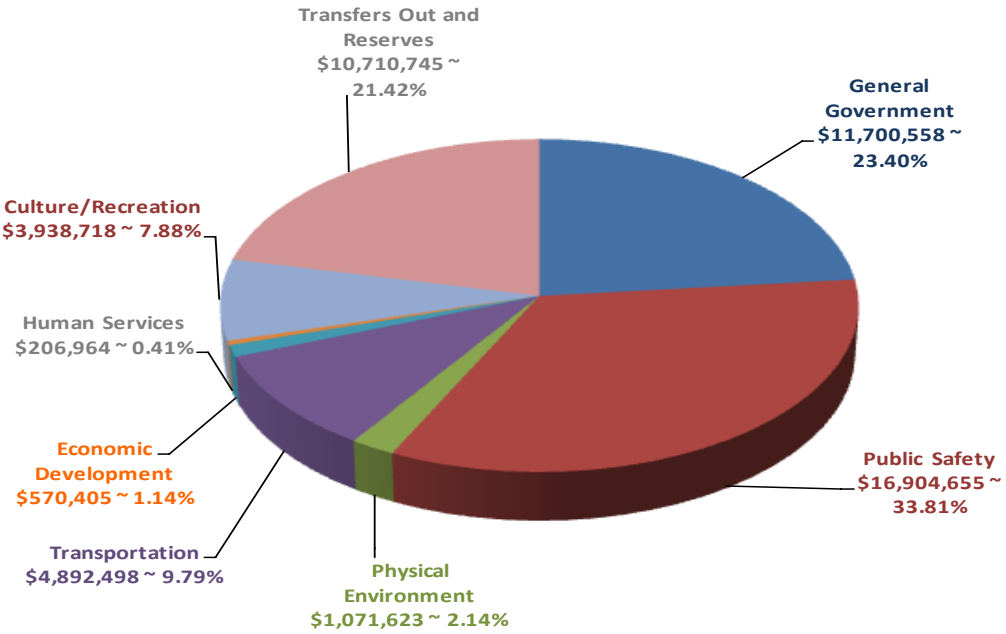
FY 2014 ADOPTED ALL FUNDS EXPENDITURES ~ $130,733,093



WHERE THE MONEY COMES FROM
FY 2014 ADOPTED GENERAL FUND ~ $49,996,166

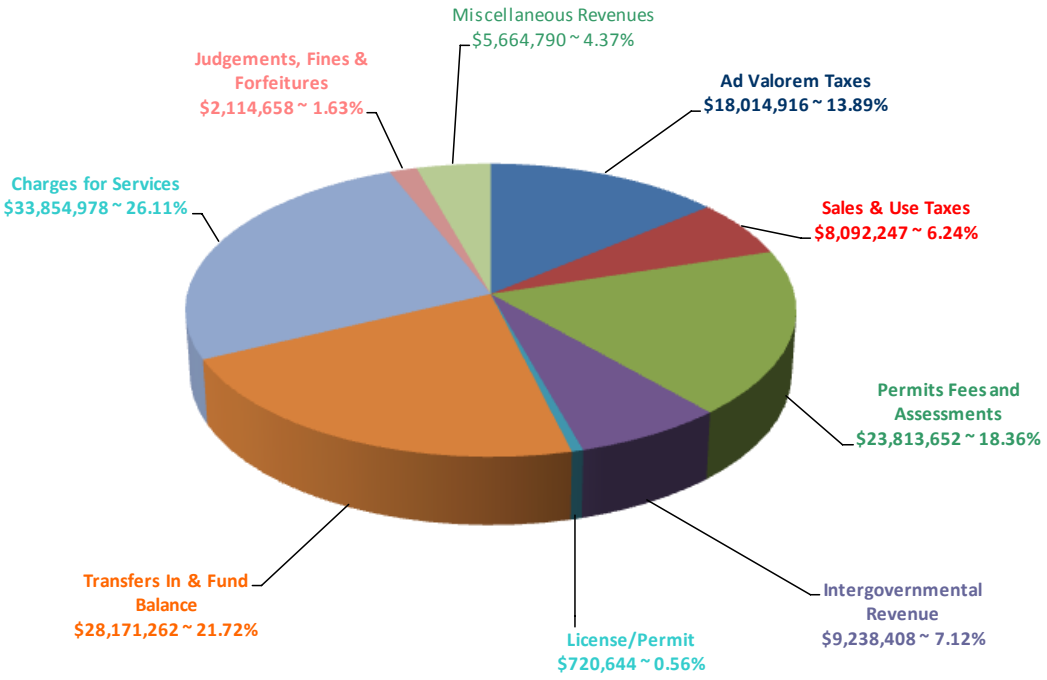


WHERE THE MONEY GOES
FY 2014 ADOPTED GENERAL FUND ~ $49,996,166



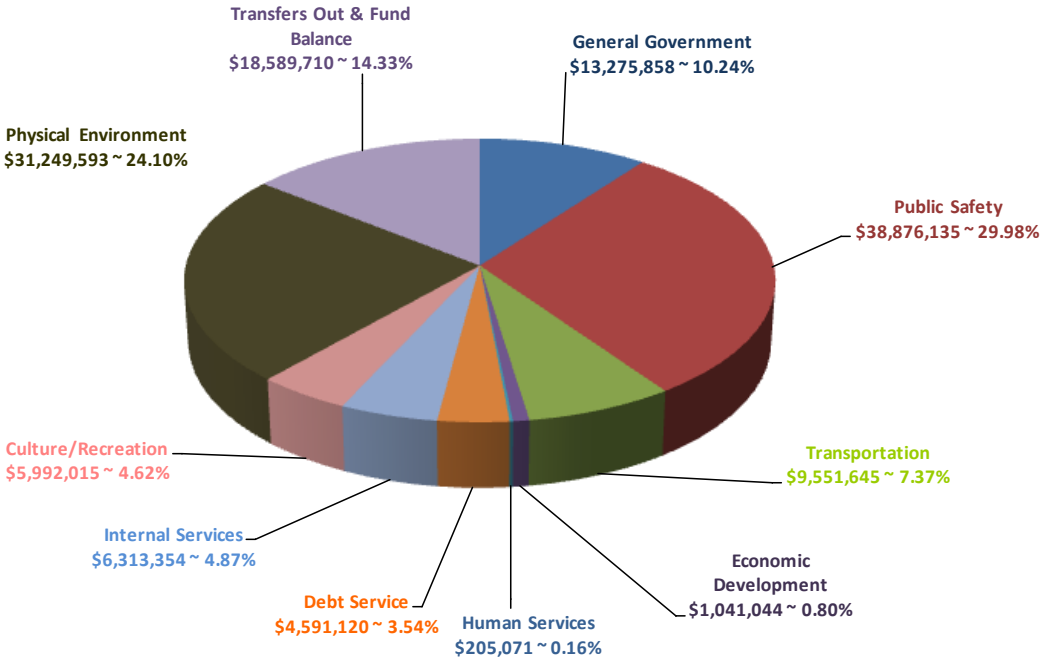
WHERE THE MONEY COMES FROM

FY 2015 PLANNED ALL FUNDS REVENUE ~ $129,685,555



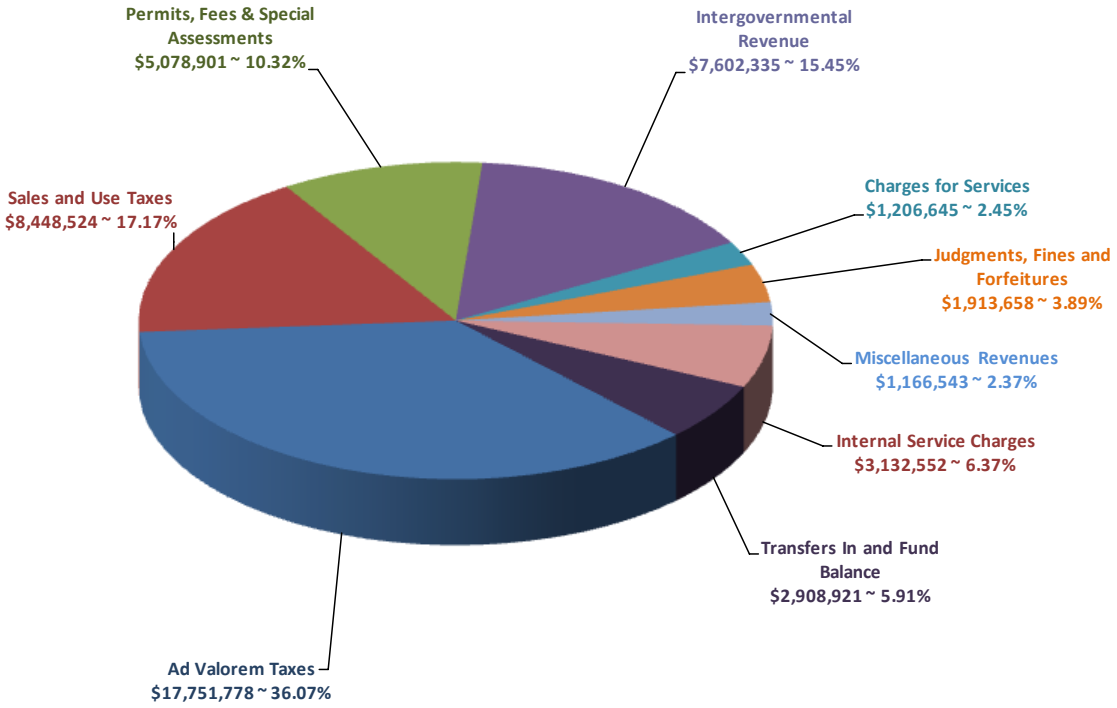
WHERE THE MONEY GOES

FY 2015 PLANNED ALL FUNDS EXPENDITURES ~ $129,685,555



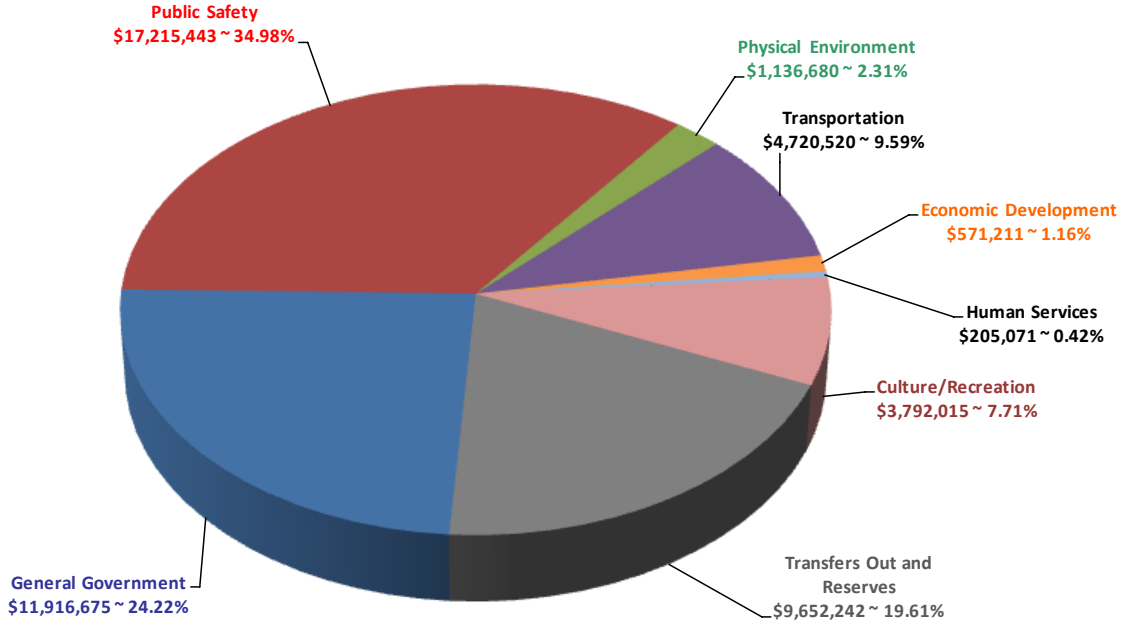
WHERE THE MONEY COMES FROM

FY 2015 PLANNED GENERAL FUND ~ $49,209,857



WHERE THE MONEY GOES

FY 2015 PLANNED GENERAL FUND ~ $49,209,857



GENERAL FUND
SCHEDULE OF REVENUES AND TRANSFERS IN

Revenue Source	FY 2012 Actual	FY 2013 Amended Budget	FY 2014 Adopted Budget	Dollar Change	Percent Change	FY 2015 Planned Budget
TAXES						
Property Taxes	$ 16,031,177	$ 16,989,900	$ 17,663,461	$ 673,561	3.96%	$ 17,751,778
Sales, Use, & Fuel Taxes	1,665,181	1,640,971	1,631,265	(9,706)	-0.59%	1,634,511
Franchise Fees	4,858,123	4,965,000	4,980,325	15,325	0.31%	5,078,901
Utility Service Taxes	3,833,802	3,543,500	3,613,398	69,898	1.97%	3,631,465
Telecommunications Taxes	2,684,920	2,604,627	2,461,904	(142,723)	-5.48%	2,461,904
Total Taxes	**29,073,203**	**29,743,998**	**30,350,353**	**606,355**	**2.04%**	**30,558,559**
INTERGOVERNMENTAL						
Federal	-	-	-	-	0.00%	-
State Shared Revenues	5,035,675	5,009,335	5,324,337	315,002	6.29%	5,585,962
Local Shared Revenues	729,840	228,006	140,015	(87,991)	-38.59%	140,015
Gen Shared Revenue--Local Govt	74,054	50,000	42,000	(8,000)	-16.00%	42,042
Payments In Lieu of Taxes	1,307,327	1,691,743	1,763,338	71,595	4.23%	1,834,316
Total Intergovernmental	**7,146,896**	**6,979,084**	**7,269,690**	**290,606**	**4.16%**	**7,602,335**
CHARGES FOR SERVICES						
General Government	239,814	153,000	218,000	65,000	42.48%	218,000
Public Safety	5,399	-	-	-	0.00%	-
Physical Environment	558,930	276,300	451,000	174,700	63.23%	151,000
Transportation	44,806	26,200	30,250	4,050	15.46%	30,745
Culture/Recreation	719,516	779,000	828,508	49,508	6.36%	806,900
Total Charges for Services	**1,568,465**	**1,234,500**	**1,527,758**	**293,258**	**23.76%**	**1,206,645**
LICENSES AND PERMITS						
Occupational Licenses	707,898	707,128	720,644	13,516	1.91%	720,644
Building Permits	-	-	-	-	0.00%	-
Total Licenses and Permits	**707,898**	**707,128**	**720,644**	**13,516**	**1.91%**	**720,644**
FINES AND FORFEITURES						
Judgements & Fines	248,100	241,000	1,747,133	1,506,133	624.95%	1,748,283
Violations of Ordinances	486,887	150,000	165,700	15,700	10.47%	165,375
Total Fines and Forfeitures	**734,987**	**391,000**	**1,912,833**	**1,521,833**	**389.22%**	**1,913,658**
MISCELLANEOUS						
Miscellaneous Revenues	411,908	144,818	268,333	123,515	85.29%	271,524
Investment Income	107,626	160,000	-	(160,000)	-100.00%	168,000
Rent and Advertising Fees	689,597	760,500	730,800	(29,700)	-3.91%	727,019
Disposition of Fixed Assets	61,195	-	-	-	0.00%	-
Sale of Surplus Materials	2,294	-	-	-	0.00%	-
Total Miscellaneous	**1,272,620**	**1,065,318**	**999,133**	**(66,185)**	**-6.21%**	**1,166,543**
TOTAL REVENUE	**$ 40,504,069**	**$ 40,121,028**	**$ 42,780,411**	**$ 2,659,383**	**6.63%**	**$ 43,168,384**
OTHER FINANCING SOURCES						
Administrative Svc. Fees	2,418,810	2,686,104	2,942,850	256,746	9.56%	3,132,552
Operating Transfers In	2,206,900	2,381,311	2,608,924	227,613	9.56%	2,777,100
Appropriated Fund Balance	-	775,790	1,663,981	888,191	114.49%	131,821
Total Other Financing Sources	**4,625,710**	**5,843,205**	**7,215,755**	**1,372,550**	**23.49%**	**6,041,473**
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$ 45,129,779**	**$ 45,964,233**	**$ 49,996,166**	**$ 4,031,933**	**8.77%**	**$ 49,209,857**

GENERAL FUND
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT

	FY 2012 Actual	FY 2013 Amended Budget	FY 2014 Adopted Budget	Dollar Change	Percent Change	FY 2015 Planned Budget
GENERAL GOVERNMENT						
Commission	$ 658,841	$ 768,101	$ 585,021	$ (183,080)	-23.84%	$ 602,139
City Manager	1,350,068	1,433,012	1,517,105	84,093	5.87%	1,497,275
City Attorney	533,527	592,080	590,580	(1,500)	-0.25%	590,880
City Clerk	622,665	624,366	545,039	(79,327)	-12.71%	585,179
Financial Services	2,410,128	2,583,770	2,698,973	115,203	4.46%	2,791,081
Human Resources	911,519	1,062,116	1,111,724	49,608	4.67%	1,105,615
Community Development	0	138,308	177,271	38,963	28.17%	168,264
Information Technology	1,566,284	1,722,363	1,731,289	8,926	0.52%	1,907,967
Public Services	2,883,141	3,207,394	2,927,523	(279,871)	-8.73%	2,908,371
Total General Government	**10,936,173**	**12,131,510**	**11,884,525**	**(246,985)**	**-2.04%**	**12,156,771**
General Fund						
Police Services	11,797,967	13,261,255	15,058,691	1,797,436	13.55%	15,341,416
Code Enforcement	621,021	793,084	777,427	(15,657)	-1.97%	801,209
Total Public Safety	**12,418,988**	**14,054,339**	**15,836,118**	**1,781,779**	**12.68%**	**16,142,625**
TRANSPORTATION						
Streets and Roads	1,182,005	1,252,592	1,252,650	58	0.00%	1,240,420
Total Transportation	**1,182,005**	**1,252,592**	**1,252,650**	**58**	**0.00%**	**1,240,420**
CULTURE / RECREATION						
Recreation Activities	2,617,643	2,872,491	3,177,613	305,122	10.62%	3,069,774
Aquatic Center	711,248	690,436	761,105	70,669	10.24%	722,241
Social Services	182,704	194,144	206,964	12,820	6.60%	205,071
Transport Services	442,722	426,817	535,677	108,860	25.51%	548,704
Total Culture/Recreation	**3,954,317**	**4,183,888**	**4,681,359**	**497,471**	**11.89%**	**4,545,790**
PHYSICAL ENVIRONMENT						
Engineering	262,928	277,021	326,830	49,809	17.98%	338,291
Planning & Business Revenue	725,446	800,115	912,572	112,457	14.06%	855,066
Recycling Services	2,875	-	-	-	0.00%	-
Grounds Maintenance	2,019,765	2,167,822	2,355,015	187,193	8.64%	2,187,833
Total Physical Environment	**3,011,014**	**3,244,958**	**3,594,417**	**349,459**	**10.77%**	**3,381,190**
NON-DEPARTMENTAL	**5,536,156**	**2,460,323**	**2,536,352**	**76,029**	**3.09%**	**2,840,819**
TOTAL EXPENDITURES	**$ 37,038,653**	**$ 37,327,610**	**$ 39,785,421**	**2,457,811**	**6.58%**	**$ 40,307,615**
TRANSFERS OUT						
Transfers Out-Fire Rescue Fund 120	5,970,102	6,015,223	6,342,109	326,886	5.43%	6,259,742
Transfers Out-Revenue Bond Fund 23	2,672,600	2,479,400	2,475,300	(4,100)	-0.17%	2,500,500
Transfers Out-Capital Equipment 301	2,000,000	142,000	93,000	(49,000)	-34.51%	142,000
Transfer Out - Corridor Imp. Fund 315	-	-	1,000,000	1,000,000	0.00%	-
Transfer Out - Stormwater Fund 410	-	-	300,336	300,336	0.00%	-
Total Transfers Out	**10,642,702**	**8,636,623**	**10,210,745**	**1,574,122**	**18.23%**	**8,902,242**
TOTAL EXPENDITURES AND TRANSFERS OUT	**$ 47,681,355**	**$ 45,964,233**	**$ 49,996,166**	**$ 4,031,933**	**8.77%**	**$ 49,209,857**

ALL FUNDS
SCHEDULE OF REVENUES

Fund No.	Revenue Source	FY 2012 Actual	FY 2013 Amended Budget	FY 2014 Adopted Budget	Dollar Change	Percent Change	FY 2015 Planned Budget
001	**General Fund**						
	Ad Valorem Taxes	$ 16,031,177	$ 16,989,900	$ 17,663,461	673,561	3.96%	$ 17,751,778
	Sale and Use	1,665,181	1,640,971	1,631,265	(9,706)	-0.59%	1,634,511
	Franchise Taxes	4,858,123	4,965,000	4,980,325	15,325	0.31%	5,078,901
	Utility Service & Communications Taxes	6,518,722	6,148,127	6,075,302	(72,825)	-1.18%	6,093,369
	License/Permit	707,898	707,128	720,644	13,516	1.91%	720,644
	Intergovernmental	7,146,896	6,979,084	7,269,690	290,606	4.16%	7,602,335
	Charges for Services	1,568,465	1,234,500	1,527,758	293,258	23.76%	1,206,645
	Fines and Forfeitures	734,987	391,000	410,700	19,700	5.04%	411,525
	Miscellaneous Revenues	1,272,620	1,065,318	999,133	(66,185)	-6.21%	1,086,918
	Other Sources	4,625,710	5,067,415	5,473,274	405,859	8.01%	5,909,652
	Appropriated Fund Balance	-	775,790	1,663,981	888,191	114.49%	131,821
General Fund		**45,129,779**	**45,964,233**	**48,415,533**	**2,451,300**	**5.33%**	**47,628,099**
003	**Red Light Cameras**						
	Violations of Ordinances	-	-	1,502,133	1,502,133	0.00%	$ 1,502,133
	Miscellanues Revenues	-	-	78,500	78,500	0.00%	79,625
Redlight Cameras Fund Total		**-**	**-**	**1,580,633**	**1,580,633**	**0.00%**	**1,581,758**
General Fund Total		**45,129,779**	**45,964,233**	**49,996,166**	**4,031,933**	**8.77%**	**49,209,857**
120	**Fire/Rescue Fund**						
	Charges for Services	2,208,557	2,040,500	1,944,500	(96,000)	-4.70%	1,963,500
	Special Assessments	11,756,700	10,471,708	10,751,291	279,583	2.67%	11,515,000
	Transfer from General Fund	5,970,102	6,015,223	6,342,109	326,886	5.43%	6,259,742
	Other Resources	1,013,201	875,361	841,610	(33,751)	-3.86%	843,675
	Appropriated Fund Balance	-	23,899	-	(23,899)	-100.00%	1,717,125
Fire/Rescue Fund Total		**20,948,560**	**19,426,691**	**19,879,510**	**452,819**	**2.33%**	**22,299,042**
		-					
128	**Law Enforcement Trust Fund Federal**						
	Miscellaneous Revenues	12,496	-	-	-	0.00%	-
Law Enforcement Trust Fund Federal Total		**12,496**	**-**	**-**	**-**	**0.00%**	**-**
130	**Law Enforcement Trust Fund State**						
	Miscellaneous Revenues	14,411	-	-	-	0.00%	-
Law Enforcement Trust Fund State Total		**14,411**	**-**	**-**	**-**	**0.00%**	**-**
140	**Drainage Retention Fund**						
	Miscellaneous Revenues	600	-	-	-	0.00%	-
	Appropriated Fund Balance	-	-	-	-	0.00%	-
Drainage Retention Fund Total		**600**	**-**	**-**	**-**	**0.00%**	**-**
142	**Parks and Recreation Fund**						
	Miscellaneous Revenues	633	-	-	-	0.00%	-
	Appropriated Fund Balance	-	-	-	-	0.00%	-
Parks and Recreation Fund Total		**633**	**-**	**-**	**-**	**0.00%**	**-**
144	**Trafficways Improvement Fund**						
	Miscellaneous Revenues	2,529	-	-	-	0.00%	-
	Appropriated Fund Balance	-	-	-	-	0.00%	-
Trafficways Improvement Fund Total		**2,529**	**-**	**-**	**-**	**0.00%**	**-**
146	**Public Arts Fund**						
	Miscellaneous Revenues	93,525	65,000	65,000	-	0.00%	65,000
	Appropriated Fund Balance	-	1,435,000	1,435,000	-	0.00%	1,435,000
Public Arts Fund Total		**93,525**	**1,500,000**	**1,500,000**	**-**	**0.00%**	**1,500,000**
148	**Local Option Gas Tax Fund**	**375,026**	**1,117,114**	**1,481,481**	**364,367**	**97.16%**	**1,481,481**
150	**Building Fund**						
	Building Permits	2,172,233	1,909,000	2,062,000	153,000	8.01%	2,064,500
	Other Resources	436,101	210,000	211,500	1,500	0.71%	211,500
	Appropriated Fund Balance	-	76,019	72,811	(3,208)	-4.22%	228,642
Building Fund Total		**2,608,334**	**2,195,019**	**2,346,311**	**151,292**	**6.89%**	**2,504,642**
151	**ARRA Grants Fund**						
	Grant Revenue	-	-	-	-	0.00%	-
ARRA Grants Fund Total		**-**	**-**	**-**	**-**	**0.00%**	**-**
152	**RCMP Grant Fund**						
	Grant Revenue	71,745	100,000	150,000	50,000	50.00%	-
RCMP Grant Fund Total		**71,745**	**100,000**	**150,000**	**50,000**	**50.00%**	**-**
153	**Grants Fund**						
	Grant Revenue	9,396	-	-	-	0.00%	-
	Transfer In	-	-	-	-	0.00%	-
Grants Fund Total		**9,396**	**-**	**-**	**-**	**0.00%**	**-**
154	**Community Development Block Grant**						
	Grant Revenues	502,222	307,277	369,060	61,783	20.11%	292,000
	Miscellaneous Revenues	10,000	-	-	-	0.00%	-
	Appropriated Fund Balance	-	-	-	-	0.00%	-
CDBG Fund Total		**512,222**	**307,277**	**369,060**	**61,783**	**20.11%**	**292,000**

ALL FUNDS
SCHEDULE OF REVENUES

Fund No.	Revenue Source	FY 2012 Actual	FY 2013 Amended Budget	FY 2014 Adopted Budget	Dollar Change	Percent Change	FY 2015 Planned Budget
155	**State Housing Initiative Program Fund**						
	Grant Revenues	8,645	23,704	85,626	61,922	261.23%	-
	Miscellaneous Revenues	307	-	-	-	0.00%	-
SHIP Fund Total		**8,952**	**23,704**	**85,626**	**61,922**	**261.23%**	**-**
156	**Home (HUD) Program Fund**						
	Grant Revenues	23,113	82,833	74,749	(8,084)	-9.76%	82,833
	Appropriated Fund Balance	-	-	-	-	0.00%	-
Home (HUD) Fund Total		**23,113**	**82,833**	**74,749**	**(8,084)**	**-9.76%**	**82,833**
158	**Neighborhood Stabilization Fund**						
	Grant Revenues	(58,690)	-	-	-	0.00%	-
	Appropriated Fund Balance	-	-	-	-	0.00%	-
Neighborhood Stabilization Fund Total		**(58,690)**	**-**	**-**	**-**	**0.00%**	**-**
159	**ARRA Fund**						
	Grant Revenues	84,764	-	-	-	0.00%	-
	Miscellaneous Revenues	-	-	-	-	0.00%	-
ARRA Fund Total		**84,764**	**-**	**-**	**-**	**0.00%**	**-**
160	**Neighborhood Stabilization 3 Fund**						
	Grant Revenues	537,479	-	300,000	300,000	0.00%	100,000
Neighborhood Stabilization 3 Fund Total		**537,479**	**-**	**300,000**	**300,000**	**0.00%**	**100,000**
199	**Donations & Sponsorship Fund**						
	Miscellaneous Revenues	4,625	-	-	-	0.00%	-
Donations & Sponsorship Fund Total		**4,625**	**-**	**-**	**-**	**0.00%**	**-**
Special Revenue Grants - Total		**25,249,720**	**24,752,638**	**26,186,737**	**1,434,099**	**5.79%**	**28,259,998**
238	**General Obligation Bond Fund**						
	Ad Valorem Taxes	221,152	261,800	263,138	1,338	0.51%	263,138
	Miscellaneous Revenues	1,824	600	600	-	0.00%	600
General Obligation Bond Fund Total		**222,976**	**262,400**	**263,738**	**1,338**	**0.51%**	**263,738**
239	**Revenue Bond Fund**						
	Debt Proceeds	4,241	15,000,000	-	(15,000,000)	-100.00%	-
	Transfer from General Fund	2,672,600	2,479,400	2,475,300	(4,100)	-0.17%	2,500,500
	Miscellaneous Revenues	-	5,000	5,000	-	0.00%	5,000
	Appropriated Fund Balance	-	600,000	-	(600,000)	-100.00%	-
Revenue Bond Fund Total		**2,676,841**	**18,084,400**	**2,480,300**	**(15,604,100)**	**-86.28%**	**2,505,500**
Debt Services - Total		**2,899,817**	**18,346,800**	**2,744,038**	**(15,602,762)**	**-85.04%**	**2,769,238**
301	**Capital Equipment Fund**						
	Transfer from General Fund	2,000,000	142,000	93,000	(49,000)	-34.51%	142,000
	Transfer from Fire Fund	441,000	140,000	190,000	50,000	35.71%	140,000
	Transfer from Building Fund	-	-	14,000	14,000	0.00%	14,000
	Miscellaneous Revenues	27,873	-	-	-	0.00%	-
	Appropriated Fund Balance	-	179,918	706,000	526,082	292.40%	162,000
Capital Equipment Fund Total		**2,468,873**	**461,918**	**1,003,000**	**541,082**	**117.14%**	**458,000**
302	**Golf Course CIP Fund**						
	Appropriated Fund Balance	-	25,000	-	(25,000)	-100.00%	-
	Miscellaneous Revenues	75,088	118,750	125,000	6,250	5.26%	125,000
Golf Course CIP Fund Total		**75,088**	**143,750**	**125,000**	**(18,750)**	**-13.04%**	**125,000**
310	**General Capital Improv. Projects Fund**						
	Transfer from Parks and Recreation Fund	40,500	-	-	-	0.00%	-
	Appropriated Fund Balance	-	954,730	2,331,000	1,376,270	144.15%	2,113,000
	Miscellaneous Revenues	1,165,998	200,000	250,000	50,000	25.00%	150,000
General Capital Improv. Projects Fund Total		**1,206,498**	**1,154,730**	**2,581,000**	**1,426,270**	**123.52%**	**2,263,000**
315	**Corridor Improvement Fund**						
	Other Sources	-	-	1,000,000	1,000,000	0.00%	-
Corridor Improvement Fund Total		**-**	**-**	**1,000,000**	**1,000,000**	**0.00%**	**-**
320	**Public Service Facilities Fund**						

ALL FUNDS
SCHEDULE OF REVENUES

Fund No.	Revenue Source	FY 2012 Actual	FY 2013 Amended Budget	FY 2014 Adopted Budget	Dollar Change	Percent Change	FY 2015 Planned Budget
	Median Improvement FDOT	-	-	1,216,740	1,216,740	0.00%	1,216,740
	Miscellaneous Revenues	1,723,258	1,161,440	25,000	(1,136,440)	-97.85%	25,000
	Appropriated Fund Balance	-	1,047,509	418,904	(628,605)	-60.01%	418,904
Public Service Facilities Fund Total		**1,723,258**	**2,208,949**	**1,660,644**	**(548,305)**	**-24.82%**	**1,660,644**
326	**CIP 05 Revenue Bond Fund**						
	Federal Grant	80,214	-	-	-	0.00%	-
	Miscellaneous Revenues	17,144	-	3,000,000	3,000,000	0.00%	960,000
	Appropriated Fund Balance	-	976,831	-	(976,831)	-100.00%	-
CIP 05 Revenue Bond Fund Total		**97,358**	**976,831**	**3,000,000**	**2,023,169**	**207.12%**	**960,000**
380	**Tamarac Village Fund**						
	Miscellaneous Revenues	1,159	600,000	-	(600,000)	-100.00%	-
	Appropriated Fund Balance	-	-	250,582	250,582	0.00%	236,183
Tamarac Village Fund Total		**1,159**	**600,000**	**250,582**	**(349,418)**	**-58.24%**	**236,183**
Capital Projects Funds - Total		**5,572,234**	**5,546,178**	**9,620,226**	**4,074,048**	**73.46%**	**5,702,827**
410	**Stormwater Management Fund**						
	Miscellaneous Revenues	61,254	-	-	-	0.00%	-
	Interest Earnings	35,367	60,000	55,000	(5,000)	-8.33%	57,000
	Special Assessment /Impact Fees	5,106,492	5,246,979	5,005,098	(241,881)	-4.61%	5,155,251
	Interfund Transfers	-	-	320,249	320,249	0.00%	-
	Appropriated Net Assets	-	-	966,611	966,611	0.00%	150,000
Stormwater Management Fund Total		**5,203,113**	**5,306,979**	**6,346,958**	**1,039,979**	**19.60%**	**5,362,251**
411	**Stormwater Capital Project Fund**						
	Miscellaneous Revenues	7,146	-	-	-	0.00%	-
	Intrafund Transfer	475,000	539,880	1,366,611	826,731	153.13%	400,000
Stormwater Capital Proj. Fund Total		**482,146**	**539,880**	**1,366,611**	**826,731**	**153.13%**	**400,000**
425	**Utilities Operating Fund**						
	Charges for Services	21,658,903	22,707,571	23,900,348	1,192,777	5.25%	25,114,512
	Interfund Transfer	329,508	-	-	-	0.00%	-
	Miscellaneous Revenues	67,141	78,000	72,000	(6,000)	-7.69%	76,000
	Appropriated Net Assets	-	-	-	-	0.00%	1,019,690
Utilities Operating Fund Total		**22,055,552**	**22,785,571**	**23,972,348**	**1,186,777**	**5.21%**	**26,210,202**
432	**Utilities CIAC**						
	Miscellaneous Revenues	504,443	500	500	-	0.00%	500
Utilities CIAC Fund Total		**504,443**	**500**	**500**	**-**	**0.00%**	**500**
441	**Utilities R & R Fund**						
	Miscellaneous Revenues	26,046	-	-	-	0.00%	-
	Intrafund Transfer	2,827,000	2,654,250	3,790,000	1,135,750	42.79%	5,050,000
Utilities R & R Fund Total		**2,853,046**	**2,654,250**	**3,790,000**	**1,135,750**	**42.79%**	**5,050,000**
Enterprise Funds - Total		**31,098,300**	**31,287,180**	**35,476,417**	**4,189,237**	**13.39%**	**37,022,953**
502	**Health Insurance Fund**						
	Charges for Services	-	4,105,259	4,107,250	1,991	0.05%	4,107,250
Health Insurance Fund Total		**-**	**4,105,259**	**4,107,250**	**1,991**	**0.05%**	**4,107,250**
504	**Risk Management Fund**						
	Charges for Services	1,149,618	1,259,300	1,297,080	37,780	3.00%	1,335,991
	Miscellaneous Revenues	137,920	65,000	65,000	-	0.00%	65,000
	Appropriated Net Assets	-	1,354,585	1,240,179	(114,406)	-8.45%	1,212,441
Risk Management Fund Total		**1,287,538**	**2,678,885**	**2,602,259**	**(76,626)**	**-2.86%**	**2,613,432**
Internal Service Funds - Total		**1,287,538**	**6,784,144**	**6,709,509**	**(76,626)**	**-1.13%**	**6,720,682**
TOTAL REVENUES - ALL FUNDS		**$111,237,388**	**$ 132,681,173**	**$130,733,093**	**$ (1,948,080)**	**-1.47%**	**$129,685,555**

ALL FUNDS
SCHEDULE OF EXPENDITURES

Fund No.	Fund Name	FY 2012 Actual	FY 2013 Amended Budget	FY 2014 Adopted Budget	Dollar Change	Percent Change	FY 2015 Planned Budget
GENERAL FUND		**$ 47,681,355**	**$ 45,964,233**	**$ 49,996,166**	**$ 4,031,933**	**8.77%**	**$ 49,209,857**
SPECIALREVENUE FUNDS							
120	Fire/Rescue Fund	18,502,646	19,426,691	19,879,510	452,819	2.33%	22,299,042
130	Law Enforcement Trust Fund	6,290	-	-	-	0.00%	-
140	Drainage Retention Fund	245,803	-	-	-	0.00%	-
142	Parks and Recreation Fund	272,857	-	-	-	0.00%	-
144	Trafficways Improvement Fund	1,037,140	-	-	-	0.00%	-
146	Public Arts Fund	-	1,500,000	1,500,000	-	0.00%	1,500,000
148	Local Option Gas Tax Fund	-	1,117,114	1,481,481	364,367	32.62%	1,481,481
150	Building Fund	1,992,505	2,195,019	2,346,311	151,292	6.89%	2,504,642
151	ARRA Grants Fund	-	-	-	-	0.00%	-
152	RCMP Grant	71,745	100,000	150,000	50,000	50.00%	-
153	Grants Fund	11,006	-	-	-	0.00%	-
154	CDBG Fund	512,221	307,277	369,060	61,783	20.11%	292,000
155	SHIP Fund	8,952	23,704	85,626	61,922	261.23%	-
156	Home HUD Fund	23,113	82,833	74,749	(8,084)	-9.76%	82,833
157	CDBG Disaster Recovery Fund	-	-	-	-	0.00%	-
158	Neighborhood Stabilization Fund	(58,691)	-	-	-	0.00%	-
159	ARRA Fund	84,764	-	-	-	0.00%	-
160	Neighborhood Stabilization Fund 3	70,539	-	300,000	300,000	0.00%	100,000
199	Donations and Sponsorships	4,615	-	-	-	0.00%	-
Special Revenue Funds		**22,785,505**	**24,752,638**	**26,186,737**	**1,434,099**	**5.79%**	**28,259,998**
DEBT SERVICE FUNDS							
238	General Obligation Bond Fund	262,373	262,400	263,738	1,338	0.51%	263,738
239	Revenue Bond Fund	2,404,148	18,084,400	2,480,300	(15,604,100)	-86.28%	2,505,500
Debt Service		**2,666,521**	**18,346,800**	**2,744,038**	**(15,602,762)**	**-85.04%**	**2,769,238**
CAPITAL PROJECTS FUNDS							
301	Capital Equipment Fund	328,178	461,918	1,003,000	541,082	117.14%	458,000
302	Golf Course CIP Fund	2,500	143,750	125,000	(18,750)	-13.04%	125,000
310	General Capital Project Fund	2,445,241	1,154,730	2,581,000	1,426,270	123.52%	2,263,000
315	Corridor Improvement Fund	-	-	1,000,000	1,000,000	0.00%	-
320	Public Service Facilities Fund	604,132	2,208,949	1,660,644	(548,305)	-24.82%	1,660,644
326	CIP Revenue Bond Fund	615,801	976,831	3,000,000	2,023,169	207.12%	960,000
380	Tamarac Village Fund	298,376	600,000	250,582	(349,418)	-58.24%	236,183
Capital Projects Funds		**4,294,228**	**5,546,178**	**9,620,226**	**4,074,048**	**73.46%**	**5,702,827**
ENTERPRISE FUNDS							
410	Stormwater Management Fund	4,283,307	5,306,979	6,346,958	1,039,979	19.60%	5,362,251
411	Stormwater Capital Proj. Fund	26,750	539,880	1,366,611	826,731	153.13%	400,000
425	Utilities Operating Fund	23,374,090	22,352,677	23,972,348	1,619,671	7.25%	26,210,202
432	Utilities CIAC Fund	-	500	500	-	0.00%	500
434	Utilities Construction Fund	970,168	-	-	-	0.00%	-
441	Utilities R & R Fund	586,260	3,087,144	3,790,000	702,856	22.77%	5,050,000
Enterprise Funds		**29,240,575**	**31,287,180**	**35,476,417**	**4,189,237**	**13.39%**	**37,022,953**
INTERNAL SERVICE FUND							
502	Health Insurance Fund	-	4,105,259	4,107,250	1,991	0.05%	4,107,250
504	Risk Management Fund	1,651,165	2,678,885	2,602,259	(76,626)	-2.86%	2,613,432
Internal Service Fund		**1,651,165**	**6,784,144**	**6,709,509**	**(74,635)**	**-1.10%**	**6,720,682**
TOTAL EXPENDITURES ALL FUNDS		**$ 108,319,349**	**$ 132,681,173**	**$ 130,733,093**	**$ (1,948,080)**	**-1.47%**	**$ 129,685,555**

SUMMARY OF CHANGES IN FUND BALANCES~OPERATING FUNDS

	General Fund	Fire Rescue Fund	Building Fund	Stormwater Fund	Utilities Operating Fund	Insurance Services Fund
October 1, 2013 Fund Balance	**$23,721,470**	**$4,587,029**	**$875,641**	**$11,340,981**	**$11,044,525**	**$6,397,886**
FY 2013 Amended Budget Revenues	$ 45,188,443	$ 19,402,792	$ 2,119,000	$ 5,446,859	$ 22,748,846	$ 5,429,559
FY 2013 Appropriated Fund Balance	735,938	23,899	76,019	-	-	1,354,585
FY 2013 Amended Budget Expenditures	45,924,381	19,426,691	2,195,019	5,446,859	22,748,846	6,784,144
Net Gain (Loss) to Fund Balance/ Net Assets	**$ (735,938)**	**$ (23,899)**	**$ (76,019)**	**$ -**	**$ -**	**$ (1,354,585)**
September 30, 2013 Year End Fund Balance (Projected)	**$ 22,985,532**	**$ 4,563,130**	**$ 799,622**	**$ 11,340,981**	**$ 11,044,525**	**$ 5,043,301**
FY 2014 Adopted Budget Revenues	$ 48,332,185	$ 19,872,601	$ 2,273,500	$ 5,380,347	$ 23,972,348	$ 5,469,330
FY 2014 Appropriated Fund Balance	1,663,981	-	72,811	966,611	-	1,240,179
FY 2014 Adopted Budget Expenditures	49,996,166	19,872,601	2,346,311	6,346,958	23,972,348	6,709,509
Projected Net Gain (Loss) to Fund Balance	**$ (1,663,981)**	**$ -**	**$ (72,811)**	**$ (966,611)**	**$ -**	**$ (1,240,179)**
September 30, 2014 Projected Fund Balance	**$ 21,321,551**	**$ 4,563,130**	**$ 726,811**	**$ 10,374,370**	**$ 11,044,525**	**$ 3,803,122**
FY 2015 Planned Budget Revenues	$ 49,078,036	$ 20,581,917	$ 2,276,000	$ 5,212,251	$ 25,190,512	$ 5,508,241
FY 2015 Appropriated Fund Balance	131,821	1,717,125	228,642	150,000	1,019,690	1,212,441
FY 2015 Planned Budget Expenditures	49,209,857	22,299,042	2,504,642	5,362,251	26,210,202	6,720,682
Projected Net Gain (Loss) to Fund Balance	**$ (131,821)**	**$ (1,717,125)**	**$ (228,642)**	**$ (150,000)**	**$ (1,019,690)**	**$ (1,212,441)**
September 30, 2015 Projected Fund Balance	**$ 19,292,470**	**$ 2,846,005**	**$ 570,980**	**$ 11,190,981**	**$ 10,024,835**	**$ 2,521,456**

All estimates are unaudited and based on preliminary year-end results.
Insurance Services Fund is combined with Fund 502 & 504

Changes in Fund Balances--Operating Funds

These are the City's Operating Funds. The City of Tamarac has adopted a Fund Balance Policy. The purpose of the Fund Balance Policy is to provide enhanced financial stability, by ensuring that the City maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unexpected one-time expenditures. The policy sets acceptable ranges of fund balance for each fund that contains operating revenues. The amounts set for each fund are based on the predictability of revenues, volatility of expenditures, and liquidity requirements of each fund. In some cases, the range of fund balance is determined by bond covenants. The policy also provides guidelines for actions that should be implemented should the fund balance either grow or diminish to amounts outside of the recommended ranges.

The City's Budget seeks to preserve and build fund balances in each of the operating funds to continue implementation of the Fund Balance Policy. Budgeting in FY 2014 was performed conservatively so that, for the most part, available revenues funded anticipated expenses and preserved fund balance levels. Changes in fund balance for the operating funds do not exceed 10% for the FY 2014 Budget.

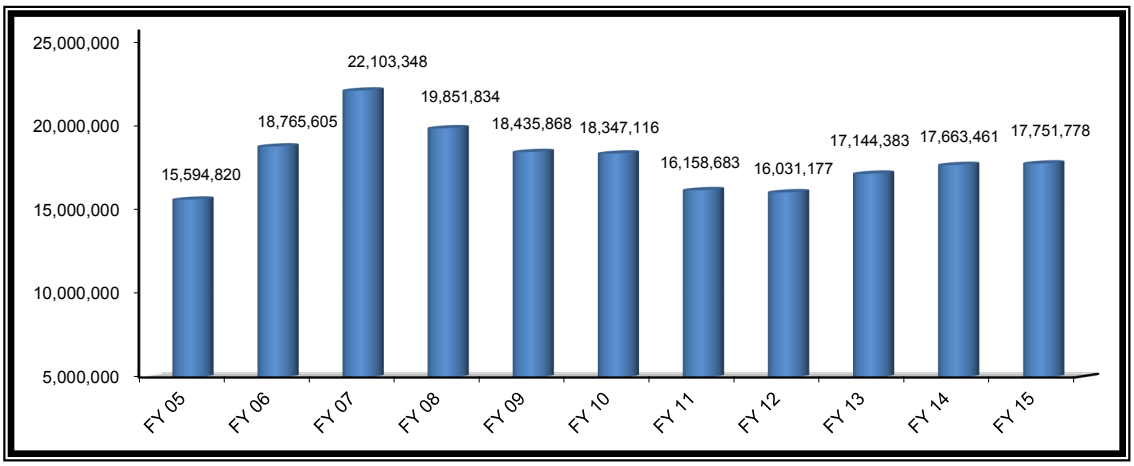
MAJOR REVENUE SOURCES: TRENDS

Major General Fund revenue sources for the City of Tamarac are property taxes, utility taxes and franchise fees, sales and use taxes, telecommunication service taxes, and intergovernmental revenues. Property taxes, franchise fees and intergovernmental revenues have been steadily increasing throughout the years. However, as shown below, beginning in FY 2008 there has been a steady decline in these areas due to economic instability.

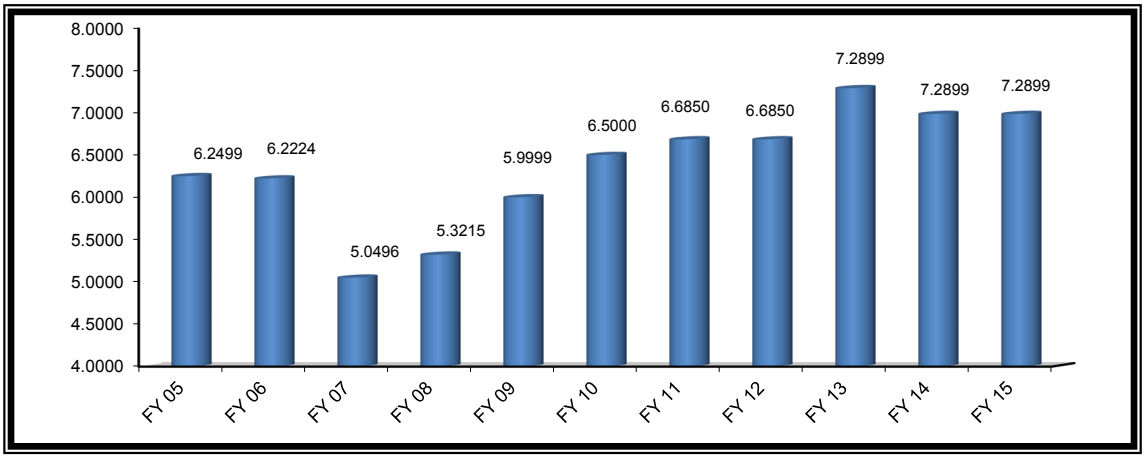
Property Tax

The Property Tax budget is determined through the calculation of the City's millage rate applied to the total taxable value of property within the City as reported by the Broward County Property Appraiser. The graph below illustrates the recent history and projections of property tax revenue for the City.

Property Tax Revenue History

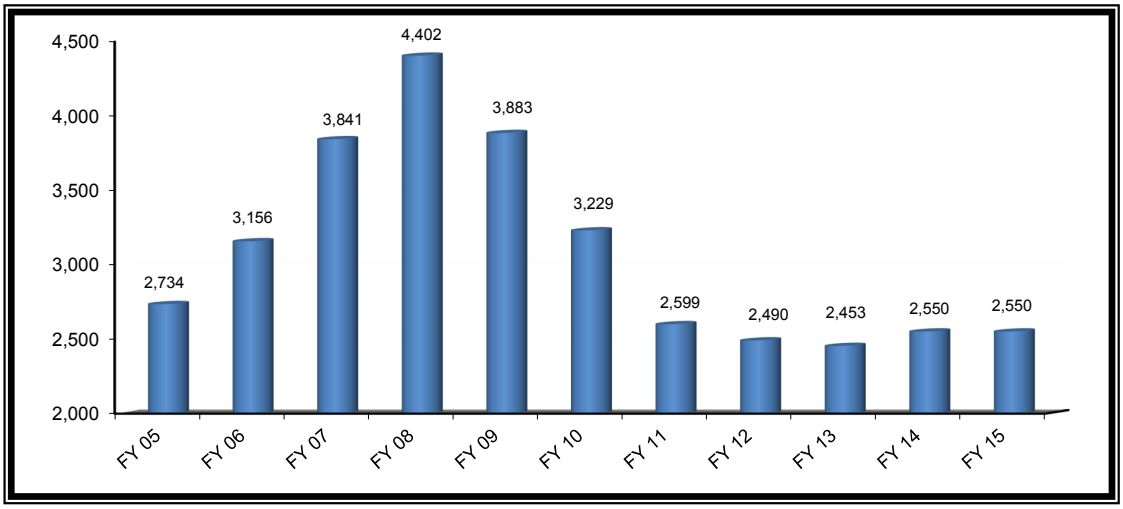


Millage Rate History



MAJOR REVENUE SOURCES: TRENDS

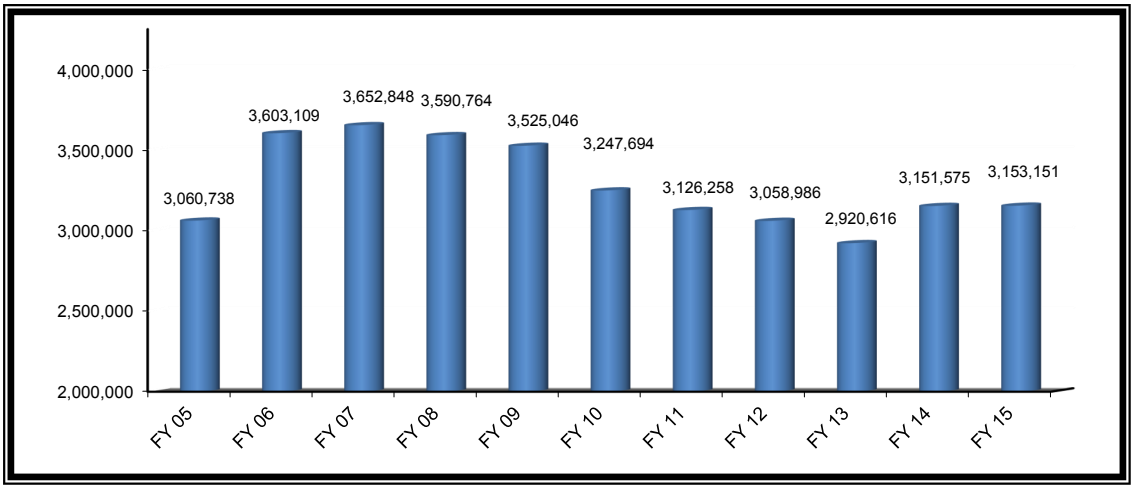
Tamarac Taxable Value History in Billions



Franchise Fees

Franchise fees are negotiated fixed fees to a company or utility for the use of municipal right-of-ways (poles, lines, pipes, etc.) and could include the value of the right for the utility to be the exclusive provider of its services within the City. The City has franchise agreements for electricity, solid waste and towing.

Franchise Fee – Electric History

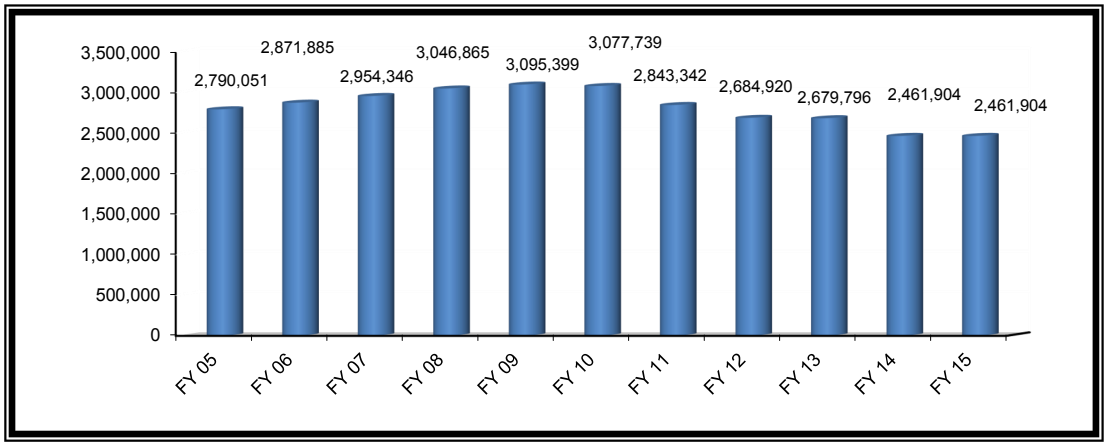


MAJOR REVENUE SOURCES: TRENDS

Communication Services Tax

Communications Services Tax (CST) applies to telecommunications, cable, direct-to-home satellite, cellular telephone and related services. The CST revenue is collected and distributed by the State of Florida and is a combination of two individual taxes: A State of Florida communications services tax and the local communications services tax. The graph below illustrates CST revenue history and projections for the City.

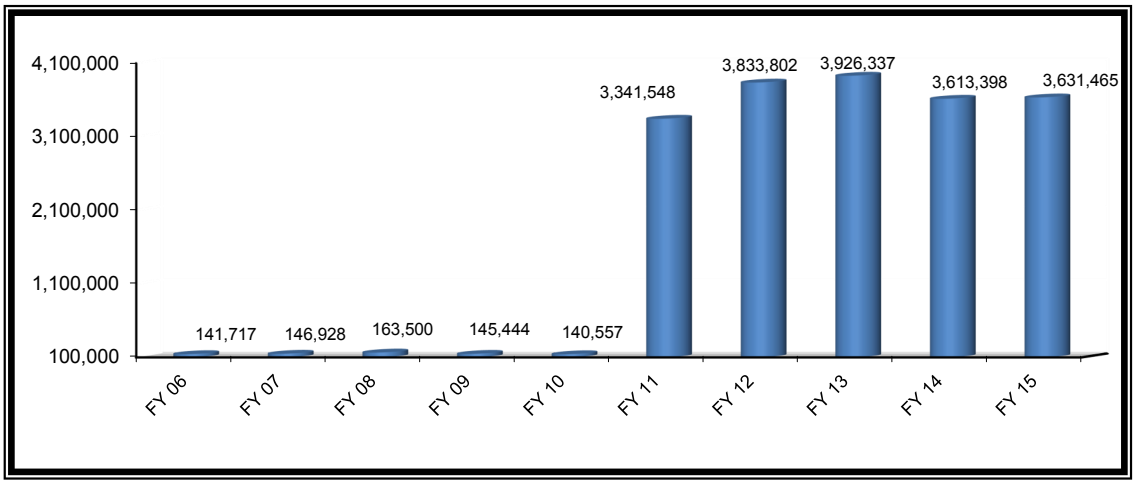
Communication Services Tax History



Public Service Tax

A Public Service Tax is levied on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled; manufactured gas either metered or bottled, and water service. This revenue source was implemented during FY 2010 in a much needed effort to bridge the gap in other declining revenue sources such as property and other fees. The FY 2014 anticipated revenue is approximately $3.61 million.

Public Service Tax History

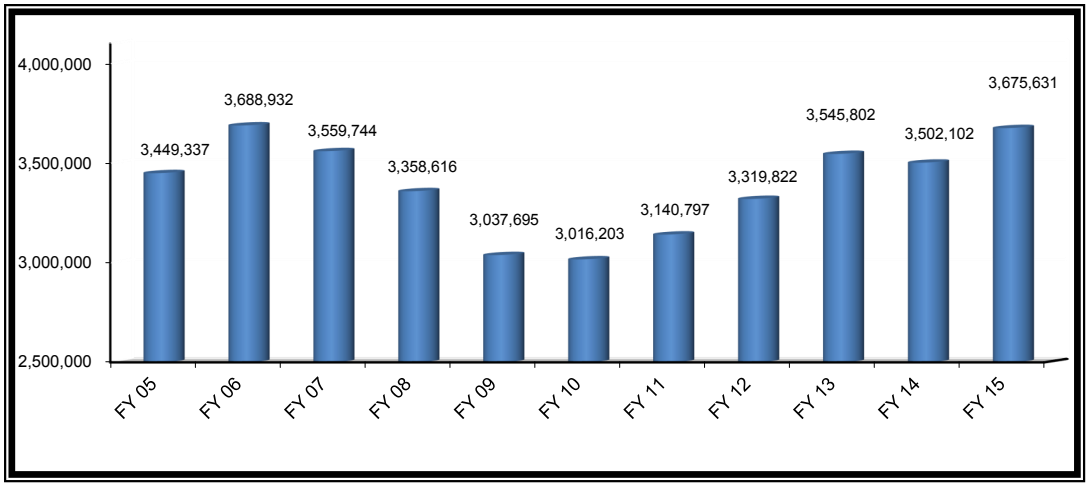


MAJOR REVENUE SOURCES: TRENDS

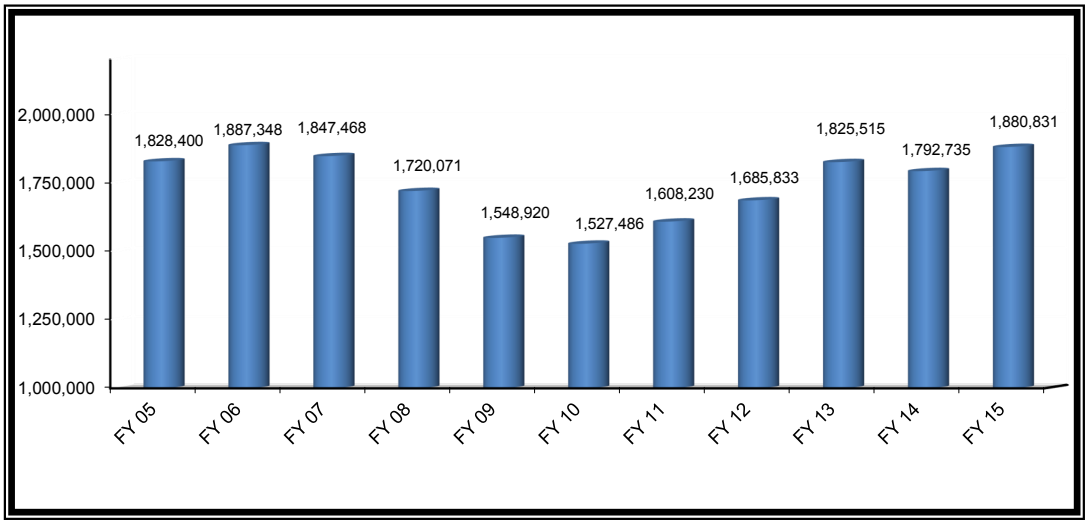
Intergovernmental Revenues

This category includes revenues received from federal, state, and other local governmental sources in the form of shared revenues. The state shared revenues which are considered major revenue sources to Tamarac are the Half-Cent Sales Tax and Municipal Revenue Sharing.

Half-Cent Sales Tax History



Municipal Revenue Sharing History

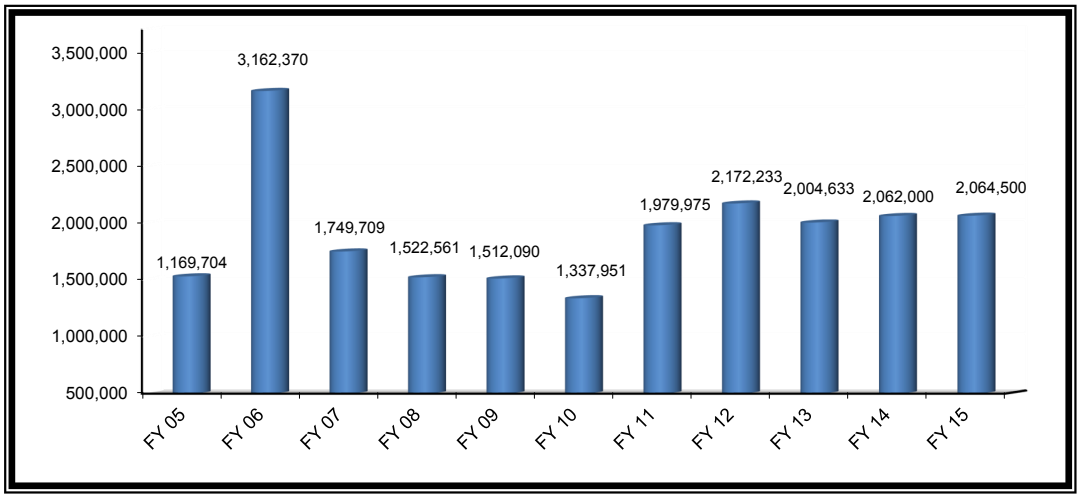


MAJOR REVENUE SOURCES: TRENDS

Building Fund: Licenses and Permits

The licenses and permits category consists primarily of building permits and occupational license revenues. Building permits have shown the greatest volatility, which reflects building "boom" cycles within the City. The amount collected in 2006 was driven by increased activity due to re-building efforts after Hurricane Wilma. Fees were increased in FY 2008 to help offset the impact of declining building activity levels to ensure that fees fully support the services provided.

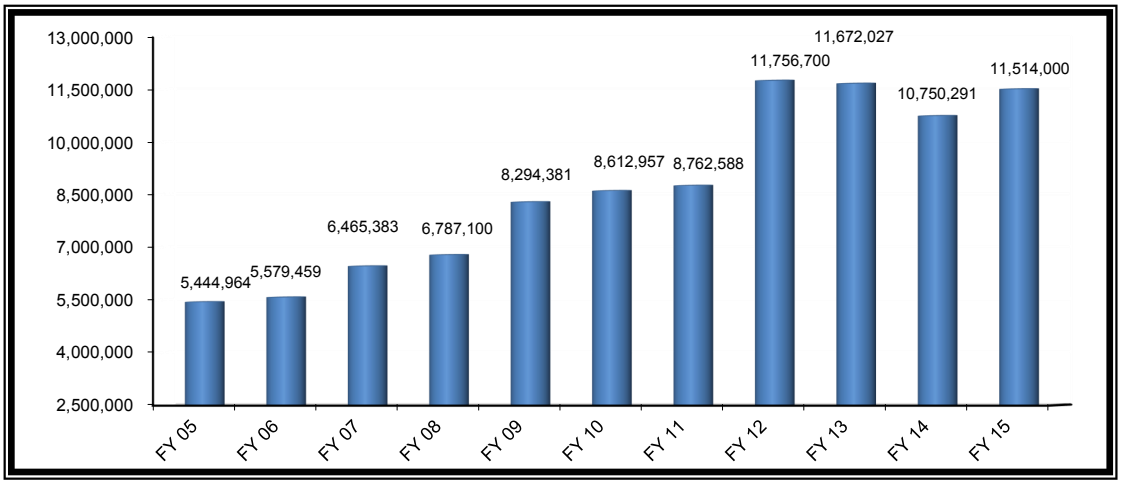
Building Permit Fee History



Fire Rescue Fund: Fire Rescue Assessment Fee

A primary revenue source for the Fire Rescue Fund is a non-ad valorem special assessment levied on residential and commercial property owners. Fire Assessment Revenues are estimated with the City's consultant through a calculation of recoverable costs and property types and classifications. The fee level proposed for FY 2014 provides 65% of necessary funding.

Fire Rescue Assessment Fee History

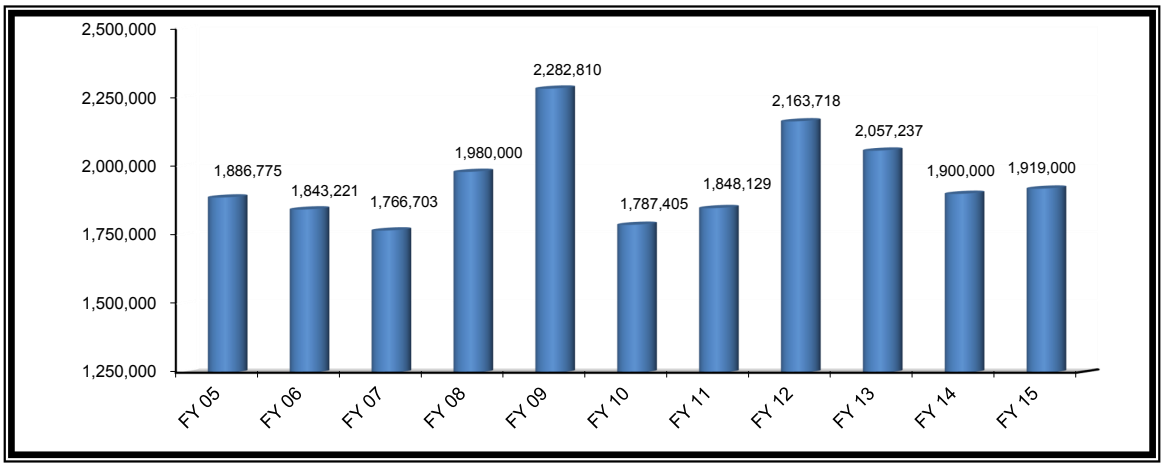


MAJOR REVENUE SOURCES: TRENDS

Fire Rescue Fund: Emergency Service Fee

The second significant revenue source in the Fire Rescue fund is transport fees collected from users of ambulance and rescue services, also known as Emergency Service Fees. Emergency service fee revenue is estimated by trend analysis, utilization of historical data, and input from the department on projected activity levels.

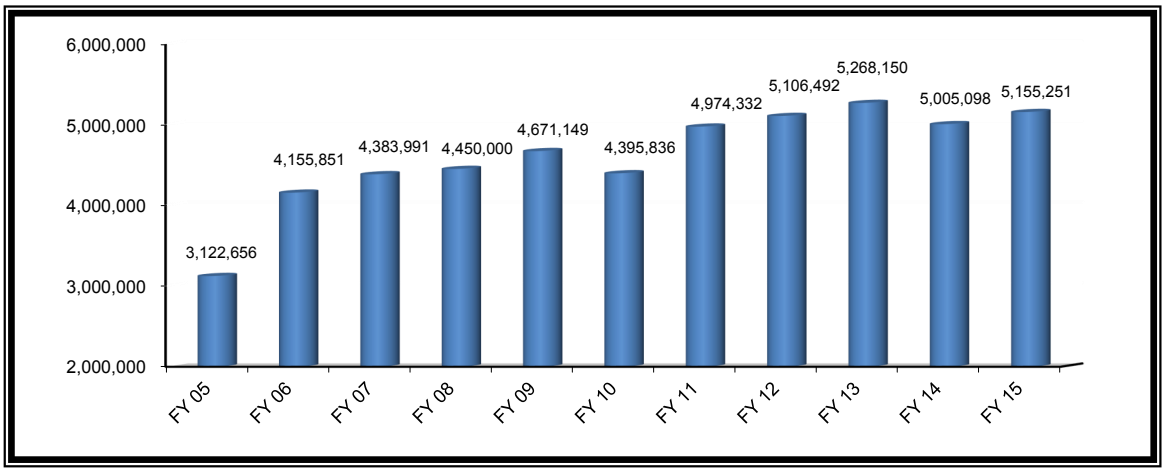
Emergency Service Fee History



Stormwater Fund: Stormwater Fee

The major revenue source in this fund, supporting 100% of operating and capital costs, is the Stormwater Fee which is charged to all property owners for the services of the Stormwater Management Program. This fund was created to comply with the National Pollutant Discharge Elimination System (NPDES). Property is classified as undeveloped, residential or non-residential, and a fee is associated with each.

Stormwater Fee History



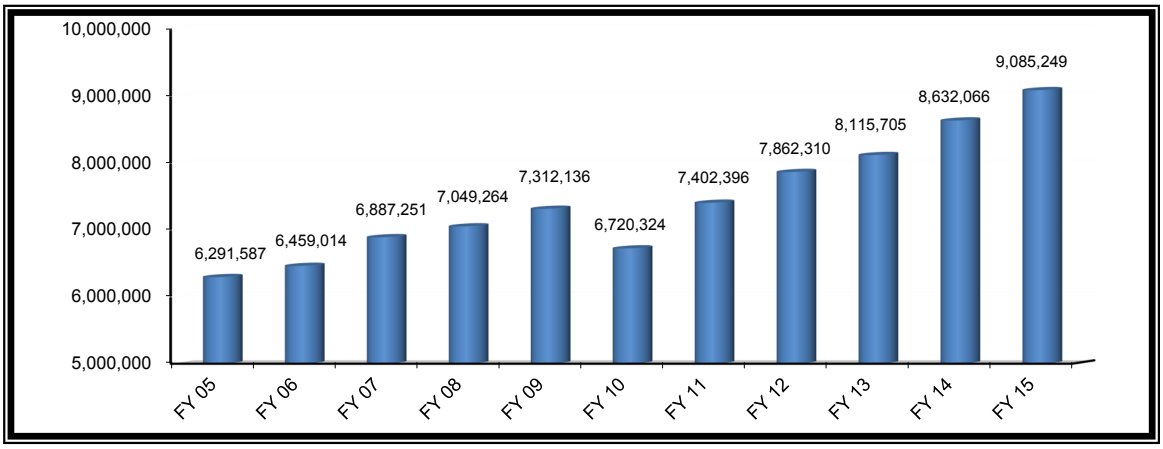
MAJOR REVENUE SOURCES: TRENDS

Utilities Fund: Water and Wastewater Revenues

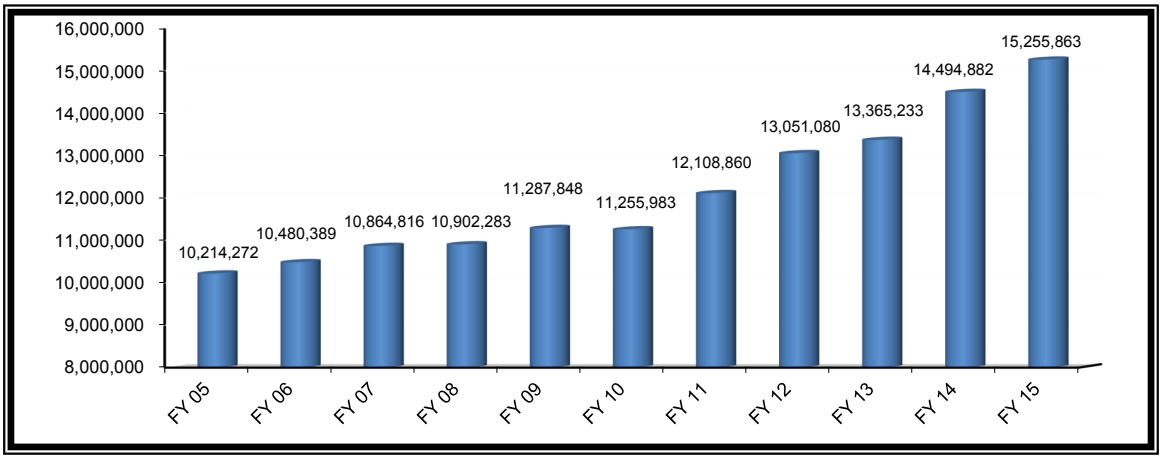
The Utilities Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The City provides water in a safe and efficient manner and transports the wastewater from these dwellings. The City pays Broward County for the wastewater disposal, as a participating member of the County's North Regional Wastewater Treatment Plant. Charges for Services revenues provide approximately 99.7% of the revenues to support the operations of the Utilities division.

In FY 2010, Water revenues decreased because of an 18% Utility surcharge that had been added in FY 2007 as a result of severe water restrictions (hence reduced usage); which was removed in FY 2010 as a result of refinanced Utility debt.

Water Revenues History



Wastewater Revenues History



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.

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: 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 2014	FY 2015	FY 2016
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 2014	FY 2015	FY 2016
Facilities Maintenance	$400,000	$400,000	$400,000
Land Acquisition	$3,000,000	$3,000,000	$3,000,000
Economic Development	$500,000	$500,000	$500,000
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 at least equal to 25% of the cost of operation and maintenance in the annual budget for the then current fiscal year.
- 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.

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.

FINANCIAL MANAGEMENT POLICIES

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.

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 be restricted to those funds provided through the Community Development Block Grant (C.D.B.G) 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.

FINANCIAL MANAGEMENT POLICIES

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.

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.

FINANCIAL MANAGEMENT POLICIES

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.

FUND DESCRIPTIONS

Governmental accounting systems should be organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities--identified as funds--based upon the purposes for which they are to be spent and the means by which spending activities are legally controlled. Governmental units should establish and maintain those funds as required by law and with sound financial administration. Individual funds are classified into three broad categories: Governmental, Proprietary, and Fiduciary.

GOVERNMENTAL FUND TYPES

Governmental Fund Types are subdivided into four sections: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

General Fund - Accounts for all financial resources, except those required to be accounted for in another fund.

FUND 001 - GENERAL FUND - The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include: ad valorem taxes, utility taxes, communication services tax, franchise fees, user fee charges and intergovernmental revenues. The major departments funded here are: City Manager, City Attorney, City Clerk, Financial Services, Human Resources, Community Development, Parks and Recreation, and Public Works. The police services contract with the Broward Sheriff's Office is also funded in the General Fund.

Special Revenue Funds - Account for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes.

FUND 120 - FIRE RESCUE FUND - The Fire Rescue Fund is a special revenue fund used to account for revenues that provide for fire rescue services, facilities and programs in the City. The major sources of revenue for the fire rescue fund are: fire rescue assessment, a transfer in from the General Fund to support rescue and non-fire related services and activities, and user charges for emergency transportation and fire prevention. Concerning the fire rescue assessment, the City Code states, "Fire rescue services possess a logical relationship to the use and enjoyment of improved property by: (1) protecting the value of the improvements and structures through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the City; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property."

FUND DESCRIPTIONS

FUND 146 - PUBLIC ART FUND - The Public Art Fund is a special revenue fund created in FY 2004 to properly account for the public art activities in the City. Revenues are collected from development activity to fund public art projects in the City, and a Public Art Committee will meet periodically to review projects utilizing these funds.

FUND 148 - LOCAL OPTION GAS TAX - The Local Option Gas Tax represents $.03 of the additional $.05 levy by Broward County and is collected on each gallon of gas sold within the county. The City's annual receipts are based upon a locally agreed upon distribution formula based on population and are recorded in this special revenue fund. Gas taxes are used to fund the construction of new roads and sidewalks, intersection improvements and improvements of the City's existing transportation network.

FUND 150 - BUILDING FUND - The Building Fund is a special revenue fund created in FY 2011 to properly account for the building department activities within the City. Revenues are collected from development activity to fund building department operations.

FUND 154 - COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM FUND - This grant fund is a special revenue fund that was created in FY 2000 upon the acceptance of the grant agreement between the City and the U.S. Department of Housing and Urban Development (HUD). This fund will account for revenues and expenditures for housing rehabilitation, qualified public safety programs, and public services.

FUND 155 - STATE HOUSING INITIATIVE FUND - This State Housing Initiative Program Fund is a special revenue fund created in FY 2000 to properly account for funds received from the State Housing Initiatives Partnership for the purpose of providing affordable housing in the City.

FUND 156 - HOME FUND - This grant fund is a special revenue fund that was created in FY 2007 upon the acceptance of the grant agreement between the City and the U.S. Department of Housing and Urban Development (HUD). Home Investment Partnership Funds Consortium with Broward County provides assistance to homeowners for home rehabilitation to correct health or safety issues, address code violations, and bring homes up to the local or state building code for households within the HOME funding guidelines.

FUND 157 - CDBG DISASTER RECOVERY FUND STATE HOUSING INITIATIVE FUND - Disaster Recovery Initiative (DRI) funds received from Department of Community Affairs to address the needs of local jurisdictions following the 2005 Hurricane Season

FUND 159 - AMERICAN RECOVERY REINVESTMENT ACT FUND (ARRA) - Provides funding from the Department of Energy in the form of and Energy Efficiency and Conservation Block Grant (EECBG) to fund solar panels, virtual servers, and development of an overall energy conservation and efficiency plan.

FUND 160 - NEIGHBORHOOD STABILIZATION PROGRAM (NSP3) FUND – Funds received under the Wall Street Reform and Consumer Protection Act of 2010, American Recovery and Reinvestment Act of 2009, and the Housing and Economic Recovery Act of 2008 to acquire properties for the purpose of rehabilitation and resale.

FUND DESCRIPTIONS

Debt Service Funds - Account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

FUND 238 - GENERAL OBLIGATION BOND FUND - The General Obligation Fund is a debt service fund set up to meet bond requirements by making the interest and principal payments in accordance with the debt service schedule. These bonds were issued as a result of refinancing the 1986 and 1987 General Obligation Bonds that were used to finance the construction of the City Hall and the Police Facility. The 1998 General Obligation Bond was used to finance the construction of the Community Center. The primary source for this fund is property taxes.

FUND 239 - REVENUE BOND FUND - The Revenue Bond Fund is a debt service fund set up to meet bond requirements by making the interest and principal payments in accordance with the debt service schedule. Bonds included in this fund are the Sales Tax Revenue Refunding Bond, Series 2010, Capital Improvement Revenue Bond, Series 2013 and the Sales Tax Revenue Refunding Bonds, Series 2009

Capital Projects Funds - Account for financial resources to be used for the acquisition or construction of major capital facilities, vehicles, or equipment.

FUND 301 - CAPITAL EQUIPMENT FUND - This fund is used for the purpose of budgeting for and purchasing governmental fund capital vehicles and equipment.

FUND 302 – GOLF COURSE FUND - This fund is used to account for the proceeds from the lease of the Colony West Golf Course and fund capital improvements to the site.

FUND 310 - GENERAL CAPITAL IMPROVEMENTS FUND - This fund is used for the purpose of budgeting general capital improvement projects.

FUND 315 – CORRIDOR IMPROVEMENT FUND – This fund is used for the purpose of executing the arterial corridor study results, specifically sound walls, entryway signage, and streetscape improvements.

FUND 320 - FACILITIES IMPROVEMENT PROJECT FUND - This fund is used for the purpose of budgeting the Facilities Improvement Revenue Bond issued in FY 2002 for the a Fire Station, Development Services Building, and other facility projects.

FUND 326 - C.I.P. BOND FUND - This fund is used for the purpose of budgeting the Capital Improvement Projects funded through the Capital Improvement Revenue Bonds, Series 2005.

FUND 380 – TAMARAC VILLAGE FUND – This fund is used for the purpose of budgeting for various Land Acquisition projects related to the Tamarac Village Project funded through proceeds from the 2011 and 2013 Line of Credit.

FUND 603 - STREETSCAPE IMPROVEMENT TRUST FUND - This fund accounts for the impact fee charges to be used to beautify the City's streetscape. This fee is collected from new developers to allow the City to procure streetscape improvements in all public vehicular and pedestrian rights-of-way corridors within Tamarac.

FUND 611 – STATE AFFORDABLE HOUSING ASSISTANCE FUND – This fund is used to account for loan programs financed by the State Housing Initiative Partnership.

FUND DESCRIPTIONS

PROPRIETARY FUND TYPES

Proprietary Fund Types are subdivided into two sections: Enterprise Funds and Internal Service Funds.

Enterprise Funds - Account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FUND 410 - STORMWATER MANAGEMENT FUND - The Stormwater Management Fund that began October 1, 1993 is an enterprise fund. Fees are charged on all residential units, commercial property, and vacant land. The fund accounts for management of stormwater run off into the ground and the maintenance of canal ways.

- **SUB-FUND 411 - STORMWATER MANAGEMENT CAPITAL IMPROVEMENT FUND -** The Stormwater Management Capital Improvement Sub-Fund is used to fund major stormwater capital improvement construction projects.

FUND 425 - UTILITIES OPERATING FUND - The Utilities Operating Fund is an enterprise fund that accounts for water and sewer services provided to Tamarac residents. Tamarac Utilities has its own water treatment plant that produces and sells water to approximately 18,000 customers west of State Road 7. Tamarac Utilities purchases water from Fort Lauderdale, which is sold to approximately 1,000 customers east of State Road 7. Wastewater is collected and transmitted to Broward County for disposal and treatment.

- **SUB-FUND 432 - UTILITIES CIAC FUND** - The objective of the Utilities CIAC (Contributions In Aid of Construction) Fund is to provide funding for expansion to the utility's infrastructure made necessary by new development. Its primary source of revenue is from impact fees charged to the developers in the Developer's Agreement according to the number of ERCs (Equivalent Residential Connection) calculated by a formula.

- **SUB-FUND 441 – UTILITIES RENEWAL & REPLACEMENT FUND -** The Utilities Renewal & Replacement Sub-Fund is used to fund major utilities capital improvement projects.

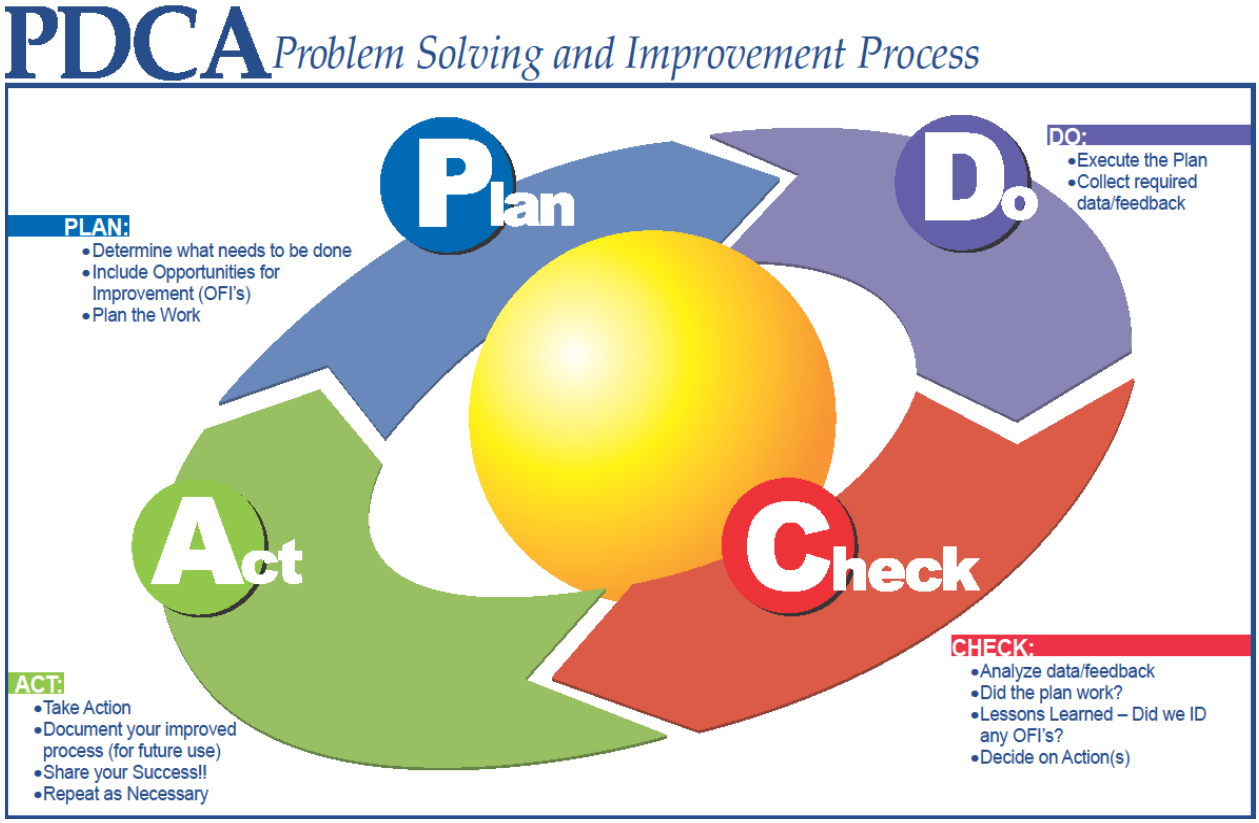
Internal Service Funds - Account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, on a cost reimbursement basis.

FUND 502 – HEALTH INSURANCE FUND - The Health Insurance Fund is an internal service fund that accounts for employee's health insurance, premiums and claims.

FUND 504 - RISK MANAGEMENT FUND - The Risk Management Fund is an internal service fund that accounts for the administration of risk management and various insurance premiums. Property and liability insurance and workers' compensation are administered through this fund.

Did you know??

The City has adopted the Plan, Do, Check, Act (PDCA) approach to process and service improvement…



FULL COST ALLOCATION

A Full Cost Allocation is a comprehensive distribution of city-wide central service administrative costs to all departments that benefit from said services. Included in the Cost Allocation are direct, indirect, and incremental costs to provide these services. This Full Cost Allocation Plan distributes central service overhead costs to users of those services such as operating departments. They receive a direct benefit from general city services and should in turn, reimburse the General Fund for that support. Central services (General Government) are those administrative functions that primarily provide direct services to other governmental departments and not to the general public. Costs of central service departments such as General Administration, Human Resources, Payroll and Purchasing are distributed to all benefitting departments through the utilization of a unique, fair, and equitable allocation basis.

The City of Tamarac spending is broken down into several major Funds; General Fund, Fire Rescue Fund, Building Fund, Stormwater Fund, Utilities Fund, and Risk Management Fund. The allocation method for each of these Funds is based on detailed activity data for each of the areas to be charged back. Given the detailed activity, the method utilized for allocating the costs for the City of Tamarac central services is Proportionate Cost Allocation. This method allocates common and fixed costs according to the same proportions as the associated detailed activity. The cost for each of the services is based on the FY 2014 Adopted Biennial Budget and the detailed activity counts were prepared and submitted by the respective department providing the specific service over a one or more year period of time. In some instances, department detail was utilized from the most recent completed fiscal year. As noted, the cost allocation study is based upon the anticipated budget and the allocation will be grossed up at year end based upon actual expenditures.

The Full Cost Allocation Plan permits users to be charged directly for services and encourages greater transparency and efficiency in the use of resources. Utilizing a cost allocation plan that analyzes central service usage by department will ensure that the fees being charged cover the true cost of providing services. This has become increasingly critical in light of the economic environment and limitations on major general fund revenue sources. The Proposed Allocated Costs have been incorporated into the FY 2014 Adopted Biennial Budget.

Reimbursement to the General Fund FY 2011 ~ FY 2015

Fund Name	FY 2011 Allocation	FY 2012 Allocation	FY 2013 Allocation	FY 2014 Allocation	FY 2015 Allocation
Fire Rescue Fund	$ 1,930,530	$ 1,845,460	$ 1,963,742	$ 2,151,442	$ 2,290,128
Building Fund	386,530	361,440	417,569	457,482	486,972
Stormwater Management Fund	598,390	482,400	573,744	628,584	669,104
Utilities Fund**	1,987,360	1,866,400	2,023,924	2,217,377	2,360,313
Risk Management Fund	93,130	70,010	88,436	96,889	103,135
Total Charge Back for Central Services	**$4,995,940**	**$4,625,710**	**$5,067,415**	**$5,551,774**	**$5,909,652**

*Allocation for General Fund is already provided for in the budget for central services and is not an individual line item as in all other funds.

**This chargeback has been reduced by $5,850 to offset the chargeback to Information Technology for electric service paid for by the Utilities Department.

General Fund Overhead Allocations

Total General Fund FY 2014 ~ FY 2015 Adopted Biennial Budget	$47,255,087
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	$35,137,822
Total General Fund Amount to Charge Back	**$12,117,265**

Departments/Amounts to be Allocated		FY 2014 ~ FY 2015 Adopted Allocation	General Fund	Fire Rescue Fund	Building Fund	Stormwater Fund	Utilities Fund	Risk Fund
City Attorney	**$590,580**	Ordinances and Resolutions - 179	141	13	4	4	16	1
	100%	% of Total Ordinances and Resolutions	78.80%	7.30%	2.20%	2.20%	8.90%	0.60%
	$590,580	Amount of Allocation	$465,377	$43,112	$12,993	$12,993	$52,562	$3,543
City Clerk	**$574,499**	Scanned Images/Agenda Items - 992,439	992,409	18	2	0	10	0
	100%	% of Total Scanned Images/Agenda Items	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	$574,499	Amount of Allocation	$574,499	$0	$0	$0	$0	$0
City Commission	**$591,016**	Ordinances and Resolutions - 179	141	13	4	4	16	1
	100%	% of Total Ordinances and Resolutions	78.80%	7.30%	2.20%	2.20%	8.90%	0.60%
	$591,016	Amount of Allocation	$465,721	$43,144	$13,002	$13,002	$52,600	$3,546
City Manager	**$2,478,317**	FTE Employees - 376.1	170.80	102	18	20.4	61.9	3
	100%	% of Total Number of Employees	45.40%	27.10%	4.80%	5.40%	16.50%	0.80%
	$2,478,317	Amount of Allocation	$1,125,156	$671,624	$118,959	$133,829	$408,922	$19,827
Finance Administration	**$445,547**	FTE Employees - 376.1	170.80	102	18	20.4	61.9	3
	100%	% of Total Number of Employees	45.40%	27.10%	4.80%	5.40%	16.50%	0.80%
	$445,547	Amount of Allocation	$202,278	$120,743	$21,386	$24,060	$73,515	$3,564
Accounting	**$833,177**	Accounting Transactions - 30,524	17,681	4,749	781	1,635	5,327	351
	100%	% of Total Accounting Transactions	57.90%	15.60%	2.60%	5.40%	17.50%	1.10%
	$833,177	Amount of Allocation	$482,409	$129,976	$21,663	$44,992	$145,806	$9,165
Management & Budget	**$244,443**	% of Total Operating Budget - $97,137,168	$47,255,087	$20,230,536	$2,328,421	$6,801,861	$19,982,504	$2,505,370
	100%	% of Total Budget	49.60%	19.70%	2.30%	6.60%	19.40%	2.40%
	$244,443	Amount of Allocation	$121,244	$48,155	$5,622	$16,133	$47,422	$5,867
Purchasing & Contracts	**$447,602**	Total PO's -1123	623	125	15	107	137	28
	103%	% of Total Requisitions	62.18%	12.48%	1.50%	10.68%	13.67%	2.79%
	$447,602	Amount of Allocation	$263,841	$55,838	$6,701	$47,799	$61,201	$12,506
Customer Serv/Utility Billing	**$740,065**	Customer Service Transactions - 242,732	35,397	239	0	37,428	149,614	54
	100%	% of Total Transactions/Revenue	15.90%	0.10%	0.00%	16.80%	67.20%	0.00%
	$740,065	Amount of Allocation	$117,670	$740	$0	$124,331	$497,324	$0
Human Resources	**$1,107,724**	FTE Employees - 376.1	170.80	102	18	20.4	61.9	3
	100%	% of Total Number of Employees	45.40%	27.10%	4.80%	5.40%	16.50%	0.80%
	$1,107,724	Amount of Allocation	$502,907	$300,193	$53,171	$59,817	$182,774	$8,862
Information Technology*	**$1,654,488**	Electronic Devices - 934	572	160	63	15	108.5	15.5
*This amount has been reduced to	**100%**	% of Electronic Devices	61.20%	17.10%	6.70%	1.60%	11.60%	1.70%
offset the Electric chargeback to IT.	**$1,652,834**	Amount of Allocation	$1,012,547	$282,917	$110,851	$26,472	$191,921	$28,126
Public Works Administration	**$76,706**	FTE Employees - 376.1	170.80	102	18	20.4	61.9	3
	100%	% of Total Number of Employees	45.40%	27.10%	4.80%	5.40%	16.50%	0.80%
	$76,706	Amount of Allocation	$34,825	$20,787	$3,682	$4,142	$12,657	$614
Public Works Operations	**$159,090**	FTE Employees - 376.1	170.80	102	18	20.4	61.9	3
	100%	% of Total Number of Employees	45.40%	27.10%	4.80%	5.40%	16.50%	0.80%
	$159,090	Amount of Allocation	$72,227	$43,113	$7,636	$8,591	$26,250	$1,273
Facilities	**$1,345,108**	Total Hours Spent on Work Orders - 5,750	4,314.5	952.0	52.0	6.0	424.5	1.0
	100%	% of Total Work Orders	75.00%	16.60%	0.90%	0.10%	7.40%	0.00%
	$1,345,108	Amount of Allocation	$1,008,831	$223,288	$12,106	$1,345	$99,538	$0
Fleet	**$833,259**	Fleet - Average Vehicle Maintenance	Per Cost Study	Per Cost Study	Per Cost Study	Per Cost Study	Per Cost Study	Per Cost Study
	100%	% of Total Fleet Expense	14.05%	20.14%	8.37%	13.33%	43.79%	0%
	$830,557	Amount of Allocation	$117,073	$167,812	$69,710	$111,078	$364,884	$0
			General Fund	**Fire Rescue Fund**	**Building Fund**	**Stormwater Fund**	**Utilities Fund**	**Risk Fund**
Total General Fund Allocations	**$12,117,265**	→	**$6,566,605**	**$2,151,442**	**$457,482**	**$628,584**	**$2,217,377**	**$96,889**

General Fund Cost Allocations and Methods

Total General Fund FY 2014 ~ FY 2015 Adopted Biennial Budget	$47,255,087
Minus Contingency, Capital, Transfers, and Other Non-Chargeback Items	$35,137,822
Total General Fund Amount to Charge Back	**$12,117,265**

Department/Division	Amount to be Allocated	FY 2014 ~ FY 2015 Adopted Allocation	Charges to General Fund	Charges to All Other Funds
City Attorney	**$590,580**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions Amount of Allocation	141 78.80% **$465,377**	38 21.20% **$125,203**
City Clerk	**$574,499**	Scanned Images/Agenda Items - 992,439 % of Total Scanned Images/Agenda Items Amount of Allocation	992,409 100.00% **$574,499**	30 0.00% **$0**
City Commission	**$591,016**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions Amount of Allocation	141 78.80% **$465,721**	38 21.20% **$125,295**
City Manager	**$2,478,317**	FTE Employees - 376.1 % of Total Number of Employees Amount of Allocation	170.80 45.40% **$1,125,156**	205.30 54.60% **$1,353,161**
Finance Administration	**$445,547**	FTE Employees - 376.1 % of Total Number of Employees Amount of Allocation	170.80 45.40% **$202,278**	205.30 54.60% **$243,269**
Accounting	**$833,177**	Accounting Transactions - 30,524 % of Total Accounting Transactions Amount of Allocation	17,681 57.90% **$482,409**	10,989 42.10% **$350,768**
Management and Budget	**$244,443**	% of Total Operating Budget - $97,137,168 % of Total Budget Amount of Allocation	$62,936,252 49.60% **$121,244**	$51,848,692 50.40% **$123,199**
Purchasing and Contracts	**$447,602**	Total PO's -1123 % of Total Requisitions Amount of Allocation	623 62.18% **$263,841**	412 37.82% **$184,045**
Customer Serv/Utility Billing	**$740,065**	Customer Service Transactions - 242,732 % of Total Transactions/Revenue Amount of Allocation	35,397 15.90% **$117,670**	187,335 84.35% **$624,246**
Human Resources	**$1,107,724**	FTE Employees - 376.1 % of Total Number of Employees Amount of Allocation	170.80 45.40% **$502,907**	205.30 54.60% **$604,817**
Information Technology* This amount has been offset to account for the Electric chargeback to IT.	**$1,652,834**	Electronic Devices - 934 % of Electronic Devices Amount of Allocation	572 61.20% **$1,012,547**	362 38.80% **$640,287**
Public Works Admin	**$76,706**	FTE Employees - 376.1 % of Total Number of Employees Amount of Allocation	170.80 45.40% **$34,825**	205.30 54.60% **$41,881**
Public Works Operations	**$159,090**	FTE Employees - 376.1 % of Total Number of Employees Amount of Allocation	170.80 45.40% **$72,227**	205.30 54.60% **$86,863**
Facilities Maintenance	**$1,345,108**	Total Hours Spent on Work Orders - 5,750 % of Total Work Orders Amount of Allocation	4,314.5 75.00% **$1,008,831**	1,435.5 25.00% **$336,277**
Fleet Maintenance	**$830,557**	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 14.05% **$117,073**	Per Cost Study 85.95% **$713,864**
			General Fund	**All Other Funds**
Total Allocations	**$12,117,265**	→	**$6,566,605**	**$5,551,774**

General Fund Overhead Allocation to Fire Rescue Fund

Total General Fund FY 2014 ~ FY 2015 Adopted Biennial Budget	$47,255,087
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	$35,137,822
Total General Fund Amount to Charge Back	**$12,117,265**

Departments/Amounts to be Allocated		FY 2014 ~ FY 2015 Adopted Allocation	Fire Rescue Fund
City Attorney	**$590,580**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions **Amount of Allocation**	13 7.30% **$43,112**
City Clerk	**$574,499**	Scanned Images/Agenda Items - 992,439 % of Total Scanned Images/Agenda Items **Amount of Allocation**	$18 0.00% **$0**
City Commission	**$591,016**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions **Amount of Allocation**	13 7.30% **$43,144**
City Manager	**$2,478,317**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	102 27.10% **$671,624**
Finance Administration	**$445,547**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	102 27.10% **$120,743**
Accounting	**$833,177**	Accounting Transactions - 30,524 % of Total Accounting Transactions **Amount of Allocation**	4,749 15.60% **$129,976**
Management & Budget	**$244,443**	% of Total Operating Budget - $97,137,168 % of Total Budget **Amount of Allocation**	$20,230,536 19.70% **$48,155**
Purchasing & Contracts	**$447,602**	Total PO's -1123 % of Total Requisitions **Amount of Allocation**	125 12.48% **$55,838**
Customer Serv/Utility Billing	**$740,065**	Customer Service Transactions - 242,732 % of Total Transactions/Revenue **Amount of Allocation**	239 0.10% **$740**
Human Resources	**$1,107,724**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	102 27.10% **$300,193**
Information Technology*	**$1,654,488**	Electronic Devices - 934 % of Electronic Devices **Amount of Allocation**	160 17.10% **$282,917**
Public Works Administration	**$76,706**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	102 27.10% **$20,787**
Public Works Operations	**$159,090**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	102 27.10% **$43,113**
Facilities	**$1,345,108**	Total Hours Spent on Work Orders - 5,750 % of Total Square Footage **Amount of Allocation**	952 16.60% **$223,288**
Fleet	**$833,259**	Fleet - Average Vehicle Maintenance % of Total Fleet Expense **Amount of Allocation**	Per Cost Study 20.14% **$167,812**
			Fire Rescue Fund
Total General Fund Allocations	**$12,117,265**	→	**$2,151,442**

General Fund Overhead Allocation to Building Fund

Total General Fund FY 2014 ~ FY 2015 Adopted Biennial Budget	$47,255,087
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	$35,137,822
Total General Fund Amount to Charge Back	**$12,117,265**

Departments/Amounts to be Allocated		FY 2014 ~ FY 2015 Adopted Allocation	Building Fund
City Attorney	**$590,580**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions **Amount of Allocation**	4 2.20% **$12,993**
City Clerk	**$574,499**	Scanned Images/Agenda Items - 992,439 % of Total Scanned Images/Agenda Items **Amount of Allocation**	2 0.00% **$0**
City Commission	**$591,016**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions **Amount of Allocation**	4 2.20% **$13,002**
City Manager	**$2,478,317**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	18 4.80% **$118,959**
Finance Administration	**$445,547**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	18 4.80% **$21,386**
Accounting	**$833,177**	Accounting Transactions - 30,524 % of Total Accounting Transactions **Amount of Allocation**	781 2.60% **$21,663**
Management & Budget	**$244,443**	% of Total Operating Budget - $97,137,168 % of Total Budget **Amount of Allocation**	$2,328,421 2.30% **$5,622**
Purchasing & Contracts	**$447,602**	Total PO's -1123 % of Total Requisitions **Amount of Allocation**	15 1.50% **$6,701**
Customer Serv/Utility Billing	**$740,065**	Customer Service Transactions - 242,732 % of Total Transactions/Revenue **Amount of Allocation**	0 0.00% **$0**
Human Resources	**$1,107,724**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	18 4.80% **$53,171**
Information Technology*	**$1,654,488**	Electronic Devices - 934 % of Electronic Devices **Amount of Allocation**	63 6.70% **$110,851**
Public Works Administration	**$76,706**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	18 4.80% **$3,682**
Public Works Operations	**$159,090**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	18 4.80% **$7,636**
Facilities	**$1,345,108**	Total Hours Spent on Work Orders - 5,750 % of Total Square Footage **Amount of Allocation**	52 0.90% **$12,106**
Fleet	**$833,259**	Fleet - Average Vehicle Maintenance % of Total Fleet Expense **Amount of Allocation**	Per Cost Study 8.37% **$69,710**
			Building Fund
Total General Fund Allocations	**$12,117,265**	→	**$457,482**

General Fund Overhead Allocation to Stormwater Fund

Total General Fund FY 2014 ~ FY 2015 Adopted Biennial Budget	$47,255,087
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	$35,137,822
Total General Fund Amount to Charge Back	**$12,117,265**

Departments/Amounts to be Allocated		FY 2014 ~ FY 2015 Adopted Allocation	Stormwater Fund
City Attorney	**$590,580**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions **Amount of Allocation**	4 2.20% **$12,993**
City Clerk	**$574,499**	Scanned Images/Agenda Items - 992,439 % of Total Scanned Images/Agenda Items **Amount of Allocation**	0 0.00% **$0**
City Commission	**$591,016**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions **Amount of Allocation**	4 2.20% **$13,002**
City Manager	**$2,478,317**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	20 5.40% **$133,829**
Finance Administration	**$445,547**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	20 5.40% **$24,060**
Accounting	**$833,177**	Accounting Transactions - 30,524 % of Total Accounting Transactions **Amount of Allocation**	1,635 5.40% **$44,992**
Management & Budget	**$244,443**	% of Total Operating Budget - $97,137,168 % of Total Budget **Amount of Allocation**	$6,801,861 6.60% **$16,133**
Purchasing & Contracts	**$447,602**	Total PO's -1123 % of Total Requisitions **Amount of Allocation**	107 10.68% **$47,799**
Customer Serv/Utility Billing	**$740,065**	Customer Service Transactions - 242,732 % of Total Transactions/Revenue **Amount of Allocation**	37,428 16.80% **$124,331**
Human Resources	**$1,107,724**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	20 5.40% **$59,817**
Information Technology*	**$1,654,488**	Electronic Devices - 934 % of Electronic Devices **Amount of Allocation**	15 1.60% **$26,472**
Public Works Administration	**$76,706**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	20 5.40% **$4,142**
Public Works Operations	**$159,090**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	20 5.40% **$8,591**
Facilities	**$1,345,108**	Total Hours Spent on Work Orders - 5,750 % of Total Square Footage **Amount of Allocation**	6 0.10% **$1,345**
Fleet	**$833,259**	Fleet - Average Vehicle Maintenance % of Total Fleet Expense **Amount of Allocation**	Per Cost Study 13.33% **$111,078**
			Stormwater Fund
Total General Fund Allocations	**$12,117,265**	→	**$628,584**

General Fund Overhead Allocation to Utilities Fund

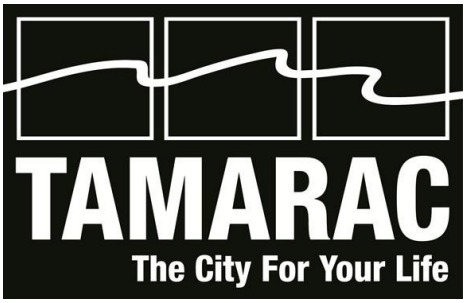
Total General Fund FY 2014 ~ FY 2015 Adopted Biennial Budget	$47,255,087
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	$35,137,822
Total General Fund Amount to Charge Back	**$12,117,265**

Departments/Amounts to be Allocated		FY 2014 ~ FY 2015 Adopted Allocation	Utilities Fund
City Attorney	**$590,580**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions **Amount of Allocation**	16 8.90% **$52,562**
City Clerk	**$574,499**	Scanned Images/Agenda Items - 992,439 % of Total Scanned Images/Agenda Items **Amount of Allocation**	10 0.00% **$0**
City Commission	**$591,016**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions **Amount of Allocation**	16 8.90% **$52,600**
City Manager	**$2,478,317**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	62 16.50% **$408,922**
Finance Administration	**$445,547**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	62 16.50% **$73,515**
Accounting	**$833,177**	Accounting Transactions - 30,524 % of Total Accounting Transactions **Amount of Allocation**	5,327 17.50% **$145,806**
Management & Budget	**$244,443**	% of Total Operating Budget - $97,137,168 % of Total Budget **Amount of Allocation**	$19,982,504 19.40% **$47,422**
Purchasing & Contracts	**$447,602**	Total PO's -1123 % of Total Requisitions **Amount of Allocation**	137 13.67% **$61,201**
Customer Serv/Utility Billing	**$740,065**	Customer Service Transactions - 242,732 % of Total Transactions/Revenue **Amount of Allocation**	149,614 67.20% **$497,324**
Human Resources	**$1,107,724**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	62 16.50% **$182,774**
Information Technology*	**$1,654,488**	Electronic Devices - 934 % of Electronic Devices **Amount of Allocation**	109 11.60% **$191,921**
Public Works Administration	**$76,706**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	62 16.50% **$12,657**
Public Works Operations	**$159,090**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	62 16.50% **$26,250**
Facilities	**$1,345,108**	Total Hours Spent on Work Orders - 5,750 % of Total Square Footage **Amount of Allocation**	425 7.40% **$99,538**
Fleet	**$833,259**	Fleet - Average Vehicle Maintenance % of Total Fleet Expense **Amount of Allocation**	Per Cost Study 43.79% **$364,884**
			Utilities Fund
Total General Fund Allocations	**$12,117,265**	→	**$2,217,377**

General Fund Overhead Allocation to Risk Fund

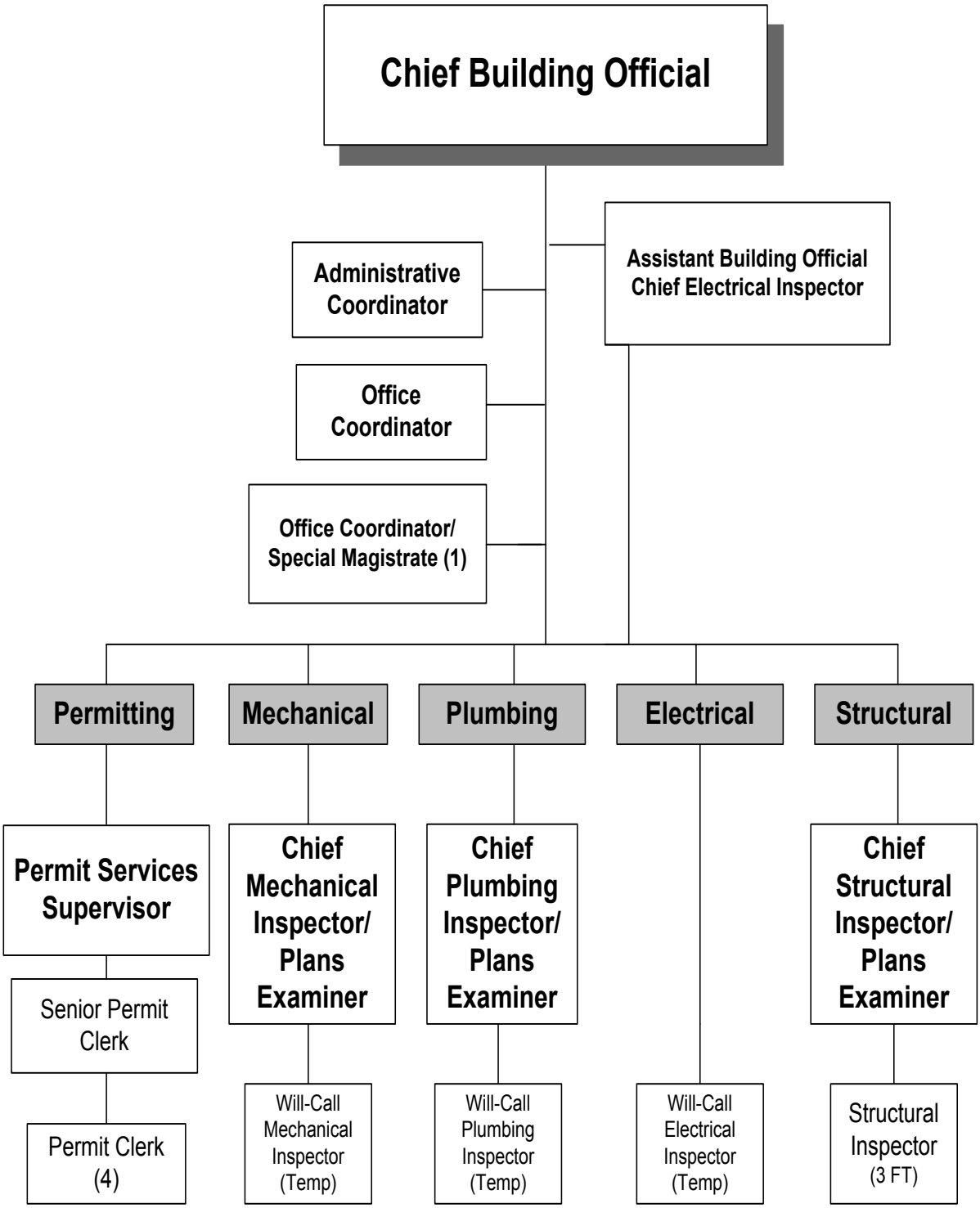
Total General Fund FY 2014 ~ FY 2015 Adopted Biennial Budget	$47,255,087
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	$35,137,822
Total General Fund Amount to Charge Back	**$12,117,265**

Departments/Amounts to be Allocated		FY 2014 ~ FY 2015 Adopted Allocation	Risk Fund
City Attorney	**$590,580**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions **Amount of Allocation**	1 0.60% **$3,543**
City Clerk	**$574,499**	Scanned Images/Agenda Items - 992,439 % of Total Scanned Images/Agenda Items **Amount of Allocation**	0 0.00% **$0**
City Commission	**$591,016**	Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions **Amount of Allocation**	1 0.60% **$3,546**
City Manager	**$2,478,317**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	3 0.80% **$19,827**
Finance Administration	**$445,547**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	3 0.80% **$3,564**
Accounting	**$833,177**	Accounting Transactions - 30,524 % of Total Accounting Transactions **Amount of Allocation**	351 1.10% **$9,165**
Management & Budget	**$244,443**	% of Total Operating Budget - $97,137,168 % of Total Budget **Amount of Allocation**	$2,505,370 2.40% **$5,867**
Purchasing & Contracts	**$447,602**	Total PO's -1123 % of Total Requisitions **Amount of Allocation**	28 2.79% **$12,506**
Customer Serv/Utility Billing	**$740,065**	Customer Service Transactions - 242,732 % of Total Transactions/Revenue **Amount of Allocation**	5400.00% 0.00% **$0**
Human Resources	**$1,107,724**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	3 0.80% **$8,862**
Information Technology*	**$1,654,488**	Electronic Devices - 934 % of Electronic Devices **Amount of Allocation**	15.5 1.70% **$28,126**
Public Works Administration	**$76,706**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	3 0.80% **$614**
Public Works Operations	**$159,090**	FTE Employees - 376.1 % of Total Number of Employees **Amount of Allocation**	3 0.80% **$1,273**
Facilities	**$1,345,108**	Total Hours Spent on Work Orders - 5,750 % of Total Square Footage **Amount of Allocation**	1 0.00% **$0**
Fleet	**$833,259**	Fleet - Average Vehicle Maintenance % of Total Fleet Expense **Amount of Allocation**	Per Cost Study 0.00% **$0**
			Risk Fund
Total General Fund Allocations	**$12,117,265**	→	**$96,889**


TAMARAC
The City For Your Life

Building Department

17 Full Time, 3 Temporary (18 FTE)



TAMARAC

The City For Your Life

Building
Departmental Financial Summary

Financial Summary ~ Department Revenues						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Building Permits	$ 2,172,233	$ 1,909,000	$ 2,062,000	$ 153,000	8.01%	$ 2,064,500
Building Educ. Assessments	8,960	8,500	8,500	-	0.00%	8,500
Judgments, Fines & Forfeits	418,126	200,000	201,000	1,000	0.50%	201,000
Miscellaneous Revenue	9,015	1,500	2,000	500	33.33%	2,000
Appropriated Fund Balance	-	76,019	72,811	(3,208)	-4.22%	228,642
DEPARTMENT TOTALS	**$ 2,200,819**	**$ 2,195,019**	**$ 2,346,311**	**$ 151,292**	**6.89%**	**$ 2,504,642**

Financial Summary ~ Category Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,461,780	$ 1,630,150	$ 1,708,689	$ 78,539	4.82%	$ 1,836,845
Operating Expenditures	166,487	142,800	153,765	10,965	7.68%	166,825
Capital Outlay	2,798	4,500	12,375	7,875	0.00%	-
Other Uses	361,440	417,569	471,482	53,913	12.91%	500,972
DEPARTMENT TOTALS	**$ 1,992,505**	**$ 2,195,019**	**$ 2,346,311**	**$ 151,292**	**6.89%**	**$ 2,504,642**

Financial Summary ~ Program Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Administration/Operations	$ 1,992,505	$ 2,195,019	$ 2,346,311	$ 151,292	6.89%	$ 2,504,642
DEPARTMENT TOTALS	**$ 1,992,505**	**$ 2,195,019**	**$ 2,346,311**	**$ 151,292**	**6.89%**	**$ 2,504,642**

Building (3500)

Mission:

Our mission is to provide extraordinary customer service while maintaining a safe and vibrant community. We respond to our customers needs in a timely fashion. We readily avail ourselves to citizens, business owners, architects, engineers, developers and contractors. We are committed to our City's pledge of "Excellence Always".

Program Description:

The Building Department enforced the Florida Building code and its related publications, promoting safe standards to the building community. We provide plan review, inspections and education to our internal and external customers. The Department continually innovates procedures to best serve our customers.

Goals & Objectives:

In support of Strategic Goal # 5, A Vibrant Community, the Department provides code compliant construction, inspections and plan review using local, state and federal codes and regulations to promote the continuation of high standards for our residential and commercial neighborhoods. The Department assists and is accessible to citizens, businesses, contractors and other Departments with information, expedient responses and accurate information. In support of Strategic Goal # 4, Clear Communication, the Department provides timely inspections, plan review status and comments expeditiously for customers in real time.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percentage of large permit applications reviewed in less than 10 business days	10	10	10	10
Achieve 95% customer service satisfaction rating annually utilizing customer survey	85%	90%	95%	95%
Percentage of total inspectors completing a minimum of 20 hours of continuing education annually	95%	95%	95%	95%
Percentage of small permit applications reviewed in less than 5 business days	3 days	3 days	5 days	5 days
Percent monthly inspection requests via electronic means (IVR, "Click to Gov")	70%	75%	50%	60%

Building (3500)

Financial Summary ~ Department Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Building Permits	$ 2,172,233	$ 1,909,000	$ 2,062,000	$ 153,000	8.01%	$ 2,064,500
Building Educ. Assessments	8,960	8,500	8,500	-	0.00%	8,500
Judgments, Fines & Forfeits	418,126	200,000	201,000	1,000	0.50%	201,000
Miscellaneous Revenue	9,015	1,500	2,000	500	33.33%	2,000
Appropriated Fund Balance	-	76,019	72,811	(3,208)	-4.22%	228,642
TOTALS	**$ 2,608,334**	**$ 2,195,019**	**$ 2,346,311**	**$ 151,292**	**6.89%**	**$ 2,504,642**

Financial Summary ~ Category Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,461,780	$ 1,630,150	$ 1,708,689	$ 78,539	4.82%	$ 1,836,845
Operating Expenditures	166,487	142,800	153,765	10,965	7.68%	166,825
Capital Outlay	2,798	4,500	12,375	7,875	175.00%	-
Other Uses	361,440	417,569	471,482	53,913	12.91%	500,972
TOTALS	**$ 1,992,505**	**$ 2,195,019**	**$ 2,346,311**	**$ 151,292**	**6.89%**	**$ 2,504,642**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Chief Building Official	1			1
Chief Structural Inspector	1			1
Assistant Building Official/Chief Electrical Inspector	1			1
Chief Mechanical Inspector	1			1
Chief Plumbing Inspector	1			1
Structural Inspector	3			3
Office Coordinator/Special Magistrate	1			1
Administrative Coordinator	1			1
Office Coordinator	1			1
Permit Services Supervisor	1			1
Senior Permit Clerk	1			1
Permit Clerk	4			4
Will Call Inspectors	0		3	1
Total Personnel Complement	**17**	**0**	**3**	**18**

Major Variances FY 2014:

Personal Services - Increase: $78,539

Increases in personal services for 2 additional full-time positions (1 Structural Inspector, 1 Permit Clerk)

Operating Expenditures - Increase: $10,965

Increases for:

Scan/microfilm of permits & plans
Telephone and computers for 2 new staff
Funds to board up unsafe structures
Printing and binding for Outreach mail out etc.

Capital Outlay - Increase: $7,875

Increases for:

Computers for 2 new staff

Other Uses - Increase: $53,913

Increases for:

Cost allocation charges

Major Variances FY 2015:

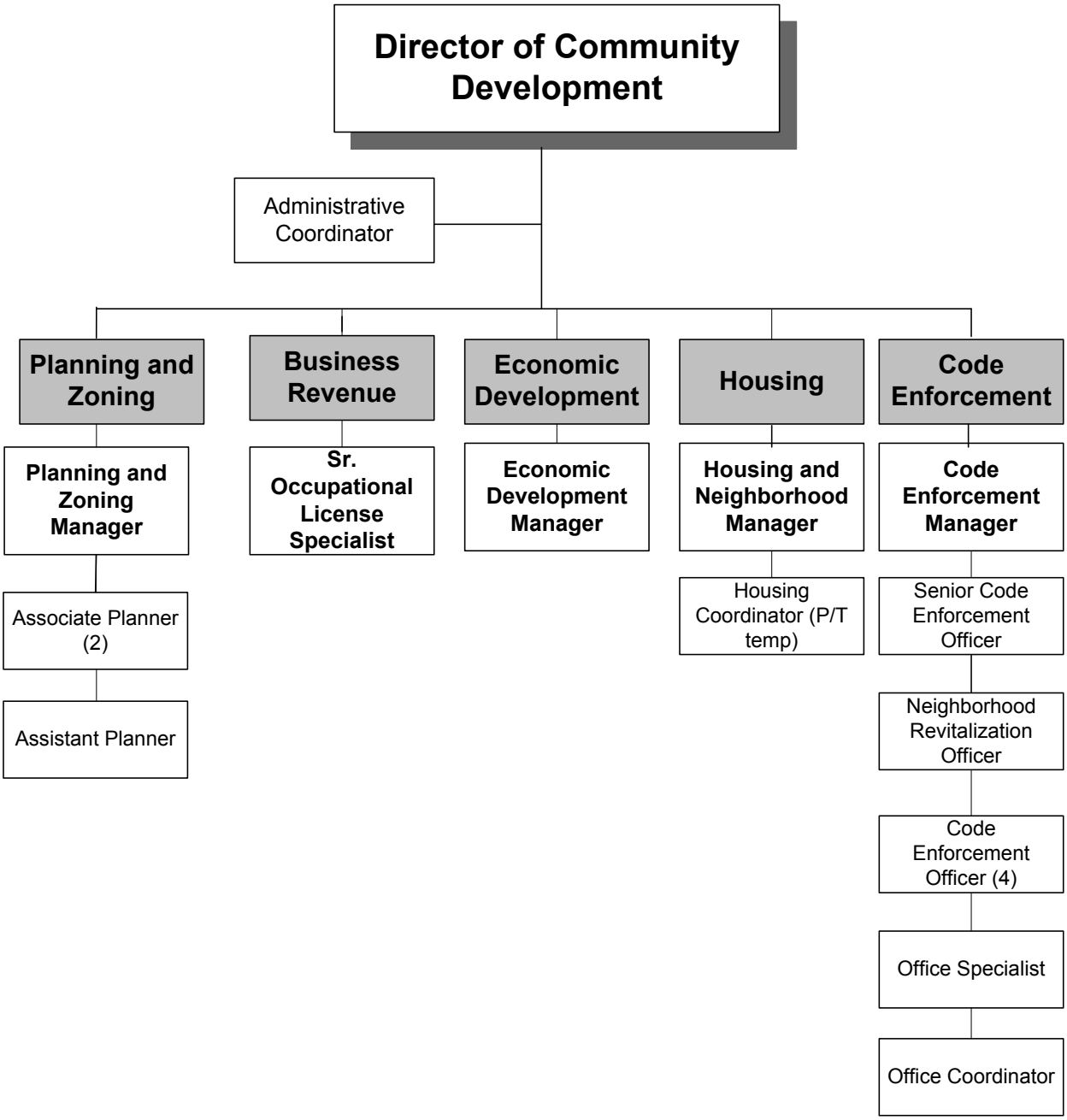
Increases in personal services for planned salary and insurance adjustments, corresponding increases in operating.

TAMARAC

The City For Your Life

Community Development Department

18 Full Time, 1 Temp (18.3 FTE)



TAMARAC

The City For Your Life

Community Development
Departmental Financial Summary

Financial Summary ~ Department Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Planning Fees	$ 35,356	$ 48,000	$ 48,000	$ -	0.00%	$ 48,000
Code Enforcement	473,699	150,000	157,500	7,500	5.00%	165,375
Lot Clearing Charges	3,423	6,300	1,000	(5,300)	-84.13%	1,000
City Licenses	691,949	690,690	705,000	14,310	2.07%	705,000
Occupational License - County	74,054	50,000	42,000	(8,000)	-16.00%	42,042
CDBG Grant	502,222	307,277	369,060	61,783	20.11%	292,000
SHIP Grant	8,645	23,704	85,626	61,922	-	-
Home Grant	13,163	82,833	74,749	(8,084)	-9.76%	82,833
Neighborhood Stab. Grant 3	537,479	-	300,000	300,000	0.00%	100,000
DEPARTMENT TOTALS	**$ 2,339,990**	**$ 1,358,804**	**$ 1,782,935**	**$ 424,131**	**31.21%**	**$ 1,436,250**

Financial Summary ~ Category Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,454,923	$ 1,641,851	$ 1,801,351	$ 159,500	9.71%	$ 1,755,915
Operating Expenditures	389,919	577,136	927,298	350,162	60.67%	538,457
Capital Outlay	125,484	-	30,000	30,000	-	-
Reserves	-	5,000	5,000	-	0.00%	5,000
Other Uses	4,020	21,334	83,056	61,722	289.31%	-
DEPARTMENT TOTALS	**$ 1,974,346**	**$ 2,245,321**	**$ 2,846,705**	**$ 601,384**	**26.78%**	**$ 2,299,372**

Financial Summary ~ Program Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Planning and Zoning	$ 633,504	$ 705,383	$ 817,435	$ 112,052	15.89%	$ 755,648
Code Enforcement	621,021	793,084	777,427	(15,657)	-1.97%	801,209
Business Revenue	91,942	94,732	95,137	405	0.43%	99,418
Economic Development	-	138,308	177,271	38,963	28.17%	168,264
Housing	627,879	513,814	979,435	465,621	90.62%	474,833
DEPARTMENT TOTALS	**$ 1,974,346**	**$ 2,245,321**	**$ 2,846,705**	**$ 601,384**	**26.78%**	**$ 2,299,372**

Planning & Zoning (3010)

Mission:

To ensure the quality of the built environment through innovative revitalization efforts and land use planning, in a proactive, responsive, and efficient manner while enhancing and maintaining the community's unique character.

Program Description:

In Fiscal Year 2014 the Planning and Zoning Division will strive to review development proposals to ensure that the highest of quality plans are presented for approval. A proper mix of commercial, industrial and residential and mixed use growth will provide service, jobs and housing for residents while creating additional tax revenue that will keep the City financially sound. Some of the goals will be met through the development of the NW 57th Street Corridor which will serve as a community district for all residents to enjoy. Additionally, some of the goals will be met once the current Redevelopment and Corridor studies are completed. Planning and Zoning will continue to improve the City's zoning regulations to better reflect the desires of the community while creating a more "user friendly" development code.

Goals & Objectives:

In support of Goal #2, Healthy Financial Environment, the division will continue to encourage and foster the "Green Initiatives" throughout the City, both with our citizens and employees. In support of Goal #5, A Vibrant Community, the division will ensure that communities are safe, attractive, sustainable and well maintained through the timely review and processing of all required land development applications, grants and inspections. This will ensure that the future planning of the City's buildable community is developed in a safe and efficient manner.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percentage of Plan Reviews Completed with 3 reviews or less	96%	90%	90%	90%
Percentage of Land Development Applications (that involve new development or redevelopment) Processed in 80 business days or less	100%	80%	80%	80%
Percentage of Zoning Inquiry Letters processed on time	100%	90%	90%	90%
Percentage of Administrative Site Plans reviewed in 15 business days or less	92%	90%	90%	90%
Percentage of Field Zoning Inspections completed in 1 day or less	99%	95%	95%	95%

Planning and Zoning (3010)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Planning Fees	$ 35,356	$ 48,000	$ 48,000	$ -	0.00%	$ 48,000
TOTALS	**$ 35,356**	**$ 48,000**	**$ 48,000**	**$ -**	**0.00%**	**$ 48,000**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 565,568	$ 616,383	$ 735,135	$ 118,752	19.27%	$ 679,598
Operating Expenditures	67,936	89,000	82,300	(6,700)	-7.53%	76,050
TOTALS	**$ 633,504**	**$ 705,383**	**$ 817,435**	**$ 112,052**	**15.89%**	**$ 755,648**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Director of Community Development	1			1
Housing and Neighborhood Manager*	1			0.5
Planning and Zoning Manager	1			1
Assistant Planner	1			1
Associate Planner	2			2
Administrative Coordinator	1			1
Total Personnel Complement	**7**	**0**	**0**	**6.5**

**Position split funded between General Fund 001 and Housing (CDBG/SHIP/NSP/HOME)*

Major Variances FY 2014:

Personal Services - Increase: $118,752

Increase results from planned salary and insurance adjustments and a position change Assistant Planner to an Associate Planner and one new Associate Planner. Also, adding 50% of Housing and Neighborhood Manager position to General Fund.

Operating Expenditures - Decrease: ($6,700)

Decreases for:

Employment agency fees

Increases for:

HOA Liaison Program

Major Variances FY 2015:

Decreases in personal services resulted from planned salary and insurance adjustments.

Decrease in operating funding for FGBC Recertification.

Code Enforcement (3020)

Mission:

To protect and enhance property values, maintain community appearance and standards, and to preserve the quality of life in our Community through the enforcement of City Codes and Ordinances.

Program Description:

The Code Enforcement Division is charged with ensuring compliance with the City of Tamarac's Code of Ordinances. Compliance is achieved through communication with and the education of our residents and business owners, utilization of approved inspection techniques; investigation of complaints; and if required, the imposition of fines and liens through a quasi-judicial hearing process and the issuing of uniform citations. These processes act to provide an equitable, expeditious, and effective method of enforcing the Code of Ordinances.

Goals & Objectives:

In support of Goal #1 Inclusive Community, the Division will streamline the Code Enforcement process by emphasizing voluntary compliance through active education and communication of the public at large. To support Goal #5 A Vibrant Community, the Division will respond to issues and citizen concerns in a timely fashion and improve the overall condition and appearance of the City by placing a greater emphasis on commercial property compliance.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
First response time to all complaints (calendar days)	1	1	1	1
Completion of 12 community outreach neighborhood presentations	90%	90%	90%	90%
Number of commercial properties brought into compliance through the commercial property initiative	8	8	8	8
Compliance percentage of total number of cases cited	70%	70%	70%	70%

Code Enforcement (3020)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Code Enforcement	$ 473,699	$ 150,000	$ 157,500	$ 7,500	5.00%	$ 165,375
Lot Clearing Charges	3,423	6,300	1,000	(5,300)	-84.13%	1,000
TOTALS	**$ 477,122**	**$ 156,300**	**$ 158,500**	**$ 2,200**	**1.41%**	**$ 166,375**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 584,667	$ 697,849	$ 694,567	$ (3,282)	-0.47%	$ 716,879
Operating Expenditures	36,354	95,235	82,860	(12,375)	-12.99%	84,330
TOTALS	**$ 621,021**	**$ 793,084**	**$ 777,427**	**$ (15,657)**	**-1.97%**	**$ 801,209**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Code Enforcement Manager	1			1
Senior Code Enforcement Officer	1			1
Neighborhood Revitalization Officer	1			1
Code Enforcement Officer	4			4
Office Specialist	1			1
Office Coordinator	1			1
Total Personnel Complement	**9**	**0**	**0**	**9**

Major Variances FY 2014:

Personal Services - Decrease: ($3,282)

Decrease results from planned salary and insurance adjustments.

Operating Expenditures - Decrease: ($12,375)

Decreases for:

Lawn maintenance, debris removal and fuel

Major Variances FY 2015:

Increases in personal services resulted from planned salary and insurance adjustments.

Business Revenue (3030)

Mission:

The City of Tamarac Business Revenue Division, as part of an HPO is committed to utilize innovative management to develop and maintain a strong financial base. The Business Revenue Division will continue to strive to provide and maintain quality customer service to the business community through promoting efficient, responsive and expedient customer service, and continue to assist the business community to keep it vibrant and safe.

Program Description:

The current growth of existing and new development within the City of Tamarac has a continuing impact on the Business Revenue Division and business retention. By directing efforts towards the present and future growth within the business community, the City can maintain an acceptable business structure through a specialized, and knowledgeable staff highly motivated to work with the business community. Staff will continue to strive to respond to the business community with efficiency, quality customer service, integrity and a positive customer driven approach to Business Revenue.

Goals & Objectives:

The goals and objectives of the Business Revenue Division support Goal #2, Healthy Financial Environment, and Goal #5, A Vibrant Community, by improving the efficiency and customer services to the business community through a high level of expedient response and a positive approach to the needs of the business community through yearly inspections, and by providing a balanced approach to attract and retain businesses; and by utilizing the best business practices as determined by decreasing the average processing time of all business license applications from the time of submittal to the issuance of the license.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Provide an annual inspection to every business in the City	75%	75%	75%	75%
Average processing time for Business Revenue applications (days)	2.5	2.5	2.5	2.5
Number of business days from application submission to license issuance	3	2.5	2.5	2.5

Business Revenue (3030)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
City Licenses	$ 691,949	$ 690,690	$ 705,000	$ 14,310	2.07%	$ 705,000
Occupational License - County	74,054	50,000	42,000	(8,000)	-16.00%	42,042
TOTALS	**$ 766,003**	**$ 740,690**	**$ 747,000**	**$ 6,310**	**0.85%**	**$ 747,042**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 89,041	$ 90,557	$ 90,712	$ 155	0.17%	$ 95,143
Operating Expenditures	2,901	4,175	4,425	250	5.99%	4,275
TOTALS	**$ 91,942**	**$ 94,732**	**$ 95,137**	**$ 405**	**0.43%**	**$ 99,418**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Senior Occupational License Specialist	1			1
Total Personnel Complement	**1**	**0**	**0**	**1**

Major Variances FY 2014:

Personal Services - Increase: $155

Increase results from planned salary and insurance adjustments.

Operating Expenditures - Increase: $250

Increases for:

Postage

Major Variances FY 2015:

Increases in personal services resulted from planned salary and insurance adjustments.

Economic Development Division (3040)

Mission:

To be a premiere City that is an ideal business location for companies considering relocation, expansion or retention; thereby growing jobs, capital investment and helping local businesses succeed and prosper.

Program Description:

The Economic Development Division seeks to attract new development, facilitate redevelopment and retain existing businesses by creating a healthy business environment in the City of Tamarac.

Goals & Objectives:

The Economic Development Division supports Goal #2, Healthy Financial Environment by facilitating growth and redevelopment which will increase the City's tax base and Goal #5, A Vibrant Community by facilitating redevelopment of the City's aging commercial development.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
New jobs created due to business relocations, expansion and redevelopment	N/A	20	20	30
Number of businesses assisted through the retention and expansion program	N/A	15	20	30
Number of businesses supported through entrepreneurship programs and outreach	N/A	25	25	25
Number of activities that contribute to commercial/retail development in the City.	N/A	3	5	7
Number of retained jobs through economic development efforts	N/A	10	10	15

Economic Development (3040)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ -	$ 135,308	$ 121,371	$ (13,937)	-10.30%	$ 128,864
Operating Expenditures	-	3,000	55,900	52,900	1763.33%	39,400
TOTALS	**$ -**	**$ 138,308**	**$ 177,271**	**$ 38,963**	**28.17%**	**$ 168,264**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Economic Development Manager	1			1
Total Personnel Complement	**1**	**0**	**0**	**1**

Major Variances FY 2014:

Personal Services - Decrease: ($13,937)

Decrease results from planned salary and insurance adjustments.

Operating Expenditures - Increase: $52,900

Increases for:

Marketing Consultants
IEDC Conference/Developer Consultants
ICSC Conference/Business Seminars & Business Development
Creation & maintenance of Economic Development website
Printing & binding
Training and memberships
Broward Alliance Resources Guide/NAIOP Ads

Major Variances FY 2015:

Increases in personal services resulted from planned salary and insurance adjustments.
Decreases in operating funding for Economic Development website, printing and binding.

Housing Division (CDBG/SHIP/NSP/HOME)

Mission:

To ensure neighborhood vitality by providing assistance to the residents of Tamarac, through support of the neighborhoods; by addressing health and safety issues, building and code violations and providing modifications to improve accessibility as needed for elderly and/or disabled persons. In addition, the Housing Division will provide assistance for those seeking residency in Tamarac in obtaining decent, affordable housing. The Housing Division seeks to expand and improve housing opportunities for current and future residents of the City of Tamarac.

Program Description:

In Fiscal Year 2014 the Housing Division will continue to assist residents with achieving home ownership, sustaining decent and affordable housing and promoting community revitalization. We will improve the quality of housing through our Rehabilitation Assistance Programs that fosters long term residency and community involvement. The Housing Division will also continue to promote neighborhood sustainability, community involvement and assess the on-going need of the City as it fosters family and participation.

Goals & Objectives:

The Housing Division is committed to playing a part in Goal #4, Clear Communication and Goal #5, A Vibrant Community. Striving to promote Goal #4, Clear Communication, the Housing Division promotes an open steam of communication between the City and the residents of Tamarac through on-going Neighborhood Meetings and the HOA Liaison Program. The Housing Division regularly communicates the City's various Housing Assistance and Neighborhood Programs through meetings, outreach, printed information, as well as electronic access via the City's website. Additionally, in support of Goal #5, A Vibrant Community, the Housing Division will provide excellent, responsive service to those seeking assistance from the City, and will promote the on-going availability of the City's Housing and Neighborhood programs. Assisting residents and communities with various improvement opportunities provides for increased value, pride, and sustainability within the City of Tamarac.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Number of days elapsing between approval date and commencement of work. (Notice to Proceed)	80	80	80	80
Conduct informational outreach meetings with residents through the HOA Liaison Program at Homeowners and Condo Associations, Civic Groups, etc.	84	84	84	84
Number of households assisted by the Housing Division through grant programs.	16	15	14	12
Percentage of Home Rehabilitations completed within 90 days of issuance of Building Permit	90%	90%	90%	90%
Percentage of Residents who find the Annual Neighborhood Meetings informative or very informative	90%	90%	90%	90%

Housing (CDBG/SHIP/NSP/HOME)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
RCMP Grant	$ 71,745	$ 100,000	$ 150,000	$ 50,000	50.00%	$ -
CDBG Grant	502,222	307,277	369,060	61,783	20.11%	292,000
SHIP Grant	8,645	23,704	85,626	61,922	261.23%	-
Home Grant	13,163	82,833	74,749	(8,084)	-9.76%	82,833
Neighborhood Stab. Grant	537,479	-	300,000	300,000	-	100,000
TOTALS	**$ 1,133,254**	**$ 513,814**	**$ 979,435**	**$ 465,621**	**90.62%**	**$ 474,833**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 215,647	$ 101,754	$ 159,566	$ 57,812	56.82%	$ 135,431
Operating Expenditures	282,728	385,726	701,813	316,087	81.95%	334,402
Capital Outlay	125,484	-	30,000	30,000	-	-
Reserves	-	5,000	5,000	-	0.00%	5,000
Other Uses	4,020	21,334	83,056	61,722	289.31%	-
TOTALS	**$ 627,879**	**$ 513,814**	**$ 979,435**	**$ 465,621**	**90.62%**	**$ 474,833**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Housing and Neighborhood Manager*		1		0.5
Housing Coordinator			1	0.3
Total Personnel Complement		**1**	**1**	**0.8**

**Position split funded between General Fund 001 and Housing (CDBG/SHIP/NSP/HOME)*

**The Housing Coordinator position is a part-time temporary grant funded position*

Major Variances FY 2014:

Personal Services - Increase: $57,812

Increase results from planned salary and insurance adjustments. Also, adding 50% of Housing and Neighborhood Manager position to General Fund.

Operating Expenditures - Increase: $316,087

Increases:

Community Development Block Grant Program
RCMP Grant Program
SHIP

Major Variances FY 2015:

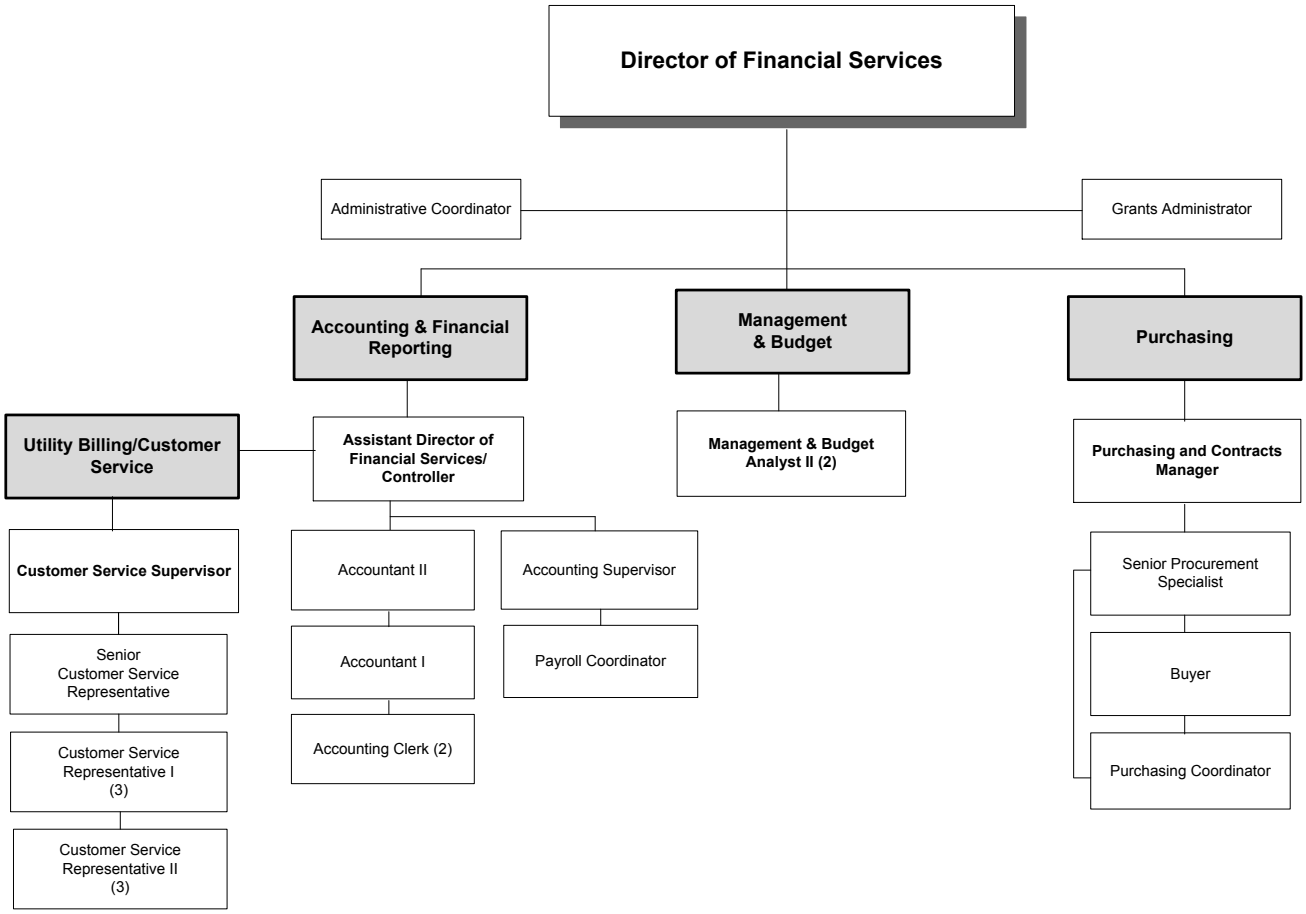
Decreases resulted from planned salary and insurance adjustments.
Decrease in Community Development Block Grant Program.

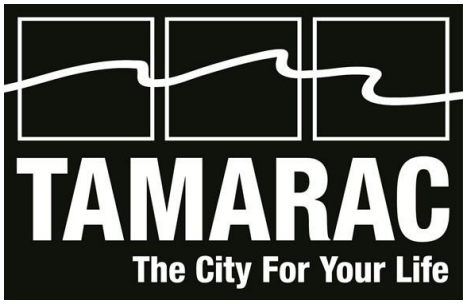
TAMARAC

The City For Your Life

Financial Services Department

24 Full Time (24 FTE)




TAMARAC
The City For Your Life

Financial Services
Departmental Financial Summary

Financial Summary ~ Category Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 2,096,398	$ 2,196,370	$ 2,266,444	$ 70,074	3.19%	$ 2,334,604
Operating Expenditures	312,344	384,878	429,529	44,651	11.60%	456,477
Capital Outlay	1,386	2,522	3,000	478	18.95%	-
DEPARTMENT TOTALS	**$ 2,410,128**	**$ 2,583,770**	**$ 2,698,973**	**$ 115,203**	**4.46%**	**$ 2,791,081**

Financial Summary ~ Program Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Administration	$ 428,459	$ 441,206	$ 445,547	$ 4,341	0.98%	$ 452,926
Accounting and Financial	731,017	777,002	827,263	50,261	6.47%	853,010
Management and Budget	175,997	218,041	233,768	15,727	7.21%	228,478
Purchasing and Contracts	436,878	442,078	447,602	5,524	1.25%	458,278
Utility Billing/Customer Service	637,777	705,443	744,793	39,350	5.58%	798,389
DEPARTMENT TOTALS	**$ 2,410,128**	**$ 2,583,770**	**$ 2,698,973**	**$ 115,203**	**4.46%**	**$ 2,791,081**

Financial Services Administration (1501)

Mission:

To professionally and responsibly manage the financial affairs of the City, to protect and further the City's strong financial reputation, and to effectively and efficiently provide related financial support services to City operations and residents.

Program Description:

Financial Services Administration works closely with the office of the City Manager on all issues related to City finances including financial reporting, budgets, investments, and debt issuance matters. The Division provides support and consultation to all City Departments and provides general direction and support for the entire Financial Services Department: Accounting and Financial Reporting, Management and Budget Services, Utility Customer Service and Purchasing and Contracts. Financial Services Administration is also responsible for the management of the treasury and debt functions of the City.

Goals & Objectives:

In support of Goal #2, Healthy Financial Environment, the Division assures adherence to the City's investment goals of ensuring liquidity, protecting principal, and maximizing return on investments; develops and adopts "best practices" financial policies; and provides value-added, timely financial support to the City while staying abreast of current developments in Government Finance. In support of Goal #4, Clear Communication, the Division provides financial information to Elected and Appointed Officials, City Staff, the Investment Advisory Committee, and the general public.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Maintain Bond Rating at AA- average from three major bond rating agencies (bond rating). Target: AA+	AA+	AA+	AA+	AA+

Administration (1501)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 409,721	$ 423,221	$ 424,572	$ 1,351	0.32%	$ 431,801
Operating Expenditures	18,738	17,985	20,975	2,990	16.62%	21,125
TOTALS	**$ 428,459**	**$ 441,206**	**$ 445,547**	**$ 4,341**	**0.98%**	**$ 452,926**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Director of Financial Services	1			1
Grants Administrator	1			1
Administrative Coordinator	1			1
Total Personnel Complement	**3**	**0**	**0**	**3**

Major Variances FY 2014:

Personal Services - Increase: $1,351

Increases in personal services for planned salary and insurance adjustments.

Operating Expenditures - Increase: $2,990

Increases for:

Copier lease
Advertising in the Sun-sentinel
Dues and memberships in Professional Organizations

Major Variances FY 2015:

Increases in personal services for planned salary and insurance adjustments and corresponding increases in operating.

Accounting and Financial Reporting (1510)

Mission:

To provide the City with accurate, concise, and timely internal and external financial information and to manage the City's finances for adherence to and consistency with governmental accounting standards, Florida law, the City Charter, and City Administrative Policies.

Program Description:

The Accounting Division provides the City with timely and accurate financial information and reports. The Division is responsible for cash disbursements, payroll processing, fixed asset reporting, accounts receivable billing, accounts payable, federal, state, and local grant reporting, and annual financial audit including financial statement preparation and provides other routine governmental accounting services consistent with state law and with Generally Accepted Accounting Principles (GAAP). The City has earned the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Award for the last 24 consecutive years, 27 years in all.

Goals & Objectives:

In support of Goal #2, Healthy Financial Environment, the Division provides financial information to City Elected and Appointed Officials, other government agencies, and to the public; monitors financial condition and strategies to ensure fiscal solvency; and continuously develops, reformats, and refines financial and operational policies and procedures to ensure that there is effective internal controls as required by legal and industry standards. In support of Goal #4, Clear Communication, the Division provides financial information to the above-mentioned parties in a manner that supports transparency and is consistent with the advancement in technology.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percentage of EFT transactions vs. AP check and wire transfers. Target: ≥ 30%	28%	32%	40%	40%
Timely completion of the Comprehensive Annual Financial Report (days from Sept 30 fiscal year close). Target: ≤ 170	158	166	166	166
Percentage of time "GFOA Certificate for Excellence in Financial Reporting" received. Target: 100%	100%	100%	100%	100%

Accounting and Financial Reporting (1510)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 643,476	$ 675,302	$ 689,753	$ 14,451	2.14%	$ 721,200
Operating Expenditures	87,541	99,178	137,510	38,332	38.65%	131,810
Capital Outlay	-	2,522	-	(2,522)	-100.00%	-
TOTALS	**$ 731,017**	**$ 777,002**	**$ 827,263**	**$ 50,261**	**6.47%**	**$ 853,010**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Assistant Director of Financial Svcs./Controller	1			1
Accountant I	1			1
Accountant II	1			1
Accounting Supervisor	1			1
Payroll Coordinator	1			1
Accounting Clerk	2			2
Total Personnel Complement	**7**	**0**	**0**	**7**

Major Variances FY 2014:

Personal Services - Increase: $14,451

Increases in personal services for Reclass of Controller to Assistant Director & planned salary and insurance adjustments.

Operating Expenditures - Increase: $38,332

Increases for:

Annual and Broward County Grant audit
GFOA/FGFOA conferences
Training for payroll and accounting staff.
Supplies: new chairs, check stock, etc.

Capital Outlay - Decrease: ($2,522)

Decreases for:

One-time capital purchase made in FY 2013

Major Variances FY 2015:

Increases in personal services for planned salary and insurance adjustments

Management and Budget (1530)

Mission:

To provide citywide budget development and ongoing monitoring of the operating and capital budgets with the City Manager; timely responses to inquiries from City Commission, citizens, media and city staff; to ensure compliance with state mandated budgetary guidelines, the City's Charter and Administrative Policies, Best Practices; and to provide clear and complete public information regarding the City's budget.

Program Description:

Management & Budget Services provides financial planning, analysis, and forecasting; program evaluation, and management analysis services in support of City operations. Specific functions include preparation and administration of the Annual and Biennial Budget Development Process and Six-Year Asset Management Program, determination of fiscal impacts, analysis of departmental operational issues, management reporting, and assistance with special projects. During the past year, the Office provided citywide budget training sessions, support through fiscal analyses to internal and external sources, and assistance with various city-wide special projects. The GFOA awarded its Distinguished Budget Award for the Fiscal Year 2013 Adopted Budget; this was the 16th consecutive year that the City has received this award.

Goals & Objectives:

Pursuant to Goal #2, Healthy Financial Environment, the Division will provide timely, pertinent, and useful financial information and recommendations to the City Manager, Operating Departments, and the City Commission for the benefit of the City and its residents. In support of Goal #4, Clear Communication, the Division also will be a responsive resource of financial and other information for Elected Officials, City Administration, Operating Departments, and Taxpayers; and will continue to improve the budget document to make it more accessible and understandable, and to continue receiving the GFOA Distinguished Budget Award.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Awarded Points for Government Finance Officers Association Distinguished Budget Award (out of 372 maximum points). Target: 350	307	309	350	350
Number of training hours provided to departments to increase communication of budgeting procedures (i.e. budget processes, how to access budget printouts, etc.). Target: 20 hours	20	20	20	20
Percentage of city wide operating budget vs. actual. Target: ≥ 95%<100%	95%	95%	95%	95%

Management and Budget (1530)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 170,004	$ 209,716	$ 223,093	$ 13,377	6.38%	$ 221,383
Operating Expenditures	5,993	8,325	10,675	2,350	28.23%	7,095
TOTALS	**$ 175,997**	**$ 218,041**	**$ 233,768**	**$ 15,727**	**7.21%**	**$ 228,478**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Management and Budget Analyst II	2			2
Total Personnel Complement	**2**	**0**	**0**	**2**

Major Variances FY 2014:

Personal Services - Increase: $13,377

Increases in personal services for planned salary and insurance adjustments.

Operating Expenditures - Increase: $2,350

Increases for:

GFOA/FGFOA conferences and other Professional development activities
Professional memberships for budget staff
Training for staff

Major Variances FY 2015:

Increases in personal services for planned salary and insurance adjustments and corresponding increases in operating.

Purchasing & Contracts Division (1540)

Mission:

To provide excellent service to City Departments towards the completion of their departmental missions, and the facilitation of city-wide cost control by securing quality goods and services in a timely fashion, utilizing ethical and economical methods; and to meet the requirements of our customers using technological advancements and improved and innovative procedures and programs, in a manner consistent with State of Florida statutes and the City's Charter and Procurement Code.

Program Description:

The Purchasing and Contracts Division assists departments in securing goods, services, and construction for the City, utilizing ethically competitive purchasing methods. The Division works with departments to process purchasing requisitions, determine appropriate purchasing methods, obtain quotes, develop standard specifications and solicit bids, letters of interest and requests for proposals. The Division interacts with vendors to resolve problems and expedite orders; facilitates pre-bid meetings, bid openings, and evaluation committee meetings; and makes recommendations for bid awards. The Division also assists with the administration and negotiation of contracts for a wide range of services.

Goals & Objectives:

In support of Goal #2, Healthy Financial Environment, the Division facilitates the procurement of high quality products and services at competitive prices while adhering to policies; fosters a fair, inclusive, ethical, and professional environment; works with other agencies in the region to develop partnerships which will improve overall pricing and volume discounts and greater administrative cost savings; and strives to find new and innovative methods to provide overall cost control through the procurement process. In support of Goal #3, Dynamic and Organizational Culture, the Division uses innovative methods to manage and improve the overall efficiency and effectiveness of service delivery to other agencies and to the community through automation, education, effective communication, and responsive customer service.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percentage of users surveyed who rate purchasing services as satisfactory or higher on annual user survey.	97%	98%	98%	98%
Percentage of New Bids/RFP's completed within 90 Days.	96%	97%	98%	98%
Ratio of Purchase and Blanket Orders to Check Requests	65%	65%	65%	65%

Purchasing and Contracts (1540)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 421,969	$ 427,348	$ 431,955	$ 4,607	1.08%	$ 442,431
Operating Expenditures	14,909	14,730	15,647	917	6.23%	15,847
TOTALS	**$ 436,878**	**$ 442,078**	**$ 447,602**	**$ 5,524**	**1.25%**	**$ 458,278**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Purchasing and Contracts Manager	1			1
Senior Procurement Specialist	1			1
Buyer	1			1
Purchasing Coordinator	1			1
Total Personnel Complement	**4**	**0**	**0**	**4**

Major Variances FY 2014:

Personal Services - Increase: $4,607

Increases in personal services for planned salary and insurance adjustments.

Operating Expenditures - Increase: $917

Increases for:

NIGP conferences and other training

Advertising for bids

Major Variances FY 2015:

Increases in personal services for planned salary and insurance adjustments and corresponding increases in operating.

Utility Billing/Customer Service (1560)

Mission:

To provide timely and accurate utility bills to our customers, to provide multiple convenient methods of payment for our customers to pay their utility bills, and to professionally and courteously assist customers with their inquiries and issues.

Program Description:

The Customer Service Division is responsible for processing utility service applications, opening and closing accounts, maintaining and billing approximately 20,000 accounts each month, and responding to customer inquiries and concerns. The Division offers customers various convenient methods of payment: in-person payment at City Hall, mail payment, automatic payment by checking account, and on-line and telephone credit card payment. In addition to these payment methods, the Division also has three drop box payment locations available to residents for after-hours bill payments. The Division has a separate web page that provides information and provides forms for many of the routine inquiries.

Goals & Objectives:

In support of Goal #2, Healthy Financial Environment, the Division provides utility billing and collection services for the City's water, wastewater, garbage, and stormwater programs. In support of Goal #5, A Vibrant Community, the Division's website, telephone information system, and electronic payment methods, are available to residents 24-hours a day; and staff are undergoing cross-training to increase employee involvement and learning, and to improve customer service to residents.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percentages of in-person visitors rating customer service as Satisfied or Very Satisfied. Target: 90%	87%	90%	90%	90%
Number of electronic payments received (IVR, C2G and ACH). Target: > 85,000	71,762	82,300	85,000	85,000
Percent of employees cross-trained. Target: ≥ 90%	90%	90%	95%	95%

Utility Billing/Customer Service (1560)

Financial Summary ~ Division Revenues						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Lien Searches	$ 197,950	$ 105,000	$ 170,000	$ 65,000	61.90%	$ 170,000
TOTALS	**$ 197,950**	**$ 105,000**	**$ 170,000**	**$ 65,000**	**0.00%**	**$ 170,000**

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 451,228	$ 460,783	$ 497,071	$ 36,288	7.88%	$ 517,789
Operating Expenditures	185,163	244,660	244,722	62	0.03%	280,600
Captial Outlay	1,386	-	3,000	3,000	0.00%	-
TOTALS	**$ 637,777**	**$ 705,443**	**$ 744,793**	**$ 39,350**	**5.58%**	**$ 798,389**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Customer Service Supervisor	1			1
Senior Customer Service Representative	1			1
Customer Service Representative II	5			5
Customer Service Representative I	1			1
Total Personnel Complement	**8**	**0**	**0**	**8**

Major Variances FY 2014:

Personal Services - Increase: $36,288

Increases in personal services for planned salary, converting 2 part-time positions to 1 full-time, 2 CSR I upgraded to CSR II position and insurance adjustments.

Operating Expenditures - Increase: $62

Increases for:

Telephone services

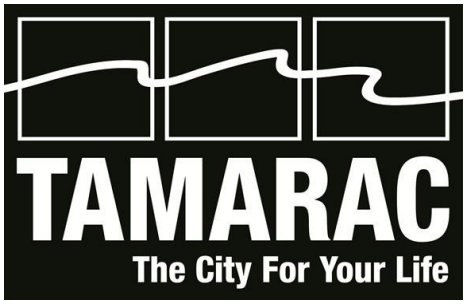
Capital Outlay - Increase : $3,000

Increases for:

Replace 2 drive-up payment boxes (City hall and Water Treatment Plant)

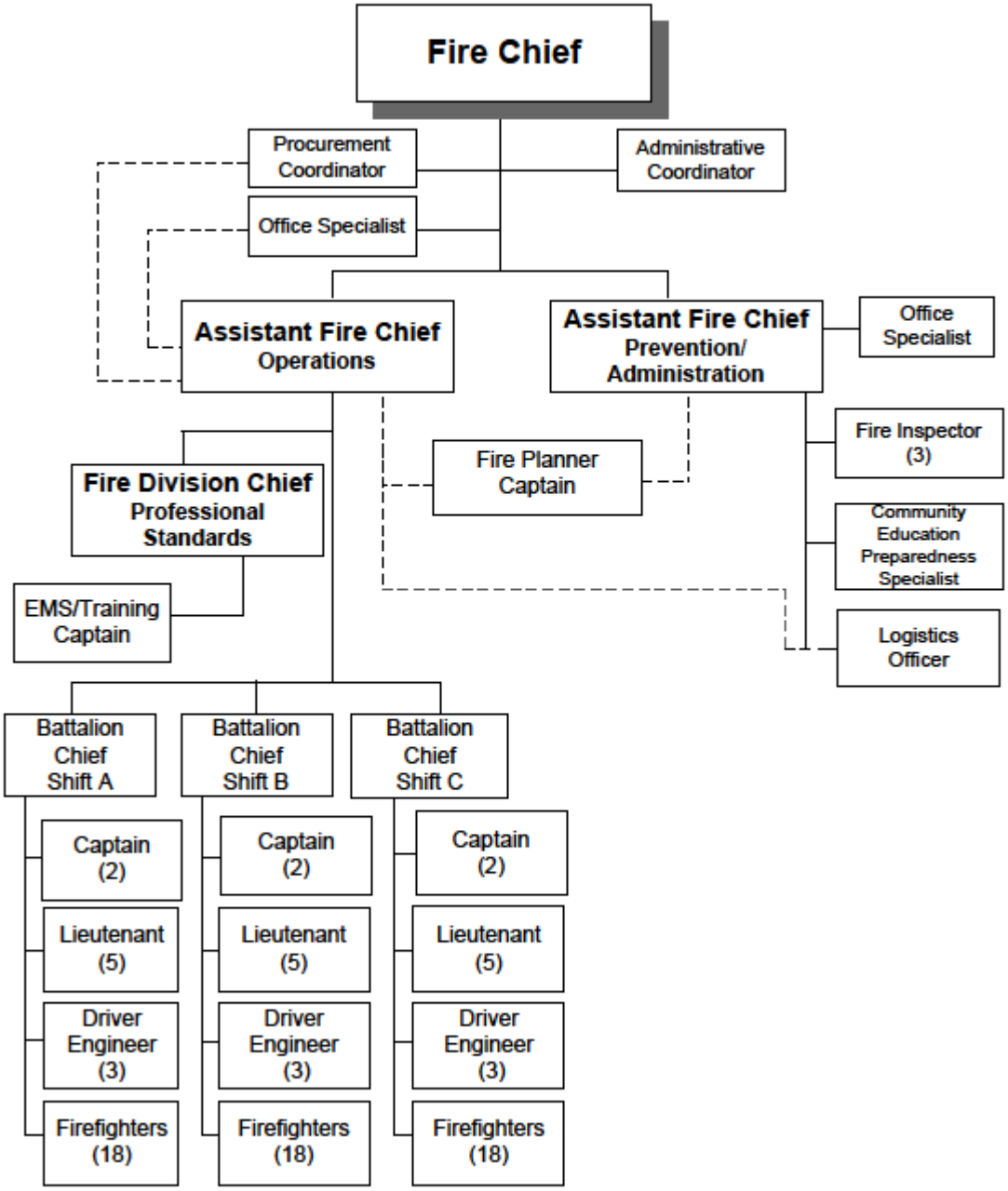
Major Variances FY 2015:

Increases in personal services for planned salary and insurance adjustments and corresponding increases in operating.


TAMARAC
The City For Your Life

Fire Rescue Department

102 Full Time (102 FTE)



TAMARAC

The City For Your Life

Fire Rescue
Departmental Financial Summary

Financial Summary ~ Department Revenues						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Firefighter's Supp Comp	$ 44,839	$ 40,500	$ 44,500	$ 4,000	-9.88%	$ 44,500
Emergency Serv. Fees	2,163,718	2,000,000	1,900,000	(100,000)	-5.00%	1,919,000
Federal Grant	58,541	8,164	-	(8,164)	-100.00%	-
FL Dept. of Health	-	71,697	-	(71,697)	-100.00%	-
Training Fees	1,542	-	-	-	-	-
Penalty Fees	30,549	270	1,000	730	270.37%	1,000
Interest Income	36,690	15,000	30,000	15,000	100.00%	30,000
Transfer In from General Fund	5,970,102	6,015,223	6,342,109	326,886	5.43%	6,259,742
Fire Assessment Fees	11,756,700	10,471,708	10,750,291	278,583	2.66%	11,514,000
Annual Inspection Fees	219,452	200,000	202,000	2,000	1.00%	204,020
Fire Re-Inspection Fees	2,780	3,000	3,030	30	1.00%	3,060
Residential Fire Safety	6,284	5,000	2,000	(3,000)	-60.00%	2,000
Plan Review Fees	58,811	40,000	40,000	-	0.00%	40,000
Contributions and Donations	2,500	-	-	-	-	-
Miscellaneous Revenues	(11,615)	1,000	1,000	-	0.00%	1,015
Capital Lease	607,667	531,230	563,580	32,350	6.09%	563,580
Appropriated Fund Balance	-	23,899	-	(23,899)	-100.00%	1,717,125
DEPARTMENT TOTALS	**$20,948,560**	**$19,426,691**	**$19,879,510**	**$ 452,819**	**2.33%**	**$22,299,042**

Financial Summary ~ Category Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$14,494,662	$15,053,774	$15,246,672	$ 192,898	1.28%	$16,236,981
Operating Expenditures	976,253	1,198,760	1,263,170	64,410	5.37%	1,174,617
Capital Outlay	681,717	738,326	756,466	18,140	2.46%	2,071,424
Other Uses	2,286,460	2,103,742	2,344,511	240,769	11.44%	2,430,128
Debt Service	63,554	317,774	252,130	(65,644)	-20.66%	365,892
Contingency	-	-	-	-	-	-
Reserves	-	14,315	16,561	2,246	15.69%	20,000
DEPARTMENT TOTALS	**$18,502,646**	**$19,426,691**	**$19,879,510**	**$ 452,819**	**2.33%**	**$22,299,042**

Financial Summary ~ Program Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Administration	$ 3,306,943	$ 3,229,417	$ 3,114,589	$ (114,828)	-3.56%	$ 3,223,318
Operations	14,465,389	15,469,710	15,901,808	432,098	2.79%	18,202,975
Fire Prevention	730,314	727,564	863,113	135,549	18.63%	872,749
DEPARTMENT TOTALS	**$18,502,646**	**$19,426,691**	**$19,879,510**	**$ 452,819**	**2.33%**	**$22,299,042**

Fire Rescue Administration (4501)

Mission:

The Fire Rescue Department are dedicated professionals who protect the life, health, property, and natural resources of the citizens and visitors of Tamarac by providing the highest quality emergency medical services, fire suppression, emergency preparedness, inspection services, and public education.

Program Description:

The Fire Rescue Department maintains an ISO Class 2 rating striving for an ISO 1 rating and accreditation from the Commission on Fire Accreditation International (CAFI) within the next two years. These professional codes and standards, including the National Fire Protection Association (NFPA), allows the organization to provide services that protect lives and property through an effective and efficient emergency response. These major services include fire prevention and inspection, training, public education, fire suppression, emergency medical services, hazard mitigation and emergency management efforts.

Goals & Objectives:

In support of Goal #1, Inclusive Community, Fire Administration embraces our increasing diverse community through its diverse workforce and programs that meet the needs in our community. In support of Goal #2, Healthy Financial Environment, Administration recognizes that a high performance organization requires up-to-date technology and data driven results that improve fiscal accountability and resource management throughout all aspects of the Fire-Rescue department. In support of Goal #3, Dynamic Organizational Culture, we promote and maintain a highly motivated staff characterized by integrity, education, commitment, and maintain a high level of professionalism towards our customers. In support of Goal #4, Clear Communication, the Department will provide current information to customers regarding programs and services and gather feedback. In addition, Fire Administration facilitates and supports the Operation and Prevention Divisions to accurately analyze data improving service delivery method through ongoing Customer-focused Transactional Surveys. In support of Goal #5, A Vibrant Community, Fire Administration supports the response of all emergency and non-emergency vehicles operated in a safe and timely manner, ensuring the highest level of Fire and EMS service. In support of City Goals, Tamarac Fire Rescue will pursue Fire Department Accreditation from the Commission on Fire Accreditation International (CAFI) by 2015.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Achieve 95% customer satisfaction rating annually using the Fire Inspection and EMS customer survey.	100%	100%	100%	100%

Fire Rescue Administration (4501)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Training Fees	$ 1,542	$ -	$ -	$ -	0.00%	$ -
Penalty Fees	30,549	270	1,000	730	270.37%	1,000
Interest Income	36,690	15,000	30,000	15,000	100.00%	30,000
Transfer In from General Fund	5,970,102	6,015,223	6,342,109	326,886	5.43%	6,259,742
Fire Assessment Fees	11,756,700	10,471,708	10,750,291	278,583	2.66%	11,514,000
Capital Lease	607,667	531,230	563,580	32,350	6.09%	563,580
Miscellaneous Revenues	(11,615)	1,000	1,000	-	0.00%	1,015
Appropriated Fund Balance	-	23,899	-	(23,899)	-100.00%	1,717,125
TOTALS	**$18,391,635**	**$17,058,330**	**$17,687,980**	**$ 629,650**	**3.69%**	**$20,086,462**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 790,898	$ 847,730	$ 477,417	$ (370,313)	-43.68%	$ 497,190
Operating Expenditures	229,585	263,630	276,100	12,470	4.73%	276,000
Other Uses	2,286,460	2,103,742	2,344,511	240,769	11.44%	2,430,128
Contingency	-	-	-	-	0.00%	-
Reserves	-	14,315	16,561	2,246	15.69%	20,000
TOTALS	**$ 3,306,943**	**$ 3,229,417**	**$ 3,114,589**	**$ (114,828)**	**-3.56%**	**$ 3,223,318**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Fire Chief	1			1
Administrative Coordinator	1			1
Procurement Coordinator	1			1
Office Specialist	1			1
Total Personnel Complement	**4**	**0**	**0**	**4**

Major Variances FY 2014:

Personal Services - Decrease: ($370,313)

Decreases in personal services as a result of 2 positions being moved to correct division.
Pension adjustments

Operating Expenditures - Increase: $12,470

Increases for:

Contract for medical billing services
Travel for staff
Insurance service charges

Other Uses/Reserves - Increase: $243,015

Increases for:

Replacement/upgrade radios, SCBA and air compressor
FY14 cost allocation
Encumbrances

Major Variances FY 2015:

Increases in personal services for planned salary and insurance adjustments and corresponding increases in operating.

Fire Operations (4520)

Mission:

The Fire Rescue Department are dedicated professionals who protect the life, health, property, and natural resources of the citizens and visitors of Tamarac by providing the highest quality emergency medical services, fire suppression, and education.

Program Description:

The Fire Rescue Department maintains an ISO Class 2 rating striving for an ISO 1 rating within the next two years. These professional standards allow the organization to provide services that protect lives and property through an effective and efficient emergency response. These major services include fire prevention and inspection, training, public education, fire suppression, emergency medical services, hazard mitigation and emergency management efforts.

Goals & Objectives:

In support of Goal #2, Healthy Financial Environment, the Department will be recognized as a high quality organization who uses up-to-date technology and techniques to improve annual processes and safe practices. In support of Goal #3, Dynamic Organizational Culture, the Department will maintain a highly motivated staff characterized by integrity, education, and commitment, and maintain a high level of professionalism towards our customers. In support of Goal #4, Clear Communication, the Department will provide current information to customers regarding programs and services and gather feedback. In addition, the Division will prepares and provides accurate data records to continue to improve service delivery methods through ongoing Transactional Analysis. In support of Goal #5, A Vibrant Community, the Department will respond to all emergencies in a safe and timely manner, will provide the highest quality EMS, fire and hazard mitigation, specialized services, and information services. Tamarac Fire Rescue will pursue department accreditation from the Commission on Fire Accreditation International (CAFI) by 2015.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Forecast	FY 2015 Target
Percent completion of the annual fire hydrant inspection program in accordance with Florida Statutes and ISO guidelines. (n = 2,333)	2,254	2,333	2,333	2,333
Hours of professional development training per firefighter in accordance with ISO guidelines. Target > 240 hours	100%	100%	100%	100%
Respond to all emergency incidents in eight minutes or less from 9-1-1 call to scene arrival in an effort to meet professional standards such as the National Fire Protection Association recommendation. (Target ≥ 90%)	86%	90%	90%	90%
EMS Return of Spontaneous Circulation (ROSC) of cardiac arrest victims (industry average = 10%). Target goal ≥ 30%.	48%	30%	30%	30%

Operations (4520)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Federal Grant	$ 58,541	$ 8,164	$ -	$ (8,164)	-100.00%	$ -
FL Dept. of Health	-	71,697	-	(71,697)	-100.00%	-
Firefighter's Supp Comp	44,839	40,500	44,500	4,000	9.88%	44,500
Emergency Serv. Fees	2,163,718	2,000,000	1,900,000	(100,000)	-5.00%	1,919,000
Contributions & Donations	2,500	-	-	-	-	-
TOTALS	**$ 2,269,598**	**$ 2,120,361**	**$ 1,944,500**	**$ (175,861)**	**-8.29%**	**$ 1,963,500**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$13,034,376	$13,528,200	$14,027,216	$ 499,016	3.69%	$14,956,170
Operating Expenditures	700,808	885,410	900,296	14,886	1.68%	827,889
Capital Outlay	666,651	738,326	722,166	(16,160)	-2.19%	2,053,024
Debt Service	63,554	317,774	252,130	(65,644)	-20.66%	365,892
TOTALS	**$14,465,389**	**$15,469,710**	**$15,901,808**	**$ 432,098**	**2.79%**	**$18,202,975**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Assistant Fire Chief	1			1
Fire Division Chief	1			1
Battalion Chief	3			3
Captain	8			8
Lieutenant	15			15
Driver	9			9
Firefighter/EMT/Paramedic	54			54
Logistics Officer	1			1
Total Personnel Complement	**92**	**0**	**0**	**92**

Major Variances FY 2014:

Personal Services - Increase: $499,016

Increases in personal services as a result of 2 positions being moved from Administration to this division, as well as other planned salary increases and benefit adjustments

Operating Expenditures - Increase: $14,886

Increases for:

Travel for staff
Water and Sewer payments
Repair & Maint.: Service Contracts, Facilities
Promotional Testing
Educational Assistance (per contract), protective clothing and uniforms

Capital Outlay -Decrease: ($16,160)

Decreases for:

One time items purchased in FY13
Medical and rescue equipment

Debt Service - Decrease: ($65,644)

Decreases for:

Reduction in lease payments

Major Variances FY 2015:

Increases in personal services for planned salary and insurance adjustments and corresponding increases in operating.

Fire Prevention, Public Education and Emergency Management (4530)

Mission:

The Fire Rescue Department are dedicated professionals who protect the life, health, property, and natural resources of the citizens and visitors of Tamarac by providing the highest quality emergency medical services, fire suppression, public education, fire inspection services, and all hazard mitigation services.

Program Description:

The Fire Prevention Division provides fire and life safety code inspections, public education programs and emergency management for the City ensuring the highest level of safety for the residents, visitors and employees. Protecting lives and property through effective and efficient pre-incident planning, emergency response mitigation and post-incident recovery response.

Goals & Objectives:

In support of Goal # 1, Inclusive Community, the Fire Prevention Division plays a vital role in the education of our customers in the areas of Fire Safety, Fire Prevention, All Hazards and Emergency Management. In support of Goal #2, Healthy Financial Environment, the Division will be recognized as a high quality organization who uses advanced technology and techniques to conduct efficient annual fire and life safety inspections. In support of Goal #3, Dynamic Organizational Culture, the Division will maintain a highly motivated staff characterized by integrity, professionalism, and commitment towards our customers. In support of Goal #4, Clear Communication, the Division will play its PART by providing current information to customers regarding programs and services, and gathering feedback on services through transactional and program surveys. In support of Goal #5, A Vibrant Community, the Division will respond to all requests in a timely manner as well as to provide the highest quality hazard mitigation, specialized services, fire and life safety inspection, public education, and information services.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Forecast	FY 2015 Target
Percent completion of fire inspections for commercial, educational and multi-family residential occupancies as outlined in Tamarac City Code.	100%	100%	100%	100%
Percent completion of all new and existing construction plan reviews completed by a Fire Department Plans Reviewer within five business days of receipt.	100%	100%	100%	100%
Percent of Fire Drills conducted in all the public/private schools within the City of Tamarac.	100%	100%	100%	100%

Fire Prevention, Public Education and Emergency Management (4530)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Annual Inspection Fees	$ 219,452	$ 200,000	$ 202,000	$ 2,000	1.00%	$ 204,020
Fire Re-Inspection Fees	2,780	3,000	3,030	30	1.00%	3,060
Residential Fire Safety	6,284	5,000	2,000	(3,000)	-60.00%	2,000
Plan Review Fees	58,811	40,000	40,000	-	0.00%	40,000
TOTALS	**$ 287,327**	**$ 248,000**	**$ 247,030**	**$ (970)**	**-0.39%**	**$ 249,080**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 669,388	$ 677,844	$ 742,039	$ 64,195	9.47%	$ 783,621
Operating Expenditures	45,860	49,720	86,774	37,054	74.53%	70,728
Capital Outlay	15,066	-	34,300	34,300	0.00%	18,400
TOTALS	**$ 730,314**	**$ 727,564**	**$ 863,113**	**$ 135,549**	**18.63%**	**$ 872,749**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Assistant Fire Chief	1			1
Office Specialist	1			1
Comm Ed/Preparedness Specialist	1			1
Fire Inspector	3			3
Total Personnel Complement	**6**	**0**	**0**	**6**

Major Variances FY 2014:

Personal Services - Increase: $64,195

Increases in personal services for planned salary increases and benefit adjustments

Operating Expenditures - Increase: $37,054

Increases for:

Travel /Training and books for staff
Internet/cable for EOC
Printing and binding
Office supplies
Automotive repairs and supplies
Cert/Cadet program

Capital Outlay - Increase: $34,300

Increases for:

Replace EOC freezers, MRE's and satellite phone

Major Variances FY 2015:

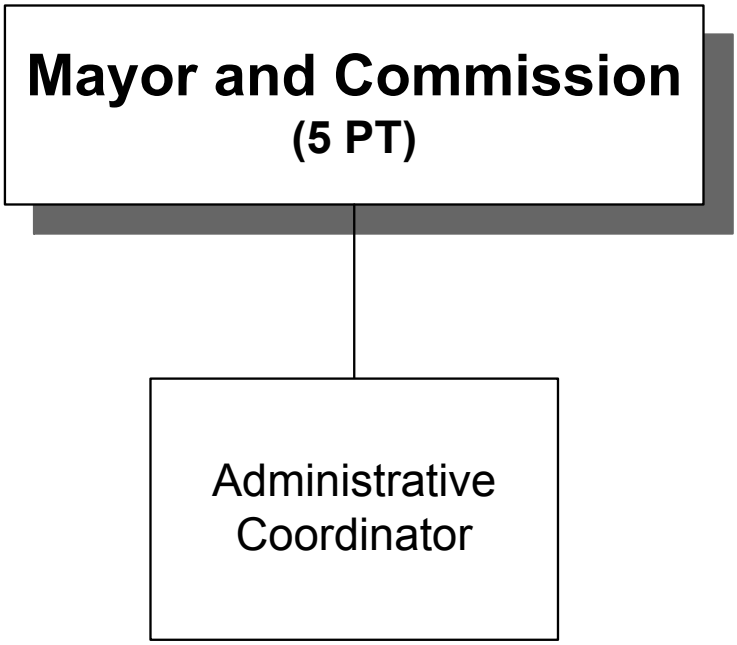
Increases in personal services for planned salary and insurance adjustments and decreases in operating and capital.

TAMARAC

The City For Your Life

City Commission

1 Full Time, 5 Part Time (3.5 FTE)



City Commission
Departmental Financial Summary

Financial Summary ~ Category Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 520,570	$ 601,177	$ 435,442	$ (165,735)	-27.57%	$ 442,010
Operating Expenditures	47,337	75,990	64,640	(11,350)	-14.94%	75,190
Grants and Aids	90,934	90,934	84,939	(5,995)	-6.59%	84,939
DEPARTMENT TOTALS	**$ 658,841**	**$ 768,101**	**$ 585,021**	**$ (183,080)**	**-23.84%**	**$ 602,139**

Financial Summary ~ Program Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Administration	$ 658,841	$ 768,101	$ 585,021	$ (183,080)	-23.84%	$ 602,139
DEPARTMENT TOTALS	**$ 658,841**	**$ 768,101**	**$ 585,021**	**$ (183,080)**	**-23.84%**	**$ 602,139**

City Commission (0100)

Program Description:

The City of Tamarac is governed by a Commission/Manager form of government, which combines the political leadership of elected officials with the managerial experience of the appointed administrator. The City Commission consists of five members: the Mayor, Chief elected official-at-large, and four commission members elected from each of the four districts in the City. The legislative powers of the City are vested in and exercised by the City Commission, consistent with the United States Constitution, the Florida Constitution, Laws of the State of Florida, the City Charter, and City Ordinances. The City Commission is vested with policy-setting authority, adopting the annual budget, formulating goals and objectives, and making decisions that affect the quality of life in the community

Goals & Objectives:

In support of Goal #4, Clear Communication, City Commission Staff facilitate communication between Commission Members, their constituents, and the general public.

City Commission (0100)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 520,570	$ 601,177	$ 435,442	$ (165,735)	-27.57%	$ 442,010
Operating Expenditures	47,337	75,990	64,640	(11,350)	-14.94%	75,190
Grants and Aids	90,934	90,934	84,939	(5,995)	-6.59%	84,939
TOTALS	**$ 658,841**	**$ 768,101**	**$ 585,021**	**$ (183,080)**	**-23.84%**	**$ 602,139**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Mayor		1		0.5
Vice Mayor		1		0.5
Commissioner		3		1.5
Administrative Coordinator	1			1
Total Personnel Complement	**1**	**5**	**0**	**3.5**

Major Variances FY 2014:

Personal Services - Decrease: ($165,735)

Decreases in personal services for one-time adjustment made in FY 2013

Operating Expenditures - Decrease: ($11,350)

Decreases for:

Professional Services
Printing and binding

Grants and Aids - Decrease: ($5,995)

Decreases for:

Reduction in Outside Agency funding

Major Variances FY 2015:

Increases in personal services for planned salary and insurance adjustments and corresponding increases in operating.

City Attorney (1000)

Mission:

To provide effective and timely legal representation and advice to the City Commission and City Staff.

Program Description:

The City Attorney represents the City in legal controversies from the point of claim to resolution. The City Attorney is committed to implementing the City Commission's policy of minimizing exposures and potential liabilities. The City Attorney addresses legal issues at inception to avoid crisis response; coordinates with departments to enable them to identify and distinguish between legal and non-legal issues; prepares all necessary legal documents; drafts or reviews all contracts and agreements for services, programs, and projects, performs legal research and prepares opinions as required; works in conjunction with Risk Management to evaluate risks to identify potential exposures and develop alternatives for Commission consideration; represents the City in civil actions and proceedings; files causes of action at the instruction of the City Commission and represents the City as plaintiff or defendant when its interest so requires; serves as municipal prosecutor for violations of City ordinances; drafts and files municipal information in County Court and represents the City throughout prosecution.

Goals & Objectives:

The City Attorney's Office will prepare all legal documents for litigation within the time frame designated by the Court. The City Attorney's Office will file answers to all complaints within twenty days of receipt.

City Attorney
Departmental Financial Summary

Financial Summary ~ Category Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Operating Expenditures	$ 533,527	$ 592,080	$ 590,580	$ (1,500)	-0.25%	$ 590,880
DEPARTMENT TOTALS	**$ 533,527**	**$ 592,080**	**$ 590,580**	**$ (1,500)**	**-0.25%**	**$ 590,880**

Financial Summary ~ Program Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
City Attorney's Office	$ 533,527	$ 592,080	$ 590,580	$ (1,500)	-0.25%	$ 590,880
DEPARTMENT TOTALS	**$ 533,527**	**$ 592,080**	**$ 590,580**	**$ (1,500)**	**-0.25%**	**$ 590,880**

Major Variances FY 2014:

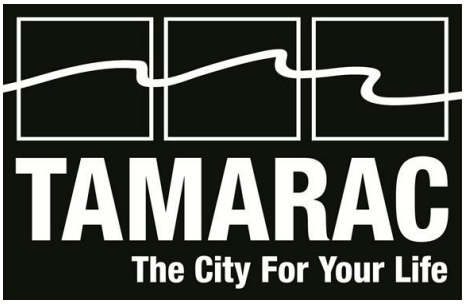
Operating Expenditures - Decrease: ($1,500)

Decreases for:

Slight adjustment in contract

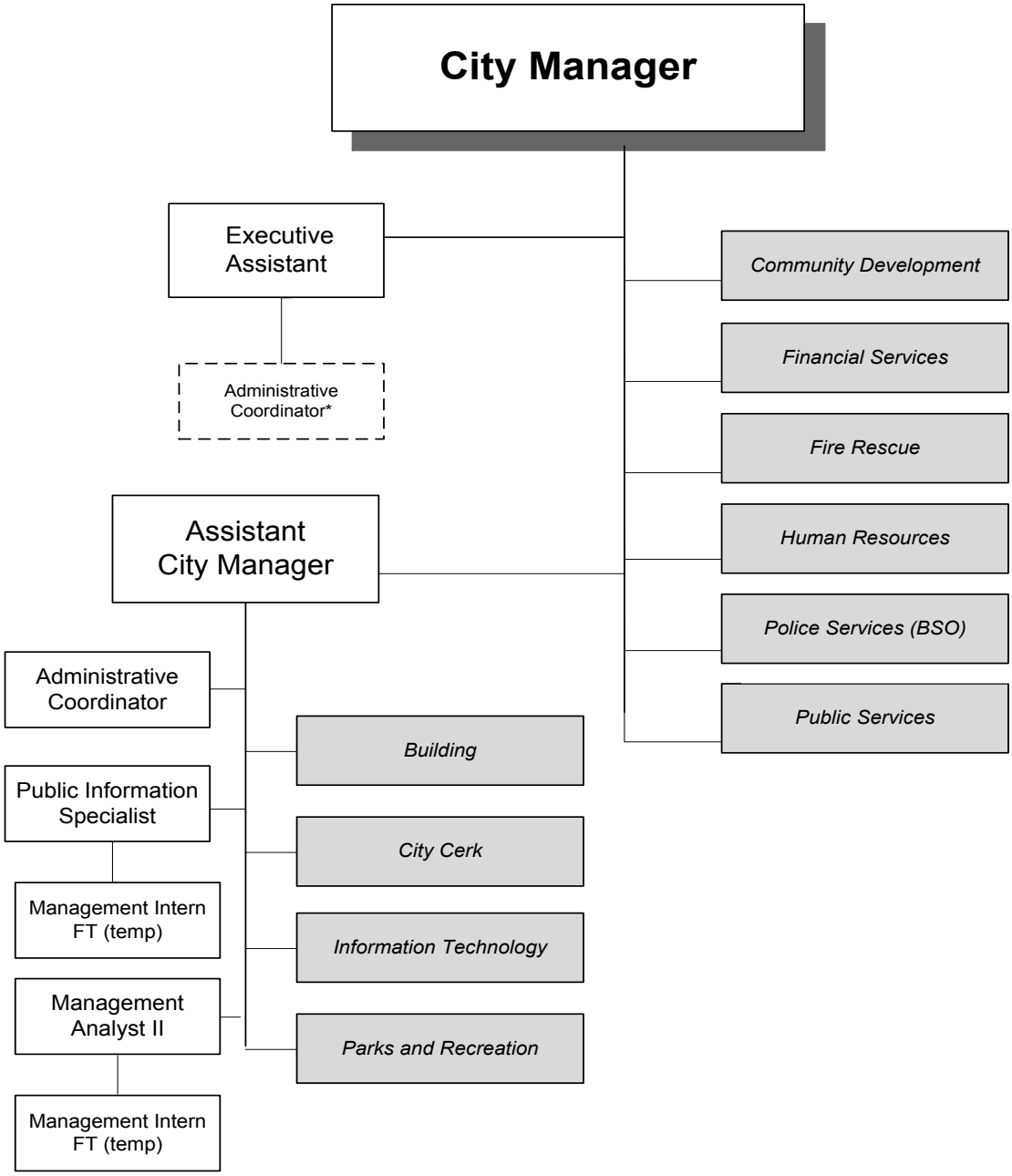
Major Variances FY 2015:

Minor operating increase in contract.


TAMARAC
The City For Your Life

City Manager

8 Full Time (8 FTE)



**This position provides administrative support for the Mayor and City Commission.*

TAMARAC

The City For Your Life

City Manager
Departmental Financial Summary

Financial Summary ~ Category Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,239,105	$ 1,166,064	$ 1,249,657	$ 83,593	7.17%	$ 1,243,377
Operating Expenditures	114,357	265,248	267,448	2,200	0.83%	253,898
Capital Outlay	-	1,700	-	(1,700)	-100.00%	-
DEPARTMENT TOTALS	**$ 1,353,462**	**$ 1,433,012**	**$ 1,517,105**	**$ 84,093**	**5.87%**	**$ 1,497,275**

Financial Summary ~ Program Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
City Manager's Office	$ 1,054,578	$ 1,107,379	$ 1,123,971	$ 16,592	1.50%	$ 1,129,328
Public Information Office	298,884	325,633	393,134	67,501	20.73%	367,947
DEPARTMENT TOTALS	**$ 1,353,462**	**$ 1,433,012**	**$ 1,517,105**	**$ 84,093**	**5.87%**	**$ 1,497,275**

City Manager (0501)

Mission:

To provide the leadership and direction necessary to complete the strategic goals and objectives established by the City Commission and to actualize the City Commission's vision of the City as a High Performance Organization (HPO).

Program Description:

To provide the administrative oversight, support, and systems that empower City Departments to anticipate and meet customer expectations and accomplish the objectives and directives of the City Commission. This support includes providing centralized administration, coordination, control and evaluation of all municipal programs, enforcing City laws and ordinances, making recommendations to the City Commission relative to ordinances and resolutions, legislative issues and policies, identifying and obtaining legislative appropriations and/or grant funding, submitting an annual budget, and advising the City Commission on the financial condition of the City.

Goals & Objectives:

The City Manager's Office provides leadership and direction to all departments to facilitate the accomplishment of all five Strategic Goals. In support of Goal #1, Inclusive Community, the City Manager's Office will identify customers and their needs, including recognizing the cultural diversity of our changing City. In support of Goal #2, Healthy Financial Environment, the City Manager's Office will leverage the value of taxpayer dollars through the use of grant funding. In support of Goal #3, Dynamic Organizational Culture, the City Manager's Office will facilitate a culture of performance excellence within the organization.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percent of residents "satisfied" or "very satisfied" with the overall City services (2013 National Average = 57%).	N/A	80%	N/A	84%
Percent of residents who "agree" or "strongly agree" the City does a good job serving the needs of diverse populations in the community.	N/A	55%	N/A	60%
Percent of residents who are satisfied with the quality of customer service they receive when contacting the City (2013 National Average = 55%).	N/A	69%	N/A	75%
Percentage of residents "satisfied" or "very satisfied" with value they receive for their local tax dollars (2013 National Average = 45%).	N/A	56%	N/A	60%

* Information for these measures are gathered from the Employee/Community Surveys which are conducted every other year.

City Manager (0501)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,020,130	$ 1,047,949	$ 1,082,018	$ 34,069	3.25%	$ 1,087,975
Operating Expenditures	34,448	59,430	41,953	(17,477)	-29.41%	41,353
TOTALS	**$ 1,054,578**	**$ 1,107,379**	**$ 1,123,971**	**$ 16,592**	**1.50%**	**$ 1,129,328**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
City Manager	1			1
Assistant City Manager	1			1
Management Analyst II	1			1
Executive Assistant	1			1
Administrative Coordinator	1			1
Management Intern (Temp)	1			1
Total Personnel Complement	**6**	**0**	**0**	**6**

Major Variances FY 2014:

Personal Services - Increase: $34,069

Increase in personal services for planned adjustments in salary, insurance and pension contributions.

Operating Expenditures - Decrease: ($17,477)

Decreases for:

Training and Travel, due & memberships

Copier rental/leases, usage

Major Variances FY 2015:

Increase in personal services for planned salary and insurance adjustments in salary and slight decrease in operating.

Public Information (0530)

Mission:

To facilitate communication between Tamarac city government and the community at large. To facilitate communication within and throughout the organization. To enhance the overall visibility of the City of Tamarac.

Program Description:

Publish Tam-A-Gram and Sundial newsletter, provide information and media services to the community at large, and support all city departments with communication matters.

Goals & Objectives:

In support of Goal #1, Inclusive Community (community education and outreach), and Goal #4, Clear Communication, the Public Information Division provides internal and external communications through a variety of forums including the Tam-A-Gram, Sundial, direct mailings, publications, news releases, and the City's website.

Performance Measures *	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Employee satisfaction with communication (avg. all communication questions)	N/A	59%	N/A	72%
Percent of residents "satisfied" or "very satisfied" with the overall effectiveness of City communication with the public (2013 National Average = 46%).	N/A	70%	N/A	74%
Percent of residents "satisfied" or "very satisfied" with the quality of the City's newsletter, the Tam-A-Gram.	N/A	81%	N/A	87%
Percent of employees "satisfied' or 'very satisfied' that the SunDial provides useful information.	N/A	66%	N/A	67%

* Information for these measures are gathered from the Employee/Community Surveys which are conducted every other year.

Public Information (0530)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 218,975	$ 118,115	$ 167,639	$ 49,524	41.93%	$ 155,402
Operating Expenditures	79,909	205,818	225,495	19,677	9.56%	212,545
Capital Outlay	-	1,700	-	(1,700)	-100.00%	-
TOTALS	**$ 298,884**	**$ 325,633**	**$ 393,134**	**$ 67,501**	**20.73%**	**$ 367,947**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Public Information Specialist	1			1
Management Intern (Temp)	1			1
Total Personnel Complement	**2**	**0**	**0**	**2**

Major Variances FY 2014:

Personal Services - Increase: $49,524

Increase in personal services for planned adjustments in salary, insurance and pension contributions.

1 FT Management Intern - new to this division

Operating Expenditures - Increase: $19,677

Increases for:

Training and Travel, due & memberships

Copier rental/leases, usage

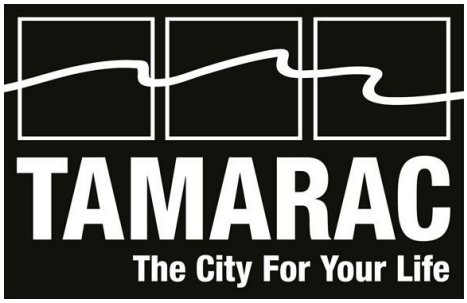
Capital Outlay - Decrease: ($1,700)

Decrease for:

One-time laptop purchase for PIO.

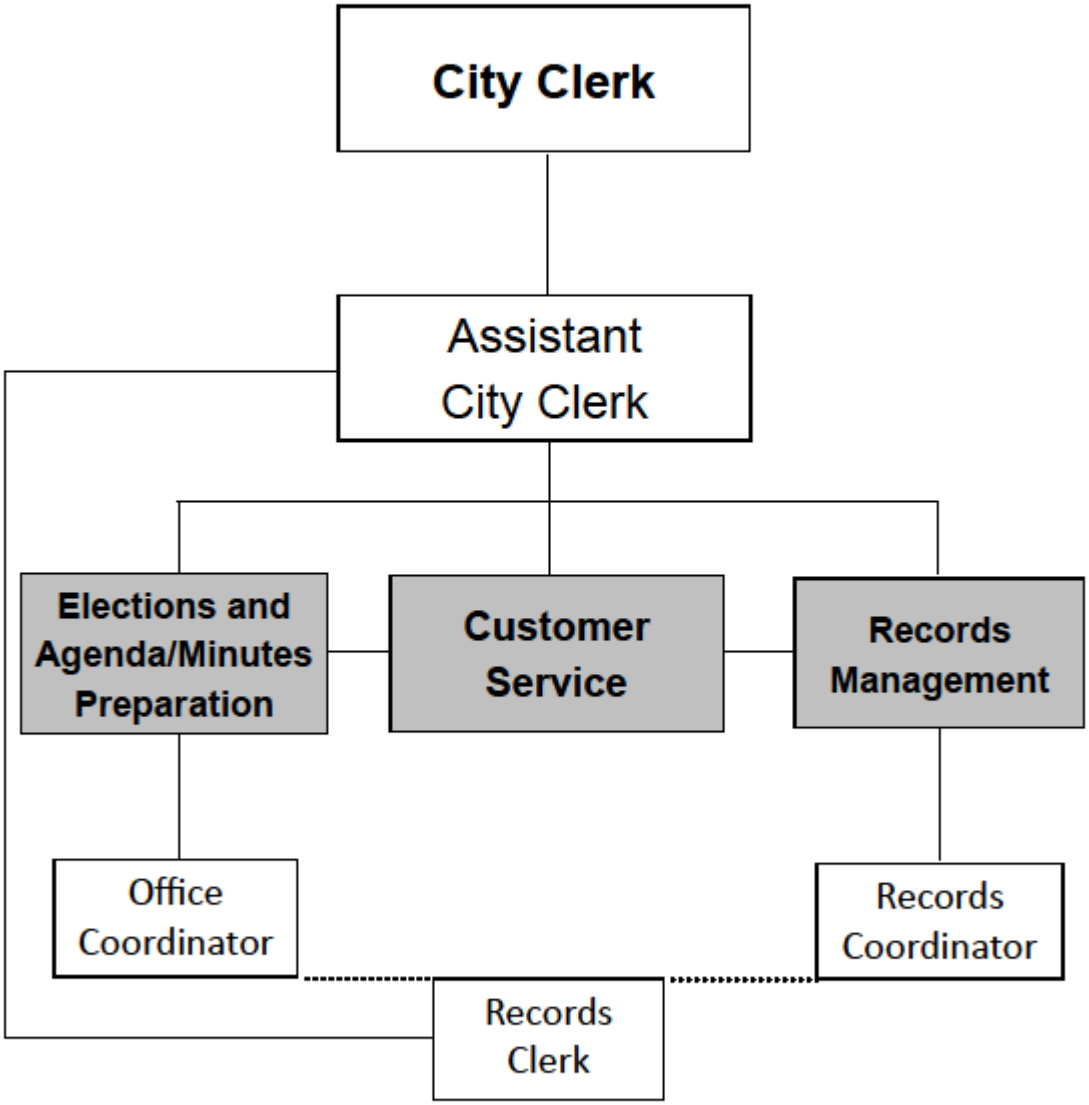
Major Variances FY 2015:

Increase in personal services for planned salary and insurance adjustments in salary and slight decrease in operating.


TAMARAC
The City For Your Life

City Clerk

5 Full Time (5 FTE)



TAMARAC

The City For Your Life

City Clerk
Departmental Financial Summary

Financial Summary ~ Category Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 442,003	$ 460,483	$ 431,592	$ (28,891)	-6.27%	$ 471,832
Operating Expenditures	180,662	128,383	113,447	(14,936)	-11.63%	113,347
Captial Outlay	-	35,500	-	(35,500)	0.00%	-
DEPARTMENT TOTALS	**$ 622,665**	**$ 624,366**	**$ 545,039**	**$ (79,327)**	**-12.71%**	**$ 585,179**

Financial Summary ~ Program Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
City Clerk	$ 622,665	$ 624,366	$ 545,039	$ (79,327)	-12.71%	$ 585,179
DEPARTMENT TOTALS	**$ 622,665**	**$ 624,366**	**$ 545,039**	**$ (79,327)**	**-12.71%**	**$ 585,179**

City Clerk (1300)

Mission:

To preserve the integrity of the City of Tamarac's official records, which encompass business transactions, law and policy making, and property-related matters. Additionally, the City Clerk's Office is responsible for coordination of general and special elections, informing residents of public hearings and meetings, and ensuring accurate and timely recordkeeping relative to City Commission workshops and regular meetings.

Program Description:

To oversee the City Commission agenda process, which includes the creation of workshop, regular, and special City Commission meeting agendas and related support materials to all interested parties. To maintain a records management database of all city records, oversight of training to other departments, and oversight of the records lifecycle. Inform residents of public meetings and hearings pursuant to Florida Statutes. Oversee the codification of the Municipal Code of Ordinances, and distribute new supplements to City staff. Provide notice of public meetings of the Tamarac City Commission and applicable City of Tamarac advisory boards and committees. Provide for records disposition/disposal to the fullest extent permissible by Florida laws, and the cost effective, legal maintenance of permanent records for all City departments. To work with the Broward Supervisor of Elections Office staff to efficiently run City of Tamarac general and special elections.

Goals & Objectives:

In support of Strategic Plan Goal #1, Inclusive Community, the City Clerk's Office will provide public information in English and Spanish; foster strong professional partnerships with the Broward County Supervisor of Elections and professional staff from neighboring municipalities; ensure timely dissemination of information relative to other governmental/business entities to City residents and other interested parties. In support of Strategic Plan Goal #3, Dynamic Organizational Culture, the Office will work toward succession planning to provide appropriate cross training among staff, as well as, provide opportunities to encourage certification and higher education for staff; empower employees to openly contribute their ideas to enhance customer service and processes; foster ethical behavior in accordance with Florida Statutes and appropriate professional Codes of Ethics (IIMC, ICRM, ICMA, etc.).

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Forecast	FY 2015 Target
Percentage of public records requests acknowledged within 1 day	100%	100%	100%	100%
Percentage of Commission Minutes transcribed within 3 days	49%	87%	100%	100%
Percentage of agendas for regular schedule meetings posted and available to public by the deadline (≥ 72 hours prior to the meeting).	100%	100%	100%	100%
Percentage of voter turnout (≥ 5% County average)	N/A	40%	N/A	42%

City Clerk (1300)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 442,003	$ 460,483	$ 431,592	$ (28,891)	-6.27%	$ 471,832
Operating Expenditures	180,662	128,383	113,447	(14,936)	-11.63%	113,347
Captial Outlay	-	35,500	-	(35,500)	0.00%	-
TOTALS	**$ 622,665**	**$ 624,366**	**$ 545,039**	**$ (79,327)**	**-12.71%**	**$ 585,179**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
City Clerk	1			1
Assistant City Clerk	1			1
Office Coordinator	1			1
Records Coordinator	1			1
Records Clerk	1			1
Total Personnel Complement	**5**	**0**	**0**	**5**

Major Variances FY 2014:

Personal Services - Decrease: ($28,891)

Decrease in personal services for planned adjustments in salary, insurance and pension contributions.

Operating Expenditures - Decrease: ($14,936)

Decreases for:

Contractual services, ex. Imaging/shredding services

Copier rental/leases, usage

Capital Outlay - Decrease: ($35,500)

Decreases for:

FY 2013 Record Vault expansion project

Major Variances FY 2015:

Increases in personal services for planned salary and insurance adjustments and operating expenses are flat.

TAMARAC

The City For Your Life

Police Services/Broward Sheriff's Office (4120)
Departmental Financial Summary

Financial Summary ~ Department Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Red light violations	$ -	$ -	$ 2,953,810	$ 2,953,810	0.00%	$ 2,953,810
Red light violations (contra)	-	-	(1,451,677)	(1,451,677)	0.00%	(1,451,677)
Red light Admin fees	-	-	78,500	78,500	0.00%	79,625
DEPARTMENT TOTALS	**$ -**	**$ -**	**$ 1,580,633**	**$ 1,580,633**	**0.00%**	**$ 1,581,758**

Financial Summary ~ Category Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 289,464	$ 320,000	$ 430,000	$ 110,000	34.38%	$ 431,125
Operating Exp - School Crossing	-	162,740	173,800	11,060	6.80%	196,915
Operating Exp - Police/BSO	11,508,503	12,778,515	12,924,258	145,743	1.14%	13,182,743
Operating Exp - Redlight Cameras	-	-	1,530,633	1,530,633	0.00%	1,530,633
DEPARTMENT TOTALS	**$11,797,967**	**$13,261,255**	**$15,058,691**	**$ 1,797,436**	**13.55%**	**$15,341,416**

Financial Summary ~ Program Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Crossing Guards	$ 149,500	$ 158,000	$ 158,000	$ -	0.00%	$ 158,000
Police Services	11,648,467	13,103,255	13,320,058	216,803	1.65%	13,601,658
Red Light Cameras	-	-	1,580,633	1,580,633	0.00%	1,581,758
DEPARTMENT TOTALS	**$11,797,967**	**$13,261,255**	**$15,058,691**	**$ 1,797,436**	**13.55%**	**$15,341,416**

Police Services/Broward Sheriff's Office (4120)

Mission:

The Broward County Sheriff's Office Mission is to partner with the City of Tamarac to provide the highest level of professional public safety services to Broward County and the City of Tamarac.

Program Description:

The Broward County Sheriff's Office provides full-time law enforcement services to the City of Tamarac and numerous other municipalities throughout Broward County. The Tamarac District currently has 98 budgeted positions to include a District Chief, two Lieutenants, two SRO's, eight Sergeants, sixty-eight deputies, thirteen Community Service Aides and four non-sworn support positions.

Goals & Objectives:

In support of Goal #4 "Clear Communication," BSO-Tamarac will continually work towards sustaining an open dialogue with the community through the attendance at community, business and Homeowner Association meetings throughout Tamarac. In support of Goal #5 "A Vibrant Community", BSO-Tamarac will provide professional law enforcement services to ensure communities remain safe and attractive. An emphasis will be placed on high visibility pro-active operations.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
# of community outreach programs/meetings BSO-Tamarac will participation in . (Goal: 125/yr.)	125	125	125	125
# of high visibility Traffic and/or Crime Prevention Corridor Operations. (Goal: 16/yr.)	16	16	16	16
# of Volunteer Hours (Goal: 2,640)	2,640	2,640	2,640	2,640
Average daily staffing (Goal: 20 per month)	20	20	20	20

Police Services/Broward Sheriff's Office (4120)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 289,464	$ 320,000	$ 380,000	$ 60,000	18.75%	$ 380,000
Operating Exp - School Crossing	-	162,740	173,800	11,060	6.80%	196,915
Operating Exp - Police/BSO	11,508,503	12,778,515	12,924,258	145,743	1.14%	13,182,743
TOTALS	**$11,797,967**	**$13,261,255**	**$13,478,058**	**$ 216,803**	1.63%	**$13,759,658**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
District Chief	1			1
Executive Officer/Lieutenant	2			2
Sergeant	8			8
Deputy Sheriff	68			68
School Resource Officer	2			2
Community Service Aide	13			13
Crime Analyst	1			1
Clerical Assistant	2			2
Administrative	1			1
Total Personnel Complement	**98**	**0**	**0**	**98**

Major Variances FY 2014:

Personal Services - Increase: $60,000

Increase in police services represents an increase in city contribution for closed police pension plan.

Operating Expenditures - Increase: $156,803

Increases for:

School Crossing guard services - $11,060

BSO contract - increase estimated @ 1.14% or $145,743

Major Variances FY 2015:

No anticipated personal services increase; BSO contract - increase estimated @ 2% or $258,485

Police Services/Red Light Camera Program (4121)

Mission:

The Red Light Photo Enforcement Program's Mission is to partner with the the Broward Sheriff's Office (BSO) to provide the conditions that improve transportation safety for everyone in and around the City of Tamarac.

Program Description:

The Red Light Photo Enforcement Program supplements our current Broward County Sheriff's resources in an effort to achieve a higher level of public safety on our roadways and more specifically at the City's light controlled intersections. The City of Tamarac has plans for 20 Camera locations citywide. The City will also provide local hearings for notices of violations that will be conducted by experienced Special Magistrates.

Goals & Objectives:

In support of Goal #5 "A Vibrant Community", the Red Light Photo Enforcement Program-Tamarac will provide transportation safety for all residents and visitors of the City of Tamarac and ensure speed reduction and traffic rules compliance. Safe intersections, a higher level of public safety and a reduction in intersection accidents are of paramount importance in the program's operations.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
# Notices of Violations issued. (Goal:25K /yr.)	N/A	N/A	25,000	25,000

Police Services/Red Light Camera (4121)

Financial Summary ~ Division Revenues						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Red light violations	$ -	$ -	$ 2,953,810	$2,953,810	0.00%	$ 2,953,810
Red light violations (contra)	-	-	(1,451,677)	(1,451,677)	0.00%	(1,451,677)
Red light Admin fees	-	-	78,500	78,500	0.00%	79,625
TOTALS	**$ -**	**$ -**	**$ 1,580,633**	**$1,502,133**	0.00%	**$ 1,581,758**

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ -	$ -	$ 50,000	$ 50,000	0.00%	$ 51,125
Operating Exp	-	-	1,530,633	1,530,633	0.00%	1,530,633
TOTALS	**$ -**	**$ -**	**$ 1,580,633**	**$1,580,633**	0.00%	**$ 1,581,758**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Special Magistrate	0.16			0.16
Accountant I	0.07			0.07
Total Personnel Complement	**0.23**	**0**	**0**	**0.23**

Major Variances FY 2014:

Personal Services - Increase: $50,000

New program implemented in FY 2013

Operating Expenditures - Increase: $1,530,633

Increases for:

New program implemented in FY 2013, related operating expenses

Major Variances FY 2015:

Personal services increase for planned salary adjustments, operating costs projected to increase slightly.

Non-Departmental (9000)

Financial Summary ~ Category Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,092,294	$ 1,061,662	$ 996,462	$ (65,200)	-6.14%	$ 1,000,462
Operating Expenditures	641,041	930,740	860,521	(70,219)	-7.54%	829,033
Capital Outlay	3,802,821	-	-	-	-	35,000
Grant & Aid	-	-	3,600	3,600	0.00%	1,500
Transfer Out - Fire Rescue	5,970,102	6,015,223	6,342,109	326,886	5.43%	6,259,742
Transfer Out - Revenue Bond	2,672,600	2,479,400	2,475,300	(4,100)	-0.17%	2,500,500
Transfer Out - Corridor Improvement	-	-	1,000,000	1,000,000	0.00%	-
Transfer Out - Stormwater	-	-	300,336	300,336	0.00%	-
Transfer Out - Capital Equipment	2,000,000	142,000	93,000	(49,000)	-34.51%	142,000
Contingency/Other Uses	-	467,921	500,000	32,079	6.86%	750,000
Reserves	-	-	175,769	175,769	0.00%	224,824
TOTALS	**$16,178,858**	**$11,096,946**	**$12,747,097**	**$ 1,650,151**	**14.87%**	**$11,743,061**

Major Variances FY 2014:

Personal Services - Decrease: ($65,200)

Decrease results from planned salary and insurance adjustments.
Decrease funding in Annual Chapter 175 Firefighters Pension.

Operating Expenditures - Decrease: ($70,219)

Decreases for:

Professional Services - Sterling site visit
Credit card merchant fees
Election costs
Promotional Activities - 50th anniversary celebration

Grant & Aid - Increase: $3,600

Increases for:

Q-Tip Tax Rebate

Transfer Out - Increase: $1,574,122

Increases for:

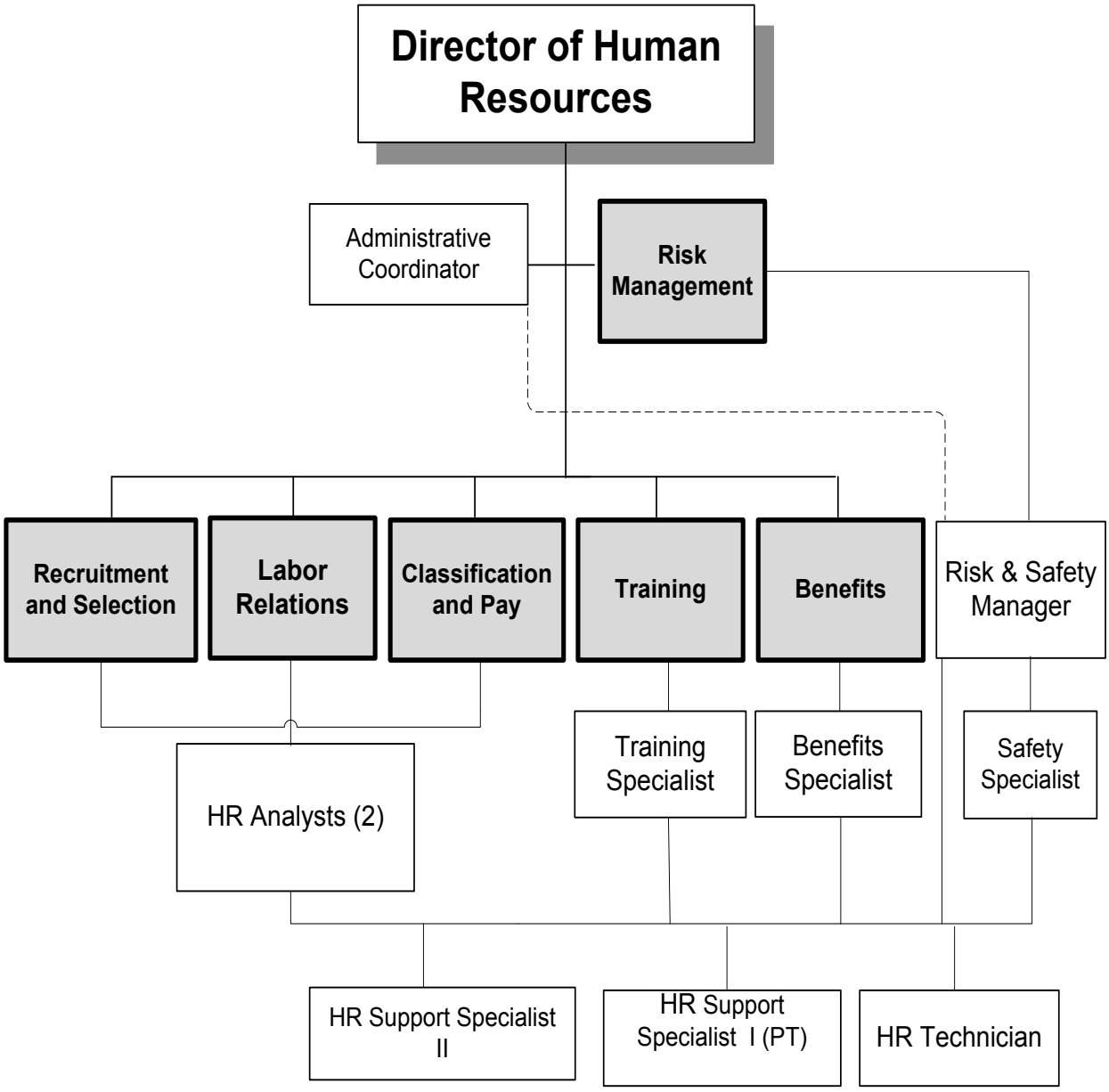
Fire Rescue - Funds transferred to cover the expenditures of Fire Rescue Department
Capital Equipment - ($49,000) represent the ($93,000 vehicle costs) minus the $142,000 transfer for FY 2019 Vehicle Replacement Program.
Corridor Improvement Fund - improvements in streetscape, signage along the subject corridors, lighting, street furniture, and landscaping features. Also, identify priorities for placement of walls and identify types of walls.

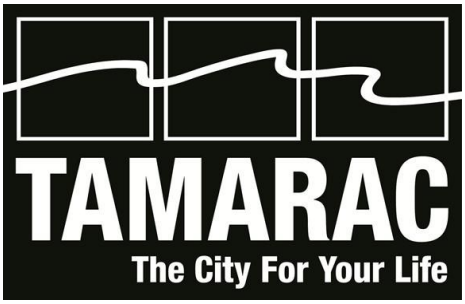
Major Variances FY 2015:

Increases in personal services resulted from planned salary and insurance adjustments, also employee service awards.
Increase in operating funding for Nov 4, 2014 election
Increase in operating funding for insurance service charges
Increase in capital outlay funding for digital marquee in City Hall
Increase in grant & aid funding for Q-Tip Tax Rebate
Increase in capital equipment represent a transfer for FY 2020 Vehicle Replacement Program
Increase in revenue bond debt service fund - increase in debt service costs
Decrease in Corridor Improvement Fund and Stormwater Fund - special project

Human Resources Department

10 Full Time - 1 Part Time (10.5 FTE)




TAMARAC
The City For Your Life

Human Resources
Departmental Financial Summary

Financial Summary ~ Department Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Insurance Service Fees	$ 867,610	$ 893,650	$ 920,460	$ 26,810	3.00%	$ 948,073
Worker's Comp Fees	282,008	365,650	376,620	10,970	3.00%	387,918
Interest Earnings	53,186	50,000	50,000	-	0.00%	50,000
Miscellaneous Revenues	84,734	15,000	15,000	-	0.00%	15,000
Appropriated Fund Balance-Risk	-	1,354,585	1,240,179	(114,406)	-8.45%	1,212,441
DEPARTMENT TOTALS	**$ 1,287,538**	**$ 2,678,885**	**$ 2,602,259**	**$ (76,626)**	**-2.86%**	**$ 2,613,432**

Financial Summary ~ Category Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,128,194	$ 1,207,774	$ 1,261,227	$ 53,453	4.43%	$ 1,264,045
Operating Expenditures	1,364,480	2,297,643	2,202,756	(94,887)	-4.13%	2,205,002
Transfer out to General Fund	70,010	-	-	-	0.00%	-
Contingency	-	235,584	250,000	14,416	6.12%	250,000
DEPARTMENT TOTALS	**$ 2,562,684**	**$ 3,741,001**	**$ 3,713,983**	**$ (27,018)**	**-0.72%**	**$ 3,719,047**

Financial Summary ~ Program Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Recruitment	$ 767,252	$ 911,937	$ 962,401	$ 50,464	5.53%	$ 953,882
Training and Development	144,267	150,179	149,323	(856)	-0.57%	151,733
Risk Management	1,651,165	2,678,885	2,602,259	(76,626)	-2.86%	2,613,432
DEPARTMENT TOTALS	**$ 2,562,684**	**$ 3,741,001**	**$ 3,713,983**	**$ (27,018)**	**-0.72%**	**$ 3,719,047**

Human Resources (1710/1720)

Mission:

The Human Resources Department provides excellence in human resources leadership in support of the departments and employees in Tamarac. Our primary mission is to support the City in delivering excellent services to our community by recruiting, hiring, training, and retaining the best workforce in the region.

Program Description:

The major services provided by the Department include: recruitment and selection, job classification and pay, pension and benefits design, negotiation and administration, safety and risk management, staff training and development, policy development and implementation, labor and employee relations, contract development, negotiation and administration, and management assistance on all human resource issues. The Department ensures that the City is in compliance with local, state and federal laws.

Goals & Objectives:

Full integration of the administration of the City's pension plans with the City's benefits function is a high priority in FY 2014. The Department's goals continue to focus on recruitment and retention of qualified City employees to fill the number and variety of positions required to provide services to citizens and to provide the necessary technical, supervisory and management development training to City employees.

Performance Measures	Actual	Forecast	Target	Target
Regular employees hired who have successfully completed their initial probationary period	95%	95%	95%	95%
Individuals who rate their training program as satisfactorily meeting their objectives	96%	96%	96%	96%
Employees and/or labor issues resolved prior to arbitration, administrative agency review, or litigation	95%	95%	95%	95%

Human Resources Operations (1710/1720)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 744,851	$ 833,666	$ 879,992	$ 46,326	5.56%	$ 877,883
Operating Expenditures	166,668	228,450	231,732	3,282	1.44%	227,732
TOTALS	**$ 911,519**	**$ 1,062,116**	**$ 1,111,724**	**$ 49,608**	**4.67%**	**$ 1,105,615**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Director of Human Resources	1			1
Human Resources Analyst	1			1
Training Specialist	1			1
Benefits Specialist	1			1
Administrative Coordinator	1			1
HR Support Specialist II	1			1
HR Support Specialist I (PT)	0	1		0.5
HR Technician	1			1
Total Personnel Complement	**7**	**1**	**0**	**7.5**

Major Variances FY 2014:

Personal Services - Increase: $46,326

Increase in personal services for planned adjustments in salary, insurance and pension contributions.

Added a part-time HR Support Specialist I

Operating Expenditures - Increase: $3,282

Increase for:

Program Modification - IFEBP Program for Benefits Specialist

Major Variances FY 2015:

Adjustments in personal services for planned salary and insurance adjustments and operating expenses are flat.

Risk Management (8401)

Mission:

To protect the physical, financial, and personnel assets of the City of Tamarac through the identification and analysis of risk, the implementation of loss control programs, and the selection of risk transfer and financing techniques.

Program Description:

The Division administers the City's Insurance programs covering property, liability, and worker's compensation. The Division also administers the City's safety programs and ensures that the City is in compliance with local, state, and federal laws. The major services provided by the Division include: insurance coverage acquisition, contract review, safety program development, employee training and education, claims management, and minimizing loss potentials by advising user groups on risk identification, evaluation, and control.

Goals & Objectives:

In support of goal #2, Healthy Financial Environment, the Division will continue to refine assertive claims handling and premium negotiation strategies to reduce claims costs and maintain adequate, yet cost effective insurance coverage for the City. In support of Goal #3, Dynamic Organizational Culture, the Division will provide support to employees and their managers to collaborate to find cost effective solutions to workforce issues, gain technical skills, and strive for a safe workplace. In support of Goal #5, A Vibrant Community, the Division will provide support services to the Departments to design and maintain safe and attractive events and communities while protecting the City's assets.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Reduce the Number of Incidents per 100,000 miles driven	2.98	2.80	2.70	2.60
Reduce the Workers' Compensation Incident Rate per $100,000 of payroll	0.19	0.25	0.24	0.23
General Liability claims per 10,000 population served	3.89	3.70	3.60	3.50
Workers' Compensation Experience Modifier	1.04	0.84	0.84	0.90

Risk Management (8401)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Insurance Service Fees	$ 867,610	$ 893,650	$ 920,460	$ 26,810	3.00%	$ 948,073
Worker's Comp Fees	282,008	365,650	376,620	10,970	3.00%	387,918
Interest Earnings	53,186	50,000	50,000	-	0.00%	50,000
Miscellaneous Revenues	84,734	15,000	15,000	-	0.00%	15,000
Appropriated Fund Balance	-	1,354,585	1,240,179	(114,406)	-8.45%	1,212,441
TOTALS	**$ 1,287,538**	**$ 2,678,885**	**$ 2,602,259**	**$ (76,626)**	**-2.86%**	**$2,613,432**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 383,343	$ 374,108	$ 381,235	$ 7,127	1.91%	$ 386,162
Operating Expenditures	1,197,812	2,069,193	1,971,024	(98,169)	-4.74%	1,977,270
Transfer out to General Fund	70,010	-	-	-	0.00%	-
Contingency	-	235,584	$ 250,000	14,416	6.12%	$ 250,000
TOTALS	**$ 1,651,165**	**$ 2,678,885**	**$ 2,602,259**	**$ (76,626)**	**-2.86%**	**$2,613,432**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Risk and Safety Manager	1			1
Safety Specialist	1			1
HR Analyst	1			1
Total Personnel Complement	**3**	**0**	**0**	**3**

Major Variances FY 2014:

Personal Services - Increase: $7,127

Increase in personal services for planned adjustments in salary, insurance and pension contributions.

Operating Expenditures - Decrease: ($98,169)

Decreases for:

Professional Services
Premiums - property liability and Workers Comp.
Claims - automobile and city property

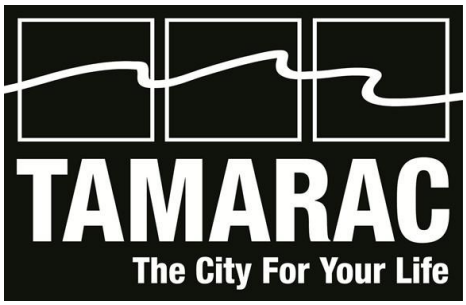
Transfer out/Contingency - Increase: $14,416

Increases for:

General Fund chargebacks
Contingency

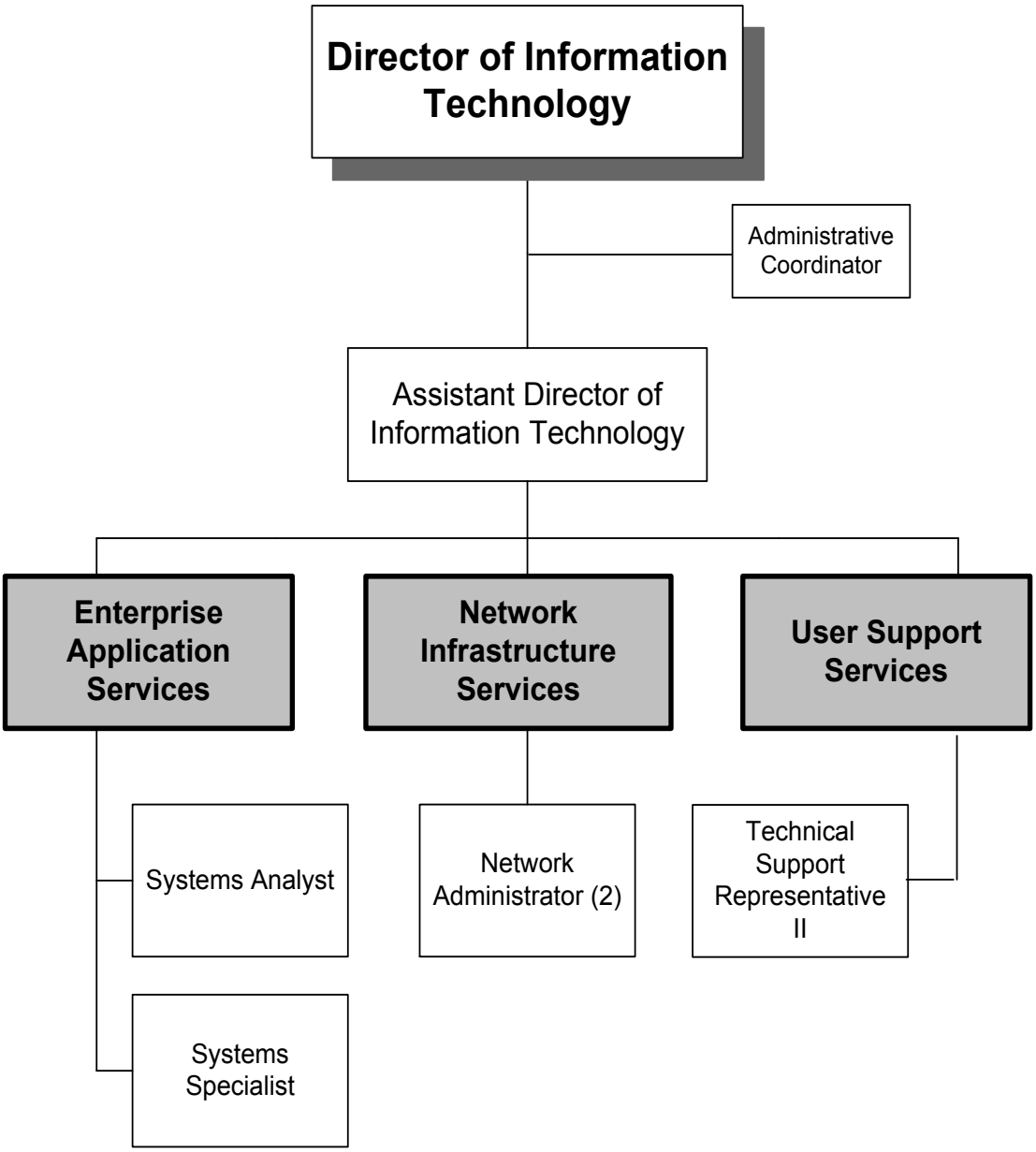
Major Variances FY 2015:

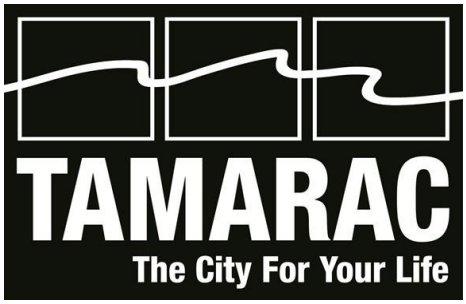
Increases in personal services for planned salary and insurance adjustments,
operating expenses and Contingency are flat.
General Fund chargebacks, marginal increase


TAMARAC
The City For Your Life

Information Technology Department

8 Full Time (8 FTE)




TAMARAC
The City For Your Life

Information Technology
Departmental Financial Summary

Financial Summary ~ Department Revenues						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Telecommunications Tower	$ 629,128	$ 674,000	$ 630,000	$ (44,000)	-6.53%	$ 630,000
DEPARTMENT TOTALS	$ 629,128	$ 674,000	$ 630,000	$ (44,000)	-6.53%	$ 630,000

Financial Summary ~ Category Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 883,464	$ 906,040	$ 987,193	$ 81,153	8.96%	$ 992,056
Operating Expenditures	631,306	588,148	637,121	48,973	8.33%	645,311
Capital Outlay	51,514	228,175	106,975	(121,200)	-53.12%	270,600
DEPARTMENT TOTALS	**$ 1,566,284**	**$ 1,722,363**	**$ 1,731,289**	**$ 8,926**	**0.52%**	**$ 1,907,967**

Financial Summary ~ Program Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
IT Operations	$ 1,566,284	$ 1,722,363	$ 1,731,289	$ 8,926	0.52%	$ 1,907,967
DEPARTMENT TOTALS	**$ 1,566,284**	**$ 1,722,363**	**$ 1,731,289**	**$ 8,926**	**0.52%**	**$ 1,907,967**

Information Technology (8100)

Mission:

To provide high quality technology services to City Departments, in the delivery of government services to the public.

Program Description:

The Information Technology Department (IT) works with all City Departments in an effort to make effective use of technology, to provide users with service and support and to ensure the availability and reliability of computer systems. IT maintains a robust enterprise network and telephone system as well as the underlying infrastructure consisting of a high speed fiber optic network, wireless communications, and server-class computer systems that enable the City to provide high quality services to our customers. Disaster recovery planning and provision for business continuity are part of the IT Department's responsibilities along with on-going technology training services.

Goals & Objectives:

The City of Tamarac is committed to utilizing technology to automate the delivery of services and information and to provide up to date information to the community, as stated in Goal #2 and Goal #4 of the City's Strategic Plan. It is crucial that computer systems and software operate reliably and without interruption to enable the City Departments to consistently provide customers with excellent service.

The Information Technology Department strives to provide the City staff with the appropriate technology tools to deliver the best possible services to citizens. As the system replacement cycles get extended, IT Department will endeavor to maintain its technology at optimal status to minimize service interruptions and downtime.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Average time to completion of IT Service Desk requests (hrs)	17	21	≤ 30	≤ 30
Percentage of time systems available during regular working hours	100%	100%	100%	100%
Backup success rate	96%	97%	≥ 95%	≥ 95%
Customer satisfaction (IT Surveys)	96%	100%	≥ 97%	≥ 97%

Information Technology (8100)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Telecommunications Tower	$ 629,128	$ 674,000	$ 630,000	$ (44,000)	-6.53%	$ 630,000
TOTALS	**$ 629,128**	**$ 674,000**	**$ 630,000**	**$ (44,000)**	**-6.53%**	**$ 630,000**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 883,464	$ 906,040	$ 987,193	$ 81,153	8.96%	$ 992,056
Operating Expenditures	631,306	588,148	637,121	48,973	8.33%	645,311
Capital Outlay/Other	51,514	228,175	106,975	(121,200)	-53.12%	270,600
TOTALS	**$ 1,566,284**	**$ 1,722,363**	**$ 1,731,289**	**$ 8,926**	**0.52%**	**$ 1,907,967**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Director of Information Technology	1			1
Assistant Director of Information Technology	1			1
Network Administrator	2			2
Systems Analyst	1			1
Systems Specialist	1			1
Technical Support Representative II	1			1
Administrative Coordinator	1			1
Total Personnel Complement	**8**	**0**	**0**	**8**

Major Variances FY 2014:

Personal Services - Increase: $81,153

Increase in personal services for planned adjustments in salary, insurance and pension contributions.

Part-time Office Specialist upgrade to full-time Admin. Coordinator & Tech Rep III re-classed to Network Administrator

Operating Expenditures - Increase: $48,973

Increases for:

Engineering Services: network/ security systems

Internet/web site svcs. - website redesign, lien search

Training/Travel, telephone service, wireless phones & pagers

R& M - office equipment: batteries, phone

Equipment less than $1000: Surveillance repl., A/V, PC components, etc.

Capital Outlay - Decrease: ($121,200)

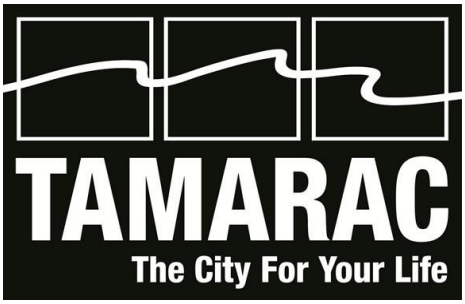
Decreases for:

Decrease for one-time capital equipment. Networks, switches, servers, laptop, tablet PCs, etc.

Major Variances FY 2015:

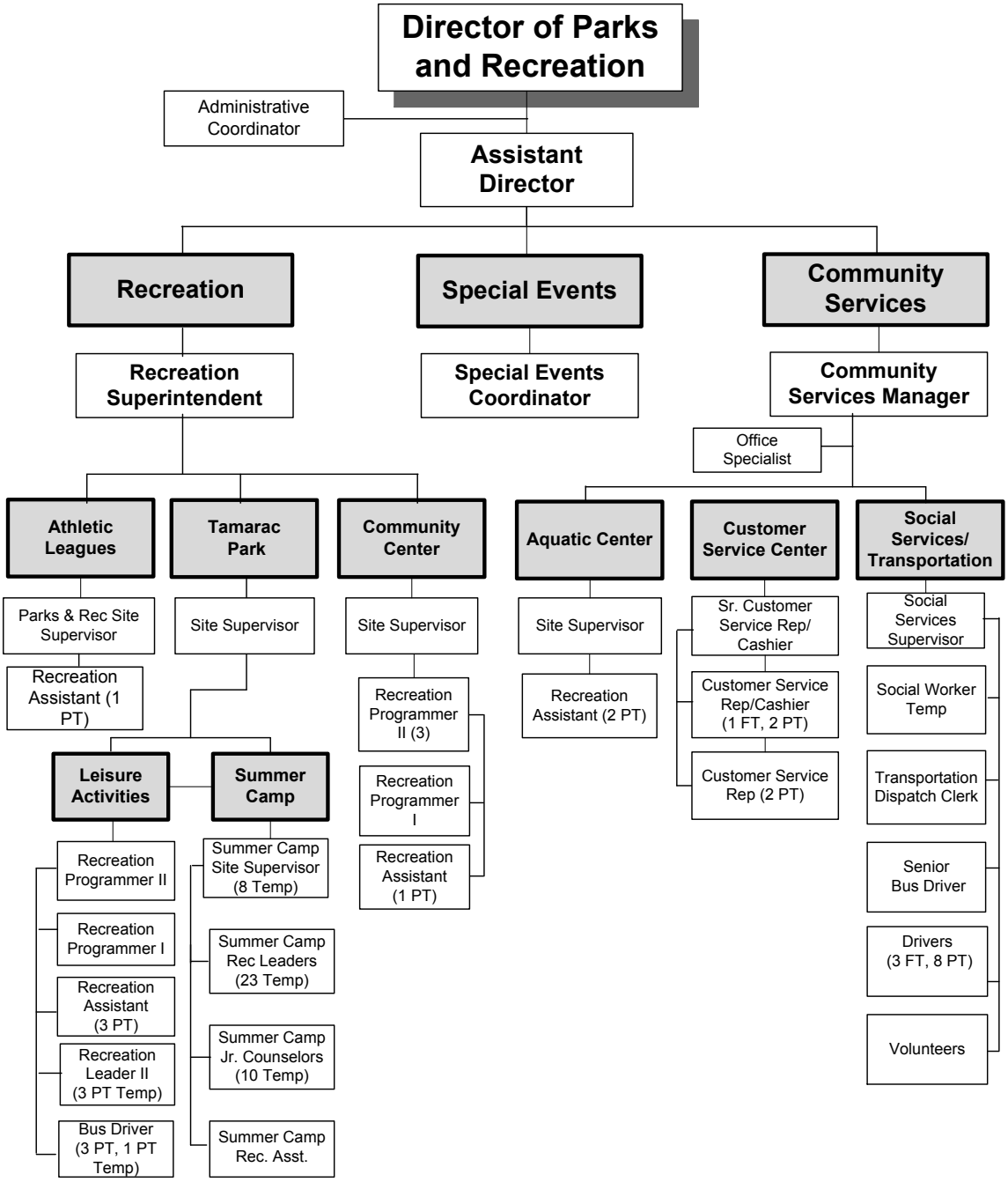
Increases in personal services for planned salary and insurance adjustments,
operating expenses slightly increase.

Capital outlay: One time capital equipment such as listed above


TAMARAC
The City For Your Life

Parks and Recreation Department

25 Full Time, 22 Part Time, 48 Temporary (52 FTE)



TAMARAC

The City For Your Life

Parks and Recreation
Departmental Financial Summary

Financial Summary ~ Department Revenues

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
After-School Program	$ 32,759	$ 40,500	$ 56,250	$ 15,750	38.89%	$ 56,250
Summer Camp Fees	202,468	196,000	212,000	16,000	8.16%	212,000
Activity Fees	31,566	38,000	38,500	500	1.32%	38,500
Youth Activity Fees	9,822	16,000	15,000	(1,000)	-6.25%	16,000
Adult Trip Fees	17,665	14,800	12,000	(2,800)	-18.92%	12,120
Youth Basketball League	27,959	28,000	28,000	-	0.00%	28,000
Fitness Activity Fees	78,496	91,000	80,100	(10,900)	-11.98%	80,100
Instructional Class Fees	114,339	144,500	157,500	13,000	9.00%	129,000
Senior Program Fees	19,690	24,000	21,500	(2,500)	-10.42%	24,000
Youth Soccer League	33,470	35,250	35,603	353	1.00%	35,959
Youth Softball League	1,170	3,500	1,100	(2,400)	-68.57%	1,111
Adult Softball League	2,800	12,000	12,120	120	1.00%	12,241
Men Basketball League	5,400	-	14,700	14,700	0.00%	14,700
Sponsorship Fees	4,975	4,000	4,000	-	0.00%	4,000
Non-Resident Fees	9,200	5,000	5,050	50	1.00%	5,101
Recreation Special Events	1,103	1,000	1,010	10	1.00%	1,020
Turkey Trot 5K Race	37,250	37,250	37,250	-	0.00%	37,250
Facility Rentals	34,489	35,000	64,500	29,500	84.29%	64,845
Shelter Rentals	15,969	18,000	16,000	(2,000)	-11.11%	16,160
Aquatic Admission Fees	46,389	50,000	50,100	100	0.20%	51,603
Aquatic Program Fees	33,772	27,500	32,000	4,500	16.36%	32,960
Aquatic Concession Sales	2,846	6,000	3,000	(3,000)	-50.00%	3,030
Rents/Aquatic Facility	5,483	6,500	6,300	(200)	-3.08%	6,500
Mass Transit/Broward	95,276	95,015	95,015	-	0.00%	95,015
Bus Service Fee	16,981	13,950	16,500	2,550	18.28%	16,995
Social Services Transport Fee	13,780	12,250	13,750	1,500	12.24%	13,750
DEPARTMENT TOTALS	**$ 895,117**	**$ 955,015**	**$ 1,028,848**	**$ 73,833**	**7.73%**	**$ 1,008,210**

Financial Summary ~ Category Expenditures

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 2,581,171	$ 2,703,667	$ 2,829,012	$ 125,345	4.64%	$ 2,952,964
Operating Expenditures	1,305,644	1,426,889	1,602,947	176,058	12.34%	1,569,326
Capital Outlay	67,502	53,332	99,400	46,068	86.38%	23,500
Contingency	-	-	150,000	150,000	0.00%	-
DEPARTMENT TOTALS	**$ 3,954,317**	**$ 4,183,888**	**$ 4,681,359**	**$ 497,471**	**11.89%**	**$ 4,545,790**

Financial Summary ~ Program Expenditures

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Administration	$ 2,628,030	$ 2,872,491	$ 3,177,613	$ 305,122	10.62%	$ 3,069,774
Aquatics	711,248	690,436	761,105	70,669	10.24%	722,241
Social Services	182,704	194,144	206,964	12,820	6.60%	205,071
Transportation	442,722	426,817	535,677	108,860	25.51%	548,704
Customer Service	(10,387)	-	-	-	-	-
DEPARTMENT TOTALS	**$ 3,954,317**	**$ 4,183,888**	**$ 4,681,359**	**$ 497,471**	**11.89%**	**$ 4,545,790**

Recreation (7010)

Mission:

To provide safe, fun and lifelong leisure activities to enhance quality of life with diverse programs and facilities for the residents of Tamarac to meet their cultural, social, physical wellness and recreation needs.

Program Description:

The Recreation Division provides a variety of programs, events and services designed to make a difference and improve the quality of life by providing fitness and wellness activities, athletic programs, youth, teen, adult and senior classes, educational sessions, summer camp, special events, and cultural activities.

Goals & Objectives:

In support of Goal #1, Inclusive Community, the Division will provide diverse programs and community outreach programs that meet the needs of an increasingly diverse community, to include youth, families and seniors. In addition, the Division will increase partnerships that will allow us to expand recreation and special event programming. In support of Goal #2, Healthy Financial Environment, the Division will identify and secure alternative funding sources to maintain excellent services by partnering with local businesses, regional and national organizations to obtain sponsorships and grants. In support of Goal # 4, Clear Communication, the Division will increase awareness and encourage participation of programs and services by enhancing visibility through recognition and promotional materials. In addition, the Division will continue to improve their services by conducting transactional surveys, community meetings and outreach programs.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Total value of all donations/ sponsorships	$10,000	$11,000	$12,000	$13,000
Percentage of attendance towards participant capacity	78%	79%	80%	80%
Transactional Surveys - Percentage of customers rating service a score of 4 or 5	97%	97%	98%	98%
Percentage of time active space in use (ball fields, meeting rooms)	60%	63%	63%	63%

Recreation (7010)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
After-School Program	$ 32,759	$ 40,500	$ 56,250	15,750	38.89%	$ 56,250
Summer Camp Fees	202,468	196,000	212,000	16,000	8.16%	212,000
Activity Fees	31,566	38,000	38,500	38,500	101.32%	38,500
Youth Activity Fees	9,822	16,000	15,000	(1,000)	-6.25%	16,000
Adult Trip Fees	17,665	14,800	12,000	(2,800)	-18.92%	12,120
Youth Basketball League	27,959	28,000	28,000	-	0.00%	28,000
Fitness Activity Fees	78,496	91,000	80,100	(10,900)	-11.98%	80,100
Instructional Class Fees	114,339	144,500	157,500	13,000	9.00%	129,000
Senior Program Fees	19,690	24,000	21,500	(2,500)	-10.42%	24,000
Youth Soccer League	33,470	35,250	35,603	353	1.00%	35,959
Youth Softball League	1,170	3,500	1,100	(2,400)	-68.57%	1,111
Adult Softball League	2,800	12,000	12,120	120	1.00%	12,241
Men Basketball League	5,400	-	14,700	14,700	0.00%	14,700
Sponsorship Fees	4,975	4,000	4,000	-	0.00%	4,000
Non-Resident Fees	9,200	5,000	5,050	50	1.00%	5,101
Recreation Spec. Events	1,103	1,000	1,010	10	1.00%	1,020
Turkey Trot 5K Race	37,250	37,250	37,250	-	0.00%	37,250
Facility Rentals	34,489	35,000	64,500	29,500	84.29%	64,845
Shelter Rentals	15,969	18,000	16,000	(2,000)	-11.11%	16,160
TOTALS	**$ 680,590**	**$ 743,800**	**$ 812,183**	**$ 106,383**	**14.30%**	**$ 788,357**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,954,658	$ 2,044,834	$ 2,074,278	$ 29,444	1.44%	$ 2,187,239
Operating Expenditures	627,959	781,425	874,535	93,110	11.92%	882,535
Capital Outlay	45,413	46,232	78,800	32,568	70.44%	-
Contingency	-	-	150,000	150,000	0.00%	-
TOTALS	**$ 2,628,030**	**$ 2,872,491**	**$ 3,177,613**	**$ 305,122**	**10.62%**	**$ 3,069,774**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Director of Parks & Recreation	1			1.0
Assistant Director of Parks & Recreation	1			1.0
Recreation Superintendent	1			1.0
Parks & Rec Site Supervisor	1			1.0
Site Supervisor	2			2.0
Special Events Coordinator	1			1.0
Recreation Programmer I	2			2.0
Recreation Programmer II	4			4.0
Administrative Coordinator	1			1.0
Recreation Assistant		5		2.5
Recreation Leader I			1	0.3
Community Services Manager	1			1.0
Senior Customer Service Rep/Cashier	1			1.0
Customer Service Representative/Cashier	1	2		2.0
Customer Service Representative		2		1.0
Bus Driver		3	1	1.8
Seasonal Employees:				
Recreation Leader II Seasonal			3	1.0
Summer Camp Site Supervisor			8	2.7
Summer Camp Recreation Leader I & II			23	7.7
Summer Camp Junior Counselor			10	3.3
Summer Camp Recreation Assistant			1	0.3
Total Personnel Complement	**17**	**12**	**47**	**38.7**

Major Variances FY 2014:

Personal Services - Increase: $29,444

Increase results from planned salary and insurance adjustments. Also, 1 part-time temporary Driver and 1 part-time temporary Recreation Leader for afterschool programs and summer camp.

Operating Expenditures - Increase: $93,110

Increases for:

Contractual Services - Officials
Police protection and security for Tamarac parks and facilities
Recreational Instructors - added new programs
Misc. maintenance and repairs to equipment at TCC & MPC
Credit card merchant fees
Advertising - Sun Sentinel, Forum, Family Magazine and etc.
Supplies - Heavy weight paper and holiday decorations
Equipment - Picnic tables, benches, class mats, ballroom chairs and hand weights

Capital Outlay - Increase: $32,568

Increases for:

Capital Equipment - Digital marquee

Contingency - Increase: $150,000

Increases for:

Reserves - Parks and Recreation and Social Services Master Plan

Major Variances FY 2015:

Increases in personal services resulted from planned salary and insurance adjustments.
Increase in operating funding for accreditation visitation, wireless phones and pagers (3 employees reimbursement cost changes from $50 to $200).

Aquatics (7030)

Mission:

To provide safe, fun and lifelong leisure activities to enhance quality of life with diverse programs and facilities for the residents of Tamarac to meet their cultural, social, physical wellness and recreation needs.

Program Description:

The Aquatics Center features a 25 meter x 25 yard heated pool with zero depth entry, a large waterslide, a children's area which includes a water playground, a pavilion that accommodates up to 75 people and a concession stand. The Wellness aspect of the Center includes a 3,000 square foot state of the art Fitness Center with treadmills, cross trainers, stationary bikes, weight machines, and free weights. The facility offers swim lessons, water exercise classes, personal training sessions, and a variety of aquatic special events.

Goals & Objectives:

In support of Goal #1, Inclusive Community, the Division will provide aquatic and fitness programs for all ages and seek partnerships to encompass the increasingly diverse population of the City. In support of Goal #2, Strong Economy, the Division will seek additional revenue producing programs and activities. In support of Goal # 4, Clear Communication, the Division will increase awareness and encourage participation of programs and services by enhancing visibility through recognition and promotional materials. In addition, the Division will continue to improve their services by conducting ongoing surveys, comment cards, community meetings and outreach programs.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Number of swim lesson participants during the year	700	715	725	735
Percentage of attendance towards capacity	90%	90%	90%	91%
Transactional Surveys - Percentage of customers rating customer service a score of 4 or 5	97%	98%	98%	98%

Aquatics (7030)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Aquatic Admission Fees	$ 46,389	$ 50,000	$ 50,100	$ 100	0.20%	$ 51,603
Aquatic Program Fees	33,772	27,500	32,000	4,500	16.36%	32,960
Aquatic Concession Sales	2,846	6,000	3,000	(3,000)	-50.00%	3,030
Rentals/Aquatic Facility	5,483	6,500	6,300	(200)	-3.08%	6,500
TOTALS	**$ 88,490**	**$ 90,000**	**$ 91,400**	**$ 1,400**	**1.56%**	**$ 94,093**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 99,617	$ 122,622	$ 122,163	$ (459)	-0.37%	$ 106,020
Operating Expenditures	589,542	562,714	633,342	70,628	12.55%	592,721
Capital Outlay	22,089	5,100	5,600	500	9.80%	23,500
TOTALS	**$ 711,248**	**$ 690,436**	**$ 761,105**	**$ 70,669**	**10.24%**	**$ 722,241**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Site Supervisor	1			1
Recreation Assistant		2		1
Total Personnel Complement	**1**	**2**		**2**

Major Variances FY 2014:

Personal Services - Decrease: ($459)

Decrease results from planned salary and insurance adjustments.

Operating Expenditures - Increase: $70,628

Increases for:

Management Service fees
Electric and Water & Sewer Services
R & M Facilities - Restore/Repaint sprayground equipment, pool deck, hardware on interior pool lights

Capital Outlay - Increase: $500

Increases for:

One-time cost for storage shed

Major Variances FY 2015:

Decreases in personal services resulted from planned salary and insurance adjustments.
Decrease in operating R & M Facilities (one-time costs) - Restore/Repaint sprayground equipment, pool deck, hardware on interior pool lights.
Increase in capital outlay for pool ladder, ID card printer and a large shade system.

Social Services (7040)

Mission:

The office of Social Services seeks to enhance the quality of life for Tamarac residents through the provision of community-based support services that is committed to making a difference in the lives of individuals, families and our community.

Program Description:

The office of Social Services provides a full range of quality support services for our customers including information and referral, outreach, preventative health and wellness activities, community education, social interaction opportunities, therapeutic counseling, and financial assistance enhancing independence and improving the quality of life for our residents. The use of partnerships is an integral part of support for programming of social services activities and programs.

Goals & Objectives:

In support of Goal #1, Inclusive Community, the division will provide programs and services that meet the needs of an increasingly diverse community including seniors, adults, youth and families. Informational materials on our programs and services will be available in English and Spanish to meet the growing diverse cultural changes in Tamarac. Additionally, we will increase community partnerships to expand health, wellness, referral services and education events. In support of Goal #4, Clear Communication, the division will enhance visibility and encourage citizen participation by offering volunteer opportunities with local government and identifying needs, opportunities, and priorities for Tamarac residents through surveys, comment cards and outreach programs.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Number of volunteer hours	10,011	10,000	10,100	10,150
Number of attendees at Social Service activities/groups	5,850	5,860	5,870	5,880
Total number of Social Services provided (waivers, referrals, home visits, cases)	1,085	1,000	1,025	1,050
Transactional Surveys - Percentage of customers rating customer service a score of 4 or 5	99%	98%	98%	98%

Social Services (7040)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 168,163	$ 177,214	$ 182,814	$ 5,600	3.16%	$ 187,921
Operating Expenditures	14,541	16,930	24,150	7,220	42.65%	17,150
TOTALS	**$ 182,704**	**$ 194,144**	**$ 206,964**	**$ 12,820**	**6.60%**	**$ 205,071**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Social Services Supervisor	1			1
Office Specialist	1			1
Social Worker			1	0.3
Total Personnel Complement	**2**	**0**	**1**	**2.3**

Major Variances FY 2014:

Personal Services - Increase: $5,600

Increase results from planned salary and insurance adjustments. Also, funding 5% of temporary Social Worker, CDBG funding decrease.

Operating Expenditures - Increase: $7,220

Increases for:

Counseling Services - $7,000 CDBG grant canceled, now funded by general fund

Major Variances FY 2015:

Increases in personal services resulted from planned salary and insurance adjustments.
Decrease in operating, counseling services - $7,000 CDBG grant canceled

Transportation (7050)

Mission:

The Transportation Division seeks to enhance the quality of life and provide independence for Tamarac residents through the provisions of quality and reliable transportation programs and services.

Program Description:

The City of Tamarac has an integrated transportation program that includes three types of transportation: para-transit, transit and, shuttle. The para-transit program provides transportation to medical appointments, grocery shopping, banks and pharmacies within the City for residents that have no means of transportation. Transportation also provides route-based service throughout the City of Tamarac and service to special events outside of the City. The Transportation Division provides residents with transportation options to help improve their quality of life.

Goals & Objectives:

In support of Goal #1, Inclusive community, the Transportation Division will provide services to internal and external customers by identifying customer's needs and scheduling appointments within 4-5 days of original request, providing accurate pick up time by the drivers and recognizing and meeting the requests of Tamarac residents and assist other City departments by providing transportation services to City events. In support of Goal #4, Clear Communication, the division will continue to improve their services by conducting ongoing surveys, comment cards and outreach. Program and service information will be communicated to our customers via the Tamarac website, Tam-A-Gram, flyers, community meetings and outreach programs.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Number of occupied seats per hour on the Broward County route-based transit system	13.4	13.5	14	14
Total para-transit trips	18,122	16,000	16,100	16,200
Total passengers for all transportation services	57,634	55,000	55,100	55,200
Transactional Surveys - Percentage of customers rating service a score of 4 or 5	99%	99%	98%	98%

Transportation (7050)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Mass Transit/Broward	$ 95,276	$ 95,015	$ 95,015	$ -	0.00%	$ 95,015
Bus Service Fee	16,981	13,950	16,500	2,550	18.28%	16,995
Social Service Transport Fee	13,780	12,250	13,750	1,500	12.24%	13,750
TOTALS	**$ 126,037**	**$ 121,215**	**$ 125,265**	**$ 4,050**	**3.34%**	**$ 125,760**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 369,120	$ 358,997	$ 449,757	$ 90,760	25.28%	$ 471,784
Operating Expenditures	73,602	65,820	70,920	5,100	7.75%	76,920
Capital Outlay	-	2,000	15,000	13,000	650.00%	-
TOTALS	**$ 442,722**	**$ 426,817**	**$ 535,677**	**$ 108,860**	**26%**	**$ 548,704**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Senior Bus Driver	1			1
Transportation Dispatch Clerk	1			1
Bus Driver	3	8		7
Total Personnel Complement	**5**	**8**	**0**	**9**

Major Variances FY 2014:

Personal Services - Increase: $90,760

Increase results from planned salary and insurance adjustments.

Operating Expenditures - Increase: $5,100

Increases for:

Automotive - batteries, tires, supplies and maintenance

Capital Outlay - Increase: $13,000

Increases for:

one-time cost for 10 fare boxes, installation on Housing 5 transit buses

Major Variances FY 2015:

Increases in personal services resulted from planned salary and insurance adjustments.

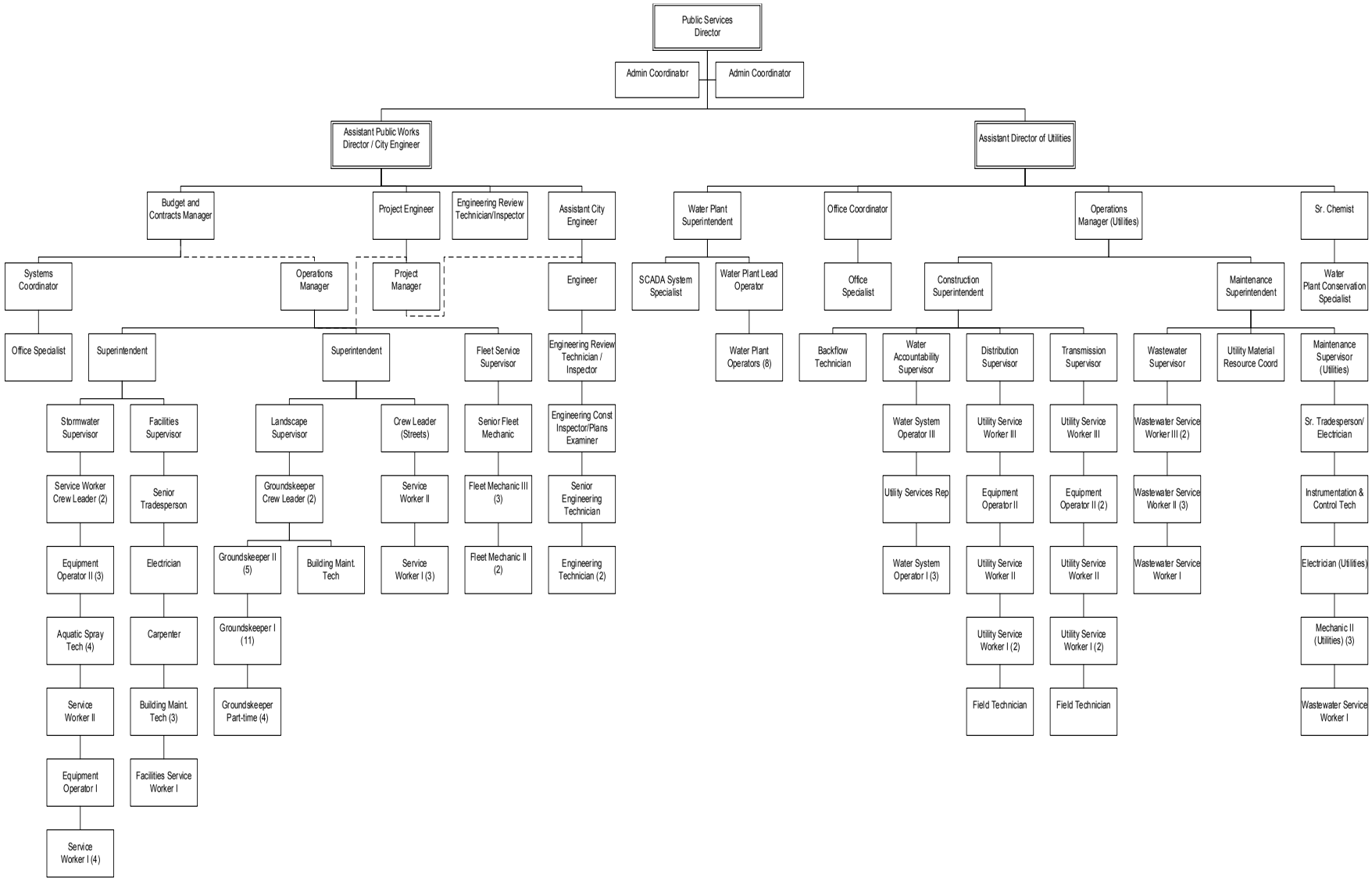
Increase in operating transportation software

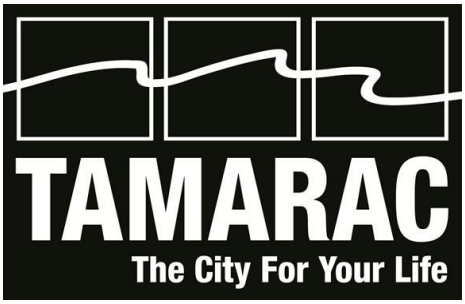
TAMARAC

The City For Your Life

Public Services

132 Full Time, 4 Part Time (134 FTE)



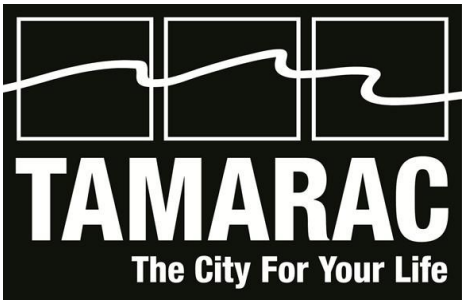

TAMARAC
The City For Your Life

Public Services
Departmental Financial Summary

Financial Summary ~ Department Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Engineering Fees	$ 260,927	$ 50,000	$ 50,000	$ -	0.00%	$ 50,000
Recycling	284,119	-	-	-	-	-
Interest Earnings	510,367	599,880	1,421,611	821,731	136.98%	57,000
Spec Assess/Impact Fees	5,588,638	5,926,739	6,371,709	444,970	-	5,155,251
Disposition-Fixed Assets	59,895	-	-	-	-	-
Appropriated Net Asset	-	-	966,611	966,611	-	1,169,690
Water	7,862,310	8,201,487	8,632,066	430,579	5.25%	9,085,249
Guaranteed Water/Wastewater	11,559	46,000	46,000	-	0.00%	46,000
Water Testing	-	-	11,000	11,000	0.00%	11,000
Fire Line Charges	191,947	170,100	170,000	(100)	-0.06%	170,000
Sewer/Wastewater	13,051,080	13,771,859	14,494,882	723,023	5.25%	15,255,863
Late Charges	205,249	200,000	270,000	70,000	35.00%	270,000
Service Charges	329,863	275,000	270,000	(5,000)	-1.82%	270,000
Interest Income	67,141	78,000	72,000	(6,000)	-7.69%	76,000
Miscellaneous Revenues	344,908	6,400	6,400	-	0.00%	6,400
DEPARTMENT TOTALS	**$ 28,768,003**	**$ 29,325,465**	**$ 32,782,279**	**$ 3,456,814**	**11.79%**	**$ 31,622,453**

Financial Summary ~ Category Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 10,690,692	$ 11,022,685	$ 10,761,754	$ (260,931)	-2.37%	$ 11,136,307
Operating Expenditures	19,451,876	18,229,539	17,699,682	(529,857)	-2.91%	17,844,995
Capital Outlay	1,254,076	4,011,329	6,785,011	2,773,682	69.15%	6,497,000
Debt Service	892,645	1,303,800	1,303,400	(400)	-0.03%	1,311,000
Intrafund Transfer	-	2,379,250	3,806,844	1,427,594	60.00%	5,050,000
Contingency/Other Uses	3,302,000	1,242,141	1,827,644	585,503	47.14%	1,697,126
Reserves	-	500	154,100	153,600	30720.00%	161,440
DEPARTMENT TOTALS	**$ 35,591,289**	**$ 38,189,244**	**$ 42,338,435**	**$ 4,149,191**	**10.86%**	**$ 43,697,868**

Financial Summary ~ Program Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Public Works - General Fund	$ 6,350,714	$ 6,904,829	$ 6,862,018	$ (42,811)	-0.62%	$ 6,674,915
Stormwater	4,310,057	5,846,859	7,713,569	1,866,710	31.93%	5,762,251
Utilities	24,930,518	25,437,556	27,762,848	2,325,292	9.14%	31,260,702
DEPARTMENT TOTALS	**$ 35,591,289**	**$ 38,189,244**	**$ 42,338,435**	**$ 4,149,191**	**10.86%**	**$ 43,697,868**


TAMARAC
The City For Your Life

Public Works
Departmental Financial Summary

Financial Summary ~ Department Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Engineering Fees	$ 260,927	$ 50,000	$ 50,000	$ -	0.00%	$ 50,000
Recycling	284,119	-	-	-	0.00%	-
DEPARTMENT TOTALS	**$ 545,046**	**$ 50,000**	**$ 50,000**	**$ -**	**0.00%**	**$ 50,000**

Financial Summary ~ Category Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 5,271,131	$ 5,412,762	$ 5,431,724	$ 18,962	0.35%	$ 5,536,847
Operating Expenditures	4,698,926	5,077,531	5,119,574	42,043	0.83%	5,137,901
Capital Outlay	11,789	799,316	2,224,111	1,424,795	178.25%	570,000
Debt Service	203,925	399,400	399,400	-	0.00%	404,000
Contingency/Other Uses	475,000	1,062,679	1,400,778	338,099	31.82%	788,418
DEPARTMENT TOTALS	**$10,660,771**	**$12,751,688**	**$14,575,587**	**$ 1,823,899**	**14.30%**	**$12,437,166**

Financial Summary ~ Program Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Administration	$ 247,811	$ 232,163	$ 262,079	$ 29,916	12.89%	$ 238,422
Engineering	262,928	277,021	326,830	49,809	17.98%	338,291
Operations	587,393	569,116	487,077	(82,039)	-14.42%	505,141
Streets	1,182,005	1,252,592	1,252,650	58	0.00%	1,240,420
Recycling	2,875	-	-	-	-	-
Facility Management	1,282,500	1,414,198	1,345,108	(69,090)	-4.89%	1,303,103
Fleet Management	765,437	991,917	833,259	(158,658)	-16.00%	861,705
Grounds Maintenance	2,019,765	2,167,822	2,355,015	187,193	8.64%	2,187,833
Stormwater Operations	4,283,307	5,306,979	6,346,958	1,039,979	19.60%	5,362,251
Stormwater Capital	26,750	539,880	1,366,611	826,731	153.13%	400,000
DEPARTMENT TOTALS	**$10,660,771**	**$12,751,688**	**$14,575,587**	**$ 1,823,899**	**14.30%**	**$12,437,166**

Public Works/Administration (5001)

Mission:

To provide quality control for all Public Works activities with respect to cost efficiency and service delivery demands.

Program Description:

Public Works Administration provides the organizational leadership for Public Works, and acts as the primary liaison between Public Works and the City's administrative staff and elected officials. The Division is responsible for coordinating and facilitating the efforts of the other divisions within Public Works, and is responsible for long-range planning and policy development. This leadership has led to numerous awards from year to year from agencies such as: American Public Works Association, Government Fleet Magazine (Top 100 Best Fleets), Broward County, and Arbor Day Foundation (Tree City USA).

Goals & Objectives:

In support of Goal #1, Inclusive Community, the Administration Division will seek to be the facilitator for the Public Works Department to assist with and enable the production of the best possible services for our internal customers, the residents, and visitors of the City of Tamarac. In support of Goal #3, Dynamic Organizational Culture, the Administration Division will further strive to create a positive and safe work environment for the employees of this Department.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percent of work orders/inspections completed on time (Department-wide)	100%	95%	100%	100%
Percent of all Public Works citizen requests addressed within specified time frames	100%	100%	100%	100%

Public Works/Administration (5001)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 236,338	$ 211,563	$ 214,179	$ 2,616	1.24%	$ 217,822
Operating Expenditures	11,473	20,600	47,900	27,300	132.52%	20,600
TOTALS	**$ 247,811**	**$ 232,163**	**$ 262,079**	**$ 29,916**	**12.89%**	**$ 238,422**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Director of Public Services*	0.3			0.3
Administrative Coordinator	1			1
Systems Coordinator**	0.5			0.5
Total Personnel Complement	**1.8**	**0**	**0**	**1.8**

**Position split funded between General Fund 001, Stormwater Fund 410 and Utilities Fund 425*

***Position split funded between General Fund 001 and Stormwater Fund 410*

Major Variances FY 2014:

Personal Services - Increase: $2,616

Increase results from planned salary and insurance adjustments. Also, personal services reflect re-allocation of Director of Public Works position between General Fund, Stormwater and Utilities Fund.

Operating Expenditures - Increase: $27,300

Increases for:

Automotive - batteries, tires, supplies and maintenance

Public Services Engineering (5002)

Mission:

To develop and implement technical solutions for the City's Civil Engineering needs, including, but not limited to, pedestrian accessibility, paving, drainage, water and wastewater needs. This includes technical and professional services to ensure that the infrastructure is operating in a safe, efficient, and economical manner; in accordance with applicable regulatory requirements. The Engineering Division also provides technical assistance and inspection services for capital improvement and development projects within the City of Tamarac.

Program Description:

The Engineering Division provides technical support on planning, mapping, GIS, designing, drafting, permitting and inspection needs on items, including, but not limited to capital improvement and maintenance projects, grant applications, and commission and city presentations. This Division also participates in the City's Development Review process and consequently reviews, permits, and inspects projects designed and constructed by private developers.

Goals & Objectives:

In support of Goal #1, Inclusive Community, the Engineering Division will seek to maintain its high level of customer service while providing technical assistance and inspection services to both internal and external customers. In support of Goal #4, Clear Communication, this Division will provide an efficient, streamlined permit process for the development community, which includes providing required development documents on the City's web site. In support of Goal #5, this division will provide a safe and vibrant community through the development and continues technical support of a quality infrastructure. Additionally, this Division will maintain accurate infrastructure records, drawings, plats and right-of-way maps as well as an accurate GIS system as it relates to Public Services infrastructure for the use of other departments, regulatory agencies, and citizens.

Performance Measures	FY 2011 Actual	FY 2012 Forecast	FY 2013 Target	FY 2014 Target
Percent Engineering Inspections completed within 1 day	99%	100%	95%	95%
Percent of engineering permit applications reviewed within 10 days	100%	100%	100%	100%
Percent Development Review Committee Packages reviewed within 10 Days	100%	100%	100%	100%
Percent of mapping service requests responded to within 2 business days	N / A	N / A	N / A	100%

Engineering (5002)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Engineering Fees	$ 260,927	$ 50,000	$ 50,000	$ -	0.00%	$ 50,000
TOTALS	**$ 260,927**	**$ 50,000**	**$ 50,000**	**$ -**	**0.00%**	**$ 50,000**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Proposed	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 240,738	$ 246,921	$ 310,059	$ 63,138	25.57%	$ 321,991
Operating Expenditures	22,190	30,100	16,771	(13,329)	-44.28%	16,300
TOTALS	**$ 262,928**	**$ 277,021**	**$ 326,830**	**$ 49,809**	**17.98%**	**$ 338,291**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Assistant PW Director/City Engineer*	0.3			0.3
Project Engineer	1			1
Engineer Review Technician/Inspector	1			1
Office Cooordinator**	0.5			0.5
Total Personnel Complement	**2.8**	**0**	**0**	**2.8**

**Position split funded between General Fund 001, Stormwater Fund 410 and Utilities Fund 425*
***Position split funded between General Fund 001 and Stormwater Fund 410*

Major Variances FY 2014:

Personal Services - Increase: $63,138

Increase results from planned salary and insurance adjustments. Also, personal services reflect re-allocation of Assistant PW Director/City Engineer position between General Fund, Stormwater Fund and Utilities Fund and Office Coordinator between General Fund and Stormwater.

Operating Expenditures - Decrease: ($13,329)

Decreases for:

Engineering Services re-allocated to Fund 310.

Major Variances FY 2015:

Increases in personal services planned for salary and insurance adjustments and minor adjustments in operating line items.

Public Works/Operations (5005)

Mission:

To provide supervision and quality control for Public Works operational divisions and coordinate and manage capital improvement projects and activities as produced both internally and through outside contractors; and to promote recycling of certain solid waste materials to reduce landfill dependency as well as maintain low disposal costs for residents.

Program Description:

The Operations Division provides administration, supervision, and coordination of Public Works daily activities, including maintenance and capital projects. The Operations Division also handles and responds regularly to inquiries from elected officials, City staff, and the public in order to ensure the highest possible level of services. The Division provides assistance to residents to meet or exceed the Florida State Statute on solid waste management. Collection compliance, inquiries, program development and educational campaigns are all services provided toward meeting that goal.

Goals & Objectives:

In support of Goal #2, Healthy Financial Environment, the Operations Division will devote its efforts to ensuring timely, efficient, and cost-effective management of Citywide capital improvement projects. In support of Goal #3, Dynamic Organizational Culture, this Division will work interdepartmentally to coordinate projects and ensure that work is completed properly and with due consideration to budget and time limits. In support of Goal #5, A Vibrant Community, this Division will serve as a liaison between members of the community, elected officials, City staff, and City contractors regarding issues of solid waste and recycling, and will strive to increase the recycling rate among residents, and increase amount of material recycled in City Facilities. Additionally, this Division will supervise the daily operations of the various Public Works Operational Divisions and to ensure that quality standards are met on a daily basis.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Average Pounds Per capita recycling	140	152	≥128	≥135
Recycling / Solid Waste Complaints per year	95	55	≤200	≤200

Operations (5005)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 565,787	$ 544,691	$ 460,502	$ (84,189)	-15.46%	$ 480,966
Operating Expenditures	21,606	24,425	26,575	2,150	8.80%	24,175
TOTALS	**$ 587,393**	**$ 569,116**	**$ 487,077**	**$ (82,039)**	**-14.42%**	**$ 505,141**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Operations Manager*	0.8			0.8
Superintendent/Streets and Grounds	1			1
Superintendent/Stormwater and Facilities*	0.4			0.4
Budget and Contracts Manager**	0.3			0.3
Project Manager	1			1
Total Personnel Complement	**3.5**	**0**	**0**	**3.5**

*Position split funded between General Fund, 001 and Stormwater Fund, 410.

**Position split funded between General Fund, 001, Stormwater Fund, 410 and Utilities Fund 425.

Major Variances FY 2014:

Personal Services - Decrease: ($84,189)

Decrease results from planned salary and insurance adjustments. Also, personal services reflect re-allocation of Operations Manager, Superintendent and Budget and Contracts Manager positions between General Fund, Stormwater Fund and Utilities Fund..

Operating Expenditures - Increase: $2,150

Increases for:

Training and Seminars - 2014 APWA Conference

Major Variances FY 2015:

Increases in personal services planned for salary and insurance adjustments and minor adjustments in operating line items.

Public Works/Streets (5020)

Mission:

To maintain the streets and traffic systems in a responsible manner and provide timely repairs as needed.

Program Description:

The Streets & Roads Division maintains and repairs all City-owned streets, public parking lots, street lights, sidewalks, guardrails, and street signs. This Division also handles new installation of stormwater pipe, catch basins, and manholes. In addition, the Division coordinates repair and maintenance of traffic control devices with the Broward County Traffic Engineering Division.

Goals & Objectives:

In support of Goal #5, A Vibrant Community, The Streets & Roads Division will strive to ensure that streetlights are properly functioning through testing and inspection and to coordinate the repair of faulty streetlights in a timely manner to ensure the safety of all those driving through the City of Tamarac. The Division will also ensure City streets are properly maintained by timely repair of potholes, restoring Utility cuts, and assist with minor drainage repairs and improvements as identified by the Stormwater Master Plan.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percent Work Orders completed in 5 days or less	100%	100%	100%	100%
Percent Resident Complaints Resolved within 24 hours	100%	100%	100%	100%
Percent Street Lights in Service	99%	100%	≥98%	≥98%

Streets (5020)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 307,107	$ 323,842	$ 327,928	$ 4,086	1.26%	$ 346,715
Operating Expenditures	870,638	925,431	879,722	(45,709)	-4.94%	893,705
Capital Outlay	4,260	3,319	45,000	41,681	1255.83%	-
TOTALS	**$ 1,182,005**	**$ 1,252,592**	**$ 1,252,650**	**$ 58**	**0.00%**	**$ 1,240,420**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Service Worker Crewleader	1			1
Service Worker II	1			1
Service Worker I	3			3
Total Personnel Complement	**5**	**0**	**0**	**5**

Major Variances FY 2014:

Personal Services - Increase: $4,086

Increase results from planned salary and insurance adjustments.

Operating Expenditures - Decrease: ($45,709)

Decreases for:

Decrease to Professional Services and electricity

Capital Outlay - Increase: $41,681

Increases for:

One-time purchase - Bobcat Skid-Steer Loader

Major Variances FY 2015:

Increases in personal services resulted from planned salary and insurance adjustments.
Increase in operating for Electricity
Decrease - One-time for Bobcat Skid-Steer Loader

Recycling (5030)

Mission:

To promote recycling of certain solid waste materials to reduce landfill dependency as well as maintain low disposal costs for residents.

Program Description:

The Recycling Division provides assistance to residents to meet or exceed the Florida State Statute on solid waste management. Collection compliance, inquiries, program development and educational campaigns are all services provided toward meeting that goal. The City has been a partner in the Broward County recycling plan and will continue its partnership efforts.

Goals & Objectives:

In support of Goal #4, Clear Communication, the Division will enhance public education through direct mailings, advertisements, articles published in the Tam-A-Gram, and the production of materials to be distributed to schools and community groups. In support of Goal #5, A Vibrant Community, this Division will serve as a liaison between members of the community, elected officials, City staff, and City contractors regarding issues of solid waste and recycling, and will strive to increase the recycling rate among residents, and increase amount of material recycled in City Facilities.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Average pounds per capita recycling	122	N/A	N/A	N/A
Percent increase (decrease) average number of pounds recycled per capita	20%	N/A	N/A	N/A
Percent above (below) Broward County average pounds recycled per capita	30%	N/A	N/A	N/A
Percent above (below) average pounds recycled per capita for similar sized Cities in Broward County (40,000 - 65,000)	47%	N/A	N/A	N/A

Recycling (5030)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Recycling	$ 284,119	$ -	$ -	$ -	-	$ -
TOTALS	**$ 284,119**	**$ -**	**$ -**	**$ -**	**-**	**$ -**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Operating Expenditures	$ 2,875	$ -	$ -	$ -	-	$ -
TOTALS	**$ 2,875**	**$ -**	**$ -**	**$ -**	**-**	**$ -**

Operating Expenditures

Recycling Program no longer exist, recycling done exclusively by Waste Management through the new franchise agreement and Recycle Bank Program.

Cost of NPDES report printing moved to Public Works Administration.

Public Works/Facility Management (5040)

Mission:

To provide cost-effective maintenance of City buildings and facilities in a manner that is operationally and energy efficient, and which serves the needs of all end-users.

Program Description:

The Facilities Management Division is responsible for custodial services, minor construction and renovations, space planning, and building maintenance including electrical and air conditioning system maintenance. Services are provided in cooperation with all other City Departments, BSO, and numerous contractors and vendors.

Goals & Objectives:

In support of Goal #5, A Vibrant Community, the Facilities Management Division will seek to ensure the cleanliness and maintenance of all City facilities with consideration to cost-effectiveness, timeliness and environmental impact in accordance with the Facilities Maintenance Policy. The Division will also coordinate the replacement and maintenance HVAC and roofing systems for all City facilities. In support of Goal #3, Dynamic Organizational Culture, the Division will ensure satisfaction of internal customers, residents, and visitors by providing high level of customer service through prompt response to service requests and on-going preventive maintenance of Facilities.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Work Orders Completed within 48 hours or less	100%	100%	100%	100%
Percent of routine repairs completed within 5 working days	100%	100%	≥93%	≥93%
Contractor Compliance - Janitorial performance rating	N / A	3%	3%	3%

Facility Management (5040)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 625,605	$ 623,874	$ 622,988	$ (886)	-0.14%	$ 656,137
Operating Expenditures	650,743	779,248	722,120	(57,128)	-7.33%	646,966
Capital Outlay	6,152	11,076	-	(11,076)	-100.00%	-
TOTALS	**$ 1,282,500**	**$ 1,414,198**	**$ 1,345,108**	**$ (69,090)**	**-4.89%**	**$ 1,303,103**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Facility Management Supervisor	1			1
Senior Tradesperson	1			1
Electrician	1			1
Carpenter	1			1
Building Maintenance Technician	3			3
Facilities Service Worker	1			1
Total Personnel Complement	**8**	**0**	**0**	**8**

Major Variances FY 2014:

Personal Services - Decrease: ($886)

Decrease results from planned salary and insurance adjustments.

Operating Expenditures - Decrease: ($57,128)

Decreases for:

Custodial Services - janitorial service contact
Electric Service
R & M Facilities - repairs

Capital Outlay - Decrease: ($11,076)

Decreases for:

one-time expenditure

Major Variances FY 2015:

Increases in personal services resulted from planned salary and insurance adjustments.
Decrease in operating r & m facilities

Public Works/Fleet Management (5080)

Mission:

To provide reliable transportation and functional equipment utilized by City Departments, minimizing down time and environmental impact, and ensuring reliability and safety.

Program Description:

The Fleet Management Division is responsible for all repairs and maintenance of City vehicles, including Fire Rescue apparatus, small and heavy equipment, stormwater pump stations, fuel systems, and emergency generators. This Division is also responsible for recommending, when necessary, vehicle and equipment replacements based upon condition, mileage, maintenance costs, and serviceability. In FY 2011, the Division began providing fleet maintenance services to the North Lauderdale Fire Department and, effective FY 2012, added North Lauderdale City Hall, Code Enforcement, Parks, Public Works, and Utilities.

Goals & Objectives:

In support of Goal #3, Dynamic Organizational Culture, the Fleet Division will ensure that all City vehicles and equipment are kept in service and in safe operation; and to maintain a complement of vehicles and equipment meeting the diverse operational needs of the City. In support of Goal #2, Healthy Financial Environment, the division will control overall costs of vehicle maintenance and operation through on-going preventive repair and maintenance, tracking mileage and equipment usage, and coordinating a comprehensive vehicle replacement program. In support of Goal #5, Vibrant Community, the division will minimize the environmental impact by monitoring fuel consumption, ensuring the containment, storage, and safe disposal of potentially harmful materials and using on-site segregation of recyclable materials.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percent of total units (cars, light / medium / heavy trucks) in service	99%	100%	≥99%	≥99%
Percent of preventative maintenance services performed on schedule	100%	100%	≥99%	≥99%
Percent of unscheduled repairs to total work orders	11%	9%	<15%	<15%
Percent of total Technicians time billed to work orders per month	94%	94%	<94%	<94%

Fleet Management (5080)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 569,203	$ 665,318	$ 641,159	$ (24,159)	-3.63%	$ 673,605
Operating Expenditures	196,234	282,599	192,100	(90,499)	-32.02%	188,100
Capital Outlay	-	44,000	-	(44,000)	0.00%	-
TOTALS	**$ 765,437**	**$ 991,917**	**$ 833,259**	**$ (158,658)**	**-16.00%**	**$ 861,705**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Fleet Service Supervisor	1			1
Senior Fleet Mechanic	1			1
Fleet Mechanic III	3			3
Fleet Mechanic II	2			2
Office Specialist	1			1
Total Personnel Complement	**8**	**0**	**0**	**8**

Major Variances FY 2014:

Personal Services - Decrease: ($24,159)

Decrease results from planned salary and insurance adjustments.

Operating Expenditures - Decrease: ($90,499)

Decreases for:

Gasoline/Diesel - fuel re-allocated to departments

Capital Outlay - Decrease: ($44,000)

Decreases for:

one-time cost - AC Recovery Unit and Exhaust Collection

Major Variances FY 2015:

Increases in personal services planned for salary and insurance adjustments and minor adjustments in operating line items.

Public Works/Grounds Maintenance (5090)

Mission:

To maintain and enhance landscaping in public rights-of-way and medians; and to provide safe and fun recreational facilities by maintaining and enhancing grounds, playground equipment, and facilities in Tamarac City Parks.

Program Description:

The Grounds Maintenance Division preserves and maintains the safety and aesthetics of City-owned property, medians, trees, and irrigation systems. Key maintenance activities include, mowing, trimming, litter control, tending and prepping athletic fields. Grounds maintained include areas around City Facilities, medians, public rights-of-way, City Parks, and recreational facilities (Recreation Center, Multi-purpose Center, Caporella Aquatic Center, and Community Center). The above services are provided in collaboration with other Public Works Divisions, City Departments, Governmental Agencies, private contractors and vendors.

Goals & Objectives:

In support of Goal #1-Inclusive Community, the Division will maintain a variety of recreational areas for all ages to encompass the increasingly diverse population of the City. In support of Goal #2 - Healthy Financial Environment, the Division will research and implement alternative cost-cutting maintenance practices. In support of Goal #5 - A Vibrant Community, the Division will provide total maintenance of all City-owned property in an environmentally responsible manner to ensure parks, recreational facilities, public rights-of-way, and other public areas remain safe and attractive.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Work Orders completed within 48 hours or less	100%	100%	100%	100%
Percent of citizen complaints responded to within 24 hours	100%	100%	100%	100%
Percent of landscaping inspections completed within 24 hours	100%	100%	100%	100%
Grounds Maintenance Contractor Compliance	100%	100%	100%	100%

Grounds Maintenance (5090)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,082,629	$ 1,086,019	$ 1,240,245	$ 154,226	14.20%	$ 1,162,114
Operating Expenditures	935,761	1,081,803	1,114,770	32,967	3.05%	1,025,719
Capital Outlay	1,375	-	-	-	0.00%	-
TOTALS	**$ 2,019,765**	**$ 2,167,822**	**$ 2,355,015**	**$ 187,193**	**8.64%**	**$ 2,187,833**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Landscape Supervisor	1			1
Building Maintenance Technician	1			1
Groundskeeper Crew Leader	2			2
Groundskeeper II	5			5
Groundskeeper I	11	4		13
Total Personnel Complement	**20**	**4**	**0**	**22**

Major Variances FY 2014:

Personal Services - Increase: $154,226

Increase results from planned salary and insurance adjustments and 4 additional positions. (2) FT and (1) PT Groundskeeper I and (1) FT Groundskeeper II.

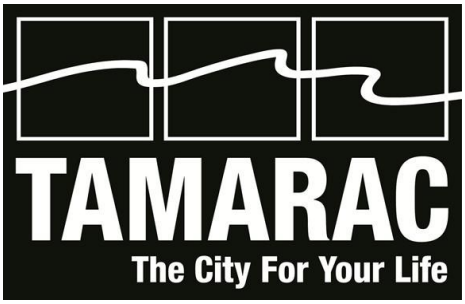
Operating Expenditures - Increase: $32,967

Decreases for:

Pressure washing program
Monday holiday park openings

Major Variances FY 2015:

Decreases in personal services planned for salary and insurance adjustments and minor adjustments in operating line items.


TAMARAC
The City For Your Life

Public Works/Stormwater Engineering & Operations (410/5050)

Mission:

To protect the City of Tamarac against flooding by establishing and maintaining efficient stormwater collection, routing, and pumping systems and to enhance the aesthetic appeal of the City's waterways by keeping them free of debris and excessive aquatic vegetation. To manage the City's stormwater collection system in accordance with our National Pollutant Discharge Elimination System permit.

Program Description:

The Stormwater Divisions are responsible for treating canals for aquatic plants, debris removal, cleaning and repairing drainage structures and pipes, and construction of minor drainage infrastructure. This Division is also responsible for evaluating the capacity of existing stormwater systems, production and periodic updating of accurate stormwater plans, the design of in-house drainage improvement projects, and the administration of contracts for stormwater-related capital projects.

Goals & Objectives:

In support of Goal #5, a Vibrant Community, the Stormwater Division will maintain the appearance of City's canals and waterways by removing debris and managing aquatic plant growth. The Division will also clean and maintain catch basins and drainage pipes to prevent flooding during major rain events. The Division will work with consultants to maintain the Master Stormwater Plan and subsequent implementation of improvements. In support of Goal #3, Dynamic Organizational Culture, the Division will ensure satisfaction of internal customers, residents, and visitors by providing high level of customer service through prompt response to service requests and on-going preventive maintenance of drainage systems.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percent of citizen requests addressed within 48 hours	100%	100%	100%	100%
Percent of City catch basins cleaned annually (annual target 933 catch basins)	103%	100%	100%	100%
Percent of drain pipe cleaned annually (annual target 86,338 linear feet)	87%	100%	100%	100%
Percent of waterways treated for aquatic weeds annually (annual target 2254 Acres)	97%	100%	100%	100%

Stormwater Engineering and Operations (5050)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Miscellaneous Revenues	$ 1,359	$ -	$ -	$ -	-	$ -
Interest Earnings	35,367	60,000	55,000	(5,000)	-8.33%	57,000
Spec Assess/Impact Fees	5,106,492	5,386,859	5,005,098	(381,761)	-7.09%	5,155,251
Disposition-Fixed Assets	59,895	-	-	-	-	-
Appropriated Net Asset	-	-	966,611	966,611	0.00%	150,000
TOTALS	**$ 5,203,113**	**$ 5,446,859**	**$ 6,026,709**	**$ 579,850**	**10.65%**	**$ 5,362,251**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	Percent Change
Personal Services	$ 1,643,724	$ 1,710,534	$ 1,614,664	$ (95,870)	-5.60%	$ 1,677,497
Operating Expenditures	1,987,031	1,933,325	2,119,616	186,291	9.64%	2,322,336
Capital Outlay	(26,373)	201,041	812,500	611,459	304.15%	170,000
Debt Service	203,925	399,400	399,400	-	0.00%	404,000
Contingency/Other Uses	475,000	1,062,679	1,400,778	338,099	31.82%	788,418
TOTALS	**$ 4,283,307**	**$ 5,306,979**	**$ 6,346,958**	**$ 1,039,979**	**19.60%**	**$ 5,362,251**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Public Services Director*	0.2			0.2
Assistant PW Director/City Engineer*	0.5			0.5
Operations Manager**	0.2			0.2
Superintendent /Stormwater and Facilities**	0.6			0.6
Budget and Contracts Manager*	0.2			0.2
Systems Coordinator**	0.5			0.5
Office Coordinator**	0.5			0.5
Stormwater Supervisor	1			1
Assistant City Engineer	0.7			0.7
Engineer***	0.4			0.4
Engineer Technician	1			1
Aquatic Spray Technician	4			4
Equipment Operator I	1			1
Equipment Operator II	3			3
Service Worker Crew Leader	2			2
Service Worker I	4			4
Service Worker II	1			1
Total Personnel Complement	**20.8**	**0**	**0**	**20.8**

**Position split funded between General Fund 001, Stormwater Fund 410 and Utilities Fund 425*
***Position split funded between General Fund 001 and Stormwater Fund 410*
****Position split funded between Stormwater Fund 410 and Utilities Fund 425*

Major Variances FY 2014:

Personal Services - Decrease : ($95,870)

Decreases in personal services for the elimination of the Engineering Coordinator, upgrade Engineering Technician to Senior Engineering Technician with 5% increase and upgrade Senior Engineer to Assistant City Engineer with a 8% increase. Also re-allocating the personal services Public Services Director, Assistant PW Director/City Engineer, Operation Manager, Superintendent, Budget and Contract Manager, Assistant City Engineer and Engineer positions between General Fund, Stormwater Fund and Utilities Fund.

Operating Expenditures - Increase: $186,291

Increases for:

R & M Other - repairs to city's intake pump, misc. repairs, drainage projects, culvert cleaning & city's owned fountains/facilities
Lawn maintenance and debris removal
Supplies/Chemical - Aquatic spraying chemicals and right-of-way chemical
AutoCAD software, computer supplies and camera supplies
Cost Allocation = general fund
Electric Services

Capital Outlay - Increase: $611,459

Increases for:

2006 Sterling LT7501 Vac Con Std. Cab HD Truck 2WD	300,000
Bobcat Compact Track Skid loader	61,000
4WD Rough Terrain Forklift	70,000
Plotter	10,500
John Deere 35E ZTS Excavator	25,000
Trailer Mounted Light Tower	15,000
John Deere 410K 4x4 Backhoe	126,000

Contingency/Other Uses - Increase: $338,099

Increases for:

Transfer to Fund 411 CIP increased by $826,731 and contingency-special project decreased by $628,512.

Major Variances FY 2015:

Increases in personal services planned for salary and insurance adjustments and minor adjustments in operating line items.
Decrease in capital outlay - one-time purchases of vehicles

Stormwater Capital (411/5050)

Financial Summary ~ Division Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Miscellaneous Revenues	$ 7,146	$ -	$ -	$ -	-	$ -
Interfund Transfers	475,000	539,880	1,366,611	826,731	153.13%	$ 400,000
TOTALS	**$ 482,146**	**$ 539,880**	**$ 1,366,611**	**$ 826,731**	**153.13%**	**$ 400,000**

Financial Summary ~ Division Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Proposed	Dollar Change	Percent Change	FY 2015 Planned
Operating Expenditures	$ 375	$ -	$ -	$ -	-	$ -
Capital Outlay	26,375	539,880	1,366,611	826,731	153.13%	400,000
TOTALS	**$ 26,750**	**$ 539,880**	**$ 1,366,611**	**$ 826,731**	**153.13%**	**$ 400,000**

Major Variances FY 2014:

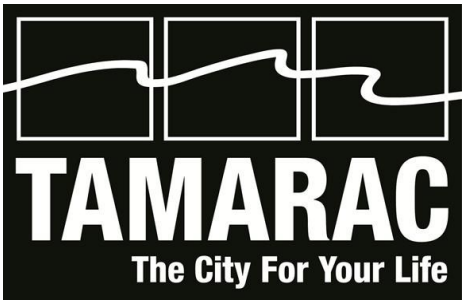
Capital Outlay - Increase: $826,731

Increases for:

Sidewalk Improvements 75th Street
NW 108th Roadway & Drainage Improvement
Citywide Culvert & Headwall Improvements

Major Variances FY 2015:

Decrease in capital outlay - one-time funding for CIP


TAMARAC
The City For Your Life

Utilities
Departmental Financial Summary

Financial Summary ~ Department Revenues	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Water	$ 7,862,310	$ 8,201,487	$ 8,632,066	$ 430,579	5.25%	$ 9,085,249
Guaranteed Water/Wastewater	11,559	46,000	46,000	-	0.00%	46,000
Water Testing	-	-	11,000	11,000	0.00%	11,000
Fire Line Charges	191,947	170,100	170,000	(100)	-0.06%	170,000
Sewer/Wastewater	13,051,080	13,771,859	14,494,882	723,023	5.25%	15,255,863
Late Charges	205,249	200,000	270,000	70,000	35.00%	270,000
Service Charges	329,863	275,000	270,000	(5,000)	-1.82%	270,000
Interest Income	67,141	78,000	72,000	(6,000)	-7.69%	76,000
Miscellaneous Revenues	336,403	6,400	6,400	-	0.00%	6,400
DEPARTMENT TOTALS	**$22,055,552**	**$ 22,748,846**	**$ 23,972,348**	**$ 1,223,502**	**5.38%**	**$ 25,190,512**

Financial Summary ~ Category Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 5,419,561	$ 5,609,923	$ 5,330,030	$ (279,893)	-4.99%	$ 5,599,460
Operating Expenditures	14,752,950	13,152,008	12,580,108	(571,900)	-4.35%	12,707,094
Capital Outlay/CIP	1,242,287	3,212,013	4,560,900	1,348,887	42.00%	5,927,000
Debt Service	688,720	904,400	904,000	(400)	-0.04%	907,000
Intrafund Transfer	-	2,379,250	3,806,844	1,427,594	60.00%	5,050,000
Contingency	2,827,000	179,462	426,866	247,404	137.86%	908,708
Reserves	-	500	154,100	153,600	30720.00%	161,440
DEPARTMENT TOTALS	**$24,930,518**	**$ 25,437,556**	**$ 27,762,848**	**$ 2,325,292**	**9.14%**	**$ 31,260,702**

Financial Summary ~ Program Expenditures	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Administration	$ 904,769	$ 7,667,101	$ 9,935,560	$ 2,268,459	29.59%	$ 11,896,294
Engineering	961,840	1,063,555	563,416	(500,139)	-47.03%	570,536
Water Treatment	2,454,822	3,084,579	2,855,017	(229,562)	-7.44%	2,903,174
Water Distribution	2,003,040	2,565,648	2,605,775	40,127	1.56%	2,768,905
Wastewater Collection	7,692,380	7,969,029	8,012,580	43,551	0.55%	8,071,293
Non-Departmental	9,357,239	-	-	-	0.00%	-
Utilities CIAC Program	-	500	500	-	0.00%	500
Utilities Construction	970,168	-	-	-	-	-
Utilities R & R	586,260	3,087,144	3,790,000	702,856	22.77%	5,050,000
DEPARTMENT TOTALS	**$24,930,518**	**$ 25,437,556**	**$ 27,762,848**	**$ 2,325,292**	**9.14%**	**$ 31,260,702**

Utilities Administration (6001)

Mission:

To assure excellent water and wastewater service to the City of Tamarac through coordination and facilitation of the operation and maintenance activities of Utilities.

Program Description:

Utilities Administration provides the organizational leadership for Utilities, and acts as the primary liaison between Utilities and the City's administrative staff and elected officials. The Division is responsible for coordinating and facilitating the efforts of the other divisions within Utilities, and is responsible for long-range planning and policy development. This leadership has led to numerous awards from year to year from agencies such as: United States Environmental Protection Agency, Florida Department of Environmental Protection, American Water Works Association, Florida Section American Water Works Association, Florida Water and Pollution Control Operators Association and Broward County.

Goals & Objectives:

In support of Goal #2, Healthy Financial Environment, and Goal #5, Vibrant Community, the goal of Utilities Administration is to help the customer, promote goodwill among employees, and review efficiencies on every level. We will accomplish this by developing and adopting "best practices" of the American Water Works Association (AWWA), providing open lines of communication to our residents, employees, and partners, fostering a sharing culture, and staying abreast of current developments in Utilities. In support of Goal #3, Dynamic Organizational Culture, Utilities Administration will encourage training and development of employees and track formal training hours spent.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Forecast	FY 2015 Target
AWWA Org. Best Practices Index (combined ratings for strategic, financial, risk management and asset management planning, performance measurement, customer involvement and continuous improvement)	≥30	≥30	≥30	≥30
Percent of after-hours emergency call-outs and customer issues responded to on time	100%	95%	≥93%	≥93%

Utilities/Administration (6001)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 362,836	$ 374,574	$ 619,522	$ 244,948	65.39%	$ 691,012
Operating Expenditures	52,621	3,829,415	4,009,728	180,313	4.71%	4,163,634
Capital Outlay	(199,408)	-	15,000	15,000	0.00%	15,000
Debt Service	688,720	904,400	904,000	(400)	-0.04%	907,000
Intrafund Transfer	-	2,379,250	3,806,844	1,427,594	60.00%	5,050,000
Contingency	-	179,462	426,866	247,404	137.86%	908,708
Reserves	-	-	153,600	153,600	0.00%	160,940
TOTALS	**$ 904,769**	**$ 7,667,101**	**$ 9,935,560**	**$ 2,268,459**	**29.59%**	**$ 11,896,294**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Public Services Director*	0.5			0.5
Assistant Director of PW/City Engineer*	0.2			0.2
Budget & Contracts Manager*	0.5			0.5
Administrative Coordinator	1			1
Office Specialist	1			1
Total Personnel Complement	**3.2**	**0**	**0**	**3.2**

Major Variances FY 2014:

Personal Services - Decrease: $244,948

Increase results from planned salary and insurance adjustments and Office Specialist changed to Full-time. Also re-allocation f personal services Public Services Director, Assistant PW Director/City Engineer and Budget and Contracts Manager positions between General Fund, Stormwater and Utilities Fund.

Operating Expenditures - Increase: $180,313

Increases for:

R & M Other - repairs to city's intake pump, misc. repairs, drainage projects, culvert cleaning & city's owned fountains/facilities
Lawn maintenance and debris removal
Supplies/Chemical - Aquatic spraying chemicals and right-of-way chemical
AutoCAD software, computer supplies and camera supplies
Cost Allocation = general fund
Electric Services

Capital Outlay - Increase: $15,000

Increases for:

Engineering Services

Intrafund Transfer - Increase: $1,427,404

Increases for:

Transfer to fund 441 - CIP
Transfer to fund 410 - Stormwater Fee

Contingency - Increase: $247,404

Increases for:

Special projects

Reserve - Increase: $153,600

Increases for:

Year-end encumbrances

Major Variances FY 2015:

Increases in personal services planned for salary and insurance adjustments and minor adjustments in operating line items.
Decrease in capital outlay - one-time purchases of vehicles.

Public Services Engineering (6002)

Mission:

To develop and implement technical solutions for the City's Civil Engineering needs, including, but not limited to, pedestrian accessibility, paving, drainage, water and wastewater needs. This includes technical and professional services to ensure that the infrastructure is operating in a safe, efficient, and economical manner; in accordance with applicable regulatory requirements. The Engineering Division also provides technical assistance and inspection services for capital improvement and development projects within the City of Tamarac.

Program Description:

The Engineering Division provides technical support on planning, mapping, GIS, designing, drafting, permitting and inspection needs on items, including, but not limited to capital improvement and maintenance projects, grant applications, and commission and city presentations. This Division also participates in the City's Development Review process and consequently reviews, permits, and inspects projects designed and constructed by private developers.

Goals & Objectives:

In support of Goal #1, Inclusive Community, the Engineering Division will seek to maintain its high level of customer service while providing technical assistance and inspection services to both internal and external customers. In support of Goal #4, Clear Communication, this Division will provide an efficient, streamlined permit process for the development community, which includes providing required development documents on the City's web site. In support of Goal #5, this division will provide a safe and vibrant community through the development and continues technical support of a quality infrastructure. Additionally, this Division will maintain accurate infrastructure records, drawings, plats and right-of-way maps as well as an accurate GIS system as it relates to Public Services infrastructure for the use of other departments, regulatory agencies, and citizens.

Performance Measures	FY 2011 Actual	FY 2012 Forecast	FY 2013 Target	FY 2014 Target
Percent Engineering Inspections completed within 1 day	99%	100%	95%	95%
Percent of engineering permit applications reviewed within 8 days	100%	100%	100%	100%
Percent Development Review Committee Packages reviewed within 10 Days	100%	100%	100%	100%
Percent of mapping service requests responded to within 2 business days	N / A	N / A	N / A	100%

Engineering (6002)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 724,089	$ 826,633	$ 516,676	$ (309,957)	-37.50%	$ 523,796
Operating Expenditures	203,967	214,722	46,740	(167,982)	-78.23%	46,740
Capital Outlay	33,784	22,200	-	(22,200)	-100.00%	-
TOTALS	**$ 961,840**	**$ 1,063,555**	**$ 563,416**	**$ (500,139)**	**-47.03%**	**$ 570,536**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Assistant PW Director/City Engineer*	0.2			0.2
Assistant City Engineer**	0.3			0.3
Assistant Director of Utilities	1			1
Eng. Const. Inspector/Plans Examiner	1			1
Engineer**	0.6			0.6
Senior Engineering Technician	1			1
Engineering Technician	1			1
Field Technician - Engineering	1			1
Backflow Technician	1			1
Office Coordinator	1			1
Total Personnel Complement	**8.1**	**0**	**0**	**8.1**

**Position split funded between General Fund 001, Stormwater Fund 410 and Utilities Fund 425*

***Position split funded between Stormwater Fund 410 and Utilities Fund 425*

Major Variances FY 2014:

Personal Services - Decrease: ($309,957)

Increase results from planned salary and insurance adjustments. Also re-allocation the personal services Assistant PW Director/City Engineer, Assistant City Engineer and Engineer positions between General Fund, Stormwater and Utilities Fund.

Operating Expenditures - Decrease: ($167,982)

Decreases for:

Engineering Services

Capital Outlay - Decrease: ($22,200)

Decreases for:

One-time capital purchases from year to year

Major Variances FY 2015:

Increases in personal services planned for salary and insurance adjustments.

Water Treatment (6020)

Mission:

To provide an adequate quantity of high quality potable water to the City of Tamarac's water utility service area.

Program Description:

The Water Treatment Division treats the entire supply of potable (drinkable) water, which meets all applicable Federal and State Regulatory Standards. The Division is responsible for the protection of the groundwater (raw water) sources of the water system, treatment and purification of the groundwater, disinfection of water against potentially harmful bacteria, fluoridation of the water for the protection of teeth, and delivery of the water to the customers. The Division is also responsible for monitoring the potable water for compliance through the City's State of Florida certified laboratory, as well as the promotion of water conservation practices among its customers.

Goals & Objectives:

In support of Goal #5, Vibrant Community, the Division will continue to supply the potable water to meet applicable Federal and State Standards. In order to do so, the Division makes necessary changes to the water treatment process to provide the residents with the highest quality drinking water. Through training, staff will be kept knowledgeable of changing water treatment methods, analysis, and regulation. The Division will respond to all inquiries on the potable water from residents, the media, regulatory agencies, and City staff. While the SFWMD sets a 10% goal for unaccounted for water, based on past practices, this Division set an internal goal for unaccounted for water which puts Tamarac in the Best in Class Category in the USA. The Division will also encourage water conservation by all consumers by providing education and conservation devices.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Percentage of water systems in the distribution system tested and reported to be in compliance with Federal regulations	100%	100%	100%	100%
Percentage of unaccounted water (will not exceed the South Florida Water Management District's standard of 10%	4.05%	4.0%	<7.5%	<7.5%
Monthly per capita water usage in gallons	97.6	94	<105	<105

Water Treatment (6020)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,315,978	$ 1,325,648	$ 1,226,537	$ (99,111)	-7.48%	$ 1,287,004
Operating Expenditures	1,213,948	1,758,931	1,628,480	(130,451)	-7.42%	1,616,170
Capital Outlay	(75,104)	-	-	-	-	-
TOTALS	**$ 2,454,822**	**$ 3,084,579**	**$ 2,855,017**	**$ (229,562)**	**-7%**	**$ 2,903,174**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Water Plant Superintendent	1			1
Water Plant Lead Operator	1			1
SCADA System Specialist	1			1
Senior Chemist	1			1
Water Plant Conservation Specialist	1			1
Water Plant Operator A, B, C	8			8
Total Personnel Complement	**13**	**0**	**0**	**13**

Major Variances FY 2014:

Personal Services - Decrease: ($99,111)

Decrease results from planned salary and insurance adjustments. Also, the eliminiation of the Laboratory Manager position and upgrade Chemist to Senior Chemist with 5% increase..

Operating Expenditures - Decrease: ($130,451)

Decreases for:

Electric Services
Sludge Removal
Rebate Programs - Rebates for conservation retrofits

Major Variances FY 2015:

Increases in personal services planned for salary and insurance adjustments and minor adjustments in operating line items

Water Distribution (6030)

Mission:

To provide uninterrupted delivery of potable water from the Tamarac Water Treatment Facility to customers in the Tamarac utility service area, and conveyance of wastewater from these customers to the Broward County Master Pumping Stations by repairing and upgrading the water and wastewater infrastructure.

Program Description:

The Water Distribution Division is responsible for the timely repair and facility upgrade of 251 miles of various-sized water mains, 32 miles of wastewater transmission mains, 19,853 water services, and 18,805 wastewater services. This is accomplished through employees who are on call 24 hours per day and function in the areas of water main leak repairs, water and wastewater service repairs and upgrades, water meter replacement and relocation, water valve exercising and fire hydrant flushing programs, and installation of new water valves and fire hydrants in order to improve the system infrastructure. The Water Distribution Division is also responsible for the reading and installation of water meters citywide.

Goals & Objectives:

In support of Goal #5, A Vibrant Community, the Division will provide timely service to customers who experience the loss of water service by tracking efficiency and customer service measures. We will strive to make repairs to the water and sewer service infrastructure in a cost effective, professional manner, with a minimum of inconvenience to our citizens. After the repairs have been completed, restoration will be accomplished with equal or better results as quickly as possible. Preventive maintenance is a constant in the Division and all available resources will be directed to neutralize the aging effect on the distribution network in an effort to meet the growing demands of all constituents.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Water Distribution System Integrity (total # of breaks/leaks per 100 miles of pipe per year)	9.50	9.4	≤12	≤12
Number of customer accounts per 1000 experiencing unplanned disruption of water service for longer than 12 hours within a 1 year period	0%	0%	0%	0%
Percentage of After Excavation Restorations completed within five business days	95%	100%	100%	100%

Water Distribution (6030)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,618,909	$ 1,725,663	$ 1,584,855	$ (140,808)	-8.16%	$ 1,652,885
Operating Expenditures	377,542	580,540	605,020	24,480	4.22%	584,020
Capital Outlay	6,589	259,445	415,900	156,455	60.30%	532,000
TOTALS	**$ 2,003,040**	**$ 2,565,648**	**$ 2,605,775**	**$ 40,127**	**1.56%**	**$ 2,768,905**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Operations Manager - Utilities	1			1
Construction Superintendent	1			1
Distribution Supervisor	1			1
Transmission Supervisor	1			1
Utilities Service Representative	1			1
Utilities Service Worker II	2			2
Utilities Service Worker III	2			2
Equipment Operator II (Utilities)	3			3
Utilities Service Worker I	4			4
Water Accountability Supervisor	1			1
Water System Operator I	3			3
Water System Operator III	1			1
Field Technician - Construction	1			1
Total Personnel Complement	**22**	**0**	**0**	**22**

Major Variances FY 2014:

Personal Services - Decrease: ($140,808)

Increase results from planned salary and insurance adjustments.

Operating Expenditures - Increase: $24,480

Increases for:

Supplies/Software - Tokay SQL Software

Capital Outlay - Increase: $156,455

Increases for:

One-time purchase - Upgrade equipment for video and sealing van

Major Variances FY 2015:

Increases in personal services planned for salary and insurance adjustments and minor adjustments in operating line items.

Increase in capital outlay - one-time purchases

Wastewater Collection (6040)

Mission:

To provide uninterrupted service of the wastewater collection system and the Water Treatment Facility with scheduled and unscheduled maintenance activities.

Program Description:

The Wastewater Collection Division oversees the maintenance of 150 miles of gravity wastewater mains, 82 wastewater pump stations and the Water Treatment Facility. The main activities for the Wastewater Collection Division include: inspecting, indexing and abating excessive infiltration and inflow through various methods of rehabilitation, electrical and mechanical maintenance and repair of the operating equipment at the Water Treatment Facility and wastewater pump stations. The Division also responds to emergency wastewater blockages, pump station failures and customer wastewater system overflows.

Goals & Objectives:

In support of Goal #5, a Vibrant Community, the Division will provide preventative and corrective maintenance from the beginning of the water treatment cycle (Plant) to the end (Broward County Wastewater Stations) and everything in between (Collection System). The Division will identify potential problems and alertly repair existing ones in order to keep the system operating as designed. An ongoing inflow and infiltration program is in place and is carefully monitored to ensure our resources are utilized in the right areas. The aging wastewater pump stations are systematically rehabilitated to keep the utility in the forefront of today's technology.

Performance Measures	FY 2012 Actual	FY 2013 Forecast	FY 2014 Target	FY 2015 Target
Decrease Sanitary Sewer flow (gallons per minute flow reduced by grouting and or pipe lining procedures)	374	600	≥ 400	≥ 400
Sewer Overflow Rate (collection system piping condition and effectiveness of routine maintenance) per 100 miles	0	1	≤ 1	≤ 1
Wastewater Collection system integrity (collection system main blockages during the year per 100 miles of collection system piping)	1.9	2	≤ 2	≤ 2
Inspection of Wastewater Collection System (percentage of collection system gravity mains cleaned and televised per total miles of collection system piping)	18%	20%	20%	21%

Wastewater Collection (6040)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 1,379,180	$ 1,357,405	$ 1,382,440	$ 25,035	1.84%	$ 1,444,763
Operating Expenditures	6,150,613	6,439,150	6,290,140	(149,010)	-2.31%	6,296,530
Capital Outlay	162,587	172,474	340,000	167,526	97.13%	330,000
TOTALS	**$ 7,692,380**	**$ 7,969,029**	**$ 8,012,580**	**$ 43,551**	**0.55%**	**$ 8,071,293**

Personnel Complement				
Position Title	**Full Time**	**Part Time**	**Temp**	**FTE's**
Maintenance Superintendent	1			1
Wastewater Supervisor	1			1
Maintenance Supervisor (Utilities)	1			1
Senior Tradesperson/Electrician	1			1
Instrument and Control Technician	1			1
Wastewater Service Worker III	2			2
Electrician	1			1
Mechanic II (Utilities)	3			3
Wastewater Service Worker II	3			3
Wastewater Service Worker I	2			2
Utility Material Resource Coordinator	1			1
Total Personnel Complement	**17**	**0**	**0**	**17**

Major Variances FY 2014:

Personal Services - Increase: $25,035

Increase results from planned salary and insurance adjustments.

Operating Expenditures - Decrease: ($149,010)

Decreases for:

Contract Services
Electric Services
R & M Machinery - one-time expenses/repairs

Capital Outlay - Increase: $167,526

Increases for:

Lift Station Rehab. - In-house wastewater pump station rehabilitations
Vehicle purchase - 1996 Chevy Panel Van

Major Variances FY 2015:

Increases in personal services planned for salary and insurance adjustments and minor adjustments in operating line items.
Decrease in capital outlay - one-time purchases.

Utilities/Non-Departmental (6090)

Financial Summary ~ Division Expenditures						
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change	FY 2015 Planned
Personal Services	$ 18,569	$ -	$ -	$ -	-	$ -
Operating Expenditures	6,511,670	-	-	-	-	-
Contingency/Other Uses	2,827,000	-	-	-	-	-
TOTALS	**$ 9,357,239**	**$ -**	**$ -**	**$ -**	**-**	**$ -**

Major Variances FY 2014:

Closed division - Allocated all expenses to Administration and other operating divisions.

ASSET MANAGEMENT PROGRAM

The City of Tamarac Asset Management Program is a comprehensive program including a summary of major assets owned by the City coupled with the condition and future plans for those assets. The Asset Management Program budgetary process encompasses the integration of revenues and expenditures along with program policy issues included in the City's long range planning process. The accompanying documentation is designed to provide an overview of the program which includes schedules and charts to enhance the transparency of the information provided.

The Goals and Objectives of the Program

- To increase efficiency of City operations by maintaining assets in acceptable condition.
- To recommend an annual level of combined expenditures for capital, major maintenance and equipment replacement to aid in the stabilization of property tax levies from year to year.
- To identify assets no longer needed by the City and assess the salvage/recoverable value of those assets, if any.
- To reduce utility and maintenance costs by identifying improvements that will result in annual cost savings.
- To suggest a long-term plan for each asset.
- To identify a plan for proposed maintenance and replacement of existing assets and acquisition of new assets which is based on a reasonable expectation of what the City can afford.
- To be an on-going tool for annual asset tracking, update the asset inventory and re-assess long-term plans.

Elements of the Program

The Asset Management Program integrates the Capital Improvements Program, Capital Maintenance, Capital Vehicle Program, Capital Equipment Program and the funding required for these elements into an overall financial management plan. Pursuant to Financial Management Policy #15, the City will annually prepare a six-year asset management program. The Program will identify the source of funding for all projects as well as the impact on future costs.

Definitions of the Asset Management Program

The terms delineated below are used to distinguish types of assets:

- **Capital Improvement** – Includes new construction, all renovation, acquisition of assets, infrastructure improvements and one-time capital projects which have a value greater than $50,000 and an expected life longer than one year and are not vehicles or equipment.

- **Maintenance** – Includes regular maintenance performed on at least an annual basis that should be included in departmental operating budgets.

- **Vehicles** – Tangible assets which can generally be described as vehicles or rolling stock that has an expected life greater than one year and cost greater than $1,000.

- **Equipment** – Tangible assets used in an operation or activity with a cost greater than $1,000, an expected life longer than one year, and are not vehicles. Included are assets generally related to electronic data processing, including but not limited to laptop computers, certain software, printers, modems, and related accessories.

Limits of the Program

The Program includes projected asset replacement, acquisition and maintenance expenses related to major City assets for the period from FY 2014 ~ 2019. The Program addresses projected asset needs while still operating within projected financial constraints. City staff makes every effort to develop reasonable, educated estimates of the priority of asset expenditure needs.

The City's Capital Vehicle program for years 2014 ~ 2019 is primarily based on replacement costs. In recent years, limited funding for both new and replacement vehicles has forced staff to focus on maintaining the essential elements of our existing fleet. In FY 2011, the City began to replace and surplus those vehicles that have been deemed by the Fleet Division to be eligible for replacement. The Fleet Manager reviews the life expectancy, maintenance records and total mileage of each vehicle scheduled for replacement. Occasionally, exceptions are approved and vehicles can be kept in service subject to ongoing review.

The maintenance referenced in the Program consists of a description of the general types of items accounted for as maintenance expenses associated with individual assets. In most cases, departments that manage the assets include maintenance expenses for several assets in one line item in their annual budget.

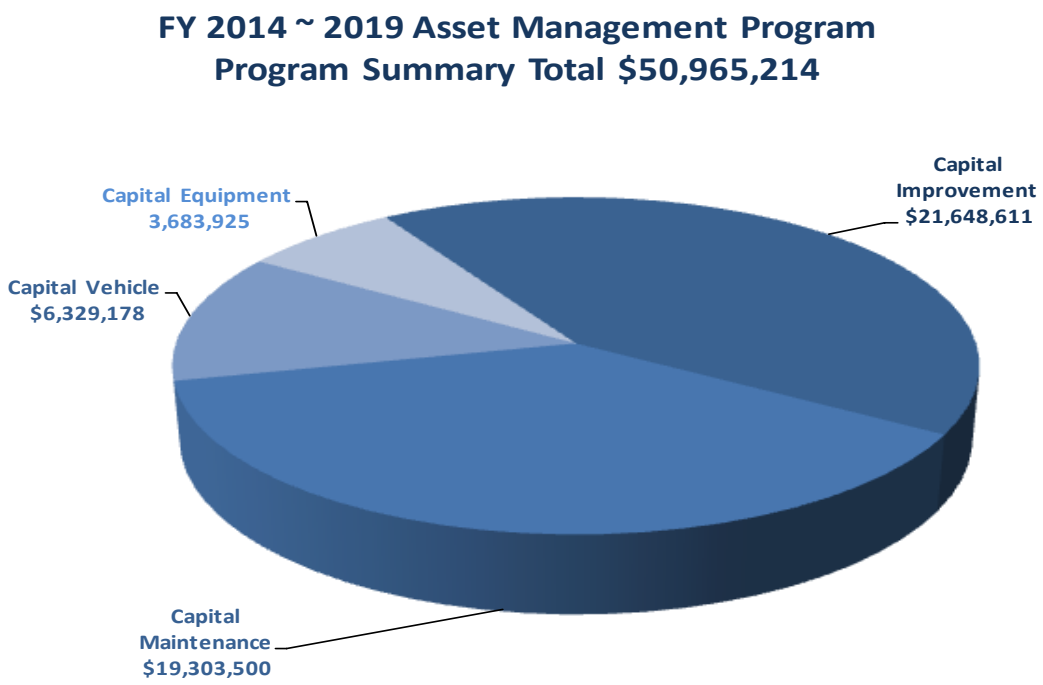
ASSET MANAGEMENT PROGRAM, CONTINUED

The national and local economies continue to exercise significant impact upon local government funding ability. The aforementioned projects are important to the City and need to proceed. In the event of unanticipated deterioration of the economy, the City must be prepared to re-adjust the scheduling of projects within the six-year program in recognition of changing financial realities.

Program Summary

The funding requirements of the Asset Management Program for FY 2014 ~ 2019 are summarized below:

Capital Improvement	$	21,648,611
Capital Maintenance		19,303,500
Capital Vehicle		6,329,178
Capital Equipment		3,683,925
Total Program	**$**	**50,965,214**



The program has many obvious benefits that result from its systematic approach to planning and financing public agency projects. Some of the more important benefits derived from a viable structured plan to promote orderly growth patterns and capital improvements as indicated, but not limited to, the following:

- Compliance with the capital improvement element of the Comprehensive Plan
- Design and construction of entry signage for various residential developments
- Design and construction of Bikeway Paths throughout designated areas within the City
- Design and construction of 75th Street sidewalk improvements
- Design and construction of Veteran's Boat Dock
- Design and construction of Fire Station East 78
- Design and construction to Football Field Artificial Turf
- Design and construction to NW 108th Roadway & Drainage improvement
- Citywide repair and replacement culvert and headwall improvement

The ability for the City to finance these needs and remain in compliance with the Comprehensive Plan will be a major directive in future City budgets.

Recurring Capital Maintenance

Recurring capital maintenance reflects the recurring expenditure needs of the City. These items include budget appropriation for one fiscal year, and are reviewed by the Budget staff as part of the budget development process each year. The desired goal is to close out the maintenance work within one year. The capital maintenance items may be carried forward into the next fiscal year when their completion requires more time than originally anticipated.

ASSET MANAGEMENT PROGRAM, CONTINUED

Capital Maintenance items that are expected to be completed over a period longer than one year are assigned a project number

Project Title
Project titles are developed to afford identification by geographic reference or the nature of the work to be performed.

Project Number
All projects for which the city has expenditure accountability are assigned project numbers. All projects are assigned a five character alphanumeric indicator which includes a double alpha character identifying the project department, followed by a two digit project year, followed by a single alpha character.

FR – Fire Rescue	IT – Information Technology	UM – Utilities
GP – General Project	PW – Public Works	US – Utilities Sewer
GT – Grant	SW – Solid Waste	UT – Utilities Water (Plant)
HS – Housing	UG – Utilities Grant	UW – Utilities Water (Lines)

Project Description
This is general description of the proposed improvement including the scope of work and purpose of the project. Other useful information is also provided such as project status, financial activity, the estimated impact of the project on the operating budget, changes from prior year, and amendment history.

Prior Year
This represents the cumulative legal authorization for a project prior to, but not including, the budget fiscal year, i.e. FY 2014.

FY 2014 Budget
This represents the request for the upcoming budget year. If approved by the City Council, this amount combined with the prior authorization described above establishes the legal authorization to spend for the upcoming and future budget years, until complete in accordance with Financial Policy #16.

FY 2015 through FY 2019 CAPITAL PROGRAM)
This represents the level of funding requested over the next five years and displays a spending plan.

Project Total
This represents estimated total cost to complete a project as proposed by the City Manager, including prior approval, as well as the level of funding requested for the FY 2014 budget year and the program for the period FY 2015-2019.

Source of Funding
This represents information about funding sources used to finance the project. The standard funding categories include:

- **Public Service Facilities Bond** – represents long-term, interest-bearing certificates of public indebtedness.
- **2005 Revenue Bond** – represents long-term, interest-bearing certificates of public indebtedness.
- **General Fund** – represents the transfer of cash from the General Fund to fund the capital projects from general revenues without a dedicated funding source.
- **Grant** – primarily represent awards from the State of Florida and the federal government to assist in the undertaking of specified projects. Most grants require a matching funding source with the percentage of the match dependent on grant requirements. The funding is restricted in use to the improvement requested and approved in the grant application.
- **Fire Rescue** – represents a special revenue fund used to account for revenues that provide for fire rescue services, facilities and programs in the City.
- **Pay-As-You-Go** – represents accumulated resources set aside to meet and fund capital improvements and major capital maintenance items.
- **Stormwater** – represents revenues received from property owners for the purpose of maintaining the City's stormwater system, including grant stormwater conveyance infrastructures.
- **Utilities** – represents utility bill revenues received from the collection and disposal of solid waste from residential and commercial customers.

ASSET MANAGEMENT PROGRAM, CONTINUED

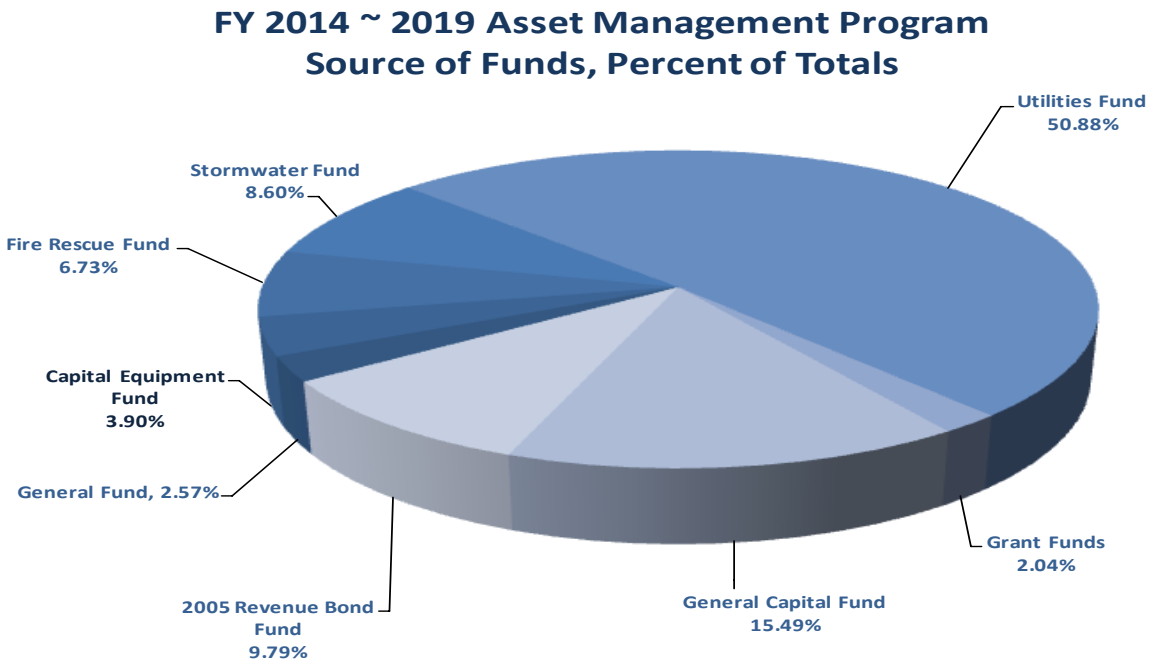
Operational Impact on Budget/Debt Service

The relationship between the Capital Improvements Program and the annual operating budget/debt service obligations is often misunderstood. The Capital Program has two direct impacts on the proposed budget. The primary impact is reflected in the various debt service accounts. The chart below indicates the City's total debt funds by funding source for various projects for FY 2014 ~ 2019 as related to the Asset Management Program.

Public Service Facilities Fund	$	-
2005 Revenue Bond Fund		4,990,000
Total Program	**$**	**4,990,000**

The secondary impact is reflected in all other major funding sources including the General Fund, Grant Funding, Fire Rescue Fund, General Capital Fund, Capital Equipment Fund, Stormwater Fund and Utilities Operating Fund. The chart below indicates the City's total operating funds by funding source for various projects for FY 2014 ~ 2019 as related to the Asset Management Program.

Capital Equipment Fund		1,985,500
Fire Rescue Fund		3,431,678
General Fund		1,310,525
General Capital Fund		7,893,500
Grant Fund		1,040,000
Stormwater Fund		4,385,111
Utilities Fund		25,928,900
Total Program	**$**	**45,975,214**



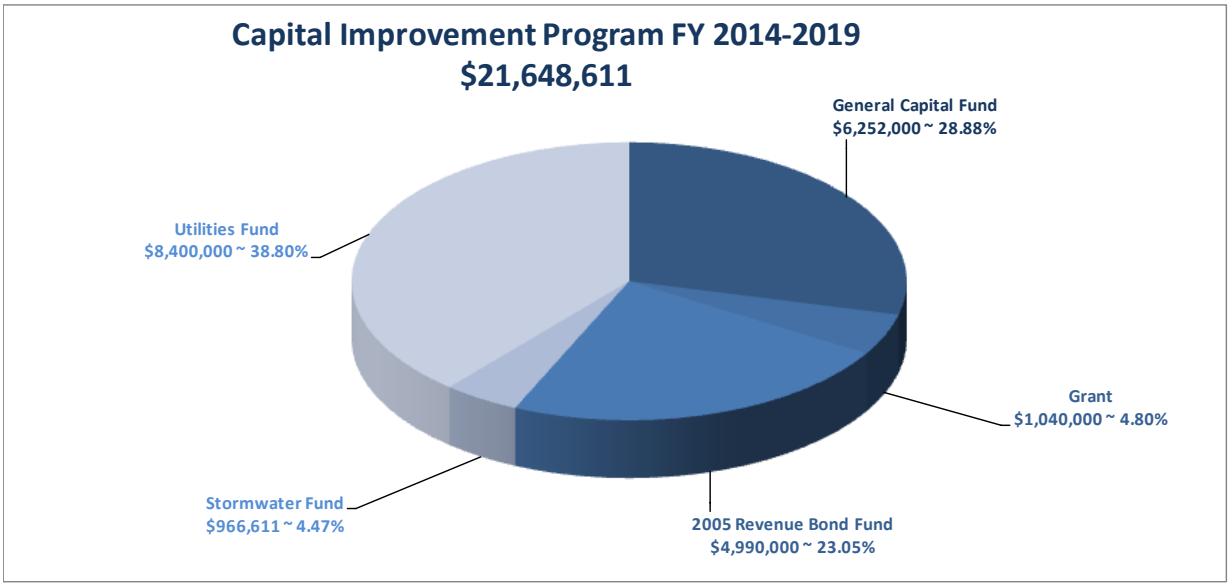
The information demonstrated in the proceeding pages is developed with the reader in mind to provide further understanding regarding the City's various projects, project funding sources, and the impact regarding the City's strategic planning goals.

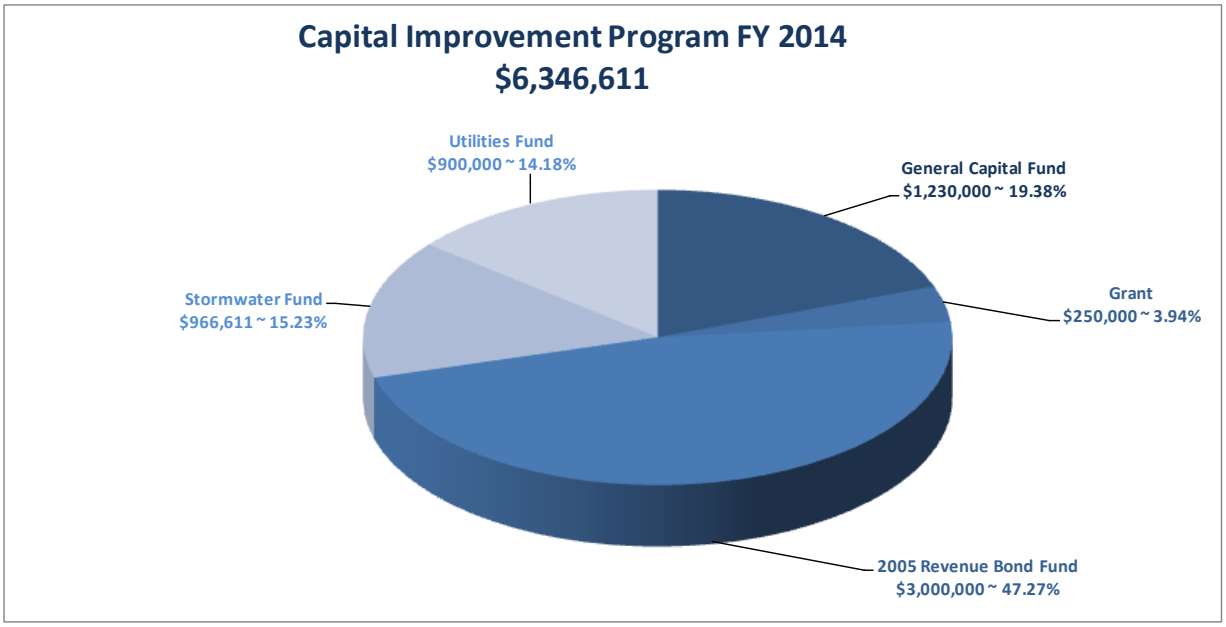
Capital Improvement Program

CAPITAL IMPROVEMENT PROGRAM SUMMARY
6-Year Projects Summary by Funding Source

Funding Source

	Prior Yr	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
General Capital Fund	$ 2,388,118	$1,230,000	$ 1,576,000	$1,371,000	$ 2,075,000	$ -	$ -	**$ 6,252,000**
Public Service Facilities Fund	2,977,740	-	-	-	-	-	-	**-**
Grant	2,454,872	250,000	-	790,000	-	-	-	**1,040,000**
2005 Revenue Bond Fund	960,000	3,000,000	1,990,000	-	-	-	-	**4,990,000**
Public Arts Fund	96,000	-	-	-	-	-	-	**-**
Tamarac Village Fund	900,000	-	-	-	-	-	-	**-**
Stormwater Fund	1,077,000	966,611	-	-	-	-	-	**966,611**
Utilities Fund	-	900,000	2,150,000	-	800,000	2,500,000	2,050,000	**8,400,000**
GRAND TOTAL	**$ 10,853,730**	**$ 6,346,611**	**$ 5,716,000**	**$ 2,161,000**	**$ 2,875,000**	**$ 2,500,000**	**$ 2,050,000**	**$ 21,648,611**





City of Tamarac, Florida
FY 2014 ~ FY 2015 Adopted Biennial Budget

FUNDED
CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT	PROJECT #	FUNDING SOURCE	Prior Year Funding	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
COMMUNITY DEVELOPMENT										
Residential Development Entry Signage	GP12B	General Capital Fund	335,000	-	-	-	-	-	-	**335,000**
Redevelopment/Corridor Study	GP12A	General Capital Fund	300,000	-	-	-	-	-	-	**300,000**
PUBLIC WORKS										
Veteran's Boat Dock	GP14F	General Capital Fund	-	110,000	-	-	-	-	-	**110,000**
Veteran's Boat Dock	GP14F	Grant	-	100,000	-	-	-	-	-	**100,000**
Sidewalk Improvements 75th Street	GP14G	General Capital Fund	-	170,750	-	-	-	-	-	**170,750**
City Hall Phase 1 & 2	GP14H	General Capital Fund	-	79,250	-	-	-	-	-	**79,250**
BSO Fence	GP14I	General Capital Fund	-	150,000	-	-	-	-	-	**150,000**
Highway Beautification Turnpike 2013	GT14F	General Capital Fund	-	20,000	-	-	-	-	-	**20,000**
Highway Beautification Turnpike 2013	GT14F	Grant	-	150,000	-	-	-	-	-	**150,000**
Fire Station East 78	FR14B	2005 Revenue Bond Fund	-	3,000,000	-	-	-	-	-	**3,000,000**
Soccer/Football Field Artificial Turf Project	GP14E	General Capital Fund	-	700,000	700,000	-	-	-	-	**1,400,000**
Fire Apparatus Storage	FR15A	General Capital Fund	-	-	260,000	-	-	-	-	**260,000**
University Fire Station	GP13D	2005 Revenue Bond Fund	960,000	-	1,990,000	-	-	-	-	**2,950,000**
Pine Island Road Pedestrian Overpass	PW10B	General Capital Fund	168,000	-	616,000	616,000	-	-	-	**1,400,000**
Bikeways Path Phase 4	N/A	General Capital Fund	-	-	-	70,000	-	-	-	**70,000**
Bikeways Path Phase 4	N/A	Grant	-	-	-	790,000	-	-	-	**790,000**
Colony West Parking Lot / Lighting	N/A	General Capital Fund	-	-	-	685,000	-	-	-	**685,000**
Bikeways Path Phase 5	N/A	General Capital Fund	-	-	-	-	475,000	-	-	**475,000**
Waters Edge Park	N/A	General Capital Fund	27,933	-	-	-	1,600,000	-	-	**1,627,933**
Bikeways Path Phase 1	GP06A	Public Service Facilities Fund	1,292,240	-	-	-	-	-	-	**1,292,240**
Tamarac Village - Land Acquisition	GP11J	Tamarac Village Fund	500,000	-	-	-	-	-	-	**500,000**
Tamarac Village - Design	GP11K	Tamarac Village Fund	400,000	-	-	-	-	-	-	**400,000**
Bikeways Path Phase 2	GP12C	Public Service Facilities Fund	800,000	-	-	-	-	-	-	**800,000**
Bikeways Path Phase 2	GP12C	Grant	750,000	-	-	-	-	-	-	**750,000**
Football Field Press Box	GP12E	General Capital Fund	182,450	-	-	-	-	-	-	**182,450**
Replace Playground at Sports Complex	GP12H	General Capital Fund	260,000	-	-	-	-	-	-	**260,000**
Replace TurfTot Surface at Caporella Park	GP12J	General Capital Fund	113,000	-	-	-	-	-	-	**113,000**
Replace TurfTot Surface at Caporella Park	GP12J	Public Arts Fund	96,000	-	-	-	-	-	-	**96,000**
Bikeways Path Phase 3	GP13A	Public Service Facilities Fund	765,000	-	-	-	-	-	-	**765,000**
Bikeways Path Phase 3	GP13A	Grant	735,000	-	-	-	-	-	-	**735,000**
Bus Livability	GP13B	Grant	521,872	-	-	-	-	-	-	**521,872**
Bikeways Path (Woodland North)	GP13C	Public Service Facilities Fund	120,500	-	-	-	-	-	-	**120,500**
Mainland's Park	PW11A	General Capital Fund	1,001,735	-	-	-	-	-	-	**1,001,735**
Mainland's Park	PW11A	Grant	448,000	-	-	-	-	-	-	**448,000**
PUBLIC SERVICES - STORMWATER										
Sidewalk Improvements 75th Street	GP14G	Stormwater Capital Fund	-	79,250	-	-	-	-	-	**79,250**
NW 108th Roadway & Drainage Improvement	SW11B	Stormwater Capital Fund	1,077,000	887,361	-	-	-	-	-	**1,964,361**
UTILITIES										
Grant's/Tamarac Square Water Main Upgrade	UW14A	Utilities	-	450,000	-	-	-	-	-	**450,000**
WTP Stormwater Improvements	UT14Q	Utilities	-	250,000	-	-	-	-	-	**250,000**
Scada Redundancy in Hardening WTP Control Building	UT14K	Utilities	-	100,000	1,000,000	-	-	-	-	**1,100,000**
University Drive Water Main Upgrade	UW14B	Utilities	-	100,000	1,150,000	-	-	-	-	**1,250,000**
Replace Wastewater Force Mains	N/A	Utilities	-	-	-	-	500,000	-	-	**500,000**
Rehabilitation of Filters 1 and 2 at WTP	N/A	Utilities	-	-	-	-	300,000	-	-	**300,000**
McNab Force Main, 92nd Ave/Nob Hill Rd.	US03E	Utilities	-	-	-	-	-	750,000	-	**750,000**
Replace Water Mains	N/A	Utilities	-	-	-	-	-	500,000	-	**500,000**
Relocate Backyard Water Mains - Tamarac East	N/A	Utilities	-	-	-	-	-	1,250,000	-	**1,250,000**
Rehabilitation of Filters 5 and 6 at WTP	N/A	Utilities	-	-	-	-	-	-	300,000	**300,000**
Shaker Village Water System Upgrade	N/A	Utilities	-	-	-	-	-	-	1,750,000	**1,750,000**
TOTAL			**$ 10,853,730**	**$ 6,346,611**	**$ 5,716,000**	**$ 2,161,000**	**$ 2,875,000**	**$ 2,500,000**	**$ 2,050,000**	**$ 32,502,341**

SUMMARY OF REVENUES

	General Capital Fund	2,388,118	1,230,000	1,576,000	1,371,000	2,075,000	-	-	**8,640,118**
	Public Service Facilities Fund	2,977,740	-	-	-	-	-	-	**2,977,740**
	Grant Fund	2,454,872	250,000	-	790,000	-	-	-	**3,494,872**
	2005 Revenue Bond Fund	960,000	3,000,000	1,990,000	-	-	-	-	**5,950,000**
	Tamarac Village Fund	900,000	-	-	-	-	-	-	**900,000**
	Public Arts Fund	96,000	-	-	-	-	-	-	**96,000**
	Stormwater Capital Fund	1,077,000	966,611	-	-	-	-	-	**2,043,611**
	Utilities Fund	-	900,000	2,150,000	-	800,000	2,500,000	2,050,000	**8,400,000**
	Total	**$ 10,853,730**	**$ 6,346,611**	**$ 5,716,000**	**$ 2,161,000**	**$ 2,875,000**	**$ 2,500,000**	**$ 2,050,000**	**$ 32,502,341**

SUMMARY BY PROGRAM

	Community Development	635,000	-	-	-	-	-	-	**635,000**
	Public Works	9,141,730	4,480,000	3,566,000	2,161,000	2,075,000	-	-	**21,423,730**
	Public Works-Stormwater	1,077,000	966,611	-	-	-	-	-	**2,043,611**
	Utilities	-	900,000	2,150,000	-	800,000	2,500,000	2,050,000	**8,400,000**
	Total	**$ 10,853,730**	**$ 6,346,611**	**$ 5,716,000**	**$ 2,161,000**	**$ 2,875,000**	**$ 2,500,000**	**$ 2,050,000**	**$ 32,502,341**

CAPITAL IMPROVEMENT PROGRAM
PROJECT DESCRIPTIONS

COMMUNITY DEVELOPMENT

GP12B - Residential Development Entry Signage

Est. Total Cost: $335,000 **Prior Year Funding:** $335,000 **Operating Impact:** $0

Description: This project provides an enhancement to the entryway signage within the Woodmont Residential Development on the 13 main entryways. This will be accomplished by replacing or modifying existing outdated entranceway signs that are adjacent to the main roadways leading into the Woodmont neighborhoods including Pine Island Road, Southgate Boulevard, University Drive, and McNab Road. The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs.

GP12A – Redevelopment/Corridor Study

Est. Total Cost: $300,000 **Prior Year Funding:** $300,000 **Operating Impact:** $0

Description: This project will establish priority areas for redevelopment such as entranceways, gateways and older/outdated areas that are ready for redevelopment. Also, this project will include installation of some type of buffer on private property. The installation of a buffer treatment must be completed in a consistent manner through proper planning to achieve an aesthetically acceptable look. The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs.

PUBLIC SERVICES

GP14F – Veteran's Boat Dock

Est. Total Cost: $210,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project provides development of installation of a floating dock adjacent to the boat ramp at Veterans Park. The boat ramp will help improve the utility of the boat ramp and will also include a platform with seating. The boat ramp must be a floating dock to accommodate changing water levels in the C-14 Canal. Addition to the installation of the dock itself, the project will include ADA-compliant features to ensure accessibility The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs.

GP14G – Sidewalk Improvement 75th Street

Est. Total Cost: $250,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: The provides development of sidewalk located on the north side of NW 75th Street Sidewalk between NW 80th Avenue and Pine Island Boulevard is in need of improvements due to lifting of sidewalks from tree roots. The project will include removal of the existing sidewalk, installation of curb and gutter, and installation of the sidewalk closer to the street, away from the trees. Installation of root barrier will prevent lifting from roots in the future and minimize the likelihood of trip hazards. Annual maintenance costs will be included in the operating budget as necessary.

GP14H – City Hall Phase 1 & 2

Est. Total Cost: $79,250 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project consists of an evaluation of the optimal use of the space within City Hall, accessibility to City Hall, potential reconstruction of the front entrance and additional security features. The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs.

GP14I – BSO Fence

Est. Total Cost: $150,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project includes installation of fencing to create a secure area for BSO vehicles and equipment. The project would also include the installation of a barrier gate to control access to the fenced area. In addition to the gate and fencing, the project also includes the reconfiguration and restriping of existing parking to ensure adequate public/unsecure parking. Annual maintenance costs will be included in the operating budget as necessary.

CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS

Est. Total Cost: $170,000 **Prior Year Funding:** $0 **Operating Impact:** $0

GT14F – Highway Beautification Turnpike

Description: This project includes installing irrigation and palm trees in medians on Commercial Boulevard beginning at the Turnpike and continuing west to NW 49th Avenue this will improve the aesthetics on Commercial Boulevard at the Turnpike which is a gateway to the City. Annual maintenance costs will be included in the operating budget as necessary.

FR14B - Fire Station East 78

Est. Total Cost: $3,000,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: Construction of a fire station to replace Station 78, currently located at 4801 West Commercial Blvd. New fire station will house an engine and a medical rescue unit and assigned Fire Rescue personnel. Relocation of station will enhance response times for the majority of calls. It is anticipated that the impact on the operating budget is expected to raise the maintenance cost based upon the increased size of the new facility.

GP14E – Soccer/Football Field Artificial Turf Project

Est. Total Cost: $1,400,000 **Prior Funding:** $0 **Operating Impact:** $4,000

Description: This project is replacing the existing natural grass turf with artificial turf on the two (2) football and soccer fields at the Sports Complex. Having artificial turf will reduce maintenance costs in product and staff hours, as well as, being able to accommodate more leagues or groups. In addition, artificial turf will reduce the number of field closures and cancelling of activities due to rain. It is anticipated that the impact on the operating budget could be an additional annual operating costs of $4,000 to include routine repair and maintenance costs.

FR15A – Fire Apparatus Storage

Est. Total Cost: $260,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project includes the design and construction of a four bay fire apparatus storage facility, which will be used to house and protect various emergency equipment/vehicles from the harsh South Florida elements. Additionally, this facility will allow said equipment/vehicles to be stored ready to be placed in service in a secure enclosed structure thereby ensuring the maximum use, dependability and life expectancy of our emergency vehicles and equipment. Annual maintenance costs will be included in the operating budget as necessary.

GP13D - University Fire Station

Est. Total Cost: $2,950,000 **Prior Funding:** $960,000 **Operating Impact:** $30,000

Description: The initial step of the project will be the response data review and site location evaluation and selection, securing agreements for the proposed site and site preparations. The second step is projected to establish a RFP for the design/building of the station to include response vehicle storage area, living quarters for station crews and site security gated fencing and lighting. Vehicle and equipment staging, station asset procurement and hardening of the structure for disaster management are also components of this project. This facility will be designed for possible future expansion. It is anticipated that the impact on the operating budget is expected to raise the maintenance cost based upon the increased size of the new facility.

PW10B – Pine Island Road Pedestrian Overpass

Est. Total Cost: $1,400,000 **Prior Year Funding:** $168,000 **Operating Impact:** $0

Description: The County is currently widening Pine Island Road to six lanes north of Commercial Blvd at the intersection of NW 57th St. NW 57th street is slated to be developed as a mixed use "Tamarac Village Corridor" and is designed to be pedestrian friendly. Pine Island Road in its present configuration is a safety barrier to pedestrian crossing and proposed widening will only increase the danger. The pedestrian overpass will eliminate the impediment to pedestrian crossing of Pine Island Road. Annual maintenance costs will be included in the operating budget as necessary.

CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS

Bikeways Path Phase 4

Est. Total Cost: $860,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project provides connectivity to the County's Greenway system at Southgate Boulevard by continuing the Phase 3 bikeway/walkway route along NW 70th Ave south of McNab Road going south to NW 57th Street NW 70th (also known as Brookwood Blvd). The route also travels north of McNab road onto NW 72nd Street, connecting University Drive. Phase 4 also provides connectivity of NW 70th Ave going north to NW 72nd Street and then west to University Drive at University Hospital and Tamarac Recreational and Multi-purpose Center. Providing this bikeway/walkway system is an important component of the Transportation Plan Element of the City's Parks, Recreation and Social Services Master Plan. The Plan calls for efforts that are needed to link transit routes to all of the facilities in the community, particularly the parks and recreation areas. Annual maintenance costs will be included in the operating budget as necessary.

Colony West Parking Lot / Lighting

Est. Total Cost: $685,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project provides development of resurfacing the parking lot, installation of sidewalks with ADA compliant features, installation of new parking lot lighting. In addition to these improvements the project includes clearing and grubbing of excess vegetation, root pruning, and installation of root barriers to minimize future damage to the pavement and sidewalks caused by root intrusion. Annual maintenance costs will be included in the operating budget as necessary.

Bikeways Path Phase 5

Est. Total Cost: $475,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project provides connectivity to the County's Greenway system at Southgate Boulevard by continuing the Phase 4 bikeway/walkway route along NW 70th Ave south of McNab Road going south to NW 57th Street NW 70th (also known as Brookwood Blvd). Annual maintenance costs will be included in the operating budget as necessary.

Water Edge Park

Est. Total Cost: $1,627,933 **Prior Funding:** $27,933 **Operating Impact:** $15,000

Description: This project provides development of a passive park on NW 61st Street. Development will include parking, picnic shelter, playground, landscaping, basketball court volleyball court and restrooms. It is anticipated that the impact on the operating budget could be an additional annual operating costs of $15,000 to include mowing, janitorial, chemicals, irrigation landscaping, and maintenance supplies.

GP06A - Bikeways Path Phase 1

Est. Total Cost: $1,292,240 **Prior Year Funding:** $1,292,240 **Operating Impact:** $0

Description: This project provides development of an integrated system of bike lanes and bike paths that will provide a safe connection between City facilities and the Broward County Greenway System.

GP11J – Tamarac Village – Land Acquisition

Est. Total Cost: $500,000 **Prior Year Funding:** $500,000 **Operating Impact:** $0

Description: To acquire and aggregate various parcels of land for the purpose of economic development or redevelopment within in the Tamarac Village corridor.

GP11K – Tamarac Village - Design

Est. Total Cost: $400,000 **Prior Year Funding:** $400,000 **Operating Impact:** $0

Description: To contract with a developer and/or consultant to design, market and potentially develop the Tamarac Village Corridor.

GP12C - Bikeways Path Phase 2

Est. Total Cost: $1,550,000 **Prior Year Funding:** $1,550,000 **Operating Impact:** $5,000

Description: This project provides development of bike lanes and bike paths creating an integrated bikeway connecting neighborhoods to City facilities and the Broward County Greenway. Phase II will run along NW 70th to 82nd and around to 80th Avenue. The impact on the operating is not expected to be significant as the project will have routine repair and maintenance costs. It is anticipated that the impact on the operating budget could be an additional annual cost of $5,000 to include paint and cleaning materials.

CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS

GP12E – Football Field Press Box

Est. Total Cost: $182,450 **Prior Year Funding:** $182,450 **Operating Impact:** $0

Description: This project consists of the design and construction of an athletic field press box and storage facility, which will be located adjacent to the main football/soccer field at the Tamarac Sports Complex. This will be a two story facility, with the first floor being designated as a storage facility for the athletic leagues and the second floor being designated as an observation/announcer booth (aka press box). The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs, until building is designed the costs cannot be estimated; however, construction techniques and materials are expected to minimize the cost.

GP12H - Replace Playground at Sports Complex

Est. Total Cost: $260,000 **Prior Year Funding:** $260,000 **Operating Impact:** $500

Description: This project provides replacement for the playground equipment, safety surfacing and shade structures with the installation of new elements. The new playground will provide more activity for the children and align with our Playful City Initiatives. The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs.

GP12J - Replace TurTot Surface at Caporella Park

Est. Total Cost: $209,000 **Prior Year Funding:** $209,000 **Operating Impact:** $500

Description: This project provides replacement for the playground equipment, safety surfacing and shade structures with the installation of new elements. The new playground will provide more activity for the children and align with our Playful City Initiatives. The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs.

GP13A - Bikeways Path Phase 3

Est. Total Cost: $1,500,000 **Prior Year Funding:** $1,500,000 **Operating Impact:** $5,000

Description: This project provides development of bike lanes and bike paths creating an integrated bikeway connecting neighborhoods to City facilities and the Broward County Greenway. Phase III will run along NW 77th, 96th, and 81st; then from 81st along 93rd to Southgate Blvd. It is anticipated that the impact on the operating budget could be an additional annual operating cost of $5,000 to include paint and cleaning materials.

GP13B – Bus Livability

Est. Total Cost: $521,872 **Prior Year Funding:** $521,872 **Operating Impact:** $0

Description: Kaleidoscope bus shelters including concrete pad and installation throughout the City of Tamarac.

GP13C - Bikeway Paths (Woodlands North)

Est. Total Cost: $120,500 **Prior Funding:** $120,500 **Operating Impact:** $0

Description: Project will include the development of bike lanes and bike paths creating an integrated bikeway connecting neighborhoods to City facilities and the Broward County Greenway. The Woodlands North Bike Paths project will be a continuation of the Woodlands Bike Paths running north from Commercial Boulevard linking the Woodlands Bike Paths to the City Bike Path System currently under construction. The project includes striping of bike lanes and installation of turn lanes in three locations. It is anticipated that the impact on the operating budget is zero.

PW11A - Mainland's Park (aka Monterey Park)

Est. Total Cost: $1,449,735 **Prior Year Funding:** $1,449,735 **Operating Impact:** $50,000

Description: This project provides development of 23 acres on the old Monterey Golf Course. Development will be a passive park with multipurpose pathways, sitting areas with shade, landscaping, parking facilities, restrooms and other amenities. It is anticipated that the impact on the operating budget could be an additional annual operating cost of $50,000 to include mowing, janitorial, landscaping, maintenance supplies, and utilities.

CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS

PUBLIC SERVICES - STORMWATER

SW11B – NW 108th Roadway & Drainage Improvement

Est. Total Cost: $1,964,361 **Prior Funding:** $1,077,000 **Operating Impact:** $0

Description: This project provides drainage improvements within the large landscaped medians along 108th Terrance and 80th Avenue to address a natural condition of extremely poor percolation, which causes ground water to seep between the asphalt surface and base material, adversely affecting the roadway surface. Following the completion of the drainage improvement, the existing asphalt will be completely milled to the base rock and the corridor repaved. It is anticipated that the impact on the operating budget is zero.

UTILITIES

UW14A - Grant's/Tamarac Square Water Main Upgrade

Est. Total Cost: $450,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: To project will provide improvement to the fire flow protection to the commercial properties on the west side of State Road 7 going north from Grant's Plaza to the Lakeside Drive by upgrading existing undersized water mains to a new eight-inch (8") water main. It is anticipated that the impact on the operating budget is zero.

UT14Q - WTP Stormwater Improvements

Est. Total Cost: $250,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: This project will review all stormwater related applications at the Water Treatment Plant. It will address issues with piping deficiencies as well as proper containment of chemical spills to prevent stormwater contamination. It is anticipated that the impact on the operating budget is zero.

UT14K - Scada Redundancy in Hardening WTP Control Building

Est. Total Cost: $1,100,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: Protect the SCADA Telemetry Control Center located on the second floor of the Water Treatment Plant Control Building by hardening the building exterior to enable normal plant operation after a damaging hurricane. It is anticipated that the impact on the operating budget is zero.

UW14B - University Drive Water Main Upgrade

Est. Total Cost: $1,250,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: This project consist of installation of 4,500 LF of 12-inch water main between NW 77th Street and Southgate Boulevard along the east side of University Drive. The purpose of this capital improvement is to provide improved fire protection to commercial properties. It is anticipated that the impact on the operating budget is zero.

Replace Wastewater Force Mains

Est. Total Cost: $500,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: This project will provide for improvement of the wastewater force mains that are undersized for the current wastewater flow conditions that exist in several wastewater basins and replace force mains that have significant corrosion. It is anticipated that the impact on the operating budget is zero.

Rehabilitation of Filters 1 and 2 at WTP

Est. Total Cost: $300,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: This project consist of replacement of the support media and filter media materials in two of the six package water filter units at the Water Treatment Plant resulting in increased volume of processed water. It is anticipated that the impact on the operating budget is zero.

US03E - McNab Force Main, 92nd Ave/Nob Hill Road

Est. Total Cost: $750,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: This project provides replacement of 3,200 LF of existing 12" asbestos cement force main on the south side of McNab Road between NW 92nd Avenue and Nob Hill Road with 12" ductile iron pipe. It is anticipated that the impact on the operating budget is zero.

Replace Water Mains

Est. Total Cost: $500,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: Upgrade water distribution mains that are of insufficient size and provide adequate fire protection to commercial properties. It is anticipated that the impact on the operating budget is zero.

CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS

Relocate Backyard Water Mains – Tamarac East

Est. Total Cost: $1,250,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: Relocate existing water mains from backyards to the street right-of-way in the Tamarac east area of Tamarac Lakes South and Tamarac Lakes Section One. It is anticipated that the impact will be an operational cost savings by reducing the Construction Division repair costs.

Rehabilitation of Filters 5 and 6 at WTP

Est. Total Cost: $300,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: This project consist of replacement of the support media and filter media materials in two of the six package water filter units at the Water Treatment Plant resulting in increased volume of processed water. It is anticipated that the impact on the operating budget is zero.

Shaker Village Water System Upgrade

Est. Total Cost: $1,750,000 **Prior Funding:** $0 **Operating Impact:** $0

Description: This project will replace and upgrade the Shaker Village water mains, water services, and water meters for a more reliable water distribution system. The Shaker Village water distribution system was installed over forty (40) years ago and because of deterioration is causing an increasing number of repairs and system failures it is below today's standards. It is anticipated that the impact on the operating budget is zero.

TAMARAC

The City For Your Life

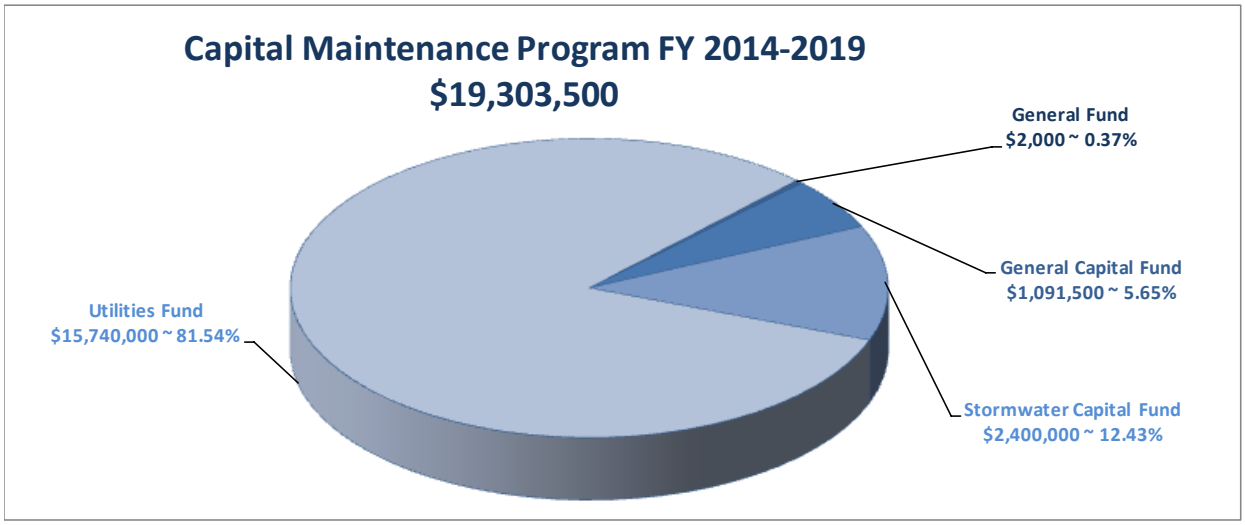
Maintenance Program

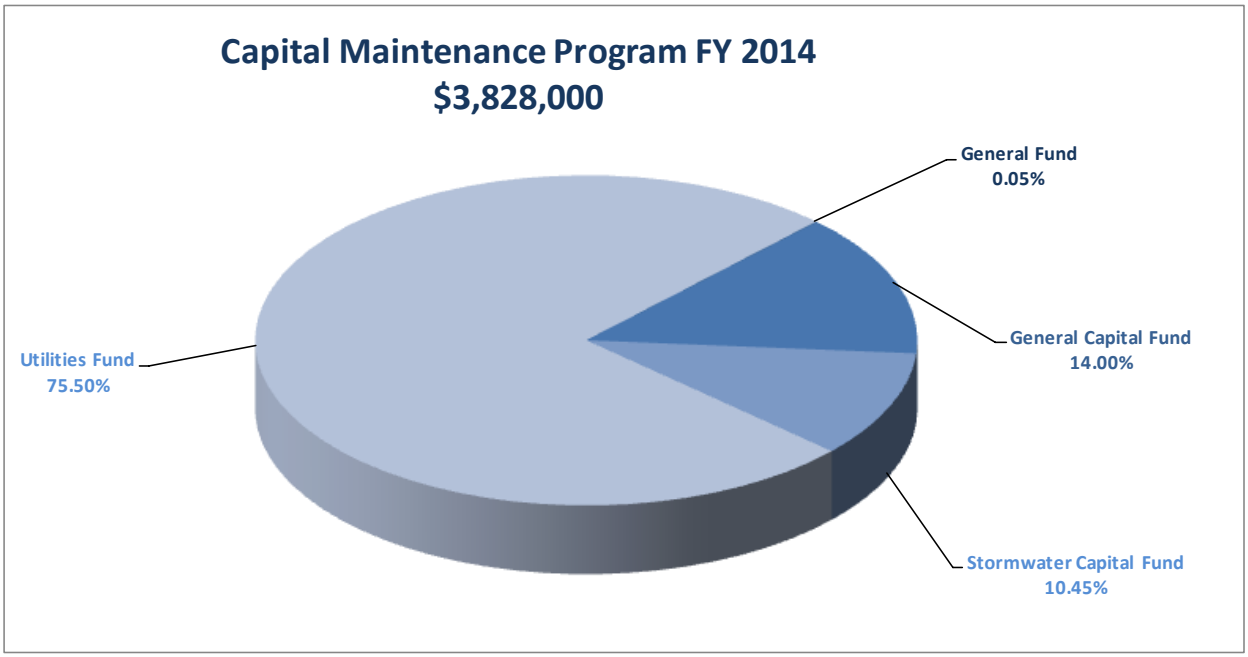
CAPITAL MAINTENANCE PROGRAM SUMMARY

6-Year Projects Summary by Funding Source

Funding Source

	Prior Yr	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
General Fund	36,000	$ 2,000	$ -	$ 70,000	$ -	$ -	$ -	**$ 72,000**
General Capital Fund	200,000	536,000	272,000	48,500	23,000	138,000	74,000	**1,091,500**
Stormwater Capital Fund	977,246	400,000	400,000	400,000	400,000	400,000	400,000	**2,400,000**
Utilities Fund	2,575,000	2,890,000	2,900,000	2,700,000	3,100,000	1,600,000	2,550,000	**15,740,000**
GRAND TOTAL	**$ 3,788,246**	**$ 3,828,000**	**$ 3,572,000**	**$ 3,218,500**	**$ 3,523,000**	**$ 2,138,000**	**$ 3,024,000**	**$ 19,303,500**





City of Tamarac, Florida
FY 2014 ~ FY 2015 Adopted Biennial Budget

CAPITAL MAINTENANCE PROGRAM

DEPARTMENT	PROJECT #	FUNDING SOURCE	Prior Year Funding	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
PARKS AND RECREATION										
TCC Basketball Rim Servicing	N/A	General Fund	-	2,000	-	2,000	-	-	-	**4,000**
PUBLIC SERVICES										
HVAC R&R Program										
(1) 4 Ton Pckg. Carrier - Fire Station 15	PW14A	General Capital Fund	-	6,000	-	-	-	-	-	**6,000**
(1) 25 Ton Split Carrier - Fire Station 15	PW14A	General Capital Fund	-	40,000	-	-	-	-	-	**40,000**
(1) 25 Ton Pckg. Carrier - Fire Station 15	PW14A	General Capital Fund	-	40,000	-	-	-	-	-	**40,000**
(15) AHU VAV Boxes - City Hall Phase III	PW15A	General Capital Fund	-	-	2,000	-	-	-	-	**2,000**
(2) 150 Ton Cool Twrs Thermal Mayer - City Hall	PW15A	General Capital Fund	-	-	40,000	-	-	-	-	**40,000**
(2) 16 Ton Pckg. Carrier - Public Works/Building	PW15A	General Capital Fund	-	-	30,000	-	-	-	-	**30,000**
(15) AHU VAV Boxes - City Hall Phase II	N/A	General Capital Fund	-	-	-	2,000	-	-	-	**2,000**
(2) 10 Ton Split Carrier - Aquatic Center	N/A	General Capital Fund	-	-	-	8,500	-	-	-	**8,500**
(1) 2 Ton Split Carrier - Aquatic Center	N/A	General Capital Fund	-	-	-	3,000	-	-	-	**3,000**
(1) 40 Ton CDU Trane - Broward Sheriff's Office	N/A	General Capital Fund	-	-	-	35,000	-	-	-	**35,000**
(20) AHU VAV Boxes - City Hall Phase I	N/A	General Capital Fund	-	-	-	-	2,000	-	-	**2,000**
(1) 8 Ton Split Carrier - Water Treatment Plant	N/A	General Capital Fund	-	-	-	-	10,000	-	-	**10,000**
(1) 10 Ton A/H Trane - Water Treatment Plant	N/A	General Capital Fund	-	-	-	-	6,000	-	-	**6,000**
(1) 2 Ton Split Trane - Water Treatment Plant	N/A	General Capital Fund	-	-	-	-	3,000	-	-	**3,000**
(1) 5 Ton A/H Trane - Water Treatment Plant	N/A	General Capital Fund	-	-	-	-	2,000	-	-	**2,000**
(1) 8 Pckg Split Trane - Aquatic Center	N/A	General Capital Fund	-	-	-	-	-	32,000	-	**32,000**
(1) 40 Ton Split Trane - Broward Sheriff's Office	N/A	General Capital Fund	-	-	-	-	-	50,000	-	**50,000**
(1) 40 Ton A/H Trane - Broward Sheriff's Office	N/A	General Capital Fund	-	-	-	-	-	25,000	-	**25,000**
(2) 20 Ton Pckg. Trane - City Hall	N/A	General Capital Fund	-	-	-	-	-	25,000	-	**25,000**
(1) 3 Ton Pckg. Trane - Fire Station 78	N/A	General Capital Fund	-	-	-	-	-	6,000	-	**6,000**
(2) 16 Ton Split Carrier - Parks and Recreation	N/A	General Capital Fund	-	-	-	-	-	-	30,000	**30,000**
(1) 3 Ton A/H Trane - City Hall	N/A	General Capital Fund	-	-	-	-	-	-	10,000	**10,000**
(6) 3.5 Ton Pckg. Trane - Utilities/IT	N/A	General Capital Fund	-	-	-	-	-	-	6,000	**6,000**
(1) 5 Ton Pckg. Trane - Utilities/IT	N/A	General Capital Fund	-	-	-	-	-	-	8,000	**8,000**
(1) Split APC - Utilities/IT	N/A	General Capital Fund	-	-	-	-	-	-	20,000	**20,000**
Roofing R&R Program										
Fire Station 15	PW14B	General Capital Fund	-	150,000	-	-	-	-	-	**150,000**
Public Works - Administration	PW14B	General Capital Fund	-	150,000	-	-	-	-	-	**150,000**
Public Works - Fleet	PW14B	General Capital Fund	-	150,000	-	-	-	-	-	**150,000**
Parks & Recreation Administration	PW15B	General Capital Fund	200,000	-	200,000	-	-	-	-	**200,000**
Painting Program										
Painting - Recreation Center Interior	N/A	General Fund	24,000	-	-	-	-	-	-	**24,000**
Painting - TCC Interior	N/A	General Fund	12,000	-	-	13,000	-	-	-	**25,000**
Painting - Tamarac Park Building	N/A	General Fund	-	-	-	40,000	-	-	-	**40,000**
Painting - Aquatic Center	N/A	General Fund	-	-	-	15,000	-	-	-	**15,000**
PUBLIC SERVICES - STORMWATER										
Citywide Culvert & Headwall Improvements	SW14B	Stormwater Capital Fund	977,246	400,000	400,000	400,000	400,000	400,000	400,000	**4,177,246**
UTILITIES										
Sodium Hypochlorite Generator Plates/Rectifier	UT14J	Utilities	-	200,000	-	-	-	-	-	**200,000**
Wastewater Rehabilitation (I & I)	UT14A	Utilities	1,600,000	2,000,000	1,600,000	1,600,000	1,600,000	1,000,000	1,000,000	**12,300,000**
Tamarac Utility System Rehabilitation	UT14E	Utilities	240,000	240,000	240,000	240,000	240,000	240,000	240,000	**2,160,000**
Electrical/Mechanical Pump Station Renewal	UT14F	Utilities	200,000	125,000	125,000	125,000	125,000	125,000	125,000	**1,150,000**
Renewal/Replacement at WTP	UT14G	Utilities	75,000	100,000	100,000	100,000	100,000	100,000	100,000	**825,000**
Irrigation Replacement	UT14H	Utilities	60,000	75,000	75,000	75,000	75,000	75,000	75,000	**630,000**
WTP Well Upgrade Project	UT14I	Utilities	150,000	150,000	60,000	60,000	60,000	60,000	60,000	**800,000**
Tract 27 Small Pumps/Motor with VFD Drive	UT15M	Utilities	-	-	100,000	-	-	-	-	**100,000**
Bleach Generator with Bulk Tank System	UT15N	Utilities	-	-	300,000	-	-	-	-	**300,000**
Wastewater Pump Station Renewal	UT15D	Utilities	250,000	-	300,000	-	300,000	-	300,000	**1,700,000**
Rehab Accelerators / External Tank Coatings	N/A	Utilities	-	-	-	500,000	-	-	-	**500,000**
Greenleaf Filter Material at WTP	N/A	Utilities	-	-	-	-	600,000	-	-	**600,000**
Tract 27 Generator & ATS Replacement	N/A	Utilities	-	-	-	-	-	-	400,000	**400,000**
Grants Shopping Center Generator Replacement	N/A	Utilities	-	-	-	-	-	-	250,000	**250,000**
TOTAL			**$ 3,788,246**	**$ 3,828,000**	**$ 3,572,000**	**$ 3,218,500**	**$ 3,523,000**	**$ 2,138,000**	**$ 3,024,000**	**$ 23,091,746**

SUMMARY OF REVENUES

	General Fund	36,000	2,000	-	70,000	-	-	-	**108,000**
	General Capital Fund	200,000	536,000	272,000	48,500	23,000	138,000	74,000	**1,291,500**
	Stormwater Capital Fund	977,246	400,000	400,000	400,000	400,000	400,000	400,000	**3,377,246**
	Utilities Fund	2,575,000	2,890,000	2,900,000	2,700,000	3,100,000	1,600,000	2,550,000	**18,315,000**
	Total	**$ 3,788,246**	**$ 3,828,000**	**$ 3,572,000**	**$ 3,218,500**	**$ 3,523,000**	**$ 2,138,000**	**$ 3,024,000**	**$ 23,091,746**

SUMMARY BY PROGRAM

	Parks & Recreation	-	2,000	-	2,000	-	-	-	**4,000**
	Public Services	236,000	536,000	272,000	116,500	23,000	138,000	74,000	**1,395,500**
	Public Services - Stormwater	977,246	400,000	400,000	400,000	400,000	400,000	400,000	**3,377,246**
	Utilities	2,575,000	2,890,000	2,900,000	2,700,000	3,100,000	1,600,000	2,550,000	**18,315,000**
	Total	**$ 3,788,246**	**$ 3,828,000**	**$ 3,572,000**	**$ 3,218,500**	**$ 3,523,000**	**$ 2,138,000**	**$ 3,024,000**	**$ 23,091,746**

CAPITAL MAINTENANCE PROGRAM
PROJECT DESCRIPTIONS

PUBLIC SERVICES

PW14A - HVAC R&R Program FY 2014 - 2019

Est. Total Cost: $441,500 **Prior Year Funding:** $194,677 **Operating Impact:** $0

Description: The Public Works Department has established a systematic replacement and/or upgrade of obsolete heat, ventilation, and air conditioning (HVAC) systems in all City facilities. Funding is needed in Fiscal Year 2014 for replacement of HVAC units / components at Fire Station 15. Properly functioning HVAC provide a healthy and comfortable environment for employees and customers. The project must be done as units and/or equipment reaches the end of their life expectancy.

PW14B - Roofing R&R Program FY 2014 - 2019

Est. Total Cost: $650,000 **Prior Year Funding:** $200,000 **Operating Impact:** $0

Description: The Public Works Department has established a systematic replacement and/or upgrade of roofing systems in all City facilities. Funding is needed in Fiscal Year 2013 for the replacement of the Coal/Tar Roof at the Parks Administration Building. This roofing system was installed in 1991 and will be 23 years old in FY 14. Increased maintenance due to wear and deterioration from the regions harsh weather has made replacement necessary. Properly maintained roofing systems provides a comfortable and safe environment for employees and customers, and extends the useful life of the building. Funding is needed in Fiscal Year 2014 for replacement roofing at Fire Station 15, Public Works Administration and Public Works Fleet.

Painting Program FY 2014 - 2019

Est. Year Cost: $104,000 **Prior Year Funding:** $84,200 **Operating Impact:** $0

Description: This project seeks to establish funding for an on-going effort to maintain the interior and exterior of building citywide.

STORMWATER

SW14B - Citywide Culvert & Headwall Improvements

Est. Total Cost: $2,400,000 **Prior Year Funding:** $539,880 **Operating Impact:** $0

Description: The project seeks to establish funding for an on-going effort to prevent erosion around culvert inlets and outlets and to improve safety by creating a gradual slope where these culverts tie into waterways. Each year several areas will be targeted for improvement. The project seeks to establish funding for an on-going effort to prevent erosion around culvert inlets and outlets and to improve safety by creating a gradual slope where these culverts tie into waterways. Each year several areas will be targeted for improvement.

UTILITIES

UT14J - Sodium Hypochlorite Generator Plates/Rectifier

Est. Total Cost: $125,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project replaces the sodium hypochlorite generator unit electrode plates and rectifier at the Water Treatment Plant to ensure continued uninterrupted service. It is anticipated that the impact on the operating budget is zero.

UT14A – Sewer Main Rehabilitation (I & I)

Est. Total Cost: $8,800,000 **Prior Year Funding:** $1,600,000 **Operating Impact:** $0

Description: This project continually examines the entire one hundred fifty-four mile City of Tamarac wastewater collection system for leaks (infiltration) and illegal dumping (inflow). Identified I & I is subsequently eliminated by using several successful corrective methods dependent on the nature of the source. This project produces a substantial reduction in wastewater treatment charges by Broward County along with reduced electrical charges in the operation of wastewater pumping stations. These cost savings greatly outweigh the operational costs to locate I & I sources. It is anticipated that the impact on the operating budget is zero.

UT14E – Tamarac Utility System Rehabilitation

Est. Total Cost: $1,440,000 **Prior Year Funding:** $240,000 **Operating Impact:** $0

Description: This program will rehabilitate, reconstruct or replace utility lines that need improvement or repairs, but were not able to be anticipated in advance. It is anticipated that the impact on the operating budget is zero.

CAPITAL MAINTENANCE PROGRAM, CONTINUED
PROJECT DESCRIPTIONS

UT14F - Electrical/Mechanical Pump Station Renewal

Est. Total Cost: $750,000 **Prior Year Funding:** $200,000 **Operating Impact:** $0

Description: This project provides for in-house maintenance, repairs of electrical control panels, motors, and piping on two wastewater pump stations per year on a rotating twenty-year basis. Past capital projects to upgrade wastewater pump stations have listed specific locations which often change due to reprioritization. This project has no potential to increase or decrease operating costs other than eliminating a few after-hour emergency callouts.

UT14G - Renewal/Replacement at WTP

Est. Total Cost: $600,000 **Prior Year Funding:** $75,000 **Operating Impact:** $0

Description: This project will renew and/or replace water treatment facilities that need improvement or repair, but were not able to be anticipated in advance. The impact on the operating is not expected to be significant as the project will have routine repair and maintenance costs. It is anticipated that the impact on the operating budget is zero. It is anticipated that the impact on the operating budget is zero, there is an operation costs saving when aging facilities are replaced with more efficient facilities.

UT14H - Irrigation Replacement

Est. Total Cost: $450,000 **Prior Year Funding:** $60,000 **Operating Impact:** $0

Description: This project will provide funds to replace worn out irrigation pumps and upgrade irrigation lines on over 80 systems in road median areas. It is anticipated that the impact on the operating budget could be an additional annual operating costs to include continually maintain street median irrigation systems.

UT14I - WTP Well Upgrade Project

Est. Total Cost: $450,000 **Prior Year Funding:** $150,000 **Operating Impact:** $0

Description: This project will rehabilitate raw water wells in the Water Treatment Plant well field on a ten-year rotating basis. Raw water well will receive new pumps, discharge valuing, new casing and pump depth adjustment as required. The project will ensure dependable raw water availability to the Water Treatment Plant for processing and delivery to City of Tamarac customers. This project will have a beneficial impact on our operating budget by reducing maintenance and electrical expenses. It is anticipated that the impact on the operating budget is zero.

UT15M - Tract 27 Small Pumps/Motors with VFD Drives

Est. Total Cost: $100,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project provides replacement of the pumps; motors and controls at the Tract 27 water re-pump station with VFD drive equipment. This variable speed pumping equipment will provide less water system pressure fluctuation and reliable backup to the Water Treatment Plant if it were to experience problems. It is anticipated that the impact on the operating budget is zero.

UT15N – Bleach Generator with Bulk Tank System

Est. Total Cost: $300,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project will replace the sodium hypochlorite generator unit at the Water Treatment Plant with an expanded bulk bleach processing system. The objective of this project is to provide an uninterrupted supply of chlorine production for use in the disinfection of processed water at a reduced cost. It is anticipated that the impact on the operating budget is zero.

UT15D – Wastewater Pump Station Renewal

Est. Total Cost: $900,000 **Prior Year Funding:** $250,000 **Operating Impact:** $0

Description: This project will replace and upgrade the pumps. The piping in two wastewater pump stations per year on a twenty-year rotating basis. Past capital projects to upgrade wastewater pump stations have listed specific stations which often changed due to reprioritization. This project has the potential of reducing electrical operating costs by improving efficiency when pumps are reconditioned and sized to match changing flow conditions. It is anticipated that the impact on the operating budget is zero.

CAPITAL MAINTENANCE PROGRAM, CONTINUED
PROJECT DESCRIPTIONS

Rehabilitation Accelerators / External Tank Coatings at WTP

Est. Total Cost: $500,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project will continue the scheduled maintenance for external rehabilitation of accelerators, tanks, filters and piping at the Water Treatment Plant. It is anticipated that the impact on the operating budget is zero.

CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS

Replace Greenleaf Filter Material at WTP

Est. Total Cost: $600,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project sand blasts and paints all internal metal surfaces and replaces the support media and filter media materials in the Greenleaf filter at the Water Treatment Plant resulting in increased volume of processed water. The project impacts the Tamarac Water Treatment Plant's overall ability to have reliable facilities for the continual production of potable water. It is anticipated that the impact on the operating budget is zero.

Tract 27 Generator & ATS Replacement

Est. Total Cost: $400,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project will replace the aging emergency generator and ATS system at the Tract 27 water re-pump station which is no longer reliable when called upon during emergencies. It is anticipated that the impact on the operating budget is zero. It is anticipated that the impact on the operating budget is zero.

Grants Shopping Center Generator Replacement

Est. Total Cost: $250,000 **Prior Year Funding:** $0 **Operating Impact:** $0

Description: This project will replace the aging emergency generator at the Grant's Shopping Center water re-pump facility which is no longer reliable when called upon during emergencies. It is anticipated that the impact on the operating budget is zero.

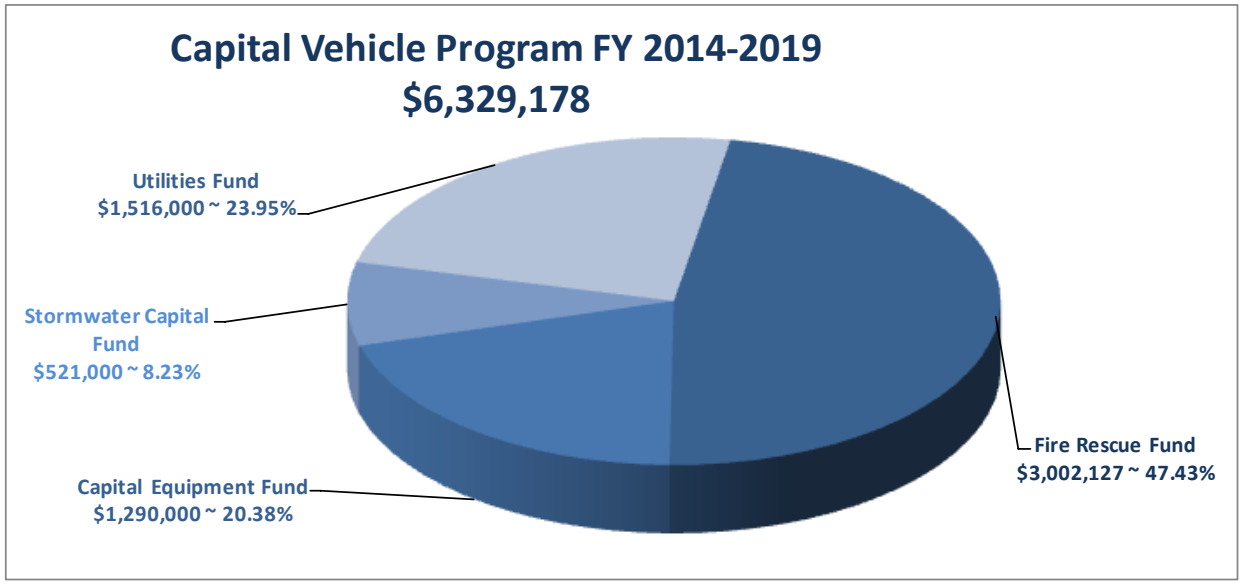
Vehicle Replacement Program

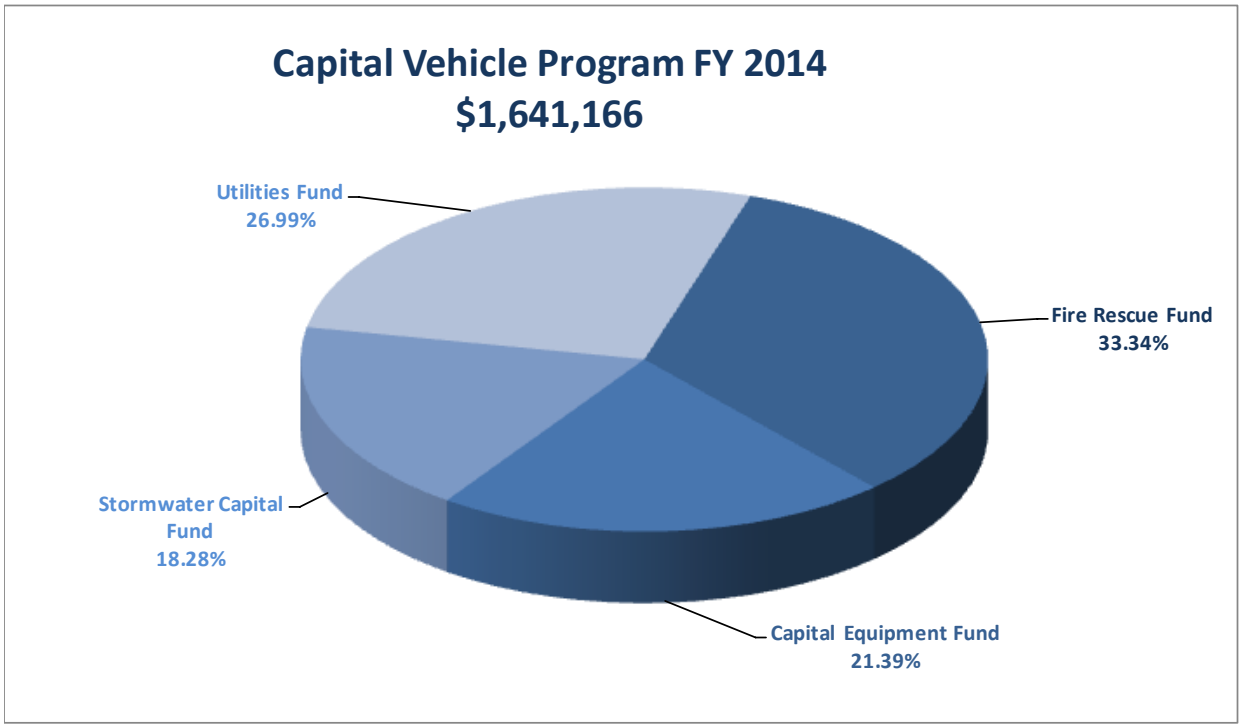
CAPITAL VEHICLE PROGRAM SUMMARY

6-Year Projects Summary by Funding Source

Funding Source

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
Fire Rescue Fund	$ 547,166	$ 1,874,524	$ -	$ -	$ 580,488	$ -	**$ 3,002,178**
Capital Equipment Fund	351,000	240,000	459,000	75,000	97,000	68,000	**1,290,000**
Stormwater Capital Fund	300,000	155,000	-	-	66,000	-	**521,000**
Utilities Fund	443,000	862,000	75,000	32,000	37,000	67,000	**1,516,000**
GRAND TOTAL	**$ 1,641,166**	**$ 3,131,524**	**$ 534,000**	**$ 107,000**	**$ 780,488**	**$ 135,000**	**$ 6,329,178**





City of Tamarac, Florida
FY 2014 ~ FY 2015 Adopted Biennial Budget

CAPITAL VEHICLE/EQUIPMENT PROGRAM

DEPARTMENT	Unit #	FUNDING SOURCE	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
BUILDING									
1996 210000 FSA / Southern Std. Cab / Bed Pickup	547	Capital Equipment Fund	-	17,000	-	-	-	-	**17,000**
2000 Ford Ranger Std. Cab Pickup 2WD	549	Capital Equipment Fund	-	-	-	17,000	-	-	**17,000**
2006 Ford Ranger Ext. Cab Pickup Std. Bed	555	Capital Equipment Fund	5,000	5,000	5,000	5,000	3,000	-	**23,000**
2008 Ford Ranger Ext. Cab Pickup 2WD	557	Capital Equipment Fund	4,000	4,000	4,000	4,000	6,000	-	**22,000**
2004 Ford Explorer XLS 4 Dr. SUV	551	Capital Equipment Fund	-	-	-	-	-	-	**-**
2004 Ford Explorer XLS 4 Dr. SUV 2WD	550	Capital Equipment Fund	5,000	5,000	5,000	5,000	5,000	7,000	**32,000**
COMMUNITY DEVELOPMENT									
1997 Dodge Intrepid 4 Dr. Sedan 2WD	613	Capital Equipment Fund	29,000	-	-	-	-	-	**29,000**
1999 Chevy S/10 Std. Cab Pickup 2WD	614	Capital Equipment Fund	16,000	-	-	-	-	-	**16,000**
2001 Chevy S/10 Std. Cab Pickup 2WD	615	Capital Equipment Fund	-	16,000	-	-	-	-	**16,000**
2002 Chevy S/10 Std. Cab Pickup 2WD	616	Capital Equipment Fund	-	-	16,000	-	-	-	**16,000**
2005 Ford Ranger Std. Cab Pickup 2WD	6554	Capital Equipment Fund	-	-	-	18,000	-	-	**18,000**
FIRE RESCUE (1)									
2004 Ford Crown Victoria	341	Capital Equipment Fund	-	-	-	-	-	-	**-**
1996 Ford F250 Std. Cab	325	Capital Equipment Fund	-	-	-	-	-	-	**-**
2000 Dodge Intrepid	336	Capital Equipment Fund	-	-	-	-	-	-	**-**
Lease 1998 Rescue/Ambulance (Est. Cost $273,583)	333	Fire Rescue Fund	-	-	-	-	-		**-**
Lease 2000 Rescue/Ambulance (Est. Cost $273,583)	337	Fire Rescue Fund	-	-	-	-	-		**-**
2004 Rescue/Ambulance	338	Fire Rescue Fund	273,583	-	-	-	-	-	**273,583**
2004 Rescue/Ambulance	342	Fire Rescue Fund	273,583	-	-	-	-	-	**273,583**
Fire Apparatus	347	Fire Rescue Fund	-	650,000	-	-	-	-	**650,000**
Fire Apparatus	348	Fire Rescue Fund	-	650,000	-	-	-	-	**650,000**
2005 Chevy 1500 Ext. Cab Pickup 2WD	349	Capital Equipment Fund	-	35,000	-	-	-	-	**35,000**
2004 Rescue/Ambulance	344	Fire Rescue Fund	-	287,262	-	-	-	-	**287,262**
2005 Rescue/Ambulance	345	Fire Rescue Fund	-	287,262	-	-	-	-	**287,262**
2002 Chevy 3500 15 Pass 2DR Van Pass	339	Capital Equipment Fund	-	-	30,000	-	-	-	**30,000**
1998 Rescue/Ambulance	333	Fire Rescue Fund	-	-	-	-	290,244	-	**290,244**
1999 Rescue/Ambulance	337	Fire Rescue Fund	-	-	-	-	290,244	-	**290,244**
2008 Ford F350 W/Topper Crew Cad Std. Cab	357	Fire Rescue Fund	-	-	-	-	-	-	**-**
Fire Battalion Chief Response Vehicle	361	Capital Equipment Fund	-	-	-	-	-	-	**-**
INFORMATION TECHNOLOGY									
2001 Ford E250 2 Dr. Van-Cargo 2WD	100	Capital Equipment Fund	-	-	-	-	-	-	**-**
PARKS & RECREATION									
2005 Chevy Venture Pass HC Van	822	Capital Equipment Fund	-	-	-	-	-	-	**-**
1997 Ford Ranger Std. Cab	548	Capital Equipment Fund	-	-	-	-	-	-	**-**
2006 Dodge Magnum 2WD	826	Capital Equipment Fund	30,000	-	-	-	-	-	**30,000**
2000 Ford F150 Std Cab Pickup 2WD	2703	Capital Equipment Fund	-	-	-	-	24,000	-	**24,000**
2000 Chevy Venture 2 Dr. Van-HC 2WD	702	Capital Equipment Fund	-	-	-	-	-	-	**-**
2000 Ford Explorer XLS 4 Dr. SUV 4WD	704	Capital Equipment Fund	-	-	-	-	-	-	**-**
2002 Ford Explorer XLS 4 Dr. SUV 4WD	706	Capital Equipment Fund	-	-	-	-	-	-	**-**
2002 Chevy 3500 15 Pass. Van 2WD	339	Capital Equipment Fund	-	-	30,000	-	-	-	**30,000**
2004 Freight 2500 8 Passanger 2DR	821	Capital Equipment Fund	-	-	-	-	-	-	**-**
PUBLIC WORKS									
1999 Chevy 3500 14' 3 Yd.	2026	Capital Equipment Fund	-	-	-	-	-	-	**-**
1996 Ford F250 Std. Cab w/Utility Bed	2018	Capital Equipment Fund	-	-	-	-	-	-	**-**
2000 Ford Explorer XLS	2033	Capital Equipment Fund	-	-	-	-	-	-	**-**
1996 Jeep Cherokee	2016	Capital Equipment Fund	-	-	-	-	-	-	**-**
1998 Dodge 2500 Ext. Cab	2021	Capital Equipment Fund	-	-	-	-	-	-	**-**
2004 Chevy 2500 Crew Cab Pickup 2WD	2708	Capital Equipment Fund	30,000	-	-	-	-	-	**30,000**
2004 Chevy 2500 Std. Cab Pickup 2WD	2709	Capital Equipment Fund	22,000	-	-	-	-	-	**22,000**
2005 Chevy 2500 Crew Cab Pickup 2WD	2711	Capital Equipment Fund	30,000	-	-	-	-	-	**30,000**
2014 Versalift VO-255-I Bucket Truck	2044	Capital Equipment Fund	150,000	-	-	-	-	-	**150,000**
2003 Ford Explorer XLS 4 Dr. SUV 4WD	2052	Capital Equipment Fund	30,000	-	-	-	-	-	**30,000**
2003 Ford F350 Crew Cab Pickup 2WD	2707	Capital Equipment Fund	-	50,000	-	-	-	-	**50,000**
2001 Ford Explorer XLS 4 Dr. SUV 4WD	2038	Capital Equipment Fund	-	30,000	-	-	-	-	**30,000**
2002 Ford F250 Std Cab Pickup 4WD	2045	Capital Equipment Fund	-	46,000	-	-	-	-	**46,000**
2003 Ford Explorer XLS 4 Dr. SUV 4WD	2051	Capital Equipment Fund	-	32,000	-	-	-	-	**32,000**
Gradall	2030	Capital Equipment Fund	-	-	300,000	-	-	-	**300,000**
2000 Ford E250 2 Dr. Van 2WD	2035	Capital Equipment Fund	-	-	24,000	-	-	-	**24,000**
2002 Ford F350 Ext. Cab Pickup 4WD	2046	Capital Equipment Fund	-	-	50,000	-	-	-	**50,000**
2003 Chevy 2500 Std. Cab / Bed 4WD	2050	Capital Equipment Fund	-		25,000	-	-	-	**25,000**
2005 Chevy 2500 Std. Cab Pickup 2WD	2060	Capital Equipment Fund	-	-	-	26,000	-	-	**26,000**
2005 Chevy 1500 Ext. Cab Std. Bed	2057	Capital Equipment Fund	-	-	-	-	33,000	-	**33,000**
2005 Chevy 2500 Std. Cab Pickup 2WD	2058	Capital Equipment Fund	-	-	-	-	26,000	-	**26,000**
2004 Chevy 1500 Ext. Cab Pickup 2WD	2055	Capital Equipment Fund	-	-	-	-	-	31,000	**31,000**
2006 Chevy 2500 Std. Cab Std. Bed	2066	Capital Equipment Fund	-	-	-	-	-	30,000	**30,000**
2005 Chevy 2500 Std. Cab Pickup 2WD	2712	Capital Equipment Fund	-	-	-	-	-	-	**-**
2004 Ford E250 2 Dr. Van 2WD	2056	Capital Equipment Fund	-	-	-	-	-	-	**-**
2004 Ford Ranger Std. Cab w/Utility Bed	2617	Capital Equipment Fund	-	-	-	-	-	-	**-**
2005 Chevy 2500 Std. Cab Std. Bed	2059	Capital Equipment Fund	-	-	-	-	-	-	**-**
PUBLIC WORKS - STORMWATER									
2000 Sterling SLT7500 15 Yd.	2029	Stormwater Fund	-	-	-	-	-	-	**-**
2006 Sterling LT7501 Vac Con Std. Cab HD Truck 2WD	2070	Stormwater Fund	300,000	-	-	-	-	-	**300,000**
2005 Chevy 3500 Std. Cab Pickup 4WD	2061	Stormwater Fund	-	50,000	-	-	-	-	**50,000**
2001 Ford F750 14' 7 Yd. Std. Cab HD Truck 2WD	2043	Stormwater Fund	-	75,000	-	-	-	-	**75,000**
2003 Chevy 2500 Ext. Cab Pickup 4WD	2049	Stormwater Fund	-	30,000	-	-	-	-	**30,000**
2006 Chevy 2500 Std. Cab Pickup 4WD	2063	Stormwater Fund	-	-	-	-	35,000	-	**35,000**
2004 Chevy 1500 Ext. Cab Pickup 2WD	2054	Stormwater Fund	-	-	-	-	31,000	-	**31,000**
2003 Ford F450 Std. Cab Pickup 4WD	2053	Stormwater Fund	-	-	-	-	-	-	**-**

City of Tamarac, Florida
FY 2014 ~ FY 2015 Adopted Biennial Budget

CAPITAL VEHICLE/EQUIPMENT PROGRAM

DEPARTMENT	Unit #	FUNDING SOURCE	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
UTILITIES									
2003 Chevy S/10 Std. Cab Pickup 2WD	4029	Utilities Fund	16,000	-	-	-	-	-	**16,000**
2002 Ford F350 Std. Cab Pickup 4WD	4027	Utilities Fund	43,000	-	-	-	-	-	**43,000**
1996 Ford F250 Std. Cab Pickup 2WD	4000	Utilities Fund	27,000	-	-	-	-	-	**27,000**
2005 Chevy 1500 Ext. Cab Pickup 2WD	4036	Utilities Fund	30,000	-	-	-	-	-	**30,000**
2005 Chevy 2500 Std. Cab Pickup 2WD	4037	Utilities Fund	27,000	-	-	-	-	-	**27,000**
1996 Chevy Panel Van (Video) HD Truck 2WD	4001	Utilities Fund	300,000	-	-	-	-	-	**300,000**
1998 Dodge 2500 Std. Cab Pickup 2WD	4015	Utilities Fund	-	27,000	-	-	-	-	**27,000**
2000 Sterling SLT7500 15 Yd. Std. Cab HD Truck 2WD	4021	Utilities Fund	-	125,000	-	-	-	-	**125,000**
1999 Sterling Tractor LT 9501 Std. Cab HD Truck 2WD	4020	Utilities Fund	-	100,000	-	-	-	-	**100,000**
2000 Sterling LT 7501 Crane Std. Cab HD Truck 2WD	4025	Utilities Fund	-	150,000	-	-	-	-	**150,000**
2004 Chevy 2500 Std. Cab Pickup 2WD	4033	Utilities Fund	-	24,000	-	-	-	-	**24,000**
2005 Ford F350 Std. Cab Pickup 2WD	4040	Utilities Fund	-	46,000	-	-	-	-	**46,000**
2005 Chevy 2500 Std. Cab Pickup 2WD	4038	Utilities Fund	-	29,000	-	-	-	-	**29,000**
2005 Chevy 2500 Std. Cab Pickup 2WD	4039	Utilities Fund	-	31,000	-	-	-	-	**31,000**
2007 Sterling LT 7501 Vac Con Std. Cab HD Truck 2WD	4057	Utilities Fund	-	330,000	-	-	-	-	**330,000**
2006 Chevy 2500 Std. Cab Pickup 2WD	4050	Utilities Fund	-	-	31,000	-	-	-	**31,000**
2008 Ford Ranger Ext. Cab Pickup 2WD	4053	Utilities Fund	-	-	22,000	-	-	-	**22,000**
2008 Ford Ranger Ext. Cab Pickup 2WD	4054	Utilities Fund	-	-	22,000	-	-	-	**22,000**
2000 Ford Explorer XLS 4 Dr. SUV 4WD	4023	Utilities Fund	-	-	-	32,000	-	-	**32,000**
2006 Ford Ranger Std. Cab Bed	4046	Utilities Fund	-	-	-	-	37,000	-	**37,000**
2002 Ford Explorer XLS 4 Dr. SUV 4WD	4028	Utilities Fund	-	-	-	-	-	34,000	**34,000**
2006 Chevy 1500 Ext Cab Std. Bed	4045	Utilities Fund	-	-	-	-	-	33,000	**33,000**
TOTAL			**$ 1,641,166**	**$ 3,131,524**	**$ 534,000**	**$ 107,000**	**$ 780,488**	**$ 135,000**	**$ 6,329,178**
SUMMARY OF REVENUES									
		Fire Rescue Fund	547,166	1,874,524	-	-	580,488	-	**3,002,178**
		Capital Equipment Fund	351,000	240,000	459,000	75,000	97,000	68,000	**1,290,000**
		Stormwater Capital Fund	300,000	155,000	-	-	66,000	-	**521,000**
		Utilities Fund	443,000	862,000	75,000	32,000	37,000	67,000	**1,516,000**
		Total	**$ 1,641,166**	**$ 3,131,524**	**$ 534,000**	**$ 107,000**	**$ 780,488**	**$ 135,000**	**$ 6,329,178**
SUMMARY BY PROGRAM									
		Building	14,000	31,000	14,000	31,000	14,000	7,000	**111,000**
		Community Development	45,000	16,000	16,000	18,000	-	-	**95,000**
		Fire Rescue	547,166	1,909,524	30,000	-	580,488	-	**3,067,178**
		Parks & Recreation	30,000	-	-	-	24,000	-	**54,000**
		Public Works	262,000	158,000	399,000	26,000	59,000	61,000	**965,000**
		Public Works - Stormwater	300,000	155,000	-	-	66,000	-	**521,000**
		Utilities	443,000	862,000	75,000	32,000	37,000	67,000	**1,516,000**
		Total	**$ 1,641,166**	**$ 3,131,524**	**$ 534,000**	**$ 107,000**	**$ 780,488**	**$ 135,000**	**$ 6,329,178**

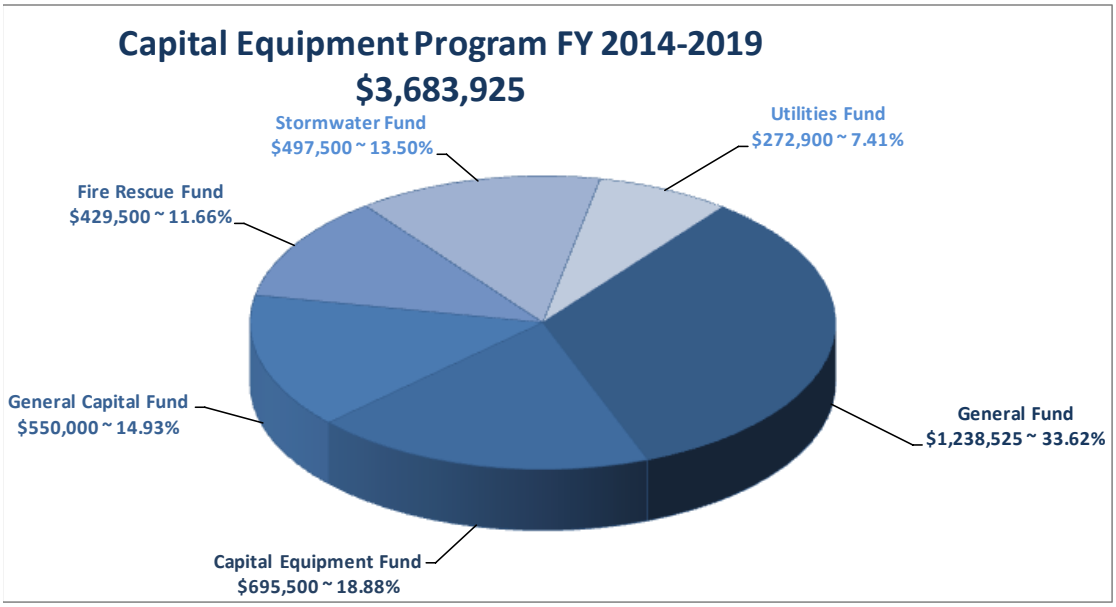
Equipment Program

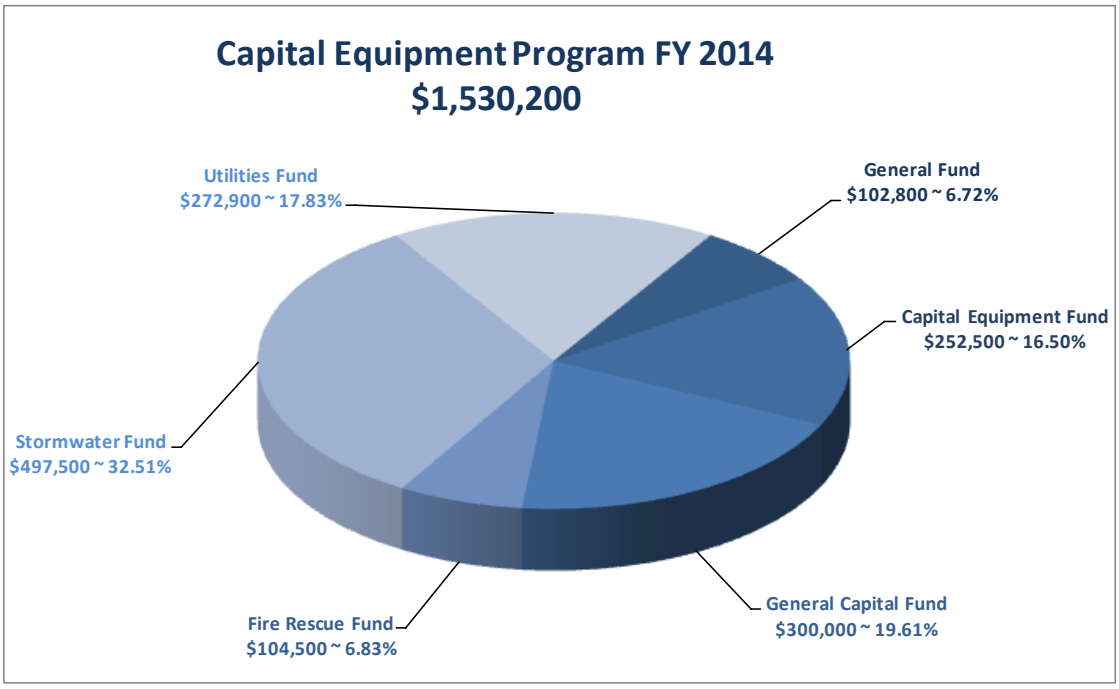
CAPITAL EQUIPMENT PROGRAM SUMMARY

6-Year Projects Summary by Funding Source

Funding Source

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
General Fund	$ 102,800	$ 65,000	$ 184,200	$ 416,125	$ 362,200	$ 108,200	**$ 1,238,525**
Capital Equipment Fund	252,500	253,000	140,000	50,000	-	-	**695,500**
General Capital Fund	300,000	250,000	-	-	-	-	**550,000**
Fire Rescue Fund	104,500	153,000	126,000	15,000	31,000	-	**429,500**
Stormwater Fund	497,500	-	-	-	-	-	**497,500**
Utilities Fund	272,900	-	-	-	-	-	**272,900**
GRAND TOTAL	**$ 1,530,200**	**$ 721,000**	**$ 450,200**	**$ 481,125**	**$ 393,200**	**$ 108,200**	**$ 3,683,925**





City of Tamarac, Florida
FY 2014 ~ FY 2015 Adopted Biennial Budget

CAPITAL EQUIPMENT PROGRAM

DEPARTMENT	FUNDING SOURCE	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
City Manager-Non-Departmental								
Digital Marquee - City Hall	General Fund	-	35,000	-	-	-	-	**35,000**
FIRE RESCUE								
Replacement/Upgrade Radios & Mobile and Base System- CE13A	Capital Equipment Fund	50,000	50,000	50,000	50,000	-	-	**200,000**
Replacement SCBA & Air Compressor (Station #41)- CE13B	Capital Equipment Fund	140,000	90,000	-	-	-	-	**230,000**
Replacement Thermal Imager	Fire Rescue Fund	10,000	10,000	-	-	-	-	**20,000**
Replacement Major Appliances	Fire Rescue Fund	10,000	10,000	10,000	10,000	10,000	-	**50,000**
Replacement of Fitness Equipment	Fire Rescue Fund	5,000	5,000	5,000	5,000	5,000	-	**25,000**
Replacement of Emergency Management Operation Freezers (Station 15)	Fire Rescue Fund	13,500	6,000	6,000	-	-	-	**25,500**
Replacement Automatic CPR Devices	Fire Rescue Fund	24,000	36,000	25,000	-	-	-	**85,000**
Replacement Cardiac Monitors/Defibrillators	Fire Rescue Fund	30,000	-	-	-	-	-	**30,000**
XPS Power Upgrade Kit	Fire Rescue Fund	4,000	-	-	-	-	-	**4,000**
Replacement Convault Fuel Cells (Station #41, 78)	Fire Rescue Fund	-	50,000	-	-	-	-	**50,000**
Automated External Defibrillator	Fire Rescue Fund	-	30,000	-	-	-	-	**30,000**
Satellite Phone and Installation	Fire Rescue Fund	8,000	6,000	-	-	-	-	**14,000**
Replacement (10) Laptop Computer (RMS Program)	Fire Rescue Fund	-	-	37,500	-	-	-	**37,500**
Firefighting Equipment Bundle for New Fire Apparatus	Capital Equipment Fund	-	-	90,000	-	-	-	**90,000**
Replacement Hydraulic Stretchers	Fire Rescue Fund	-	-	42,500	-	16,000	-	**58,500**
PARKS AND RECREATION								**-**
Stage Curtain for TCC	General Fund	3,200	-	-	-	-	-	**3,200**
Goal Posts (2 sets) field 4 and 5	General Fund	15,500	-	-	-	-	-	**15,500**
Shade TSC Bleachers	General Fund	17,000	-	-	-	-	-	**17,000**
Bus Fare Boxes (10)	General Fund	15,000	-	-	-	-	-	**15,000**
Replacement (3) Water Fountains @ MPC	General Fund	8,100	-	-	-	-	-	**8,100**
Skate Park Elements - 2 additional piece, regrouting	General Fund	9,000	-	-	-	-	-	**9,000**
Digital Marquee - location TCC or TSC	General Fund	35,000	-	-	-	-	-	**35,000**
Replacement of large Outdoor Shade System on the pool deck @ Aquatic Complex	General Fund	-	8,000	-	-	-	-	**8,000**
Replacement of pool ladders (6)	General Fund	-	12,000	-	-	-	-	**12,000**
ID Card Printer	General Fund	-	3,500	-	-	-	-	**3,500**
Replacement 6 Spin bikes	General Fund	-	6,500	-	-	-	-	**6,500**
Concession Equipment Caporella Aquatic Complex	General Fund	-	-	10,000	-	-	-	**10,000**
Portable Shade Systems, Aquatic Complex pool deck (5)	General Fund	-	-	13,000	-	-	-	**13,000**
Replace 2 Water Fountains (Aquatic Complex)	General Fund	-	-	5,400	-	-	-	**5,400**
Furniture, Recreation Center Lobby	General Fund	-	-	3,500	-	-	-	**3,500**
Spin Bikes/Equipment (10 bikes)	General Fund	-	-	14,500	-	-	-	**14,500**
Replacement of ramps and equipment, at skate park	General Fund	-	-	35,000	-	-	-	**35,000**
Pool Guard Fence	General Fund	-	-	2,800	-	-	-	**2,800**
Fitness equipment	General Fund	-	-	100,000	100,000	-	-	**200,000**
Pool and Sprayground Diamond Brite, Aquatic Complex	General Fund	-	-	-	72,000	-	-	**72,000**
Replacement of pool Pump, Aquatic Complex	General Fund	-	-	-	80,000	-	-	**80,000**
Replacement of the Stereo System, Aquatic Complex Fitness Room	General Fund	-	-	-	3,500	-	-	**3,500**
Replacement of PA System, Aquatic Complex	General Fund	-	-	-	5,000	-	-	**5,000**
Replacement Sound System Rec and TCC Aerobic Room	General Fund	-	-	-	12,000	-	-	**12,000**
Replacement of equipment in Recreation Center Concession	General Fund	-	-	-	10,000	-	-	**10,000**
Showmobile	General Fund	-	-	-	133,625	-	-	**133,625**
Fitness Stations at Sunset Point Park (11 replacement fitness stations)	General Fund	-	-	-	-	57,000	-	**57,000**
Portable ADA portable lift chair at pool	General Fund	-	-	-	-	8,000	-	**8,000**
Replacement of Thor Guard Lighting Detection System	General Fund	-	-	-	-	15,000	-	**15,000**
Replacement of outdoor storage shed, Aquatic Complex	General Fund	-	-	-	-	3,200	-	**3,200**
Replacement of the waterslide, Aquatic Complex	General Fund	-	-	-	-	200,000	-	**200,000**
Replacement of the fitness room floor	General Fund	-	-	-	-	40,000	-	**40,000**
Thermal Pool Cover	General Fund	-	-	-	-	30,000	-	**30,000**
Sports and Fitness Equipment (TSC, TCC & TP)	General Fund	-	-	-	-	9,000	-	**9,000**
Lighting Detector	General Fund	-	-	-	-	-	40,000	**40,000**
Pool Cleaner	General Fund	-	-	-	-	-	7,000	**7,000**
Volleyball Equipment	General Fund	-	-	-	-	-	8,000	**8,000**
Soccer Goals	General Fund	-	-	-	-	-	13,000	**13,000**
Volleyball System	General Fund	-	-	-	-	-	6,000	**6,000**
Spin Bikes (replace 12)	General Fund	-	-	-	-	-	12,000	**12,000**
Storage Shed	General Fund	-	-	-	-	-	6,000	**6,000**
ID Card Printer	General Fund	-	-	-	-	-	7,000	**7,000**
Pool Cleaner	General Fund	-	-	-	-	-	7,000	**7,000**
Bus Bike Path	General Fund	-	-	-	-	-	2,200	**2,200**
PUBLIC WORKS								
Emergency Generator (PSC)	General Capital Fund	300,000	-	-	-	-	-	**300,000**
Dynapac Tandem 2 Ton Vibratory Asphalt Roller	Capital Equipment Fund	27,000	-	-	-	-	-	**27,000**
Toro Groundsmaster 3505-D Fine Cut	Capital Equipment Fund	35,500	-	-	-	-	-	**35,500**
Emergency Generator (P&R)	General Capital Fund	-	250,000	-	-	-	-	**250,000**
Wiedemann Super 500 Model	Capital Equipment Fund	-	32,000	-	-	-	-	**32,000**
Vermeer Chipper Model BC1000XL 12"	Capital Equipment Fund	-	36,000	-	-	-	-	**36,000**
S590 Bobcat Skid-Steer Loader	Capital Equipment Fund	-	45,000	-	-	-	-	**45,000**
PUBLIC WORKS - STORMWATER								
John Deere 410K 4x4 Backhoe	Stormwater Fund	126,000	-	-	-	-	-	**126,000**
Bobcat Compact Track Skid loader	Stormwater Fund	61,000	-	-	-	-	-	**61,000**
4WD Rough Terrain Forklift	Stormwater Fund	70,000	-	-	-	-	-	**70,000**
Plotter	Stormwater Fund	10,500	-	-	-	-	-	**10,500**
John Deere 35E ZTS Excavator	Stormwater Fund	25,000	-	-	-	-	-	**25,000**
Pump Station Conversions (7)	Stormwater Fund	190,000	-	-	-	-	-	**190,000**
Trailer Mounted Light Tower	Stormwater Fund	15,000	-	-	-	-	-	**15,000**

City of Tamarac, Florida
FY 2014 ~ FY 2015 Adopted Biennial Budget

CAPITAL EQUIPMENT PROGRAM

DEPARTMENT	FUNDING SOURCE	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
UTILITIES								
Pneumatic Boring Tool	Utilities	6,100	-	-	-	-	-	**6,100**
2014 John Deere 35E ZTS Excavator	Utilities	25,000	-	-	-	-	-	**25,000**
All Materials Locator	Utilities	5,800	-	-	-	-	-	**5,800**
Hand Held Data Processors	Utilities	21,000	-	-	-	-	-	**21,000**
Replacement Pump, WW Pump Stations	Utilities	65,000	-	-	-	-	-	**65,000**
Upgrade Equipment for Video & Sealing Van	Utilities	150,000	-	-	-	-	-	**150,000**
TOTAL		**$ 1,530,200**	**$ 721,000**	**$ 450,200**	**$ 481,125**	**$ 393,200**	**$ 108,200**	**$ 3,683,925**
SUMMARY OF REVENUES								
	General Fund	102,800	65,000	184,200	416,125	362,200	108,200	**1,238,525**
	Capital Equipment Fund	252,500	253,000	140,000	50,000	-	-	**695,500**
	General Capital Fund	300,000	250,000	-	-	-	-	**550,000**
	Fire Rescue Fund	104,500	153,000	126,000	15,000	31,000	-	**429,500**
	Stormwater Capital Fund	497,500	-	-	-	-	-	**497,500**
	Utilities Fund	272,900	-	-	-	-	-	**272,900**
	Total	**$ 1,530,200**	**$ 721,000**	**$ 450,200**	**$ 481,125**	**$ 393,200**	**$ 108,200**	**$ 3,683,925**
SUMMARY BY PROGRAM								
	City Manager-Non-Departmental	-	35,000	-	-	-	-	**35,000**
	Fire Rescue	294,500	293,000	266,000	65,000	31,000	-	**949,500**
	Parks & Recreation	102,800	30,000	184,200	416,125	362,200	108,200	**1,203,525**
	Public Works	362,500	363,000	-	-	-	-	**725,500**
	Public Works - Stormwater	497,500	-	-	-	-	-	**497,500**
	Utilities	272,900	-	-	-	-	-	**272,900**
	Total	**$ 1,530,200**	**$ 721,000**	**$ 450,200**	**$ 481,125**	**$ 393,200**	**$ 108,200**	**$ 3,683,925**

Debt Service

DEBT MANAGEMENT

The City's primary objective in debt management is to keep the level of indebtedness within legal debt limitations established by resolution and keeping the cost to the taxpayer at a minimum. While the City has set no legal debt limit, specific policies have been established as part of the Debt Management Policies.

One such policy is that any capital project financed through the issuance of general obligation, revenue and/or special assessment bonds shall be issued for a period of not more than twenty years or for a period exceeding the expected useful life of the asset or project. The City is required to maintain debt service ratios at levels for compliance with coverage requirements in bond documents.

There are several key debt ratios that investors and financial analysts use when reviewing a city's credit worthiness. As part of its overall policies, the City reviews such ratios used by the national credit rating agencies. Additionally, the financial management policies that are in place have allowed the City to build up the general fund reserves and commit to sound financial practices.

The City's enterprise and general obligation debt continues to be "self-supporting" in that this debt is secured solely by pledges of enterprise revenues and ad valorem taxes respectively, which adequately cover debt service on these bonds. Furthermore, two of the Governmental revenue bonds are supported by revenues specifically earmarked for such purpose, such as Sales Tax Revenue Bonds.

The City has significant non-ad valorem revenue debt capacity remaining and is in compliance with its anti-dilution tests. However, in as much as all City revenues, unless restricted to a specific purpose, are being used to pay debt service or to fund City operations, any use of City revenues to secure and pay additional debt could impact City operations unless additional revenues are identified.

Bond Ratings

Due to the variety of debt issues, there is more than one set of ratings for the City. The rating agencies have separately rated bonds of the City which are secured by specific or general revenue pledges.

	Rating Agencies					
	Moody's		Fitch		Standard & Poor's	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds						
Current Underlying	A1	A1	AA	AA	AA	AA-
Capital Improvement Revenue						
Current Underlying	Aa3	A2	AA-	AA-	A+	A+
Sales Tax Revenue (2010 & 2009)						
Current Underlying	Aa3	A2	AA-	AA-	AA-	A+
Insured	N/A	N/A	N/A	N/A	BB+	BB+
Water & Sewer Revenue						
Current Underlying	Aa2	A1	AA	AA	AA-	AA-
Insured	A2	Aa3	N/A	N/A	AA+	AA+
Stormwater Assessment Revenue						
Current Underlying	A1	A1	AA	AA	AA-	A+

DEBT MANAGEMENT

In addition to the underlying ratings, two of the bonds have also been insured by the major insurance providers including MBIA and FSA. In late calendar year 2007, many of the municipal bond insurance providers have come under intense scrutiny due to their involvement with insuring sub-prime mortgage backed obligations. All insurers have been subsequently downgraded with FSA experiencing the most recent downgrade.

Debt Per Capita

Direct debt is defined as a government unit's gross debt less the enterprise system's self-supporting debt. The City's goal is to maintain Direct Debt Per Capita at or below the standard municipal rating agency median for cities of comparable size. In any case the amount should not exceed 135% of such median. Direct Debt Per Capita shall be calculated by dividing the Governmental Direct Debt by the most current population within the City. Our Direct Debt per Capita is estimated at $704 for fiscal year ended September 30, 2013.

The overall debt positions for the City estimated for September 30, 2013 is as follows:

Category	Outstanding	Percentage of Total
General Obligation Debt	$ 946,379	1.65%
Governmental Fund Debt	39,904,313	69.63%
Enterprise - Water & Sewer Debt	13,030,000	22.74%
Enterprise - Stormwater Debt	3,430,000	5.98%
	$ 57,310,692	100.00%

FY 2014 ~ FY 2015 DEBT SERVICE SCHEDULE

	Original Issue Amount	Outstanding Principal 9/30/2013	FY 2014 Principal	FY 2014 Interest	FY 2014 Requirement	FY 2015 Principal	FY 2015 Interest	FY 2015 Requirement	Outstanding Principal 9/30/2015
Governmental Funds									
G.O. Bonds, Series 1998	$ 3,250,000	**$ 946,379**	$ 222,000	$ 40,500	$ 262,500	$ 231,500	$ 31,000	$ 262,500	**$ 492,879**
Sales Tax Revenue Bonds, Series 2009 (Public Facilities)	5,350,000	**3,540,000**	535,000	121,100	656,100	555,000	101,000	656,000	**2,450,000**
Sales Tax Revenue Bonds, Series 2010 (Streets)	9,501,000	**8,703,000**	678,000	189,000	867,000	692,000	173,000	865,000	**7,333,000**
Capital Improvement Revenue Bonds, Series 2013	13,785,000	**13,405,000**	385,000	554,200	939,200	420,000	546,500	966,500	**12,600,000**
Taxable Redevelopment Note Series 2011	20,000,000	**13,771,509**	-	332,000	332,000	-	325,000	325,000	**13,771,509**
Total Governmental Funds	**$51,886,000**	**$40,365,888**	**$1,820,000**	**$1,236,800**	**$ 3,056,800**	**$1,898,500**	**$1,176,500**	**$ 3,075,000**	**$ 36,647,388**

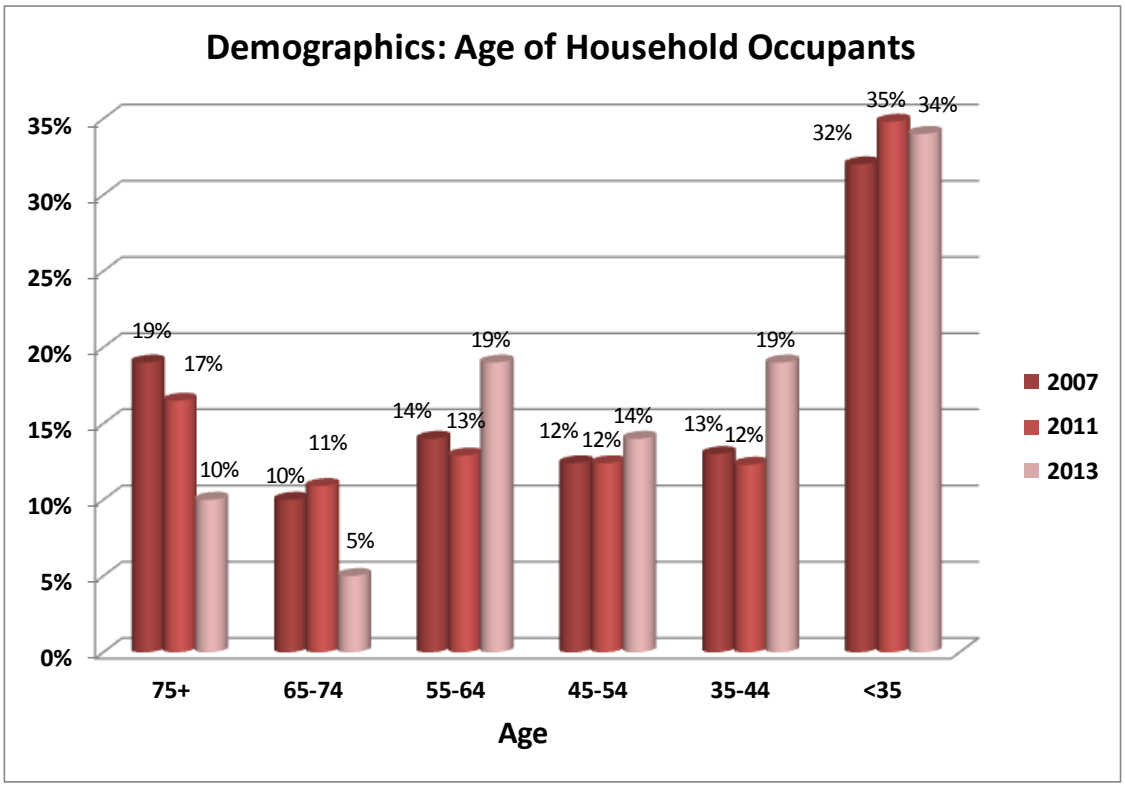
	Original Issue Amount	Outstanding Principal 9/30/2013	FY 2014 Principal	FY 2014 Interest	FY 2014 Requirement	FY 2015 Principal	FY 2015 Interest	FY 2015 Requirement	Outstanding Principal 9/30/2015
Enterprise Funds									
Utilities System Refunding, Series 2009	$14,020,000	**$13,030,000**	$ 270,000	$ 619,000	$ 889,000	$ 285,000	$ 607,000	$ 892,000	**$ 12,475,000**
Stormwater System Revenue, Series 2009	4,345,000	**3,430,000**	250,000	142,400	392,400	265,000	132,000	397,000	**2,915,000**
									-
Total Enterprise Funds	**$18,365,000**	**$16,460,000**	**$ 520,000**	**$ 761,400**	**$ 1,281,400**	**$ 550,000**	**$ 739,000**	**$ 1,289,000**	**$ 15,390,000**
									-
									-
TOTAL DEBT SERVICE	**$70,251,000**	**$56,825,888**	**$2,340,000**	**$1,998,200**	**$ 4,338,200**	**$2,448,500**	**$1,915,500**	**$ 4,364,000**	**$ 52,037,388**

Tamarac Statistics

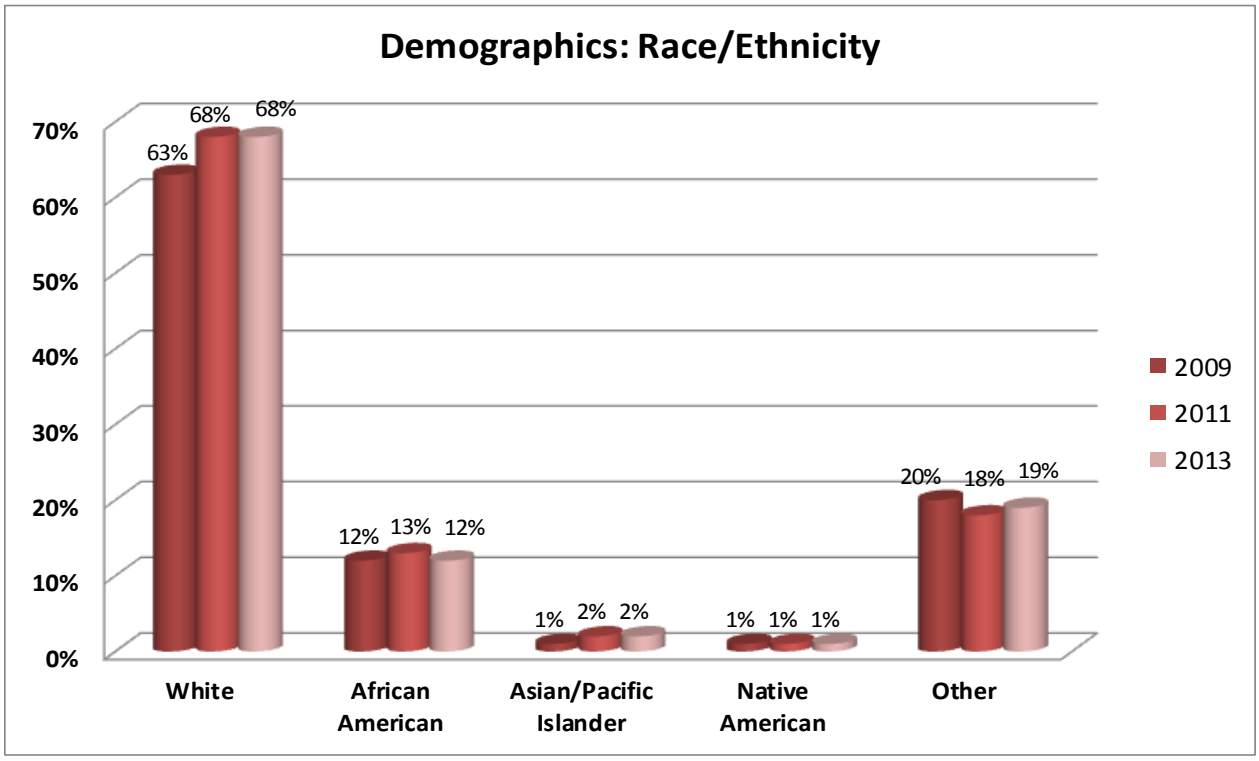
TAMARAC STATISTICS

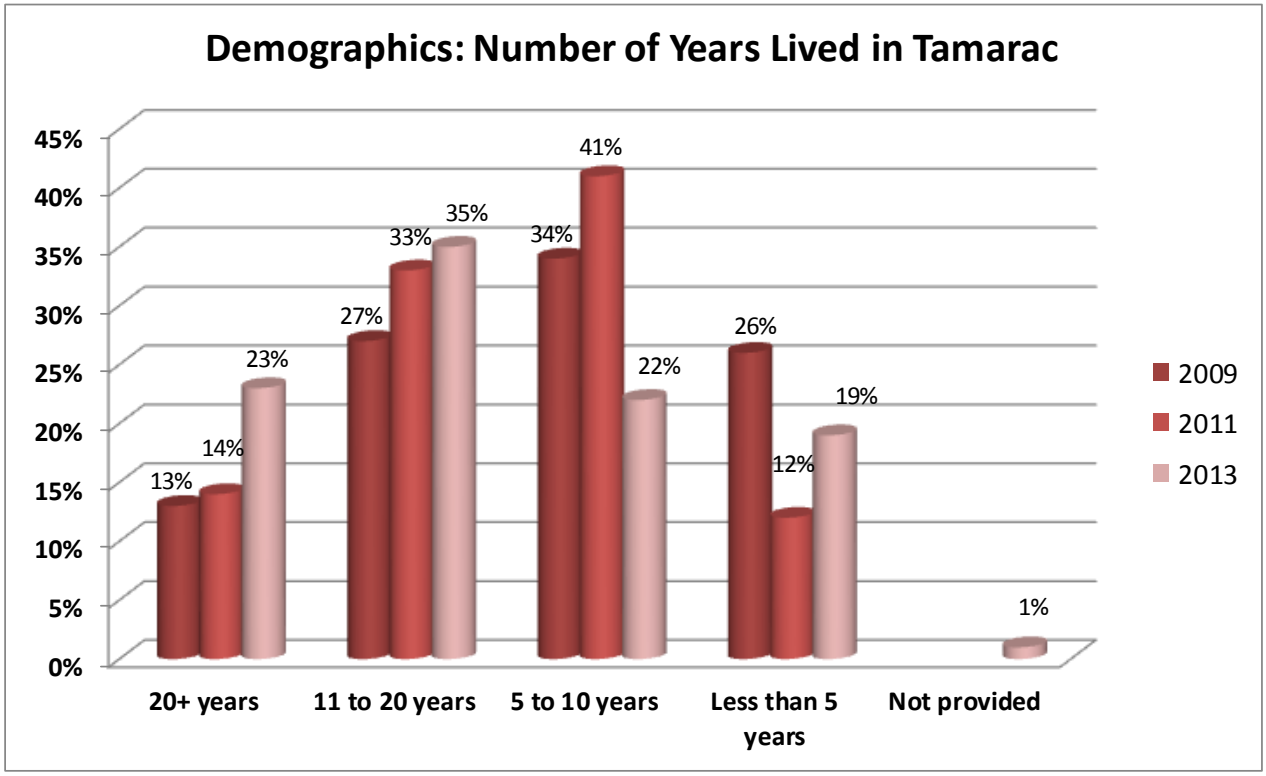
Date of Incorporation	**July 19, 1963**
Date of Adoption of City Chapter	**May 19, 1971**
Area Within City Limits	
Land Area	11.858 Square Miles
Water Area	1.104 Square Miles
Total Area	**12.962 Square Miles**
Population	**61,110**
Registered Voters	**43,329**

Demographic Breakdown	**2007**	**2011**	**2013**
Median Age	49.3	47.1	47.1



TAMARAC STATISTICS





TAMARAC STATISTICS

Five Largest Employers	**# of Employees**
Convergys Customer Management	950
University Hospital & Medical Center	680
City Furniture	550
Publix Supermarkets (3)	372
City of Tamarac	351

Five Highest Property Values/Taxpayers	**Millions**
Florida Power & Light, Co.	$51.6
Advance Business Associates	34
DDRM Midway Plaza LLC	28.7
Coral Vista Investors, LLC	28
Alliance PJWE LTD Partnership	17.8

Education	
Number of Schools	7
Number of Classroom Teachers	237
Number of Students Registered	4,742

Police Protection

The City has contracted with the Broward County Sheriff's Office (BSO) to provide police protection services.

TAMARAC STATISTICS

Fire Protection

Number of Stations	3
Uniformed Employees	96
Non-Uniformed Employees	5
# of Daily Emergency Response Units	8

Municipal Utilities	**Water**	**Sewer**	**Stormwater**
Active Accounts	19,011	18,898	18,130
Miles of Mains	254	188.3	82
Plants**	1	**	---
Capacity, Millions of Gallons/ Day	16	**	403,000,000
Fire Hydrants	2,085	---	---
Pumping Stations	2	82	3

**In September 1987, the City joined the North Broward Regional Wastewater system and discontinued its own facilities.

Streets, Storm Drainage, Waterways

Streets	137 Miles
Storm Drainage	82 Miles
Waterways	509 Acres

TAMARAC STATISTICS

Parks & Recreation	**Acres**
Landings Park	1.5
Tamarac Park	10.4
Tamarac Commons Park	0.5
Veteran's Park	6.3
Caporella Park	9.3
Sports Complex	36
Wildlife Preserve	6.5
Sunset Point Park	8.5
Caporella Aquatic Center	5
Gary B Jones Park for People & Pups	3.5
Tephford Park	57.1
Tamarac Community Center	5
Mainlands	23
Undeveloped	27
Total Acres	**153.6**

Parks Facilities

Skateboard Facility
Tennis & Basketball Courts
Off Leash Dog Park
Boat Ramps
Picnic Areas & Shelters
Soccer/Football Fields
Covered Playgrounds
Baseball/Softball Fields
Exercise Trails
Fishing Piers
Band Shell
Community Center
Recreation Center & Multi-Purpose Center
25 Yard x 25 Meter Heated Pool
Children's Water Playground & Fitness Center

Glossary

GLOSSARY OF COMMONLY USED TERMS

Accrual Basis A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity A department effort contributing to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Activity Measure Data collected to determine how effective or efficient a program is in achieving its objective.

Adopted Budget The original budget as approved by the City Commission at the beginning of the fiscal year.

Adjusted Budget A statistical construct that compensates for changes within divisions and departments between budget years.

Ad Valorem Taxes Commonly referred to as property taxes, levied on both real and personal property, according to the property's valuation and tax rate.

ALS Advanced Life Support.

Allot To divide an appropriation into amounts, which may be encumbered or expended during a specified period.

Amended Budget The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line item transfer of funds.

Annualize Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation A legal authorization to incur obligations and make expenditures for specific purposes.

Appropriation Center Resembles traditional departments

Assessed Valuation The valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying property taxes.

Asset Resources owned or held by a government that have monetary value.

Audit An examination of evidence, including records, facilities, inventories, systems, etc., to discover or verify desired information.

Authorized Positions Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance This refers to funds remaining from prior years, which are available for appropriation and expenditure in the current year.

Balanced Budget A budget where the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves (taken from Florida Statutes 166.241(2).

Base Budget Projected cost of continuing the existing levels of service in the current budget year.

GLOSSARY OF COMMONLY USED TERMS

Benchmark A point of reference from which measurements may be made. A benchmark is something that serves as a standard by which other performance indicators may be evaluated or compared.

Biennial Budget The Biennial budget consists of two one year budgets covering a period of two (2) fiscal years. This process of budgeting was introduced in the City of Tamarac in FY 2012.

Bond Contract to pay a specified sum of money (the principal or face value) at a specified future date (maturity) plus interest paid at an agreed percentage of the principal. Bonds are primarily used to finance capital projects.

Bond Refinancing The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

Budget Calendar The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budgetary Basis This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual. The City of Tamarac uses the same budgetary and accounting basis in all funds.

Budgetary Control The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets Assets with at least a $750 value and having a useful life of at least three years. Capital assets are also called fixed assets.

Capital Budget The appropriation of bonds or other revenue for capital assets, improvements to facilities, and other infrastructure.

Capital Expenditure Money spent to acquire or upgrade physical assets such as buildings and machinery - also called capital spending or capital expense.

Capital Improvements Expenditures related to the acquisition, expansion or rehabilitation of an element of the physical plant of the government--sometimes referred to as infrastructure.

Capital Improvement Program (CIP) A plan for future capital expenditures that identifies each capital project, its anticipated start and completion dates, the amount spent each year, and the method of financing.

Capital Outlay Expenditures for fixed assets which have a value of $750 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project Major construction, acquisition, or renovation activities which add value to the physical assets of a government, or significantly increase their useful life. Also called capital improvements.

Capital Project Funds Funds that account for the financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis A basis of accounting that recognizes transactions only when cash is increased or decreased.

CIAC Acronym for Contributions In Aid of Construction, which is a definition used for the calculation of impact fee revenues paid by developers to cover the increased capacity costs of connecting to the City's water and sewer system.

GLOSSARY OF COMMONLY USED TERMS

CIP Acronym for Capital Improvement Project, which is an appropriation for a significant capital expenditure.

Collective Bargaining Agreement A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, workings conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Communication Services Taxes Communications Services Tax (CST) applies to telecommunications, cable, direct-to-home satellite, and related services. The CST revenues is collected and distributed by the State of Florida

Constant or Real Dollars The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time.

Consumer Price Index (CPI) A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA) An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Funds Funds that account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Dedicated Tax A tax levied in order to support a specific government program or purpose.

Deficit The amount by which expenditures exceed revenues during a single accounting period.

Department The basic organizational unit of government that is functionally unique in its delivery of services.

Depreciation Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees Those fees and charges generated by building, development, and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Employee (or Fringe) Benefits Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrance The contractual commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

GLOSSARY OF COMMONLY USED TERMS

Enterprise Funds Funds that account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

ERC An acronym for Equivalent Residential Unit, which is a measure used for Water and Stormwater rates. An average home equals one Equivalent Residential Unit. The E.R.C. for commercial units are calculated on a case-by-case basis.

Expenditure The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fiduciary Funds Types of funds consisting of agency and trust funds.

Fiscal Policy A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY) A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. For Tamarac, this twelve-month period is October 1 to September 30.

Fixed Assets Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit A pledge of a government's taxing power to repay debt obligations.

Full Time Equivalent (FTE) A measure of the workforce utilized to arrive at the number of equivalent full-time positions rather than a simple headcount. For purposes of the City of Tamarac FTE: Two (2) part-time or Three (3) full-time = One Full Time Equivalent (FTE)

Fund A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance (Equity) The excess of the assets of a fund over its liabilities, reserves, and carry-over.

General Obligation (G.O.) Bond This type of bond is backed by the full faith, credit and taxing power of the government. It requires voter approval and a debt millage is levied to pay interest and principal.

Generally Accepted Accounting Principles (**GAAP)** GAAP is the uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal A statement of broad direction, purpose, or intent based on the needs of the community.

Governmental Funds Types of funds subdivided into four sections; General Funds, Specials Revenue Funds, Capital Projects Funds, and Debt Service Funds.

Grants A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

GLOSSARY OF COMMONLY USED TERMS

General Fund The fund that accounts for all financial resources of the government, except those required to be accounted for in another fund.

Homestead Exemption Florida law provides property tax relief of $50,000 off of the taxable value for properties that qualify. Every person who has legal or equitable title to real property in the State of Florida and who resides on the property on January 1 and in good faith makes it his or her permanent home is eligible for a homestead exemption.

Indirect Cost A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Inter-fund Transfers The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Internal Service Funds Funds that account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental units, on a cost reimbursement basis. As a result of the new GASB 34 rules, many municipalities have eliminated all Internal Service Funds with the exception of Risk Management.

Levy To impose taxes for the support of government activities.

Line-item Budget A budget prepared along departmental lines that focuses on what is to be bought by linking appropriations to objects of expenditure.

Long-term Debt Debt payable more than one year after date of issue.

Mill The property tax rate that is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation. A mill is one-tenth of one cent.

Mission A clear and concise statement that focuses on the purpose of the program and sets program goals to align practices with values. A mission statement is an actionable plan for a program's future that includes the objectives, how these objectives will be reached, who is responsible for performance, and why the program must meet its goals.

Modified Accrual Modified accrual accounting is based on revenues being recorded when they become available and measurable (known). The term "available" means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Expenditures, if measurable, are recorded in the accounting period in which the liabilities are incurred.

Objective Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Object of Expenditure An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture

GLOSSARY OF COMMONLY USED TERMS

Obligations Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses The cost for personnel, materials and equipment required for a department to function.

Operating Revenue Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Pay-as-you-go Basis A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Measure A measure of outcomes or results used to gauge the success of a program in meeting its Intended goals and objectives.

Personal Services Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-year Encumbrances Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Based Budget A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. Performance indicators measure the effectiveness and efficiency of providing service by the program.

Proprietary Funds Types of funds subdivided into two sections; Enterprise Funds and Internal Service Funds.

R&M Acronym for Repair and Maintenance, which is a description used for normal maintenance costs for equipment.

Reserve An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose or the portion of fund balance that is legally restricted by an organization other than the City.

Resolution A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources Total amounts available for appropriation including estimated revenues, inter-fund transfers, and beginning balances.

Revenue All amounts of money received by a government from external sources for the purpose of financing the operations of the government.

Revenue Bond This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a utility rate or gas tax.

GLOSSARY OF COMMONLY USED TERMS

Senior Homestead Exemption Florida law provides property tax relief of an additional $25,000 off of the taxable value for properties that qualify. The County must first adopt the provision via Ordinance. Any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed $20,000 (with an annual CPI increase) qualifies.

Service Lease A lease under which the lessor maintains and services the asset.

Service Level Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue Revenues are classified according to their source or point of origin.

Special Purpose Fund Funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Temporary Positions An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Temporary employees are paid on a per-hour basis, and do not receive benefits.

TRIM Truth in Millage

Trust and Agency Funds Funds that account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other trust funds. These funds are not budgeted in the formal appropriation process, and are not included in the Adopted Budget document.

Unencumbered Balance The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future use.

Unreserved Fund Balance The portion of a fund's balance that is not legally restricted for a specific purpose.

User Charges The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost A cost that increases/decreases with increases/decreases in the amount of service provided such as the electric bill.

Volatility unpredictable change over time of a certain variable

Working Cash Excess of readily available assets over current liabilities; cash-on- hand-equivalents that may be used to satisfy cash flow needs.

FY 14 Adopted Budget Ordinances

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2013-15

I hereby certify that this document is a true and correct copy of Ordinance O-2013-15 (3 page) the original of which is on file in City Hall. WITNESS MY HAND AND OFFICIAL SEAL OF THE CITY OF TAMARAC, FLORIDA. This 23 day of Sept. 2013. City Clerk

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 2013; PROVIDING FOR THE LEVY OF AD VALOREM TAXES IN THE AMOUNT OF 7.2899 MILLS ($7.2899 PER $1,000) BASED UPON THE ASSESSED VALUE ON NON-EXEMPT REAL AND PERSONAL PROPERTY LOCATED WITHIN THE CITY LIMITS OF THE CITY OF TAMARAC; PROVIDING FOR THE LEVY OF AD VALOREM TAXES IN THE AMOUNT OF .1086 MILLS ($.1086 PER $1,000) BASED UPON THE ASSESSED VALUE OF THE NON-EXEMPT REAL AND PERSONAL PROPERTY LOCATED WITHIN THE CITY LIMITS OF THE CITY OF TAMARAC, FOR FUNDS FOR ANNUAL DEBT SERVICE FOR THE CITY OF TAMARAC, FLORIDA GENERAL OBLIGATION REFUNDING BONDS, SERIES 1998; 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 2014 Fiscal Year beginning October 1, 2013 and ending September 30, 2014; and

WHEREAS, it has been determined that a tax levy on the appropriate real and personal property within the corporate limits of the City of Tamarac is required for the annual debt service for the City of Tamarac, Florida General Obligation Refunding Bonds, Series 1998; 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 resolution.

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 2013 in the amount of 7.2899 mills ($7.2899 for each $1,000 of assessed valuation, less exemptions). The millage rate levied is 4.42% above the rolled-back rate of 6.9810 mills computed pursuant to Florida Law.

Section 3: That the City Commission of the City of Tamarac does hereby establish and fix and levy ad valorem taxes for the taxable year 2013 in the amount of .1086 mills ($.1086 per $1,000 of assessed valuation, less exemptions) and shall be used for the retirement of the City of Tamarac, Florida, General Obligation Refunding Bonds, Series 1998, for the Fiscal Year beginning October 1, 2013, and ending September 30, 2014.

Section 4: 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 5: 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 6: That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 7: 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 8: That this ordinance shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED ON FIRST READING THIS 12th day of September 2013.
PASSED AND ADOPTED ON SECOND READING THIS 19th day of September, 2013

Temp. Ord. #2289
September 19, 2013
Page 3

BY: _____
MAYOR BETH TALABISCO

ATTEST:

_____
PATRICIA TEUFEL,
CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading

MAYOR TALABISCO	yes
DIST 1: COMM. BUSHNELL	yes
DIST 2: COMM. ATKINS-GRAD	absent
DIST 3: COMM. GLASSER	yes
DIST 4: V/M. DRESSLER	yes

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

_____
SAMUEL S. GOREN
CITY ATTORNEY

RECORD OF COMMISSION VOTE: 2ND Reading

MAYOR TALABISCO	yes
DIST 1: COMM. BUSHNELL	yes
DIST 3: COMM. GLASSER	yes
DIST 4: V/M. DRESSLER	yes

ıereby certify that this document is a true
ıd correct copy of Ordinance
) - 2013 - 16 (3 pages)
e original of which is on file in City Hall.
IT S MY HAND AND OFFICIAL SEAL
CITY OF TAMARAC, FLORIDA.
ıl. 23 day of Sept, 2013.
City Clerk

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2013- 16

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 2014; REPEALING ALL ORDINANCES IN CONFLICT WITH THIS ORDINANCE; 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 2014, 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; and

WHEREAS, the City Commission authorized Public Hearings for September 12, 2013, at 5:05 p.m. and September 19, 2013, at 5:05 p.m. at the Tamarac City Hall, 7525 N..W. 88th 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 2014 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 proposed budget for Fiscal Year 2014 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 2014.

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 2014, 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, 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, are hereby adopted. A copy of the Financial Policies is attached hereto and incorporated herein by reference.

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, 12th DAY OF September, 2013.

PASSED, SECOND READING, 19th DAY OF September, 2013.

BY: Beth Talabisco
MAYOR BETH TALABISCO

ATTEST:
Patricia Teufel
PATRICIA TEUFEL,
CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading

MAYOR TALABISCO	yes
DIST 1: COMM. BUSHNELL	yes
DIST 2: COMM. ATKINS-GRAD	absent
DIST 3: COMM. GLASSER	yes
DIST 4: V/M. DRESSLER	yes

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

SAMUEL S. GOREN
CITY ATTORNEY

RECORD OF COMMISSION VOTE: 2ND Reading

MAYOR TALABISCO	yes
DIST 1: COMM. BUSHNELL	yes
DIST 3: COMM. GLASSER	yes
DIST 4: V/M. DRESSLER	yes

TAMARAC
The City For Your Life

TAMARAC ~ FAST FACTS

FACTS	FIGURES
FY 2014 Total Adopted Budget	$130,733,093
FY 2015 Total Planned Budget	$129,685,555
FY 2014 Adopted General Fund Budget	$49,996,166
FY 2015 Planned General Fund Budget	$49,209,857
FY 2014~2015 Millage rate	7.2899
FY 2014~2015 Debt Service Millage rate	0.1086
FY 2014~2015 Full time equivalents (FTEs)	378.3
Population estimate	61,110

TAMARAC

The City For Your Life

Did you know???

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Tamarac for its annual budget for the fiscal year beginning October 1, 2012.

In order to receive this award, a governmental entity must publish a budget document that meets stringent program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This is the 16th consecutive year that the City of Tamarac has received this distinguished and notable award.