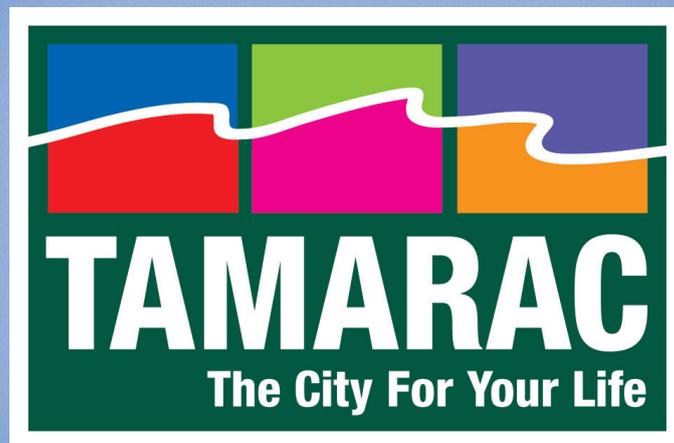


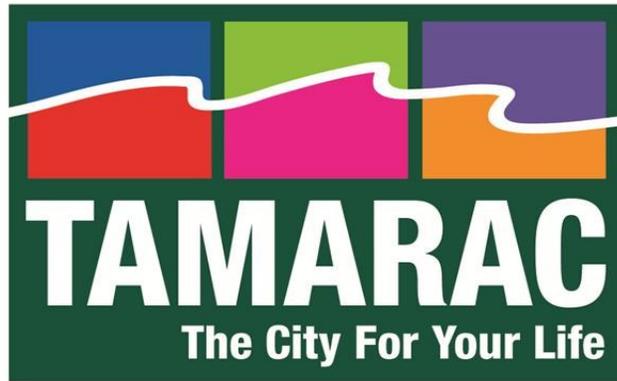
City of Tamarac, Florida

FY 2015 ADOPTED BUDGET



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 2015

Adopted

Budget

CITY COMMISSION

TAMARAC, FLORIDA

Harry Dressler

MAYOR

Michelle Gomez

VICE-MAYOR

Pamela Bushnell

COMMISSIONER

Debra Placko

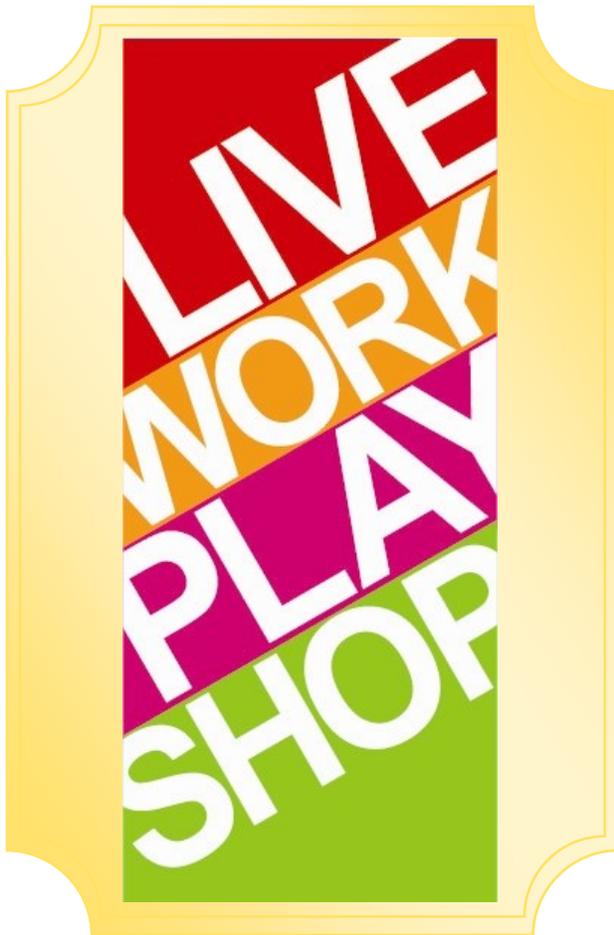
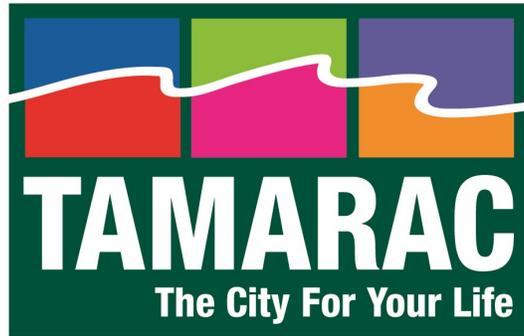
COMMISSIONER

Diane Glasser

COMMISSIONER

Michael C. Cernech

CITY MANAGER



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

The award is recognized as the world-wide gold standard of strategic performance management.

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:

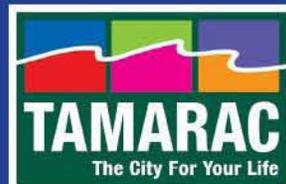
*We are:
"Committed to Excellence . . . Always"*

*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*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tamarac
Florida**

For the Fiscal Year Beginning

October 1, 2013

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, 2013.

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 18th consecutive year that the City of Tamarac has received this distinguished and notable award.

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

Maxine Calloway

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 subtropical climate – 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 63,155 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.

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 51 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.

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 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 2015 Adopted Budget is the City Manager's Transmittal Letter. 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 2015 Adopted 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 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 financial 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 2015 Adopted 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 2015 Adopted 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 the target and actual for the current year, a target for FY 2015 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 Transmittal Letter*
- *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*

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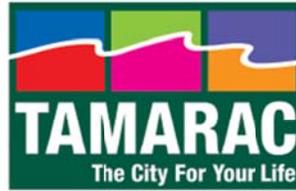
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**OFFICE OF THE
CITY MANAGER**



Michael C. Cernech
CITY MANAGER

October 16, 2014

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

Mayor and Members of the City Commission:

It is our pleasure to communicate to you the official budget document for fiscal year (FY) 2015 adopted by the City Commission on September 22, 2014. 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 19, 2014, a workshop was held with the City Commission on June 30, 2014 to discuss the proposed budget, programs and funding. Thereafter, adjustments were made including a decrease in the General fund due primarily to updates in final payroll projections, the Red Light Camera program and miscellaneous operating accounts. Also, adjustments were made in the Fire Rescue Fund to account for temporary quarters during the new Fire Station construction projects, the Public Arts Fund was adjusted for anticipated capital projects and maintenance costs, while the Building and Housing Grant Funds were updated with final payroll costs, the addition of funding for awarded grants, other miscellaneous adjustments in the Capital Project Funds and the Enterprise Funds for changes in expenses/revenue, the most significant being the addition of the management company’s budget information into the Golf Course Fund. 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 FY 2015 Proposed and Final Adopted Budgets:

| Fund Type | FY 2015 Proposed Budget | FY 2015 Increase / (Decrease) | FY 2015 Adopted Budget |
|------------------|--|--|---------------------------------------|
| General Fund | \$ 52,224,355 | \$ (5,711) | \$ 52,218,644 |
| Special Revenues | 27,616,686 | 621,996 | 28,238,682 |
| Debt Service | 2,774,238 | 36,945 | 2,811,183 |
| Capital Project | 6,900,507 | 642,710 | 7,543,217 |
| Enterprise | 40,887,566 | 2,188,838 | 43,076,404 |
| Internal Service | 6,697,611 | - | 6,697,611 |
| Total | \$ 137,100,963 | \$ 3,484,778 | \$ 140,585,741 |

"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

I would like to thank the Mayor and Commissioners for their foresight and support of the 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 2015 adopted budget continues to provide a solid foundation for the “Sustainability” of our future.

Sincerely,



Michael C. Cernech
City Manager

June 19, 2014

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

Mr. Mayor and Members of the City Commission:

It is my privilege to submit to you for your consideration the City of Tamarac Proposed Budget for Fiscal Year 2015 (FY 2015) and the FY 2015 - FY 2020 Asset Management Program Budgets. These documents represent the second year of the biennial budget that began with the adoption of the FY 2014 budget and approval of the FY 2015 planned budget. This document also continues the inclusion of financial, operational and asset management plans first prepared as a part of the biennial budget and continued in this budget proposal.

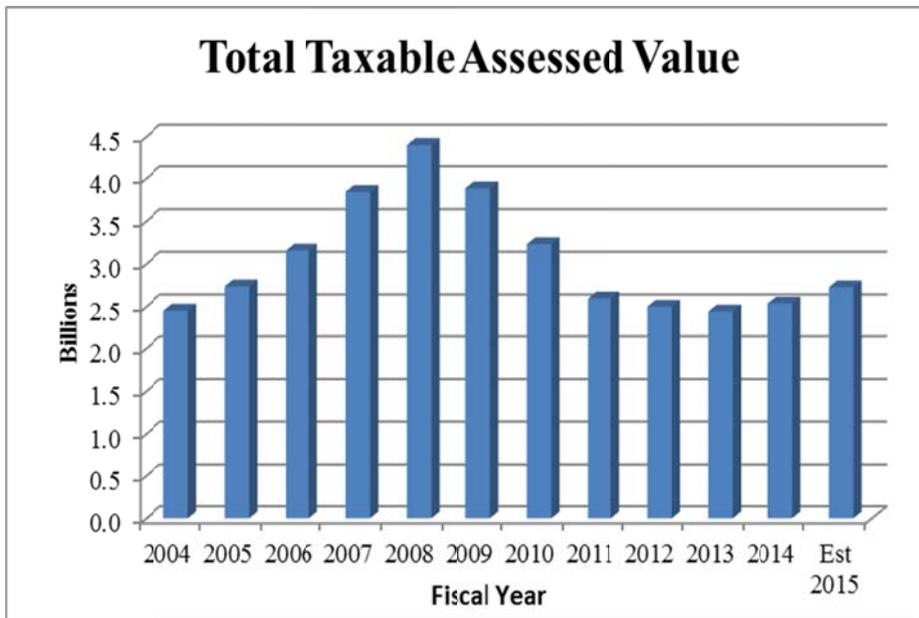
In September 2013, the City Commission adopted the budget for FY 2014 and approved the FY 2015 planned budget. In Florida, although a city can prepare budgets on a multi-year cycle (such as a Biennial Budget process) the City can only adopt a single year budget. The Biennial Budget process involves the preparation of a budget for adoption and a planned budget that will be updated as additional information becomes available.

The FY 2015 budget is the second year of the two year budget cycle. Staff began updating the planned FY 2015 budget earlier this year. As part of the update, staff evaluated various changes in costs, the updated Strategic Plan, and all programs in crafting a budget that meets the City Commission's goals. In addition, the fiscal policies adopted by the City Commission continue to ensure a sustainable future for the City. As Moody's recently remarked in its Special Comment dated April 14, 2014, "The City of Tamarac has managed its budget well despite the changing economic and financial picture . . . As the Tamarac example shows, strong financial management is critical for Florida local governments to maintain financial health..."

The budget that accompanies this message includes estimates of State revenue sources such as, half-cent sales tax and State revenue sharing that have been projected to increase by 5% and maintains the existing millage rate of 7.2899. Also proposed is a debt service millage rate of 0.1016 (based upon June 1, 2014 preliminary values) that is slightly less than the FY 2014 rate of 0.1086 mills and is a decrease due to the overall 7.58% increase in taxable value (as of June 1, 2014), 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. I have also provided examples of how the proposed millage rates will impact property owners at various property value levels.

Millage and Taxable Value

Legislative changes governing how millage rates are established were enacted during the 2007 legislative session and additional changes were made via a referendum in 2008 affecting FY 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).



This FY 2015 proposed budget maintains the general operating millage rate of 7.2899 mills resulting in higher overall tax revenue due to an increase in taxable value plus growth of 7.58% (Preliminary valuation from the Broward County Property Appraiser’s office as of June 1, 2014).

The FY 2015 proposed budget for all funds totals \$137,100,963 which is \$16,826,675 less than the FY 2014 amended budget,

a decrease of 10.9% and \$6,367,870 higher than the FY 2014 adopted budget of \$130,733,093, an increase of 4.9%. The overall decrease in the budget from the amended budget is due primarily to the issuance of a \$20 million Taxable Redevelopment Revenue Refunding Note for Tamarac Village which occurred in FY 2014 and is not duplicated in FY 2015. It should be noted that the budget for Colony West that is provided by Billy Casper Golf, LLC has not yet been folded into the overall budget, however it will be included in the final budget proposal. 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 2014 Adopted | FY 2014 Amended | FY 2015 Proposed | Change from FY 2014 Adopted | Change from FY 2014 Amended |
|-------------------------------------|----------------------|-----------------------|-----------------------|-----------------------------------|-----------------------------------|
| General Fund | \$ 49,996,166 | \$ 51,477,775 | \$ 52,224,355 | \$ 2,228,189 | \$ 746,580 |
| Special Revenue Funds | 26,186,737 | 26,288,959 | 27,616,686 | 1,429,949 | \$ 1,327,727 |
| Debt Service Funds | 2,744,038 | 2,744,038 | 2,774,238 | 30,200 | \$ 30,200 |
| Capital Projects Funds | 9,620,226 | 26,240,226 | 6,900,507 | (2,719,719) | \$ (19,339,719) |
| Enterprise Funds | 35,476,417 | 39,167,131 | 40,887,566 | 5,411,149 | \$ 1,720,435 |
| Internal Service Funds | 6,709,509 | 8,009,509 | 6,697,611 | (11,898) | \$ (1,311,898) |
| Total Expenditures All Funds | \$130,733,093 | \$ 153,927,638 | \$ 137,100,963 | \$ 6,367,870 | \$ (16,826,675) |

The summary charts for expenditures by category have been provided to identify changes solely associated with personal services, operating expenditures, capital/infrastructure expenditures, and other categories for all funds. As was adopted in the 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 and not re-appropriated annually, until completed.

| Fund Type | FY 2014 Adopted | FY 2014 Amended | FY 2015 Proposed | Change from FY 2014 Adopted | Change from FY 2014 Amended |
|-------------------------------|----------------------------|----------------------------|-----------------------------|--|--|
| All Funds | | | | | |
| Personal Services | 40,405,495 | 40,512,736 | 41,526,922 | 2.78% | 2.50% |
| Operating Expenditures | 45,431,661 | 48,409,310 | 47,613,565 | 4.80% | -1.64% |
| Capital Outlay | 16,897,727 | 20,830,623 | 16,187,909 | -4.20% | -22.29% |
| Debt Service | 4,550,150 | 18,313,947 | 4,687,313 | 3.01% | -74.41% |
| Grants & Aid | 88,539 | 88,539 | 87,073 | -1.66% | -1.66% |
| Transfers | 18,283,249 | 5,433,249 | 20,494,586 | 12.09% | 277.21% |
| Debt Proceeds | - | 15,000,000 | - | -100.00% | -100.00% |
| Reserves | 5,076,272 | 5,339,234 | 6,503,595 | 28.12% | 21.81% |
| Total | 130,733,093 | 153,927,638 | 137,100,963 | 4.87% | -10.93% |

Personal Services

Personal Services costs represent 30.3% of the total budget and 32.4% of the General Fund proposed budget. The General Employee Union Contract expires on September 30, 2014; therefore we have provided an estimate of wages for general employees. We have provided an estimate of wages pursuant to the performance based pay system in the personal policy for non-represented employees. Elected and Appointed officials have also been provided for in the proposed budget. Fire Union employees have been budgeted pursuant to contractual obligations. Pension contributions for all three active plans were projected using the contribution rates based on actual payroll as of October 1, 2013 as follows: 18.87% for general employee, 33.79% for elected and non-represented plans, and 52.61% for the fire pension plan. These are estimated rates and contributions will be adjusted upon receipt of the actuarially determined rates for October 1, 2014 after the beginning of the fiscal year. The budget also contemplates an overall 10% increase in insurance costs.

The FY 2015 proposed budget includes additional staffing allowing the City to maintain its service delivery at its historical levels. Therefore, three (3) new General Fund positions are proposed for FY 2015. The Staffing changes include:

- One full-time Public Information Coordinator to further organize the various public information initiatives including centralization of the City's marketing efforts and branding campaign, expanded use of social media and website improvements. This position is offset by the elimination of the temporary Management Intern position in the Public Information Office.
- One full-time Office Specialist for Community Development to work at the front counter allowing for a reorganization of staff to various functions within the department.
- One full-time Technical Support Representative II for Information Technology Department to support the increased workload reallocating other staff to duties and programs.

General Fund

The FY 2015 proposed General Fund budget is \$52,224,355, which is \$746,580 or 1.5% more than the FY 2014 amended budget of \$51,477,775 and \$2,228,189 or 4.5% more than the FY 2014 adopted budget of 49,996,166.

| General Fund | FY 2014 Adopted | FY 2014 Amended | FY 2015 Proposed | Change from FY 2014 Adopted | Change from FY 2014 Amended |
|-------------------------------|----------------------------|----------------------------|-----------------------------|--|--|
| Personal Services | \$ 15,964,639 | \$ 16,012,457 | \$ 16,453,770 | \$ 489,131 | \$ 441,313 |
| Operating Expenditures | 22,652,099 | 23,227,727 | 23,775,146 | 1,123,047 | 547,419 |
| Capital Outlay | 254,375 | 320,173 | 499,055 | 244,680 | 178,882 |
| Grants & Aid | 88,539 | 88,539 | 87,073 | (1,466) | (1,466) |
| Other Uses | 10,210,745 | 11,710,745 | 10,434,487 | 223,742 | (1,276,258) |
| Contingency | 650,000 | 118,134 | 750,000 | 100,000 | 631,866 |
| Reserves | 175,769 | - | 224,824 | 49,055 | 224,824 |
| Total | \$ 49,996,166 | \$ 51,477,775 | \$ 52,224,355 | \$ 2,228,189 | \$ 746,580 |

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

| General Fund | FY 2014 Adopted | FY 2014 Amended | FY 2015 Proposed | Change from FY 2014 Adopted | Change from FY 2014 Amended |
|------------------------------|----------------------------|----------------------------|-----------------------------|--|--|
| Operating Departments | \$ 38,959,652 | \$ 39,648,896 | \$ 40,815,044 | \$ 1,855,392 | \$ 1,166,148 |
| Non-Departmental | 11,036,514 | 11,828,879 | 11,409,311 | 372,797 | (419,568) |
| Total | \$ 49,996,166 | \$ 51,477,775 | \$ 52,224,355 | \$ 2,228,189 | \$ 746,580 |

The FY 2015 proposed General Fund budget includes one-time expenses for a digital microfilm/fiche scanner and a document folding machine for City Clerk's office, various capital items for Parks & Recreation such as the addition of seven (7) spin bikes (an enhancement to the program), various shade structures, pool ladder replacements, and software upgrades for transportation scheduling, and underground tank permits for Public Services (not an annual occurrence). In addition, the FY 2015 proposed General Fund budget includes an appropriation of \$1,781,518 in undesignated reserves to provide for funding a transfer of \$700,000 to the Corridor Improvement Fund, one-time expenditures, a contingency of \$750,000, and encumbrances (purchase orders that have not been completed by year end that are carried into the next fiscal year) of \$224,824.

Other Major Fund Highlights

Fire Rescue Fund

The FY 2015 proposed budget for the Fire Rescue Fund is \$21,000,946 which is \$1,106,236 more than the FY 2014 amended budget of 19,894,710 or a 5.6% increase.

The Fire Rescue Budget was developed maintaining the Fire Rescue Assessment Fee at \$265 per residential unit as it has for the past three 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. As you know, Fire Assessment Fee revenue can only be used for fire related expenses, thus the other major source of revenue for the Fire Rescue Fund is a transfer from the General Fund of \$6,379,742 for FY 2015.

The FY 2015 proposed budget includes planned capital outlay requests for equipment replacements through FY 2020. Each year through 2020, the Fire Department sets aside funding for proposed replacements that will take place in future years such as, SCBA equipment. These funds show as transfers to the Capital Equipment fund which is where the equipment will be ultimately purchased from.

For FY 2015, the Fire Rescue Fund also has current year equipment replacement requests that include four (4) thermal imagers, fitness equipment, three (3) automatic CPR devices, two (2) furno-power stair chairs, four (4) vehicle lift bag replacements, SCBA and air compressor replacement for fire station 41, traffic pre-emption devices, major appliances, satellite phone, for a total of \$402,600.

In addition, Fire Rescue has budgeted for one apparatus replacement in the amount of \$650,000 that is funded by amounts previously set aside as part of their vehicle replacement program, one vehicle replacement in the amount \$35,000, and the final two (2) rescue/ambulance at \$574,524 which will be funded by a lease.

Building Fund

The FY 2015 Building Fund proposed budget is \$2,671,198 or \$263,095 more than the FY 2014 amended budget of \$2,408,103, a 10.9% increase. The budgets have been prepared in support of continuing operations. In addition, staffing and contractual arrangements have been made in support of new residential development that is anticipated to come online in FY 2014 and continue through FY 2015. Additional revenue has been provided in support of this anticipated new construction.

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 provides for the following public art projects:

- Fire Station 78 Public Art - \$125,000
- Sunset Park Public Art - \$335,000
- University Dr. Overpass - \$75,000
- Maintenance of Public Art - \$200,000
- Significant PA Sculpture - \$175,000

The remaining \$590,000 will be set aside as a reserve for future public art projects.

Capital Projects Funds

The FY 2015 proposed budget for the six Capital Project Funds is \$6,900,507 and includes:

- \$1,000,000 –funding for the continuation of the wall installation program.
- \$280,000 – to replace or install new bus shelters where ridership dictates.
- \$650,000 – for replacing natural grass with artificial turf on one football/soccer field at the Sports Complex.
- \$260,000 – for fire apparatus storage
- \$450,000 – for Sunset Point Park renovations
- \$75,000 – Annual funding for security system improvements (first year of setting aside funds for this program)
- \$185,680 – Colony West maintenance area improvements – provide for a wash rack, repaving the area around the maintenance building and upgrade the sanitary sewer system. This will be split funded with Stormwater and Utilities in the amount of \$110,680/\$25,000/\$50,000, respectively.
- \$7,000 – Lakeside Drive drainage and side walk improvements – this will be split funded with the Stormwater fund \$7,000/\$65,300.

Stormwater Fund

The FY 2015 proposed budget is \$7,908,735. The primary revenue source for this fund is the Stormwater Utility Fee Assessment 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.

The FY 2015 fee assessment has been increased by 3% pursuant to ordinance and is expected to provide \$5,426,853. Also, funding for various capital items is included in the FY 2015 budget as follows:

- \$500,000 - for Receiving Pond Erosion control
- \$400,000 - Citywide Culvert & Headwall Improvements
- \$155,000 - for the replacement of three (3) Stormwater vehicles

Utilities Fund

The FY 2015 proposed budget is \$32,868,151. 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.

A rate adjustment of the minimum amount of 5.25% has been included in the proposed budget and is subject to change based upon the actual Water and Sewerage CPI in June, published in July pursuant to the adopted rate ordinance.

The budget for the Utilities 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 budget proposal. The FY 2015 proposed budget includes capital outlay totaling \$5,600,000 for CIP, renewal and replacement, including \$1,650,000 for water main and water distribution system upgrades, \$1,000,000 SCADA redundancy, \$1,600,000 for the I & I (Infiltration and inflow) program, and various other capital maintenance programs, and equipment replacements. These improvements are significant renewal and replacement projects for various components of the system. Details can be found in the four program areas of the Asset Management Plan section of the budget book.

Asset Management Program

Similar to last year, the Capital Improvement Plan is included in a six-year format beginning with FY 2015 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.

Following is a summary of the Asset Management plan by program:

| PROGRAM | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | TOTAL |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Capital Improvement Program | \$ 7,396,980 | \$ 3,747,500 | \$ 3,525,000 | \$ 3,926,000 | \$ 1,350,000 | \$ 575,000 | \$ 20,520,480 |
| Capital Maintenance Program | \$ 3,464,600 | \$ 3,294,100 | \$ 3,605,600 | \$ 2,213,600 | \$ 3,106,600 | \$ 475,600 | \$ 16,160,100 |
| Capital Vehicle Program | \$ 2,443,524 | \$ 1,220,000 | \$ 113,000 | \$ 786,488 | \$ 141,000 | \$ 859,000 | \$ 5,563,012 |
| Capital Equipment Program | \$ 1,221,955 | \$ 630,500 | \$ 645,625 | \$ 393,200 | \$ 392,700 | \$ 156,000 | \$ 3,439,980 |
| TOTALS | \$14,527,059 | \$ 8,892,100 | \$ 7,889,225 | \$ 7,319,288 | \$ 4,990,300 | \$ 2,065,600 | \$45,683,572 |

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 which were subsequently presented to and approved by the City Commission.

Millage Recommendation

This millage rate recommendation of 7.2899 is the same as FY 2014 given an overall increase in taxable value of 7.58% based upon the estimated value as of June 1, 2014. New construction is \$909,260 and at the proposed millage rate represents \$1,330,425 in additional revenue.

This budget proposes a millage rate of 7.2899 mills, the same as the current millage rate subject to minor modifications following receipt of the certified values from the Property Appraiser on July 1, 2014. This millage rate will generate budgeted property tax revenue of \$18,874, 572 for FY 2015 which is 95% of the total tax levy of \$19,867,971, as required by Florida Statutes.

The proposed property tax revenue of \$18,874,572 is \$1,330,425 or 7.58% more than the FY 2014 adjusted property tax levy of \$17,544,147 (at 95%).

The rolled-back millage rate calculation based upon the June 1 preliminary taxable value estimate is 6.7783 mills and represents the millage rate necessary to provide the same amount of tax revenue as the previous year plus growth. The tax revenue from the rolled-back millage rate applied to the preliminary taxable value plus growth represents \$17,549,968 at 95% of the tax levy or an increase of \$5,821 over the Fiscal Year 2014 budgeted tax revenue.

| FY 2015 Proposed Millage Rate | | | | |
|--------------------------------------|-------------------|--------------------------|--|---|
| Millage Rate | Ad Valorem Levy | Budgeted Amount (at 95%) | Change in Budgeted Receipts from 7.2899 Level ⁽¹⁾ | Description of Legislative Limitations |
| 7.2899 | 18,467,523 | 17,544,147 | - | Current Millage Rate |
| 7.2899 | 19,867,971 | 18,874,572 | 1,330,425 | Proposed Millage Rate |
| 6.7783 | 18,473,651 | 17,549,968 | (1,324,605) | Rolled-Back Rate |
| 7.9589 | 21,691,271 | 20,606,707 | 1,732,134 | * Rolled-Back Rate to be used for Maximum Millage Levy Calculation |
| 8.0934 | 22,057,839 | 20,954,947 | 2,080,374 | * Majority Vote Maximum Millage Rate Allowed with Growth Factor |
| 8.9027 | 24,263,514 | 23,050,338 | 4,175,765 | * 110% of Adjusted with Growth Factor - 2/3 Vote Maximum Rate Allowed |

(1) FY 2014 Budgeted receipts of \$17,663,461.

The following table compares the estimated distribution of the ad valorem levy at the current millage rate and the proposed rate of 7.2899.

| Property class type | FY 2014 | | % of Total | FY 2015 | | % of Total |
|-------------------------------------|-------------------------|--------------------------|------------|-------------------------|--------------------------|------------|
| | Taxable Value | Ad Valorem Levy @ 7.2899 | | Taxable Value | Ad Valorem Levy @ 7.2899 | |
| Improved Single Family Residential | \$ 1,054,295,860 | \$ 7,685,711 | 41.3% | \$ 1,156,098,450 | \$ 8,427,842 | 45.04% |
| Condominiums | 436,835,090 | 3,184,484 | 17.1% | 488,544,190 | 3,561,438 | 19.03% |
| Improved Commercial | 438,288,110 | 3,195,076 | 17.2% | 438,526,990 | 3,196,818 | 17.08% |
| Improved Industrial | 175,355,270 | 1,278,322 | 6.9% | 180,684,500 | 1,317,172 | 7.04% |
| All others | 445,413,794 | 3,247,022 | 17.5% | 303,187,340 | 2,210,205 | 11.81% |
| Total Taxable Assessed Value | \$ 2,550,188,124 | \$ 18,590,615 | | \$ 2,567,041,470 | \$ 18,713,475 | |

(1) Does not include Tangible Personal Property.

At the proposed millage rate of 7.2899 mills (based upon June 1, 2014 preliminary taxable values), the burden on condominiums and single-family residential has increased marginally while all others, including vacant land, multi-family units and hotels/motels, has decreased. 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 9.7%, condominiums by 11.8%, improved commercial by .5%, industrial by 3%, while all others (includes all vacant land) decreased by 31.9%.

The average taxable value of a single family residential unit has increased 9.7% from \$66,774 to \$73,217 and condominiums have increased 11.8% from \$30,531 to \$34,145. These averages include the “Save Our Homes” limitations and all exemptions.

| | Single Family Residential ⁽¹⁾ | | | Condominiums | | |
|------------------------------|--|------------------|----------|----------------|----------------|----------|
| | FY 2014 | FY 2015 | % Change | FY 2014 | FY 2015 | % Change |
| Number of Parcels | 15,789 | 15,790 | 0.0% | 14,308 | 14,308 | 0.0% |
| Market Value | \$ 1,732,870,880 | \$ 2,053,235,570 | 18.5% | \$ 769,638,980 | \$ 895,952,690 | 16.4% |
| <i>Average Market Value</i> | \$ 109,752 | \$ 130,034 | 18.5% | \$ 53,791 | \$ 62,619 | 16.4% |
| Save Our Home Value | \$ 1,603,647,730 | \$ 1,698,762,350 | 5.9% | \$ 721,769,500 | \$ 771,783,290 | 6.9% |
| <i>Average SOH Value</i> | \$ 101,567 | \$ 107,585 | 5.9% | \$ 50,445 | \$ 53,941 | 6.9% |
| Taxable Value | \$ 1,054,295,860 | \$ 1,156,098,450 | 9.7% | \$ 436,835,090 | \$ 488,544,190 | 11.8% |
| <i>Average Taxable Value</i> | \$ 66,774 | \$ 73,217 | 9.6% | \$ 30,531 | \$ 34,145 | 11.8% |
| SOH Differential | \$ 129,223,150 | \$ 354,473,220 | 174.3% | \$ 47,869,480 | \$ 124,169,400 | 159.4% |

(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 1.5% increase in taxable assessed value even though there may have been a greater increase 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 167.7% on a combined improved residential (single family and condominiums) basis to \$479 million for FY 2015.

In addition, overall Just or Market Value for improved residential (single family and condominiums) increased \$448 million or 17.9% over the previous year while the taxable value (SOH and exemptions applied) increased 10.99% or \$162.9 million.

The following table provides the comparison of the FY 2014 and FY 2015 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.

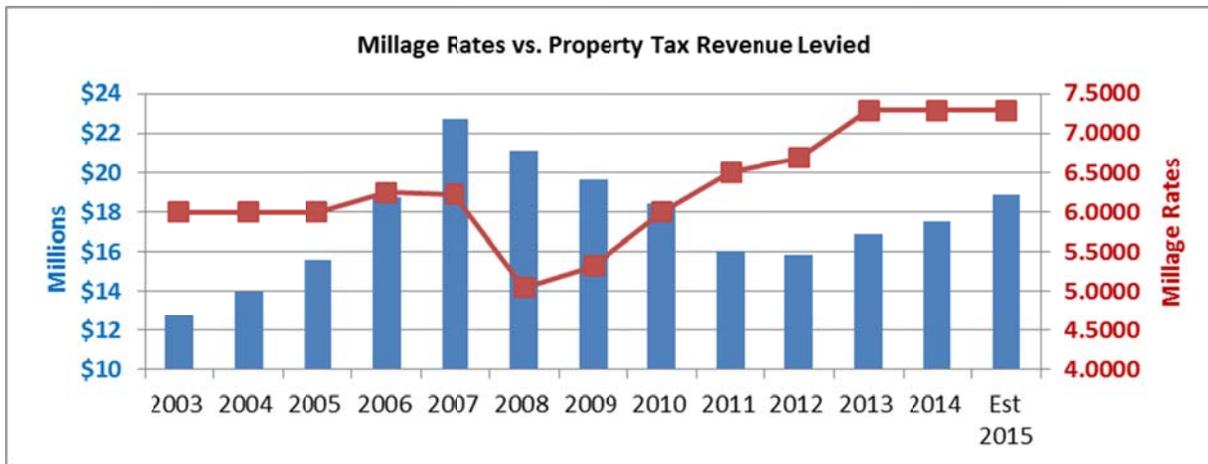
| FY 2014 SOH | | | | FY 2015 SOH | | | | |
|----------------|---------------------|-----------------------|--------------------------|-------------------------------|---------------------|-----------------------|--------------------------|------------|
| Assessed Value | Homestead Exemption | FY 2014 Taxable Value | Ad Valorem Levy @ 7.2899 | Assessed Value ⁽¹⁾ | Homestead Exemption | FY 2015 Taxable Value | Ad Valorem Levy @ 7.2899 | Difference |
| \$ 77,394 | \$ 25,000 | \$ 52,394 | \$ 381.95 | \$ 82,345 | \$ 25,000 | \$ 57,345 | \$ 418.04 | \$ 36.09 |
| 75,000 | 50,000 | 25,000 | 182.25 | 76,125 | 50,000 | 26,125 | 190.45 | 8.20 |
| 100,000 | 50,000 | 50,000 | 364.50 | 101,500 | 50,000 | 51,500 | 375.43 | 10.93 |
| 125,000 | 50,000 | 75,000 | 546.74 | 126,875 | 50,000 | 76,875 | 560.41 | 13.67 |
| 150,000 | 50,000 | 100,000 | 728.99 | 152,250 | 50,000 | 102,250 | 745.39 | 16.40 |
| 175,000 | 50,000 | 125,000 | 911.24 | 177,625 | 50,000 | 127,625 | 930.37 | 19.14 |
| 200,000 | 50,000 | 150,000 | 1,093.49 | 203,000 | 50,000 | 153,000 | 1,115.35 | 21.87 |
| 225,000 | 50,000 | 175,000 | 1,275.73 | 228,375 | 50,000 | 178,375 | 1,300.34 | 24.60 |
| 250,000 | 50,000 | 200,000 | 1,457.98 | 253,750 | 50,000 | 203,750 | 1,485.32 | 27.34 |
| 275,000 | 50,000 | 225,000 | 1,640.23 | 279,125 | 50,000 | 229,125 | 1,670.30 | 30.07 |
| 300,000 | 50,000 | 250,000 | 1,822.48 | 304,500 | 50,000 | 254,500 | 1,855.28 | 32.80 |

Gray area assumes the SOH average assessed values of all residential properties before exemptions.

(1) Assessed values below orange line are assumed to increase by the "Save Our Home" (SOH) percentage increase allowable by law of 1.5%

As stated previously, the FY 2015 proposed General Fund budget is \$52,224,355, using an estimated millage rate of 7.2899 mills.

The following chart demonstrates the relationship between millage rates and property taxes levied since Fiscal Year 2003 and the decline in taxable assessed values beginning in calendar year 2008 or FY 2009.



Conclusion

Although the City of Tamarac has seen resurgence in taxable property values, the City will continue to face challenges due to slow to moderate upward adjustments in revenue sources and limited alternatives for revenue 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. As a result, it is anticipated that property taxes will increase over time as a percentage of total General Fund Revenue. For example, for FY 2015, the percentage of property taxes as a percentage of general fund revenue is 36.1% and in FY 2014 it was 35.3% or a 2.3% increase.

With this understanding in mind, staff developed a budget that is designed to provide sustainability in the provision of current services while at the same time enhancing some service levels within the community. The FY 2015 proposed millage rate of 7.2899 mills, along with all other revenue sources, preserves core services within the General Fund and other operating funds and provides for the implementation of various strategic objectives towards the attainment of the City's strategic goals.

The format of the FY 2015 Budget builds upon the success of prior budget publications 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. It is believed that this proposed budget, which 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 operations guide.

I would also like to take this opportunity to recognize the support and dedication of the City of Tamarac's municipal workforce as they continue to provide an extensive array of core services for residents with enthusiasm and pride. 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 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 availability of resources. We eagerly anticipate the opportunity to work with the Mayor and City Commission in crafting the final adopted 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 services 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 and Comprehensive Plans, an inclusive set of financial management policies, financial trends and fiscal forecasts. The information contained in these documents gives 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 (included in 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.

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”.



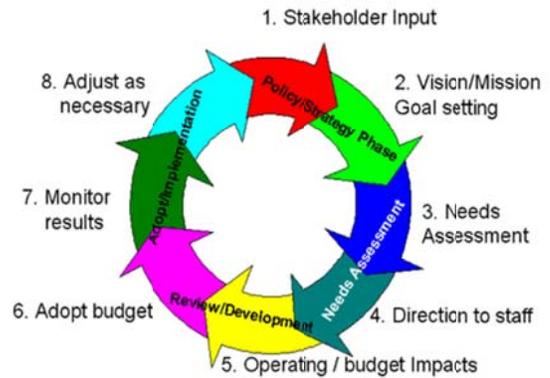
appropriation increases of any nature to occur through a supplemental budget process requiring advertised public hearings. Tamarac’s budget amendment policy allows the maximum flexibility under Florida law.

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 a degree of flexibility by the City.

Budget Preparation and Adoption

Preparation of the FY 2015 Adopted 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 pursuant to Florida Statutes.

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 tentative 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

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 measurable 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.

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 and grant funds, 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 management program preparation.

February/March ~ Development of Budget

- * Budget Office distributes budget guidelines.
- * Departments prepare operating budget
- * Departments meet with Finance to discuss budget proposals.

April/May/June ~ City Manager Review

- * Detailed analysis of budget is accomplished.
- * City Manager reviews 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.

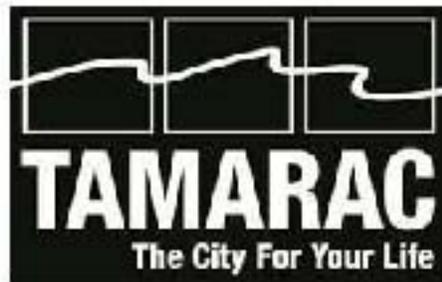
September – Public Hearings

- * 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.





Budget Summary

(Advertisement)

**BUDGET SUMMARY
CITY OF TAMARAC, FLORIDA - FISCAL YEAR 2015**

| GENERAL FUND VOTED DEBT | 7.2899 0.1010 | General Fund | Special Rev. Funds | Debt Service | Capital Projects | Enterprise Funds | Internal Serv. Funds | Total |
|---|--------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|-----------------------------|---------------------------------|-----------------------|
| ESTIMATED REVENUES: | | | | | | | | |
| Taxes: | | | | | | | | |
| Ad Valorem Taxes - Millage per \$1,000 | 7.2899 | \$ 18,985,823 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,985,823 |
| Ad Valorem Taxes - Voted Debt | 0.1010 | - | - | 263,045 | - | - | - | 263,045 |
| Sales and Use Taxes | | 8,349,073 | 369,004 | - | - | - | - | 8,718,077 |
| Permits, Fees & Special Assessments | | 4,878,534 | 13,622,195 | - | - | 5,198,189 | - | 23,698,918 |
| Intergovernmental Revenue | | 7,750,176 | 938,051 | - | 1,216,740 | - | - | 9,904,967 |
| Charges for Services | | 1,638,705 | 2,227,580 | - | - | 27,471,255 | 5,443,241 | 36,780,781 |
| Judgments, Fines, and Forfeitures | | 1,936,088 | 140,000 | - | - | - | - | 2,076,088 |
| Miscellaneous Revenues | | 1,180,338 | 723,595 | 5,600 | 25,000 | 385,905 | 65,000 | 2,385,438 |
| Internal Service Charges | | 2,951,475 | - | - | - | - | - | 2,951,475 |
| TOTAL SOURCES | | \$ 47,670,212 | \$ 18,020,425 | \$ 268,645 | \$ 1,241,740 | \$ 33,055,349 | \$ 5,508,241 | \$ 105,764,612 |
| Transfers In | | 2,766,914 | 6,379,742 | 2,542,538 | 1,552,000 | 7,280,195 | - | 20,521,389 |
| Beginning Fund Balances/Reserves/Net Assets | | 1,781,518 | 3,838,515 | - | 4,749,477 | 2,740,860 | 1,189,370 | 14,299,740 |
| TOTAL REVENUES, TRANSFERS & BALANCES | | \$ 52,218,644 | \$ 28,238,682 | \$ 2,811,183 | \$ 7,543,217 | \$ 43,076,404 | \$ 6,697,611 | \$ 140,585,741 |
| EXPENDITURES: | | | | | | | | |
| General Government | | \$ 12,343,153 | \$ - | \$ - | \$ 1,897,893 | \$ - | \$ - | \$ 14,241,046 |
| Public Safety | | 17,473,612 | 20,446,409 | - | 275,000 | - | - | 38,195,021 |
| Physical Environment | | 1,129,541 | - | - | 1,015,000 | 30,973,865 | - | 33,118,406 |
| Transportation | | 5,174,766 | 1,861,144 | - | 3,502,644 | - | - | 10,538,554 |
| Economic Environment | | 636,996 | 947,841 | - | - | - | - | 1,584,837 |
| Human Services | | 204,636 | 10,220 | - | - | - | - | 214,856 |
| Culture/Recreation | | 3,861,053 | 1,505,000 | - | 708,000 | 2,666,340 | - | 8,740,393 |
| Debt Service | | - | 365,892 | 2,811,183 | - | 1,311,000 | - | 4,488,075 |
| Internal Services | | - | - | - | - | - | 6,272,442 | 6,272,442 |
| TOTAL EXPENDITURES | | \$ 40,823,757 | \$ 25,136,506 | \$ 2,811,183 | \$ 7,398,537 | \$ 34,951,205 | \$ 6,272,442 | \$ 117,393,630 |
| Transfers Out | | 10,644,887 | 3,082,176 | - | 144,680 | 6,649,646 | - | 20,521,389 |
| Ending Fund Balances/Reserves/Net Assets | | 750,000 | 20,000 | - | - | 1,475,553 | 425,169 | 2,670,722 |
| TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES | | \$ 52,218,644 | \$ 28,238,682 | \$ 2,811,183 | \$ 7,543,217 | \$ 43,076,404 | \$ 6,697,611 | \$ 140,585,741 |
| The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record. | | | | | | | | |

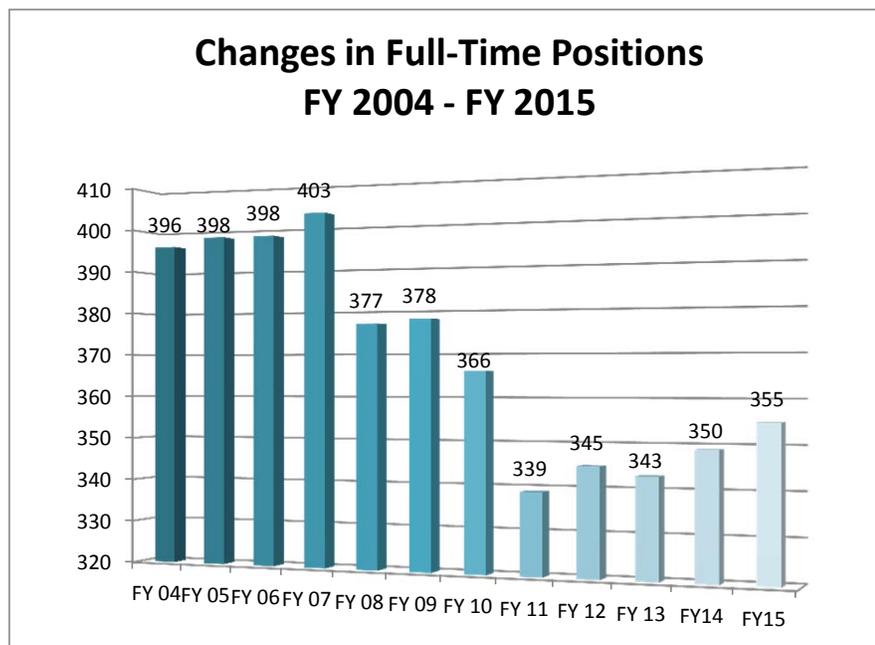
PROPERTY TAX MILLAGE SUMMARY

| | | | OPERATING MILLAGE | DEBT SERVICE MILLAGE | TOTAL MILLAGE |
|--|----------------------|----------------------|-------------------------------|---------------------------------|------------------------------|
| FY 2014 ADOPTED MILLAGE | | | 7.2899 | 0.1086 | 7.3985 |
| FY 2015 ROLLED BACK MILLAGE RATE | | | 6.7361 | 0.1010 | 6.8371 |
| FY 2015 ADOPTED MILLAGE | | | 7.2899 | 0.1010 | 7.3909 |
| % INCREASE OVER ROLLED BACK RATE | | | 8.22% | 0.00% | 8.10% |
| FY 2015 VALUE OF 1 MILL* | | | | | |
| Mills | Gross Revenue | Net Revenue (95%) | | | |
| 1.00 | \$2,741,475 | \$2,604,401 | | | |
| 0.75 | \$2,056,106 | \$1,953,301 | | | |
| 0.50 | \$1,370,737 | \$1,302,201 | | | |
| 0.40 | \$1,096,590 | \$1,041,760 | | | |
| 0.30 | \$822,442 | \$781,320 | | | |
| 0.25 | \$548,295 | \$520,880 | | | |
| 0.10 | \$274,147 | \$260,440 | | | |
| 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 | \$182 |
| | | | \$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 | |
| 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 | \$2,510,009,232 | \$15,940,441 | -0.70% | |
| 2013 | 7.2899 | \$2,453,271,755 | \$16,989,900 | 6.58% | |
| 2014 | 7.2899 | \$2,550,531,135 | \$17,663,461 | 3.96% | |
| 2015* | 7.2899 | \$2,741,474,787 | \$18,985,823 | 7.49% | |

*Based on July 1, 2014 estimated values

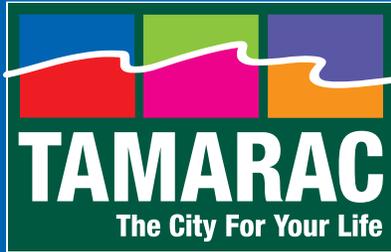
**PERSONNEL COMPLEMENT
FY 2013 - FY 2015 FUNDED POSITIONS**

| DEPARTMENT | FY 2013 Adopted | | | | FY 2014 Adopted | | | | FY 2015 Adopted | | | |
|-----------------------------------|-----------------|-----------|-----------|--------------|-----------------|-----------|-----------|--------------|-----------------|-----------|-----------|--------------|
| | FT | PT | Temp | FTE | FT | PT | Temp | FTE | FT | PT | Temp | FTE |
| General Fund | | | | | | | | | | | | |
| City Clerk | 5 | 0 | 0 | 5.0 | 5 | 0 | 0 | 5.0 | 5 | 0 | 0 | 5.0 |
| City Commission | 1 | 5 | 0 | 3.5 | 1 | 5 | 0 | 3.5 | 1 | 5 | 0 | 3.5 |
| City Manager | 7 | 0 | 0 | 7.0 | 7 | 0 | 1 | 7.3 | 7 | 0 | 1 | 7.3 |
| Community Dev. | 16.3 | 0 | 0 | 16.3 | 17.3 | 0 | 0 | 17.3 | 18.5 | 0 | 0 | 18.5 |
| Financial Services | 23 | 2 | 0 | 24.0 | 24 | 0 | 0 | 24.0 | 24 | 0 | 0 | 24.0 |
| Human Resources | 7 | 0 | 0 | 7.0 | 7 | 1 | 0 | 7.5 | 7 | 1 | 0 | 7.5 |
| Information Tech. | 7.5 | 0 | 0 | 7.5 | 8 | 0 | 0 | 8.0 | 9 | 0 | 0 | 9.0 |
| Parks & Recreation | 25 | 12 | 49 | 47.3 | 25 | 15 | 48 | 48.5 | 25 | 15 | 45 | 47.5 |
| Public Services | 46.7 | 3 | 0 | 48.2 | 49.7 | 4 | 0 | 51.7 | 50.1 | 3 | 0 | 51.6 |
| Total General Fund | 138.5 | 22 | 49 | 165.8 | 144 | 25 | 49 | 172.8 | 146.6 | 24 | 46 | 173.9 |
| Fire Rescue Fund | | | | | | | | | | | | |
| Fire Rescue | 102 | 0 | 0 | 102.0 | 102 | 0 | 0 | 102.0 | 102 | 0 | 0 | 102.0 |
| Building Fund | | | | | | | | | | | | |
| Building | 15 | 0 | 3 | 16.0 | 17 | 0 | 3 | 18.0 | 18 | 0 | 4 | 19.3 |
| Housing Funds | | | | | | | | | | | | |
| Housing | 0.7 | 0 | 1 | 1.0 | 0.7 | 0 | 1 | 1.0 | 1.5 | 0 | 1 | 1.8 |
| Stormwater Management Fund | | | | | | | | | | | | |
| Stormwater Mgmt. | 21.3 | 0 | 0 | 21.3 | 20.4 | 0 | 0 | 20.4 | 20.8 | 0 | 0 | 20.8 |
| Utilities Funds | | | | | | | | | | | | |
| Utilities | 62.5 | 0 | 0 | 62.5 | 61.9 | 0 | 0 | 61.9 | 63.1 | 0 | 0 | 63.1 |
| Risk Management Fund | | | | | | | | | | | | |
| Risk Management | 3 | 0 | 0 | 3.0 | 3 | 0 | 0 | 3.0 | 3 | 0 | 0 | 3.0 |
| All Funds Total | 343 | 22 | 53 | 371.7 | 349 | 25 | 53 | 379.2 | 355 | 24 | 51 | 384.0 |



FY 2015 ADOPTED STAFFING CHANGES

| DEPARTMENT/FUND | FT/PT/TEMP | POSITION TITLE | TOTAL POSITIONS | NOTES |
|--|------------|---|-----------------|---|
| Total Positions FY 2014 Adopted | | | 427 | |
| Total Positions Beginning FY 2014 | | | 427 | |
| Total Full Time Equivalents (FTE) FY 2014 Adopted | | | 379.2 | |
| Position Changes during FY 2014 | | | Change | Notes |
| DEPARTMENT/FUND | FT/PT/TEMP | POSITION TITLE | TOTAL POSITIONS | NOTES |
| Building | Temp | Will-Call inspector | 1 | Budget Amendment - new authorization |
| Building | FT | Structural Inspector | 1 | FY 2014 Amendment I - New position |
| City Manager | FT | Management Analyst II | -1 | Reclassified to Management Analyst I |
| City Manager | FT | Management Analyst I | 1 | Reclassified from Management Analyst II |
| Community Development | FT | Senior Code Officer | 0 | Lateral Transfer Neighborhood Rev.Ofc. Eliminate position in lieu of Code Enforcement Officer |
| Community Development | FT | Neighborhood Revitalization Officer | -1 | FY 2014 - new position in lieu of Neighborhood Rev. Officer |
| Community Development | FT | Code Enforcement Officer Housing & Neighborhood Prog. Coordinator (Grant -funded(3001) | 1 | FY 2014 - Amendment II - new position |
| Finance | FT | Management & Budget Analyst II | -1 | Reclassified to Management & Budget Analyst I |
| Finance | FT | Management & Budget Analyst I | 1 | Reclassified from Management & Budget Analyst II |
| Parks & Recreation | PT | Bus Drivers | -3 | FY 2014 - positions not created per adopted budget |
| Public Services | PT | Groundskeeper I (pt) | -1 | FY 2014 Amendment I - delete position |
| Public Services | FT | Groundskeeper I | 1 | FY 2014 Amendment I - New position |
| Public Services | FT | Groundskeeper II | 2 | FY 2014 Amendment I - New positions |
| Total Position Changes in FY 2014 (includes Temp) | | | 2 | |
| Total of All Positions Ending FY 2014 | | | 429 | |
| Total Full Time Equivalents (FTE) Ending FY 2014 | | | 382.0 | |
| Position Changes FY 2015 Adopted | | | Change | Notes |
| City Manager's Office | FT | PIO Management Intern Temp (0530) | -1 | FY 2015 - eliminated in lieu of FT position |
| City Manager's Office | FT | Public Information Coordinator (0530) Housing Coordinator (temp PT - Grant - funded (3001) | 1 | FY 2015 - New position |
| Community Development | FT | Office Specialist (3010) | -1 | FY 2015 - Delete in lieu of FT position |
| Community Development | FT | Technical Support Rep II (8100) | 1 | FY 2015 - New position |
| Information Technology | FT | | 1 | FY 2015 - New position |
| Total Position Changes FY 2015 | | | 1.0 | |
| Total of All Positions FY 2015 Adopted | | | 430 | |
| Total Full Time Equivalents (FTE) FY 2015 Adopted | | | 384.0 | |



THE CITY
that plans for the future.

2014/15 Strategic Plan: Getting Us There from Here

Did you ever wonder what the future holds for the City and, maybe even more important, how we're going to get there? There is a plan - a detailed strategic plan based on resident and business input, financial projections and demographic analysis. This plan is not developed in a vacuum; it's based on the five strategic goals that Tamarac adopted a number of years ago:

- Inclusive Community
- Healthy Financial Environment
- Dynamic Organizational Culture
- Clear Communication
- A Vibrant Community

With these goals in mind, each year the City reviews input received through our various communications feedback channels: community meetings, transactional surveys, customer requests and personal conversations. We also do an environmental scan which charts any changes in each area of service we provide and makes financial forecasts based on projected property values, capital improvement projects and anticipated sources of revenue. Every two years, this information is supplemented with the results of our resident and business surveys. These take a statistically significant "pulse" of our community and help narrow the scope of areas on which to focus, so as to use limited dollars as prudently as possible.

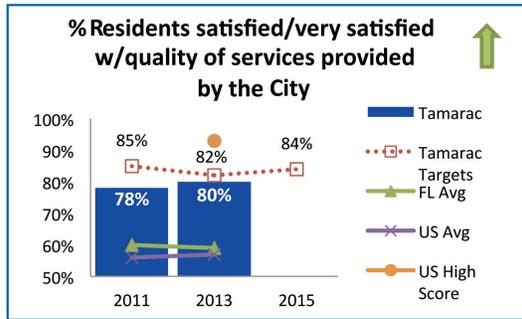


BY THE NUMBERS

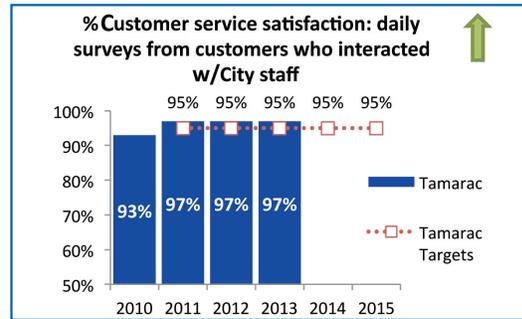
GOAL #1: Inclusive Community

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

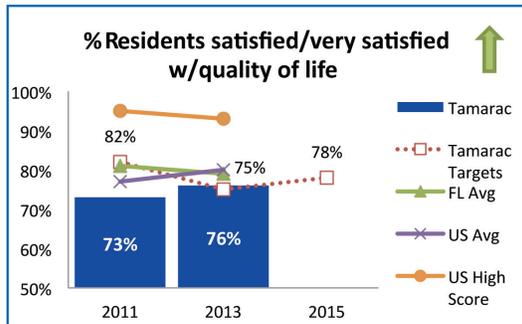
KEY PERFORMANCE MEASURES (Green arrows indicate desired direction):



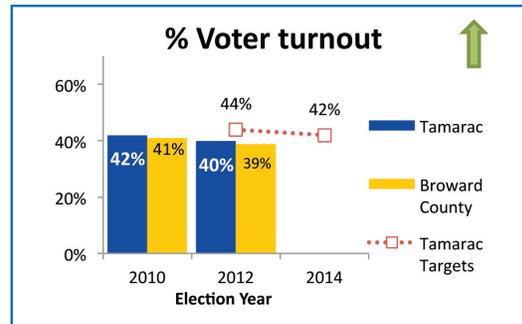
BIENNIAL SURVEY DATA



TRANSACTIONAL SURVEY DATA



BIENNIAL SURVEY DATA



INITIATIVES:

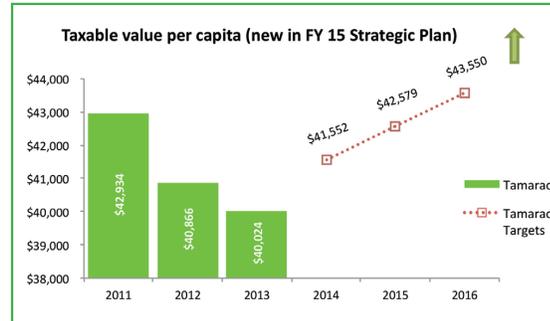
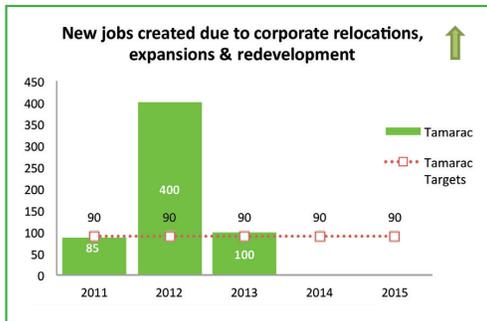
- The City has begun work on a 10-year parks, open space, recreation and social services master plan. It will encompass an assessment of facilities and programs, as well as funding sources in order to meet the changing needs of our community.
- We continue development of the City’s network of walking and biking trails.
- Expansion of online services on the City’s website will provide more government access around-the-clock.
- Our joint effort with the Broward Supervisor of Elections will help to increase voter participation in Tamarac.

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.

KEY PERFORMANCE MEASURES (Green arrows indicate desired direction):

| BOND RATING | | | | | |
|------------------------|------|------|------|------|------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| TAMARAC | AA | AA | | | |
| TAMARAC TARGETS | AA- | AA+ | AA+ | AA+ | AA+ |



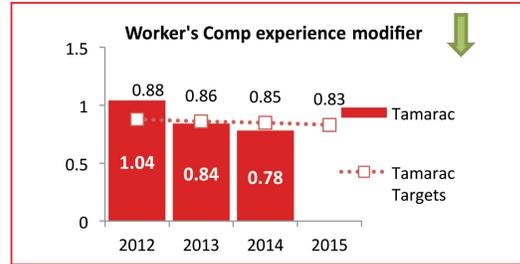
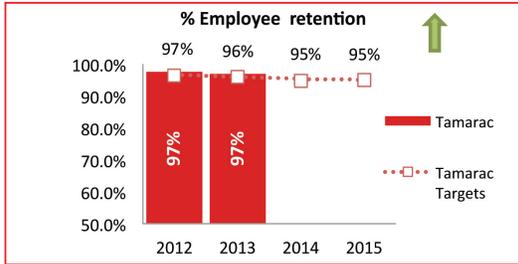
INITIATIVES:

- We are implementing an aggressive Economic Development plan and business incentive program to bring more jobs to Tamarac.
- The City is developing action plans based on the results of comprehensive corridor and redevelopment studies. Implementation of the recommendations from these studies will help increase property values, as well as improve community appearance and safety.
- We are focused on achieving a bond rating of AA+, which will lower the City’s cost of borrowing to make it easier to fund future initiatives.
- Over the next few years, we will be working to develop infrastructure for Tamarac Village. The City’s new “downtown” will be a center for people to live, work and play, as well as provide an economic engine to help fund City services, minimizing the burden on residents.

GOAL #3: Dynamic Organizational Culture

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

KEY PERFORMANCE MEASURES (Green arrows indicate desired direction):



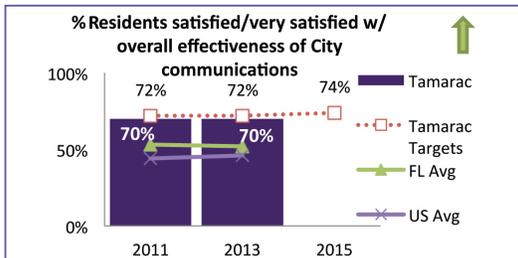
INITIATIVES:

- By providing a rigorous selection process, proper training and emphasizing professional development opportunities, the City will retain a skilled and engaged workforce.
- We will continue to prevent employee accidents through the development of enhanced employee safety programs that target our leading accident cause indicators.

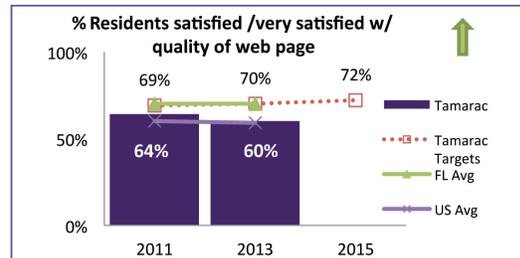
GOAL #4: Clear Communication

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

KEY PERFORMANCE MEASURES (Green arrows indicate desired direction):



BIENNIAL SURVEY DATA



BIENNIAL SURVEY DATA

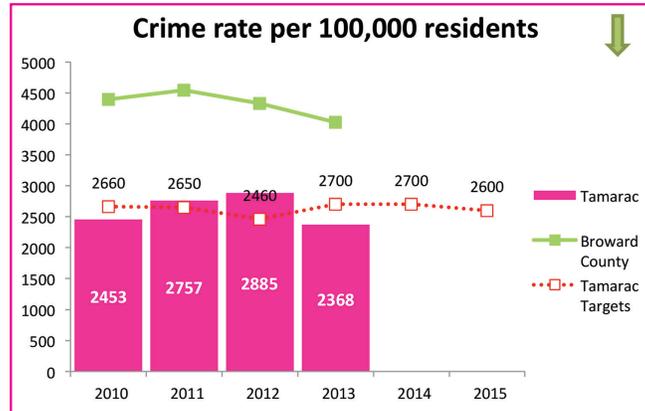
INITIATIVES:

- We will be expanding community outreach through our HOA liaison program and neighborhood meetings.
- The City will be making ongoing enhancements to our website including a portal to make search easier.
- Our increased use of social media will provide additional ways to conveniently access City information.

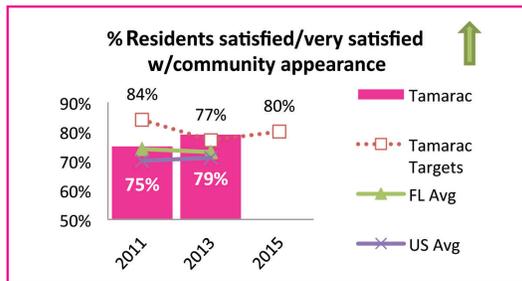
GOAL #5: A Vibrant Community

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

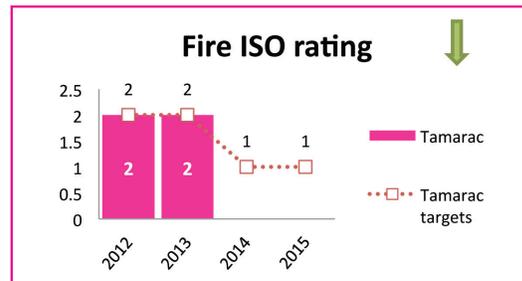
KEY PERFORMANCE MEASURES (Green arrows indicate desired direction):



FLORIDA DEPARTMENT OF LAW ENFORCEMENT DATA



BIENNIAL SURVEY DATA



ISO (INSURANCE SERVICE OFFICE) REVIEWS AND RATES THE FIRE PREVENTION AND FIRE SUPPRESSION CAPABILITIES OF A COMMUNITY.

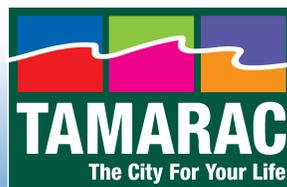
INITIATIVES:

- Crime in Tamarac was down 18% in 2013 versus the previous year. That's an outstanding accomplishment, but it's also important to ensure that residents feel as safe as they actually are. Together with our partner BSO, we will continue communicating accurate crime information, as well as educating the community and training City staff to further enhance crime awareness, reporting and prevention efforts.
- To further increase resident satisfaction with community appearance, we are focusing on improving signage in the community and at City facilities. Tamarac has also embarked on a comprehensive program to pressure clean curbs and medians throughout the City.
- We are expanding Tamarac's Neighborhood Improvement Program or "NIP It", helping to improve community appearance by working in concert with homeowner associations as well as providing financial assistance to qualified residents.
- Tamarac is working to achieve the best possible Fire ISO rating: '1' (only 0.12% of fire departments nationwide and only 1.3% in Florida currently have such a rating). A lower Fire ISO rating tends to curtail homeowner insurance costs and drives down business property insurance costs.

THE CITY

that plans for the future.

These are some of the steps we're taking on the journey to get us from here to there. Just where is there? There is the fulfillment of the City's vision to make Tamarac the community of choice through safe neighborhoods, a vibrant economy, exceptional customer service and recognized excellence. And we're well on our way.



7525 N.W. 88th Avenue
Tamarac, Florida 33321-2401

www.tamarac.org

FY 2015 PROGRAM MODIFICATION SUMMARY

| DEPARTMENT/DIVISION | DESCRIPTION OF PROGRAM MODIFICATION | DEPARTMENT REQUEST | RECOMMENDED |
|--|---|-----------------------|-------------------|
| City Clerk | Purchase of Digital Microfilm/Fiche Scanner | 15,000 | 15,000 |
| TOTAL CITY CLERK | | \$ 15,000 | \$ 15,000 |
| Human Resources - Operations | University of Virginia's LEAD Program - Seminars & Training | 4,000 | 4,000 |
| TOTAL HUMAN RESOURCES | | \$ 4,000 | \$ 4,000 |
| Community Development-Business Revenue | Business Revenue License Specialist-setup \$7,225 | 57,750 | - |
| 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 | | \$ 94,550 | \$ 36,800 |
| Fire - Administration | Pay upgrade | 5,127 | 5,127 |
| TOTAL FIRE DEPARTMENT | | \$ 5,127 | \$ 5,127 |
| Parks and Recreation-Administration | Position Upgrade | 2,455 | 2,455 |
| Parks and Recreation-Administration | Part-Time Cashier - Tamarac Recreation Center | 33,074 | - |
| Parks and Recreation-Administration | 3 Part-Time Recreation Assistants | 88,781 | - |
| Parks and Recreation-Administration | Sport Leagues - Fall & Spring Baseball | 26,000 | 26,000 |
| Parks and Recreation-Administration | Summer Camp - Winter/Spring Break Camps | 5,000 | 5,000 |
| TOTAL PARKS AND RECREATION DEPARTMENT | | \$ 155,310 | \$ 33,455 |
| Public Services - PW Street | Removal of Dead Animals | 11,400 | 11,400 |
| Public Services - PW Fleet Management | Preventative Maintenance of Above Ground Fuel Tanks | 10,000 | 10,000 |
| TOTAL PUBLIC SERVICES DEPARTMENT | | \$ 21,400 | \$ 21,400 |
| Information Technology - IT Operations | New Position - Tech. Support Rep. II | 62,100 | 62,100 |
| Information Technology - IT Operations | System Analyst/System Specialist Reclassification | - | - |
| Information Technology - IT Operations | SunGard OneSolution Hardware Upgrades | 92,700 | 92,700 |
| Information Technology - IT Operations | Parks Security Enhancements | - | - |
| Information Technology - IT Operations | Wireless Network Expansion to Parks | 21,200 | 21,200 |
| Information Technology - IT Operations | Information Technology Penetration Testing | 25,000 | 25,000 |
| Information Technology - IT Operations | Virtual Desktop for EOC & Training Room | 35,000 | - |
| TOTAL INFORMATION TECHNOLOGY DEPARTMENT | | \$ 311,000 | \$ 261,000 |
| TOTAL GENERAL FUND PROGRAM MODIFICATION REQUESTS | | \$ 606,387 | \$ 376,782 |
| Building - Building | Reclassification - position upgrade | 6,750 | 6,750 |
| TOTAL BUILDING DEPARTMENT | | \$ 6,750 | \$ 6,750 |
| TOTAL BUILDING FUND PROGRAM MODIFICATION REQUESTS | | \$ 6,750 | \$ 6,750 |
| Stormwater - Stormwater Operations | Colony West Canal Maintenance | 35,000 | 35,000 |
| TOTAL STORMWATER DIVISION | | \$ 35,000 | \$ 35,000 |
| TOTAL STORMWATER FUND PROGRAM MODIFICATION REQUESTS | | \$ 35,000 | \$ 35,000 |
| Utilities - Water Distribution | Meters & Meters Boxes - Current/Proposed Development | 15,000 | 15,000 |
| TOTAL UTILITIES DIVISION | | \$ 15,000 | \$ 15,000 |
| TOTAL UTILITIES FUND PROGRAM MODIFICATION REQUESTS | | \$ 15,000 | \$ 15,000 |
| TOTAL PROGRAM MODIFICATION REQUESTS ALL FUNDS | | \$ 663,137 | \$ 433,532 |

FY 2015 CAPITAL OUTLAY REQUESTS

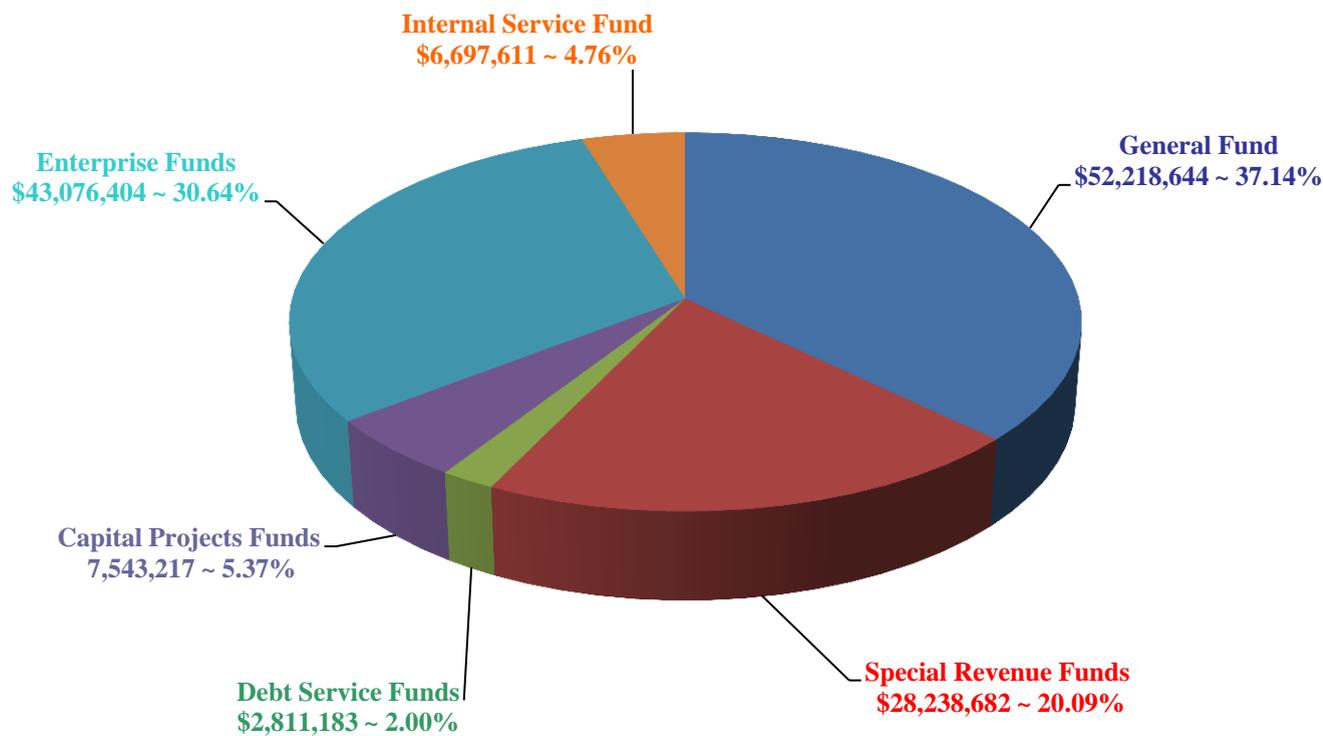
| DEPARTMENT/DIVISION | DESCRIPTION OF CAPITAL OUTLAY | DEPARTMENT REQUEST | CITY MANAGER RECOMMENDED |
|---|--|---------------------|--------------------------|
| Parks and Recreation-Administration | Spin Bike Replacement (6) | 6,500 | 6,500 |
| Parks and Recreation-Administration | Holiday Tree | 16,555 | 16,555 |
| Parks and Recreation-Administration | Dog Park Agility Equipment | 10,000 | 10,000 |
| Parks and Recreation-Administration | Spin Bikes (7) | 9,000 | 9,000 |
| Parks and Recreation-Administration | Bleacher Shade Structures (2) | 14,500 | 14,500 |
| Parks and Recreation-Administration | Soccer Goals | 2,500 | 2,500 |
| Parks and Recreation-Aquatic | Pool Ladders (6) | 12,000 | 12,000 |
| Parks and Recreation-Aquatic | Aquatic Complex Large Shade System | 55,000 | 8,000 |
| Parks and Recreation-Aquatic | Timing System | 8,800 | 8,800 |
| Parks and Recreation-Aquatic | Portable Shade | 7,700 | 7,700 |
| Parks and Recreation-Aquatic | Sound System | 3,500 | 3,500 |
| TOTAL PARKS AND RECREATION DEPARTMENT | | \$ 146,055 | \$ 99,055 |
| Public Services - PW Street | S590 Bobcat Skid-Steer Loader | 45,000 | 45,000 |
| Public Services - PW Grounds Maintenance | Weidman Super 500 Model 2700045 | 32,000 | 32,000 |
| Public Services - PW Grounds Maintenance | Vermeer Chipper Model BC1000XL 12" | 36,000 | 36,000 |
| TOTAL PUBLIC SERVICES DEPARTMENT | | \$ 113,000 | \$ 113,000 |
| TOTAL GENERAL FUND CAPITAL OUTLAY REQUESTS | | \$ 259,055 | \$ 212,055 |
| Fire Rescue - Fire Operations | Thermal Imager (4) | 35,000 | 35,000 |
| Fire Rescue - Fire Operations | Fitness Equipment | 5,000 | 5,000 |
| Fire Rescue - Fire Operations | Fire Apparatus | 650,000 | 650,000 |
| Fire Rescue - Fire Operations | Rescue / Ambulance (2) | 574,524 | 574,524 |
| Fire Rescue - Fire Operations | Automatic CPR Devices (3) | 36,000 | 36,000 |
| Fire Rescue - Fire Operations | Furno Power Stair Chairs (2) | 15,000 | 15,000 |
| Fire Rescue - Fire Operations | Vehicle Liftbags Replacement (4) | 10,000 | 10,000 |
| Fire Rescue - Fire Prevention | Major Appliances | 6,000 | 6,000 |
| Fire Rescue - Fire Prevention | Satellite Phone | 6,000 | 6,000 |
| Fire Rescue - Fire Prevention | MRE'S | 6,400 | 6,400 |
| TOTAL FIRE RESCUE FUND CAPITAL OUTLAY REQUESTS | | \$ 1,343,924 | \$ 1,343,924 |
| Fire Rescue - Operations | SCBA Replacement Fund (301-6401) | 90,000 | 90,000 |
| Fire Rescue - Operations | Portable/Mobile Radio Upgrades (301-6401) | 150,000 | 150,000 |
| TOTAL CAPITAL EQUIPMENT FUND CAPITAL OUTLAY REQUESTS | | \$ 240,000 | \$ 240,000 |
| Utilities - Water Distribution | Reversible Vibratory Plate Compactor | 7,900 | 7,900 |
| Utilities - Water Distribution | Integrated Software for Valve Exercise Machine | 16,750 | 16,750 |
| Utilities - Wastewater Collection | Sewer Mainline Camera | 19,850 | 19,850 |
| Utilities - Wastewater Collection | Replacement Pumps for Wastewater Pump Stations | 65,000 | 65,000 |
| TOTAL UTILITIES FUND CAPITAL OUTLAY REQUESTS | | \$ 109,500 | \$ 109,500 |
| TOTAL CAPITAL OUTLAY REQUESTS ALL FUNDS | | \$ 1,952,479 | \$ 1,905,479 |

ALL FUNDS BUDGET HIGHLIGHTS AND SUMMARY SCHEDULES

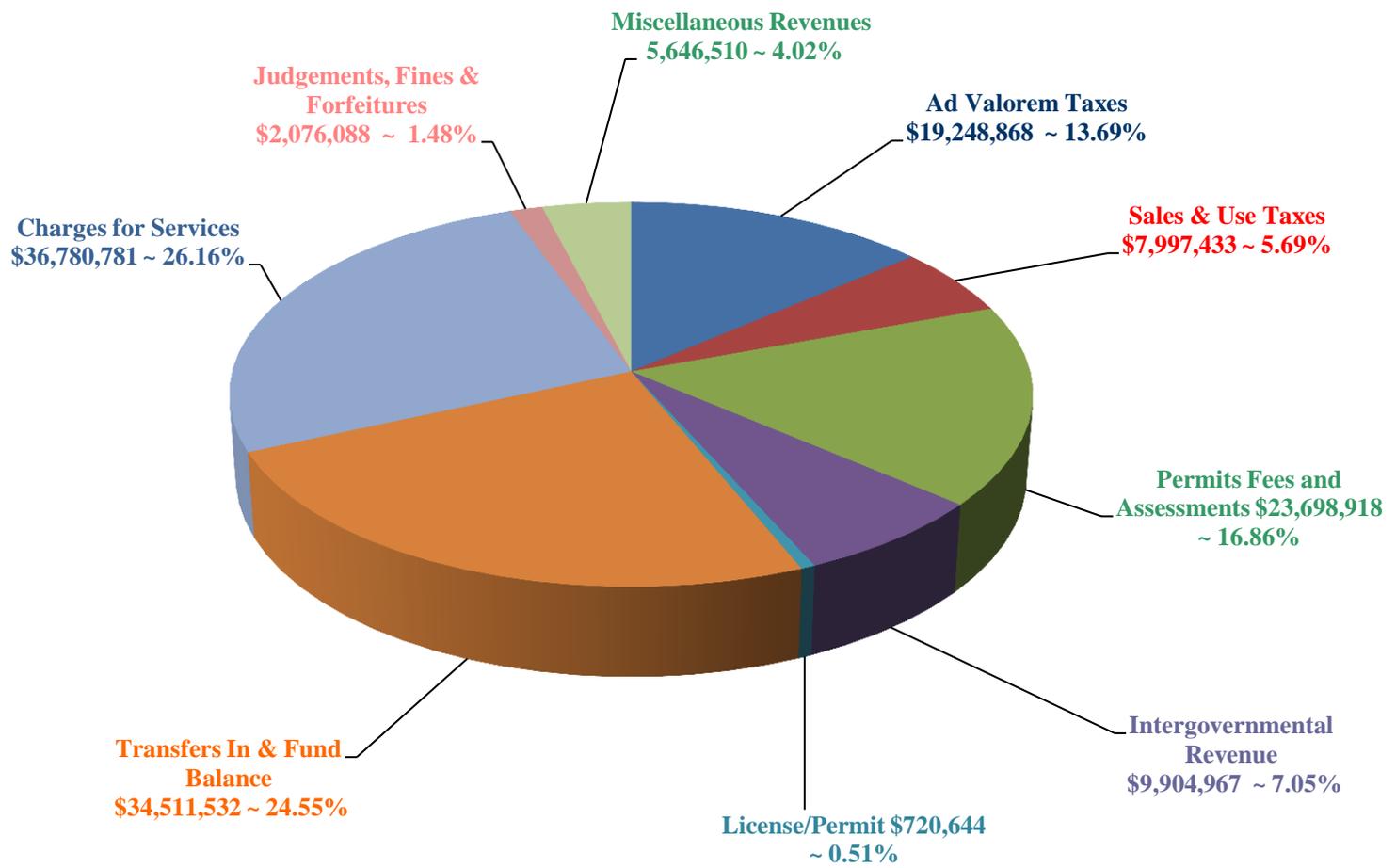
The total FY 2015 Adopted Budget is \$140,585,741 which includes \$52,218,644 for General Fund expenditures. Summarized below are the changes in fund types between the FY 2013 Actual, FY 2014 Amended Budget and FY 2015 Adopted Budget.

| Fund Type | FY 2013 Actual Expenses | FY 2014 Amended Budget | FY 2015 Adopted Budget | Annual \$ Change | Annual % Change |
|-------------------------------------|-------------------------------|------------------------------|------------------------------|------------------------|--------------------|
| General Fund | \$ 43,811,313 | \$ 51,477,775 | \$ 52,218,644 | \$ 740,869 | 1.44% |
| Special Revenue Funds | 21,741,362 | 26,288,959 | 28,238,682 | 1,949,723 | 7.42% |
| Debt Service Funds | 18,732,750 | 2,744,038 | 2,811,183 | 67,145 | 2.45% |
| Capital Projects Funds | 4,570,711 | 26,240,226 | 7,543,217 | (18,697,009) | -71.25% |
| Enterprise Funds | 27,835,713 | 39,167,131 | 43,076,404 | 3,909,273 | 9.98% |
| Internal Service Fund | 5,239,084 | 8,009,509 | 6,697,611 | (1,311,898) | -16.38% |
| Total Expenditures All Funds | \$ 121,930,933 | \$ 153,927,638 | \$ 140,585,741 | \$ (13,341,897) | -8.67% |

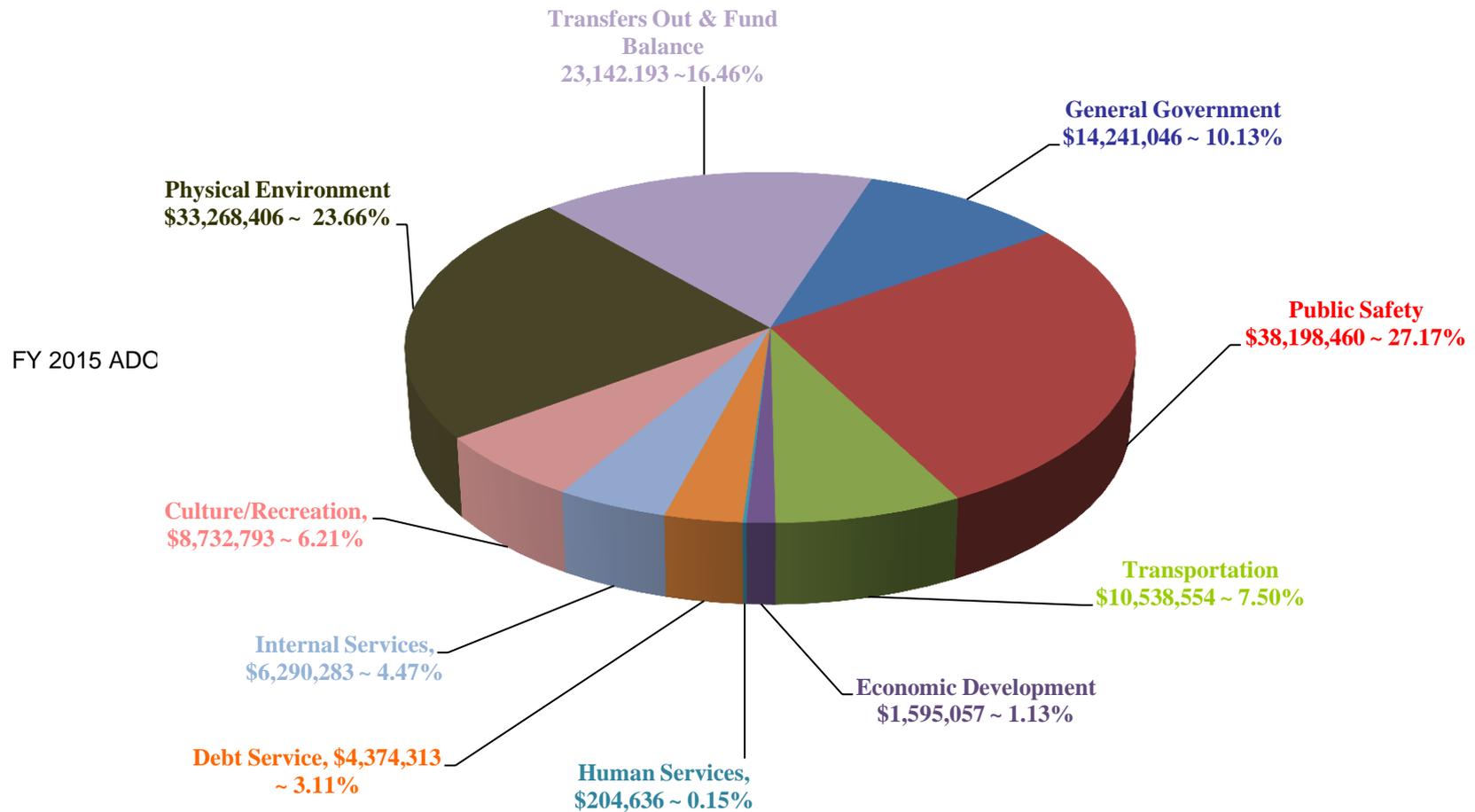
FY 2015 ADOPTED TOTAL ALL FUNDS BUDGET BY FUND TYPE ~ \$140,585,741



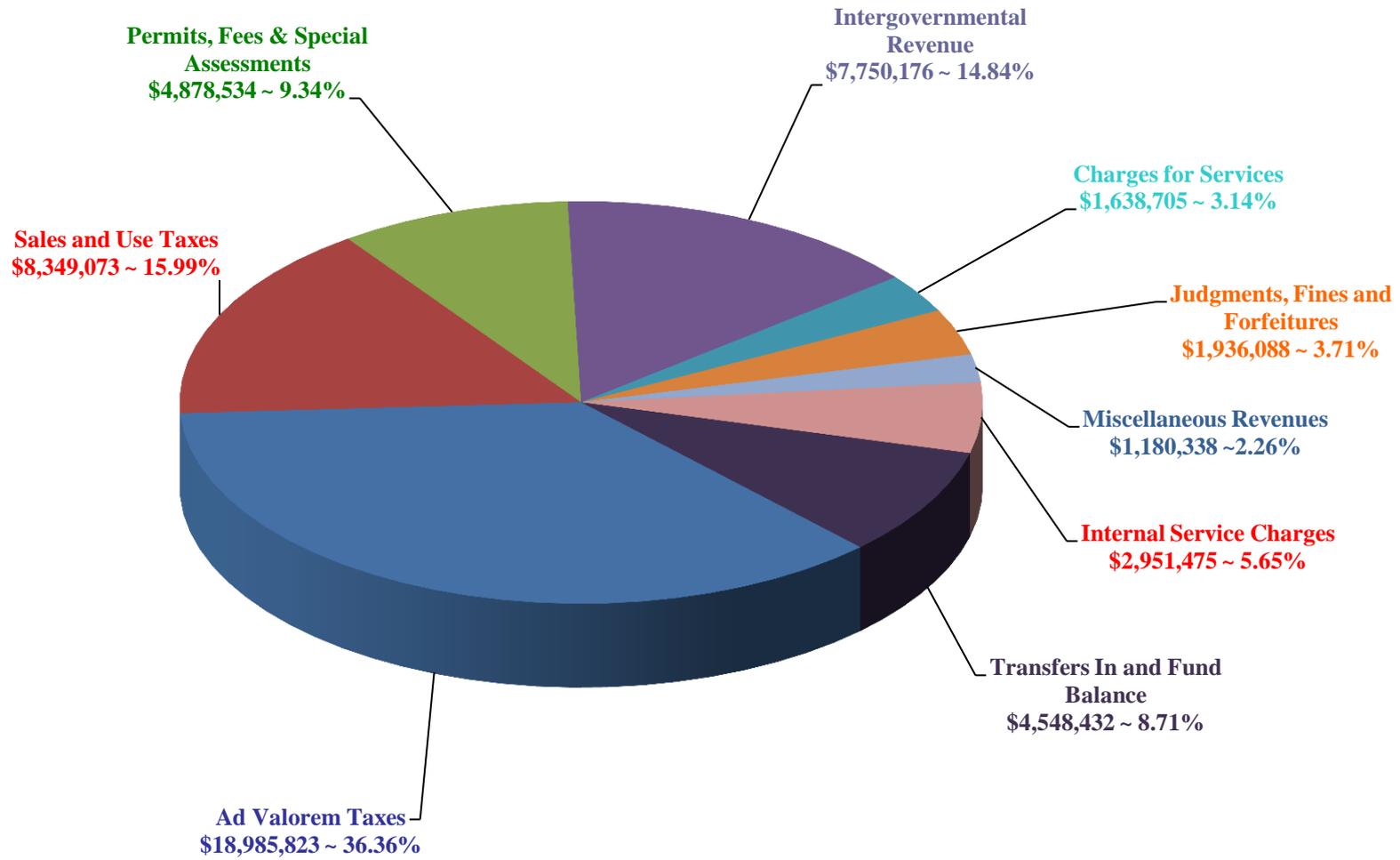
WHERE THE MONEY COMES FROM FY 2015 ADOPTED ALL FUNDS REVENUE ~ \$140,585,741



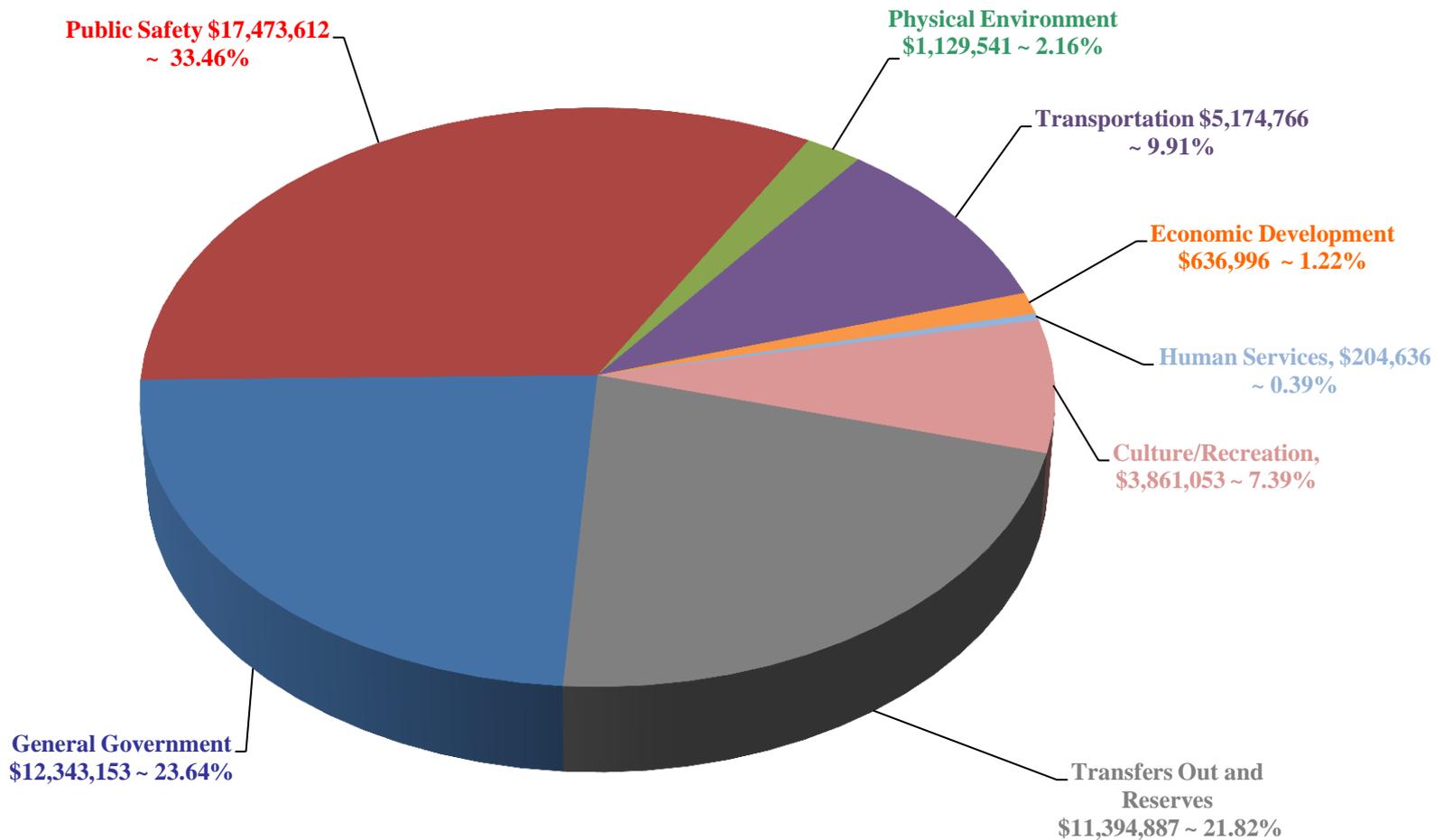
WHERE THE MONEY GOES FY 2015 ADOPTED ALL FUNDS EXPENDITURES ~ \$140,585,741



WHERE THE MONEY COMES FROM
FY 2015 ADOPTED GENERAL FUND ~ \$52,218,644



WHERE THE MONEY GOES
FY 2015 ADOPTED GENERAL FUND ~ \$52,218,644



**GENERAL FUND
SCHEDULE OF REVENUES AND TRANSFERS IN**

| Revenue Source | FY 2013 Actuals | FY 2014 Amended Budget | FY 2015 Adopted Budget | Dollar Change | Percent Change |
|--|----------------------|------------------------------|------------------------------|---------------------|-------------------|
| TAXES | | | | | |
| Property Taxes | \$ 17,144,382 | \$ 17,663,461 | \$ 18,985,823 | \$ 1,322,362 | 7.49% |
| Sales, Use, & Fuel Taxes | 1,710,736 | 1,631,265 | 1,651,745 | 20,480 | 1.26% |
| Franchise Fees | 4,714,971 | 4,980,325 | 4,878,534 | (101,791) | -2.04% |
| Utility Service Taxes | 3,926,337 | 3,613,398 | 3,631,465 | 18,067 | 0.50% |
| Communication Svcs. Taxes | 2,679,796 | 2,461,904 | 2,345,219 | (116,685) | -4.74% |
| Total Taxes | 30,176,222 | 30,350,353 | 31,492,786 | 1,142,433 | 3.76% |
| INTERGOVERNMENTAL | | | | | |
| Federal | 42,176 | - | - | - | 0.00% |
| State Shared Revenues | 5,402,512 | 5,324,337 | 5,696,163 | 371,826 | 6.98% |
| Local Shared Revenues | 194,207 | 140,015 | 141,267 | 1,252 | 0.89% |
| Shared Revenue--Local Govt | 61,817 | 42,000 | 55,000 | 13,000 | 30.95% |
| Payments In Lieu of Taxes | 1,688,143 | 1,741,947 | 1,857,746 | 115,799 | 6.65% |
| Total Intergovernmental | 7,388,855 | 7,248,299 | 7,750,176 | 501,877 | 6.92% |
| CHARGES FOR SERVICES | | | | | |
| General Government | 304,038 | 518,000 | 568,000 | 50,000 | 9.65% |
| Physical Environment | 300,023 | 151,000 | 151,000 | - | 0.00% |
| Transportation | 30,439 | 30,250 | 32,050 | 1,800 | 5.95% |
| Culture/Recreation | 777,334 | 828,508 | 887,655 | 59,147 | 7.14% |
| Total Charges for Services | 1,411,834 | 1,527,758 | 1,638,705 | 110,947 | 7.26% |
| LICENSES AND PERMITS | | | | | |
| Local Business Tax | 754,288 | 720,644 | 720,644 | - | 0.00% |
| Total Licenses and Permits | 754,288 | 720,644 | 720,644 | - | 0.00% |
| FINES AND FORFEITURES | | | | | |
| Judgements & Fines | 258,205 | 245,000 | 255,000 | 10,000 | 4.08% |
| Violations of Ordinances | 461,572 | 1,667,833 | 1,681,088 | 13,255 | 0.79% |
| Total Fines and Forfeitures | 719,777 | 1,912,833 | 1,936,088 | 23,255 | 1.22% |
| MISCELLANEOUS | | | | | |
| Miscellaneous Revenues | 1,222,784 | 271,333 | 271,524 | 191 | 0.07% |
| Investment Income | 67,669 | - | 168,000 | 168,000 | 0.00% |
| Rent and Advertising Fees | 749,105 | 730,800 | 740,814 | 10,014 | 1.37% |
| Disposition of Fixed Assets | 37,309 | - | - | - | 0.00% |
| Sale of Surplus Materials | 1,837 | - | - | - | 0.00% |
| Total Miscellaneous | 2,078,704 | 1,002,133 | 1,180,338 | 178,205 | 17.78% |
| TOTAL REVENUE | \$ 42,529,680 | \$ 42,762,020 | \$ 44,718,737 | \$ 1,956,717 | 4.58% |
| OTHER FINANCING SOURCES | | | | | |
| Administrative Svc. Fees | 2,686,104 | 2,942,850 | 2,951,475 | 8,625 | 0.29% |
| Operating Transfers In | 2,381,311 | 2,608,924 | 2,766,914 | 157,990 | 6.06% |
| Appropriated Fund Balance | - | 3,163,981 | 1,781,518 | (1,382,463) | -43.69% |
| Total Other Financing Sources | 5,067,415 | 8,715,755 | 7,499,907 | (1,215,848) | -13.95% |
| TOTAL REVENUE AND OTHER FINANCING SOURCES | \$ 47,597,095 | \$ 51,477,775 | \$ 52,218,644 | \$ 740,869 | 1.44% |

**GENERAL FUND
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT**

| | FY 2013 Actual | FY 2014 Amended Budget | FY 2015 Adopted Budget | Dollar Change | Percent Change |
|---|---------------------------|---------------------------------------|---------------------------------------|--------------------------|---------------------------|
| GENERAL GOVERNMENT | | | | | |
| Commission | \$ 726,098 | \$ 585,021 | \$ 596,814 | \$ 11,793 | 2.02% |
| City Manager | 1,322,754 | 1,521,376 | 1,536,829 | 15,453 | 1.02% |
| City Attorney | 674,610 | 599,070 | 590,580 | (8,490) | -1.42% |
| City Clerk | 465,862 | 572,797 | 569,378 | (3,419) | -0.60% |
| Financial Services | 2,508,135 | 2,698,973 | 2,771,328 | 72,355 | 2.68% |
| Human Resources | 975,466 | 1,163,391 | 1,106,910 | (56,481) | -4.85% |
| Community Development | 109,902 | 177,271 | 175,351 | (1,920) | -1.08% |
| Information Technology | 1,721,777 | 1,771,792 | 2,233,269 | 461,477 | 26.05% |
| Public Services | 2,985,047 | 2,936,131 | 2,914,782 | (21,349) | -0.73% |
| Total General Government | 11,489,651 | 12,025,822 | 12,495,241 | 469,419 | 3.90% |
| General Fund | | | | | |
| Police Services | 12,535,398 | 15,058,691 | 15,614,068 | 555,377 | 3.69% |
| Code Enforcement | 718,595 | 777,427 | 789,430 | 12,003 | 1.54% |
| Total Public Safety | 13,253,993 | 15,836,118 | 16,403,498 | 567,380 | 3.58% |
| TRANSPORTATION | | | | | |
| Streets and Roads | 1,150,409 | 1,252,650 | 1,256,105 | 3,455 | 0.28% |
| Total Transportation | 1,150,409 | 1,252,650 | 1,256,105 | 3,455 | 0.28% |
| CULTURE / RECREATION | | | | | |
| Recreation Activities | 2,790,421 | 3,189,913 | 3,109,524 | (80,389) | -2.52% |
| Aquatic Center | 657,493 | 838,178 | 751,529 | (86,649) | -10.34% |
| Social Services | 190,714 | 206,964 | 204,636 | (2,328) | -1.12% |
| Transport Services | 443,667 | 539,177 | 465,891 | (73,286) | -13.59% |
| Customer Service | - | - | - | - | 0.00% |
| Total Culture/Recreation | 4,082,295 | 4,774,232 | 4,531,580 | (242,652) | -5.08% |
| PHYSICAL ENVIRONMENT | | | | | |
| Engineering | 265,098 | 329,530 | 337,759 | 8,229 | 2.50% |
| Planning & Business Revenue | 733,146 | 1,062,572 | 1,002,371 | (60,201) | -5.67% |
| Grounds Maintenance | 2,124,276 | 2,496,377 | 2,661,443 | 165,066 | 6.61% |
| Total Physical Environment | 3,122,520 | 3,888,479 | 4,001,573 | 113,094 | 2.91% |
| NON-DEPARTMENTAL | 2,075,822 | 1,989,729 | 2,885,760 | 896,031 | 45.03% |
| TOTAL EXPENDITURES | \$ 35,174,690 | \$ 39,767,030 | \$ 41,573,757 | 1,806,727 | 4.54% |
| TRANSFERS OUT | | | | | |
| Transfer Out - Fire Rescue Fund 120 | 6,015,223 | 6,342,109 | 6,379,742 | 37,633 | 0.59% |
| Transfer Out - Revenue Bond Fund 239 | 2,479,400 | 2,475,300 | 2,542,538 | 67,238 | 2.72% |
| Transfer Out - Capital Equipment 301 | 142,000 | 93,000 | 239,899 | 146,899 | 157.96% |
| Transfer Out - Corridor Imp. Fund 315 | - | 1,000,000 | 1,000,000 | - | 0.00% |
| Transfer Out - Stormwater Fund 410 | - | 300,336 | 317,791 | 17,455 | 5.81% |
| Transfer Out - Stormwater Fund 450 | - | 1,500,000 | 164,917 | (1,335,083) | -89.01% |
| Total Transfers Out | 8,636,623 | 11,710,745 | 10,644,887 | (1,065,858) | -9.10% |
| TOTAL EXPENDITURES AND TRANSFERS OUT | \$ 43,811,313 | \$ 51,477,775 | \$ 52,218,644 | \$ 740,869 | 1.44% |

| ALL FUNDS SCHEDULE OF REVENUES | | | | | | |
|-----------------------------------|---|-------------------|------------------------|------------------------|------------------|----------------|
| Fund No. | Revenue Source | FY 2013 Actuals | FY 2014 Amended Budget | FY 2015 Adopted Budget | Dollar Change | Percent Change |
| 001 | General Fund | | | | | |
| | Ad Valorem Taxes | \$ 17,144,382 | \$ 17,663,461 | \$ 18,985,823 | 1,322,362 | 7.49% |
| | Sale and Use | 1,710,736 | 1,631,265 | 1,651,745 | 20,480 | 1.26% |
| | Franchise Taxes | 4,714,971 | 4,980,325 | 4,878,534 | (101,791) | -2.04% |
| | Utility Service & Communications Taxes | 6,606,133 | 6,075,302 | 5,976,684 | (98,618) | -1.62% |
| | License/Permit | 754,288 | 720,644 | 720,644 | - | 0.00% |
| | Intergovernmental | 7,388,855 | 7,248,299 | 7,750,176 | 501,877 | 6.92% |
| | Charges for Services | 1,411,834 | 1,527,758 | 1,638,705 | 110,947 | 7.26% |
| | Fines and Forfeitures | 719,777 | 410,700 | 433,781 | 23,081 | 5.62% |
| | Miscellaneous Revenues | 2,078,704 | 1,002,133 | 1,100,713 | 98,580 | 9.84% |
| | Other Sources | 5,067,415 | 5,473,274 | 5,718,389 | 245,115 | 4.48% |
| | Appropriated Fund Balance | - | 3,163,981 | 1,781,518 | (1,382,463) | -43.69% |
| | General Fund Total | 47,597,095 | 49,897,142 | 50,636,712 | 739,570 | 1.48% |
| 003 | Red Light Cameras | | | | | |
| | Violations of Ordinances | - | 1,502,133 | \$ 1,502,307 | 174 | 0.01% |
| | Miscellaneous Revenues | - | 78,500 | 79,625 | 1,125 | 1.43% |
| | Red Light Cameras Fund Total | - | 1,580,633 | 1,581,932 | 1,299 | 0.08% |
| | General Fund Total | 47,597,095 | 51,477,775 | 52,218,644 | 740,869 | 1.44% |
| 120 | Fire/Rescue Fund | | | | | |
| | Charges for Services | 1,814,453 | 1,944,500 | 1,967,990 | 23,490 | 1.21% |
| | Special Assessments | 215 | - | 1,015 | 1,015 | 0.00% |
| | Transfer from General Fund | 17,396 | 31,000 | 30,000 | (1,000) | -3.23% |
| | Other Resources | 18,604,061 | 17,906,510 | 18,603,097 | 696,587 | 3.89% |
| | Appropriated Fund Balance | - | - | 650,000 | 650,000 | 0.00% |
| | Fire/Rescue Fund Total | 20,436,125 | 19,882,010 | 21,252,102 | 1,370,092 | 6.89% |
| 128 | Law Enforcement Trust Fund Federal | | | | | |
| | Miscellaneous Revenues | 9,989 | - | - | - | 0.00% |
| | Law Enforcement Trust Fund Federal Total | 9,989 | - | - | - | 0.00% |
| 130 | Law Enforcement Trust Fund State | | | | | |
| | Appropriated Fund Balance | - | 10,000 | - | (10,000) | -100.00% |
| | Miscellaneous Revenues | 80,872 | - | - | - | 0.00% |
| | Law Enforcement Trust Fund State Total | 80,872 | 10,000 | - | (10,000) | 0.00% |
| 146 | Public Arts Fund | | | | | |
| | Charges for Services | 61,857 | 50,000 | 50,000 | - | 0.00% |
| | Miscellaneous Revenues | 4,046 | 15,000 | 15,000 | - | 0.00% |
| | Appropriated Fund Balance | - | 1,435,000 | 1,435,000 | - | 0.00% |
| | Public Arts Fund Total | 65,903 | 1,500,000 | 1,500,000 | - | 0.00% |
| 148 | Local Option Gas Tax Fund | 371,197 | 1,481,481 | 1,861,144 | 379,663 | 25.63% |
| 150 | Building Fund | | | | | |
| | Building Permits | 1,984,078 | 2,062,000 | 2,237,000 | 175,000 | 8.49% |
| | Other Resources | 209,873 | 273,292 | 164,000 | (109,292) | -39.99% |
| | Appropriated Fund Balance | - | 72,811 | 261,375 | 188,564 | 258.98% |
| | Building Fund Total | 2,193,951 | 2,408,103 | 2,662,375 | 214,152 | 8.89% |
| 152 | RCMP Grant Fund | | | | | |
| | Grant Revenue | 98,494 | 150,000 | 150,000 | - | 0.00% |
| | RCMP Grant Fund Total | 98,494 | 150,000 | 150,000 | - | 0.00% |
| 153 | Grants Fund | | | | | |
| | Grant Revenue | 58,672 | - | - | - | 0.00% |
| | Grants Fund Total | 58,672 | - | - | - | 0.00% |
| 154 | Community Development Block Grant | | | | | |
| | Grant Revenues | 364,572 | 386,217 | 355,970 | (30,247) | -7.83% |

| ALL FUNDS SCHEDULE OF REVENUES | | | | | | |
|--|--|-------------------|------------------------|------------------------|------------------|-----------------|
| Fund No. | Revenue Source | FY 2013 Actuals | FY 2014 Amended Budget | FY 2015 Adopted Budget | Dollar Change | Percent Change |
| CDBG Fund Total | | 364,572 | 386,217 | 355,970 | (30,247) | -7.83% |
| 155 | State Housing Initiative Program Fund | | | | | |
| | Grant Revenues | 22,031 | 85,626 | 278,643 | 193,017 | 225.42% |
| | Miscellaneous Revenues | 1,122 | - | - | - | 0.00% |
| SHIP Fund Total | | 23,153 | 85,626 | 278,643 | 193,017 | 225.42% |
| 156 | Home (HUD) Program Fund | | | | | |
| | Grant Revenues | 209,986 | 74,749 | 78,448 | 3,699 | 4.95% |
| | Appropriated Fund Balance | - | - | - | - | 0.00% |
| Home (HUD) Fund Total | | 209,986 | 74,749 | 78,448 | 3,699 | 4.95% |
| 159 | ARRA Fund | | | | | |
| | Grant Revenues | 6,490 | - | - | - | 0.00% |
| ARRA Fund Total | | 6,490 | - | - | - | 0.00% |
| 160 | Neighborhood Stabilization 3 Fund | | | | | |
| | Grant Revenues | 598,905 | 300,000 | 100,000 | (200,000) | -66.67% |
| Neighborhood Stabilization 3 Fund Total | | 598,905 | 300,000 | 100,000 | (200,000) | -66.67% |
| 199 | Donations & Sponsorship Fund | | | | | |
| | Miscellaneous Revenues | 4,738 | - | - | - | 0.00% |
| Donations & Sponsorship Fund Total | | 4,738 | - | - | - | 0.00% |
| Special Revenue Grants - Total | | 24,523,047 | 26,278,186 | 28,238,682 | 1,960,496 | 7.46% |
| 238 | General Obligation Bond Fund | | | | | |
| | Ad Valorem Taxes | 265,894 | 263,138 | 263,045 | (93) | -0.04% |
| | Miscellaneous Revenues | 564 | 600 | 600 | - | 0.00% |
| General Obligation Bond Fund Total | | 266,458 | 263,738 | 263,645 | (93) | -0.04% |
| 239 | Revenue Bond Fund | | | | | |
| | Debt Proceeds | 15,450,540 | - | - | - | 0.00% |
| | Transfer from General Fund | 2,479,400 | 2,475,300 | 2,542,538 | 67,238 | 2.72% |
| | Miscellaneous Revenues | 2,808 | 5,000 | 5,000 | - | 0.00% |
| Revenue Bond Fund Total | | 17,932,748 | 2,480,300 | 2,547,538 | 67,238 | 2.71% |
| Debt Services - Total | | 18,199,206 | 2,744,038 | 2,811,183 | 67,145 | 2.45% |
| 301 | Capital Equipment Fund | | | | | |
| | Transfer from General Fund | 142,000 | 93,000 | 239,899 | 146,899 | 157.96% |
| | Transfer from Fire Fund | 140,000 | 190,000 | 275,000 | 85,000 | 44.74% |
| | Transfer from Building Fund | 22,352 | 14,000 | 37,101 | 23,101 | 165.01% |
| | Miscellaneous Revenues | 49,611 | - | - | - | 0.00% |
| | Appropriated Fund Balance | - | 706,000 | - | (706,000) | -100.00% |
| Capital Equipment Fund Total | | 353,963 | 1,003,000 | 552,000 | (451,000) | -44.97% |
| 302 | Golf Course CIP Fund | | | | | |
| | Miscellaneous Revenues | 141,924 | 125,000 | - | (125,000) | -100.00% |
| Golf Course CIP Fund Total | | 141,924 | 125,000 | - | (125,000) | -100.00% |
| 310 | General Capital Improv. Projects Fund | | | | | |
| | Appropriated Fund Balance | - | 2,331,000 | 2,754,680 | 423,680 | 18.18% |
| | Miscellaneous Revenues | 153,217 | 250,000 | - | (250,000) | -100.00% |
| General Capital Improv. Projects Fund Total | | 153,217 | 2,581,000 | 2,754,680 | 173,680 | 6.73% |

| ALL FUNDS SCHEDULE OF REVENUES | | | | | | |
|-----------------------------------|---|-----------------------|------------------------|------------------------|------------------------|----------------|
| Fund No. | Revenue Source | FY 2013 Actuals | FY 2014 Amended Budget | FY 2015 Adopted Budget | Dollar Change | Percent Change |
| 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 | | | | | |
| | Median Improvement FDOT | 725,800 | 1,216,740 | 1,216,740 | - | 0.00% |
| | Miscellaneous Revenues | 66,013 | 25,000 | 25,000 | - | 0.00% |
| | Appropriated Fund Balance | - | 418,904 | 782,904 | 364,000 | 86.89% |
| | Public Service Facilities Fund Total | 791,813 | 1,660,644 | 2,024,644 | 364,000 | 21.92% |
| 326 | CIP 05 Revenue Bond Fund | | | | | |
| | Miscellaneous Revenues | 9,772 | - | - | - | 0.00% |
| | Appropriated Fund Balance | - | 3,000,000 | 960,000 | (2,040,000) | -68.00% |
| | CIP 05 Revenue Bond Fund Total | 9,772 | 3,000,000 | 960,000 | (2,040,000) | -68.00% |
| 380 | Tamarac Village Fund | | | | | |
| | Miscellaneous Revenues | 600,267 | 16,620,000 | - | (16,620,000) | -100.00% |
| | Appropriated Fund Balance | - | 250,582 | 251,893 | 1,311 | 0.52% |
| | Tamarac Village Fund Total | 600,267 | 16,870,582 | 251,893 | (16,618,689) | -98.51% |
| | Capital Projects Funds - Total | 2,050,956 | 26,240,226 | 7,543,217 | (18,697,009) | -71.25% |
| 410 | Stormwater Management Fund | | | | | |
| | Miscellaneous Revenues | 77,189 | - | - | - | 0.00% |
| | Interest Earnings | 23,567 | 55,000 | 54,000 | (1,000) | -1.82% |
| | Special Assessment /Impact Fees | 5,268,150 | 5,005,098 | 5,198,189 | 193,091 | 3.86% |
| | Interfund Transfers | - | 320,249 | 338,298 | 18,049 | 5.64% |
| | Appropriated Net Assets | - | 1,082,915 | 688,140 | (394,775) | -36.45% |
| | Stormwater Management Fund Total | 5,368,906 | 6,463,262 | 6,278,627 | (184,635) | -2.86% |
| 411 | Stormwater Capital Project Fund | | | | | |
| | Miscellaneous Revenues | 4,699 | - | - | - | 0.00% |
| | Intrafund Transfer | 400,000 | 1,366,611 | 1,032,300 | (334,311) | -24.46% |
| | Stormwater Capital Proj. Fund Total | 404,699 | 1,366,611 | 1,032,300 | (334,311) | -24.46% |
| 425 | Utilities Operating Fund | | | | | |
| | Charges for Services | 23,219,967 | 23,900,348 | 25,114,512 | 1,214,164 | 5.08% |
| | Miscellaneous Revenues | 97,022 | 72,000 | 76,000 | 4,000 | 5.56% |
| | Appropriated Net Assets | - | - | 2,052,720 | 2,052,720 | 0.00% |
| | Utilities Operating Fund Total | 23,316,989 | 23,972,348 | 27,243,232 | 3,270,884 | 13.64% |
| 432 | Utilities CIAC | | | | | |
| | Miscellaneous Revenues | 504,060 | 118,200 | 500 | (117,700) | -99.58% |
| | Utilities CIAC Fund Total | 504,060 | 118,200 | 500 | (117,700) | -99.58% |
| 441 | Utilities R & R Fund | | | | | |
| | Miscellaneous Revenues | 16,923 | - | - | - | 0.00% |
| | Intrafund Transfer | 2,650,000 | 3,790,000 | 5,600,000 | 1,810,000 | 47.76% |
| | Utilities R & R Fund Total | 2,666,923 | 3,790,000 | 5,600,000 | 1,810,000 | 47.76% |
| 450 | Colony West Golf Course | | | | | |
| | Charges for Services | - | 1,956,710 | 2,612,148 | 655,438 | 33.50% |
| | Interfund Transfers | - | 1,500,000 | 309,597 | (1,190,403) | -79.36% |
| | Colony West Golf Course Fund Total | - | 3,456,710 | 2,921,745 | (534,965) | -15.48% |
| | Enterprise Funds - Total | 32,261,577 | 39,167,131 | 43,076,404 | 3,909,273 | 12.12% |
| 502 | Health Insurance Fund | | | | | |
| | Charges for Services | 3,577,181 | 4,107,250 | 4,107,250 | - | 0.00% |
| | Interfund Transfers | - | 650,000 | - | (650,000) | -100.00% |
| | Miscellaneous Revenues | 109 | - | - | - | 0.00% |
| | Health Insurance Fund Total | 3,577,290 | 4,757,250 | 4,107,250 | (650,000) | -13.66% |
| 504 | Risk Management Fund | | | | | |
| | Charges for Services | 1,181,278 | 1,297,080 | 1,335,991 | 38,911 | 3.00% |
| | Miscellaneous Revenues | 122,426 | 65,000 | 65,000 | - | 0.00% |
| | Appropriated Net Assets | - | 1,890,179 | 1,189,370 | (700,809) | -37.08% |
| | Risk Management Fund Total | 1,303,704 | 3,252,259 | 2,590,361 | (661,898) | -20.35% |
| | Internal Service Funds - Total | 4,880,994 | 8,009,509 | 6,697,611 | (1,311,898) | -16.38% |
| | TOTAL REVENUES - ALL FUNDS | \$ 129,512,875 | \$ 153,916,865 | \$ 140,585,741 | \$ (13,331,124) | -8.66% |

**ALL FUNDS
SCHEDULE OF EXPENDITURES**

| Fund No. | Fund Name | FY 2013 Actuals | FY 2014 Amended Budget | FY 2015 Planned Budget | Dollar Change | Percent Change |
|-------------------------------------|-----------------------------------|-----------------------|------------------------|------------------------|------------------------|----------------|
| GENERAL FUND | | \$ 43,811,313 | \$ 51,477,775 | \$ 52,218,644 | \$ 740,869 | 1.44% |
| SPECIALREVENUE FUNDS | | | | | | |
| 120 | Fire/Rescue Fund | 18,087,273 | 19,882,010 | 21,252,102 | 1,370,092 | 6.89% |
| 130 | Law Enforcement Trust Fund | 19,875 | 10,000 | - | (10,000) | -100.00% |
| 146 | Public Arts Fund | 139,232 | 1,500,000 | 1,500,000 | - | 0.00% |
| 148 | Local Option Gas Tax Fund | - | 1,481,481 | 1,861,144 | 379,663 | 25.63% |
| 150 | Building Fund | 2,154,925 | 2,408,103 | 2,662,375 | 254,272 | 10.56% |
| 152 | RCMP Grant | 98,494 | 150,000 | 150,000 | - | 0.00% |
| 153 | Grants Fund | 72,174 | - | - | - | 0.00% |
| 154 | CDBG Fund | 364,571 | 386,217 | 355,970 | (30,247) | -7.83% |
| 155 | SHIP Fund | 23,154 | 85,626 | 278,643 | 193,017 | 225.42% |
| 156 | Home HUD Fund | 209,986 | 74,749 | 78,448 | 3,699 | 4.95% |
| 159 | ARRA Fund | 6,490 | - | - | - | 0.00% |
| 160 | Neighborhood Stabilization Fund 3 | 557,888 | 300,000 | 100,000 | (200,000) | -66.67% |
| 199 | Donations and Sponsorships | 7,300 | - | - | - | 0.00% |
| Special Revenue Funds | | 21,741,362 | 26,278,186 | 28,238,682 | 1,960,496 | 7.46% |
| DEBT SERVICE FUNDS | | | | | | |
| 238 | General Obligation Bond Fund | 262,373 | 263,738 | 263,645 | (93) | -0.04% |
| 239 | Revenue Bond Fund | 18,470,377 | 2,480,300 | 2,547,538 | 67,238 | 2.71% |
| Debt Service | | 18,732,750 | 2,744,038 | 2,811,183 | 67,145 | 2.45% |
| CAPITAL PROJECTS FUNDS | | | | | | |
| 301 | Capital Equipment Fund | 779,430 | 1,003,000 | 552,000 | (451,000) | -44.97% |
| 302 | Golf Course CIP Fund | 504,439 | 125,000 | - | (125,000) | -100.00% |
| 310 | General Capital Project Fund | 925,776 | 2,581,000 | 2,754,680 | 173,680 | 6.73% |
| 315 | Corridor Improvement Fund | - | 1,000,000 | 1,000,000 | - | 0.00% |
| 320 | Public Service Facilities Fund | 1,739,394 | 1,660,644 | 2,024,644 | 364,000 | 21.92% |
| 326 | CIP Revenue Bond Fund | 30,380 | 3,000,000 | 960,000 | (2,040,000) | -68.00% |
| 380 | Tamarac Village Fund | 591,292 | 16,870,582 | 251,893 | (16,618,689) | -98.51% |
| Capital Projects Funds | | 4,570,711 | 26,240,226 | 7,543,217 | (18,697,009) | -71.25% |
| ENTERPRISE FUNDS | | | | | | |
| 410 | Stormwater Management Fund | 4,511,207 | 6,463,262 | 6,278,627 | (184,635) | -2.86% |
| 411 | Stormwater Capital Proj. Fund | 3,030 | 1,366,611 | 1,032,300 | (334,311) | -24.46% |
| 425 | Utilities Operating Fund | 23,265,020 | 23,972,348 | 27,243,232 | 3,270,884 | 13.64% |
| 432 | Utilities CIAC Fund | - | 118,200 | 500 | (117,700) | -99.58% |
| 441 | Utilities R & R Fund | 56,456 | 3,790,000 | 5,600,000 | 1,810,000 | 0.00% |
| 450 | Colony West Golf Course Fund | - | 3,456,710 | 2,921,745 | (534,965) | -15.48% |
| Enterprise Funds | | 27,835,713 | 39,167,131 | 43,076,404 | 3,909,273 | 9.98% |
| INTERNAL SERVICE FUND | | | | | | |
| 502 | Health Insurance Fund | 3,330,796 | 4,757,250 | 4,107,250 | (650,000) | -13.66% |
| 504 | Risk Management Fund | 1,908,288 | 3,252,259 | 2,590,361 | (661,898) | -20.35% |
| Internal Service Fund | | 5,239,084 | 8,009,509 | 6,697,611 | (1,311,898) | -16.38% |
| TOTAL EXPENDITURES ALL FUNDS | | \$ 121,930,933 | \$ 153,916,865 | \$ 140,585,741 | \$ (13,331,124) | -8.66% |

SUMMARY OF CHANGES IN FUND BALANCES ~ OPERATING FUNDS

| | <u>General Fund</u> | <u>Fire Rescue Fund</u> | <u>Building Fund</u> | <u>Stormwater Fund</u> | <u>Utilities Operating Fund</u> | <u>Insurance Services Fund</u> |
|--|-----------------------|-------------------------|----------------------|------------------------|---------------------------------|--------------------------------|
| October 1, 2013 Fund Balance | \$ 20,550,932 | \$ 6,980,271 | \$ 914,664 | \$ 12,468,915 | \$ 16,735,498 | \$ 6,039,795 |
| FY 2014 Amended Budget Revenues | \$ 48,313,794 | \$ 19,894,710 | \$ 2,335,292 | \$ 5,380,347 | \$ 23,972,348 | \$ 6,119,330 |
| FY 2014 Appropriated Fund Balance | 3,163,981 | - | 72,811 | 1,082,915 | - | 1,890,179 |
| FY 2014 Amended Budget Expenditures | 51,477,775 | 19,894,710 | 2,408,103 | 6,463,262 | 23,972,348 | 8,009,509 |
| Net Gain (Loss) to Fund Balance/Net Assets | \$ (3,163,981) | \$ - | \$ (72,811) | \$ (1,082,915) | \$ - | \$ (1,890,179) |
| September 30, 2014 Year End Balance (Projected) | \$ 17,386,951 | \$ 6,980,271 | \$ 841,853 | \$ 11,386,000 | \$ 16,735,498 | \$ 4,149,616 |
| FY 2015 Adopted Budget Revenues | \$ 50,442,837 | \$ 20,602,102 | \$ 2,401,000 | \$ 5,590,487 | \$ 25,190,512 | \$ 5,508,241 |
| FY 2015 Appropriated Fund Balance | 1,781,518 | 650,000 | 261,375 | 688,140 | 2,052,720 | 1,189,370 |
| FY 2015 Adopted Budget Expenditures | 52,224,355 | 21,252,102 | 2,662,375 | 6,278,627 | 27,243,232 | 6,697,611 |
| Net Gain (Loss) to Fund Balance/Net Assets | \$ (1,781,518) | \$ (650,000) | \$ (261,375) | \$ (688,140) | \$ (2,052,720) | \$ (1,189,370) |
| September 30, 2015 Year End Balance (Projected) | \$ 15,605,433 | \$ 6,330,271 | \$ 580,478 | \$ 10,697,860 | \$ 14,682,778 | \$ 2,960,246 |

All estimates are unaudited and based on preliminary year-end results.

Insurance Services Fund is comprised of Funds 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 2015 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 2015 Budget.

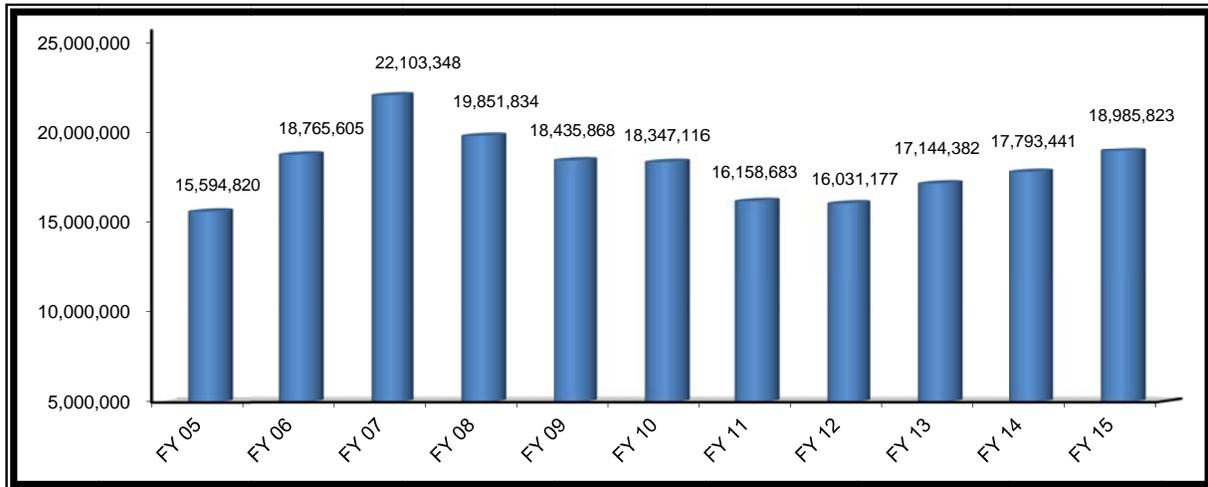
MAJOR REVENUE SOURCES: TRENDS

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.

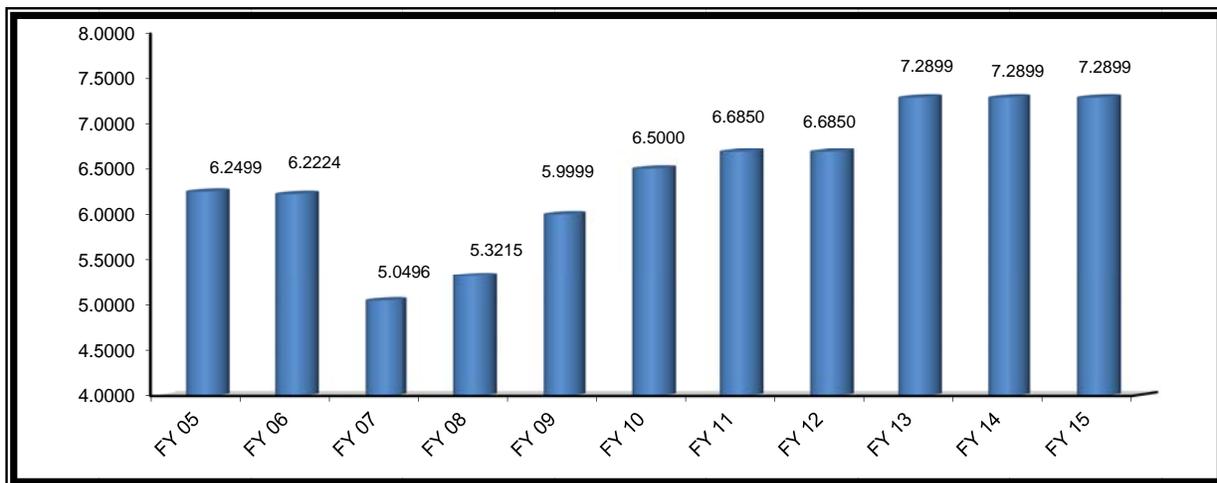
Property Tax

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. For FY 2015 Adopted Budget, this revenue source budgeted at 95% of estimated revenues.

Property Tax Revenue History

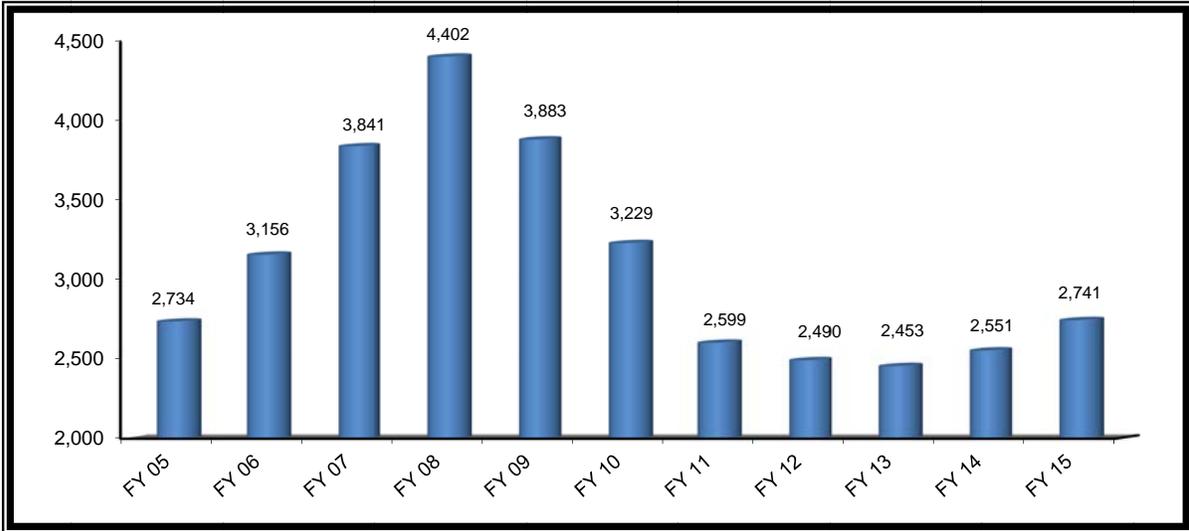


Millage Rate History



MAJOR REVENUE SOURCES: TRENDS

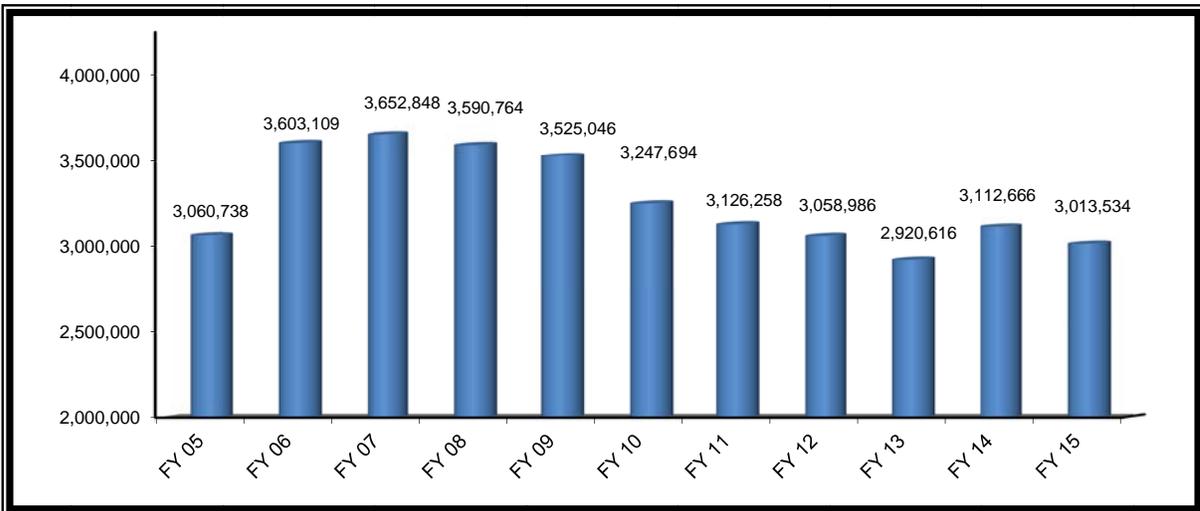
Tamarac Taxable Value History in Billions



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. For FY 2015 Adopted Budget, this revenue source budgeted at 95% of estimated revenues.

Franchise Fee – Electric History

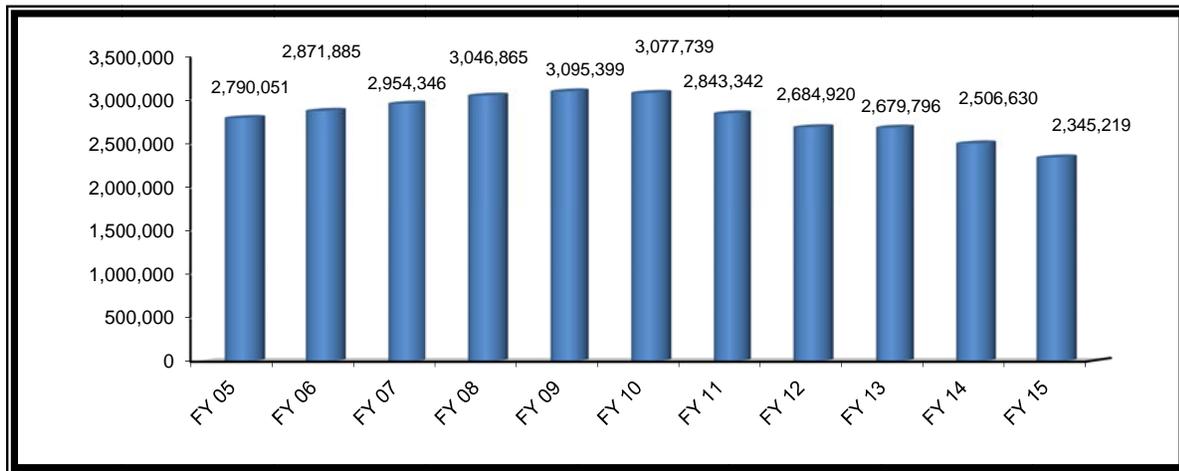


MAJOR REVENUE SOURCES: TRENDS

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. For FY 2015 Adopted Budget, this revenue source budgeted at 95% of estimated revenues.

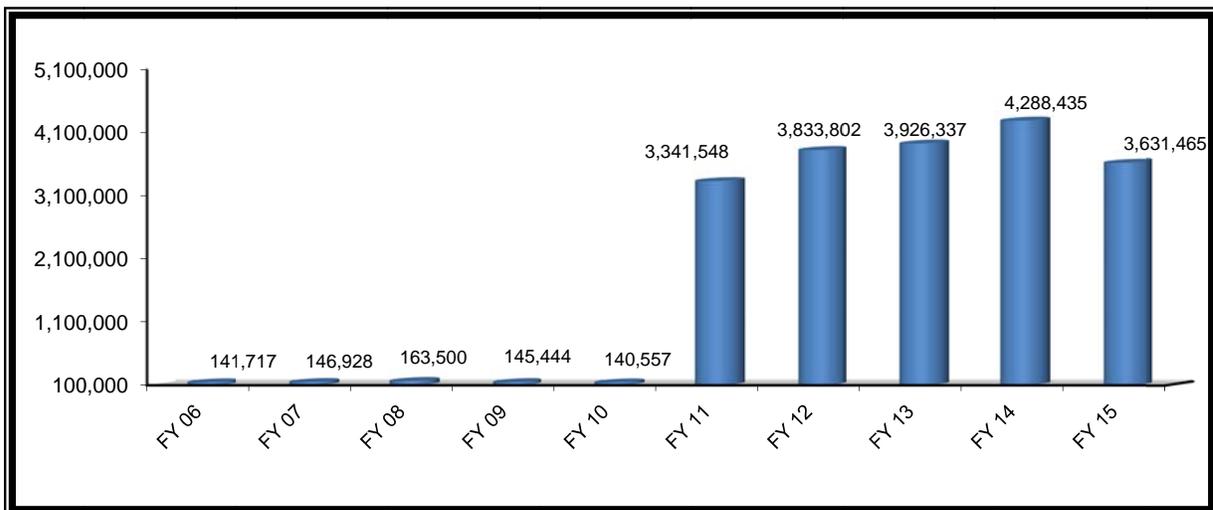
Communication Services Tax History



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 2015 anticipated revenue is approximately \$3.63 million which is 95% of estimates.

Public Service Tax History

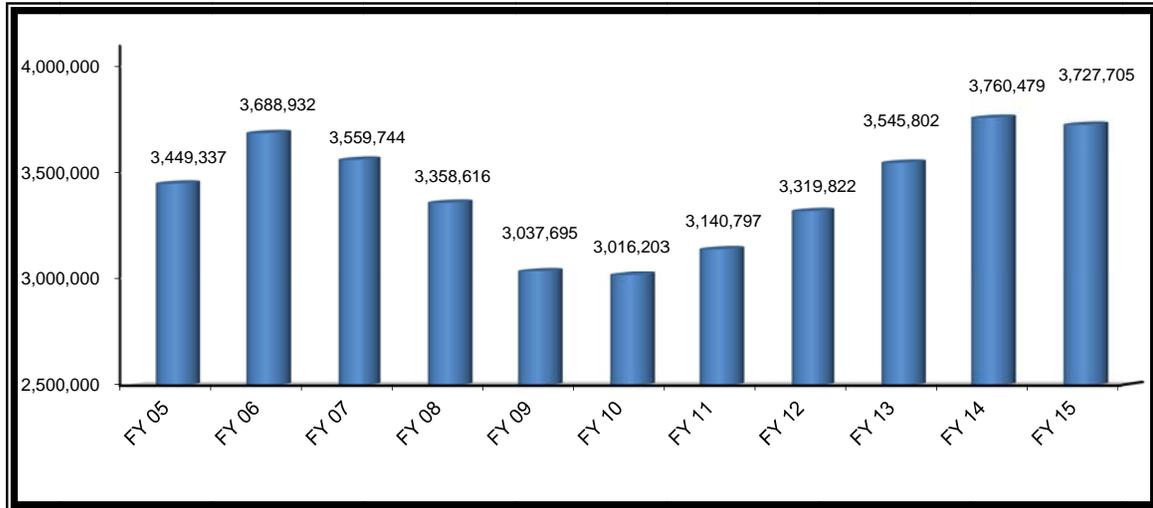


MAJOR REVENUE SOURCES: TRENDS

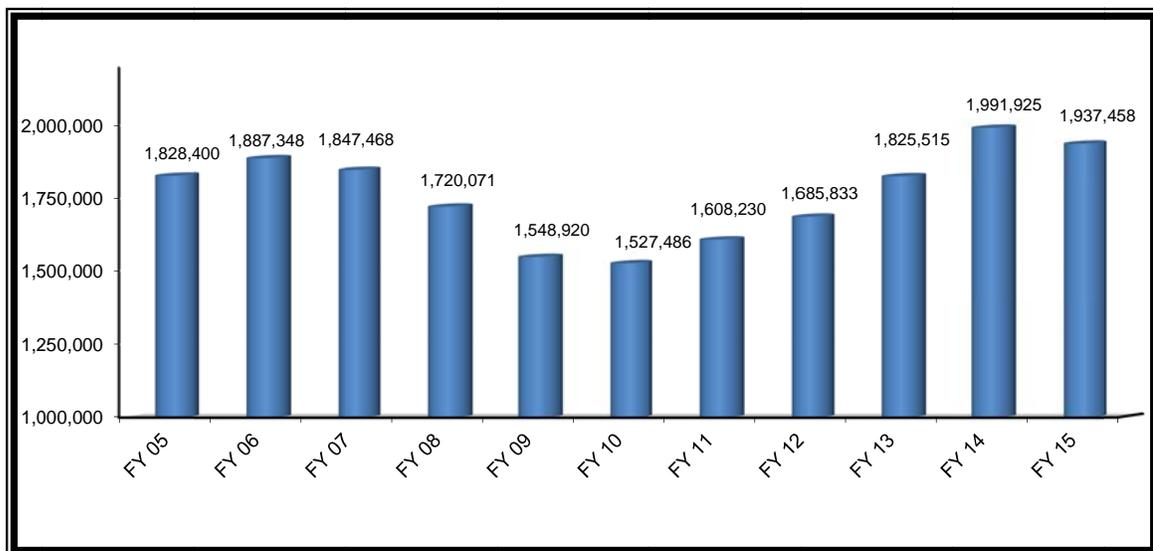
Intergovernmental Revenues

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. For FY 2015 Adopted Budget, this revenue source budgeted at 95% of estimated revenues.

Half-Cent Sales Tax History



Municipal Revenue Sharing History

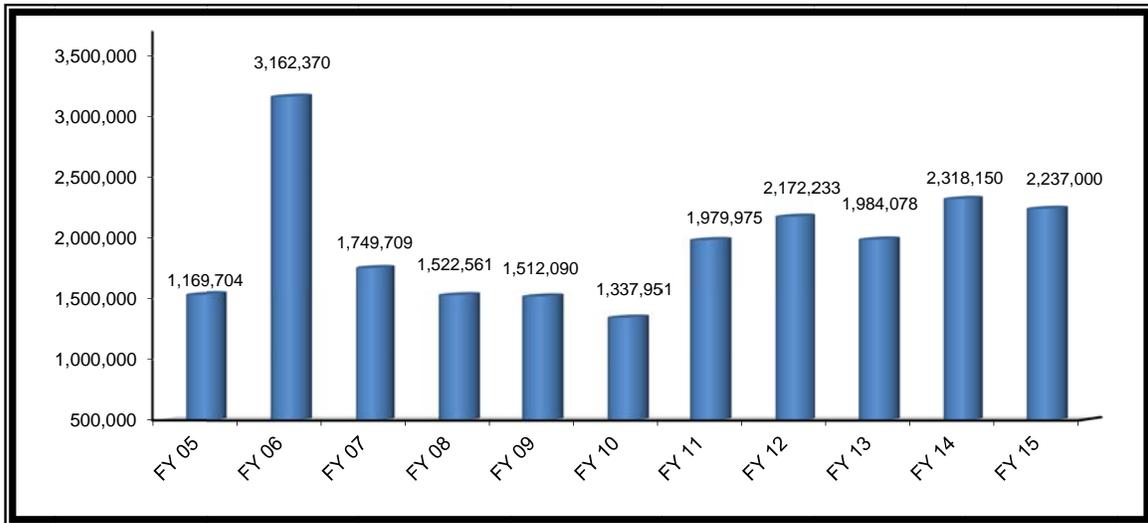


MAJOR REVENUE SOURCES: TRENDS

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.

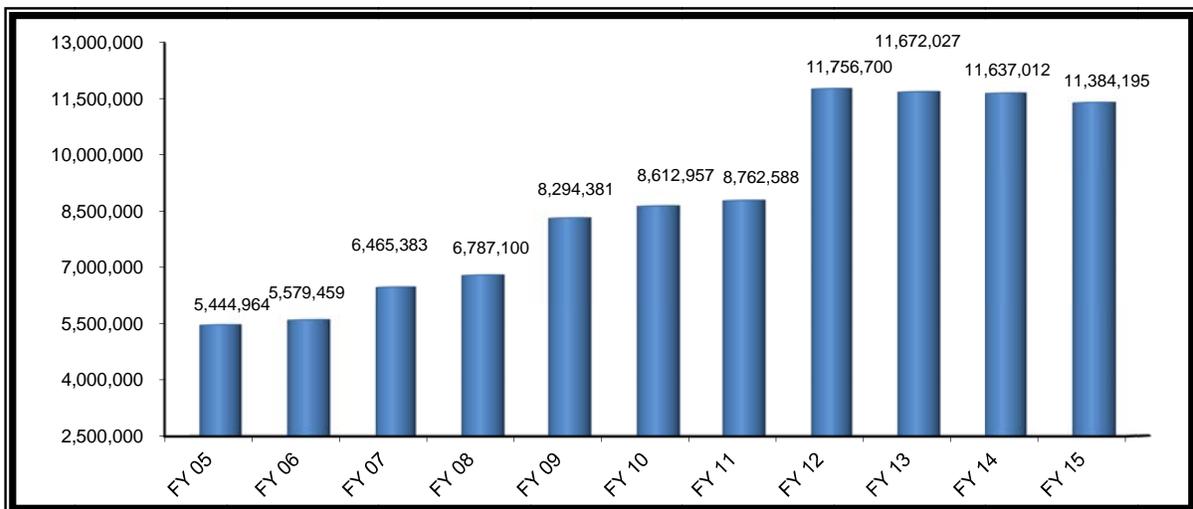
Building Permit Fee History



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 2015 provides 65% of necessary funding.

Fire Rescue Assessment Fee History

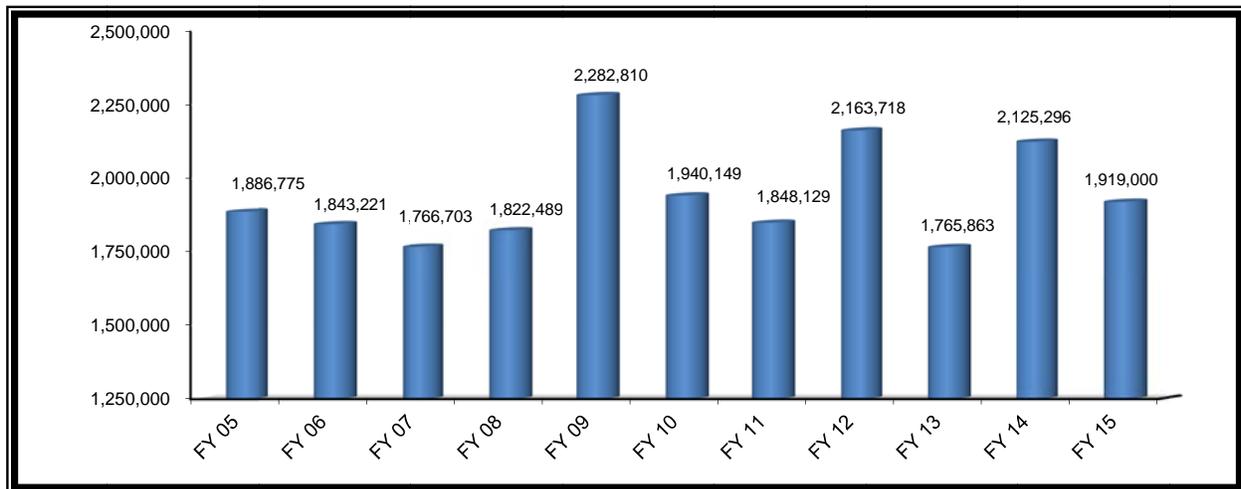


MAJOR REVENUE SOURCES: TRENDS

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.

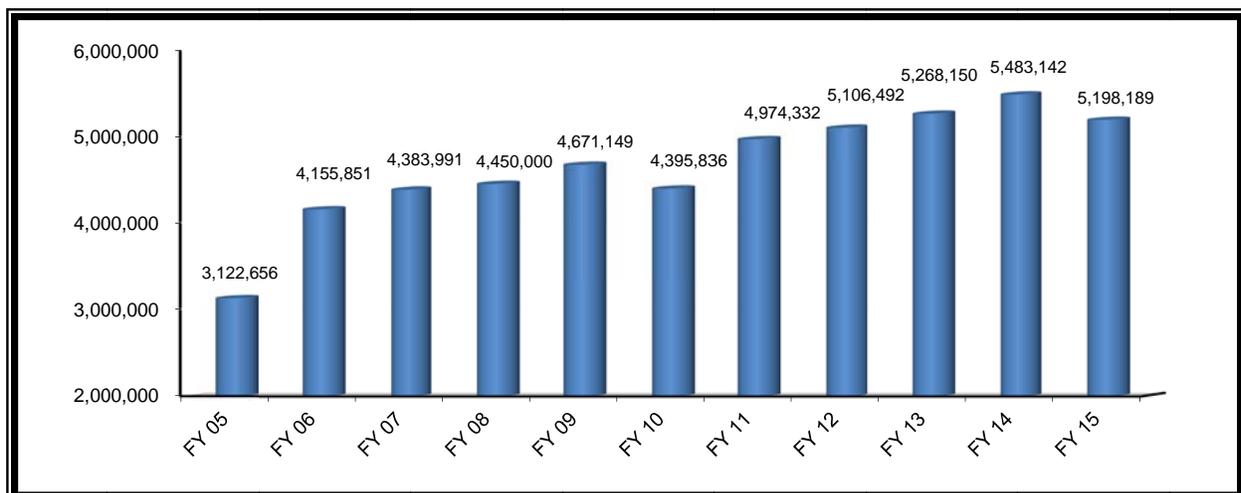
Emergency Service Fee History



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



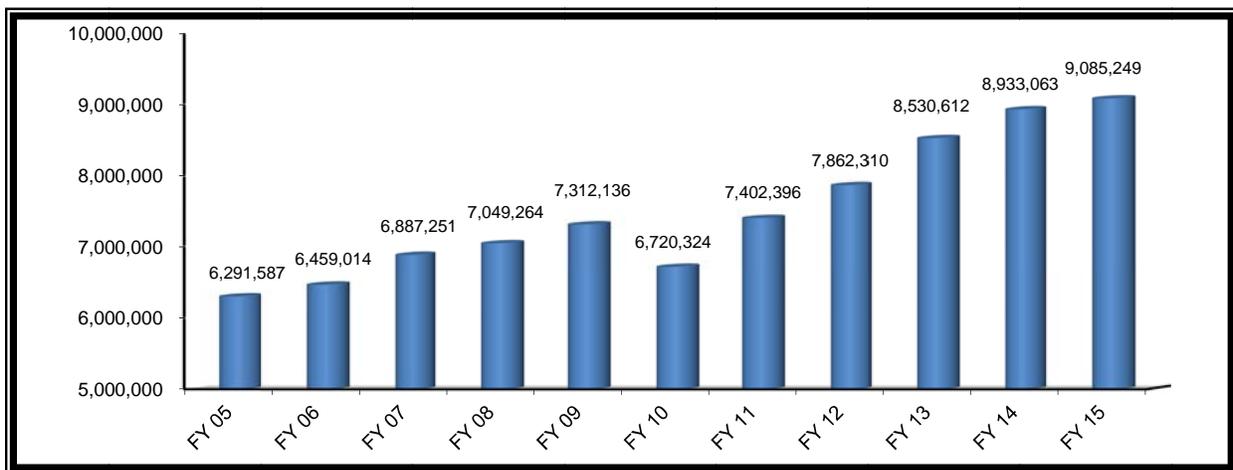
MAJOR REVENUE SOURCES: TRENDS

Utilities Fund: Water and Wastewater Revenues

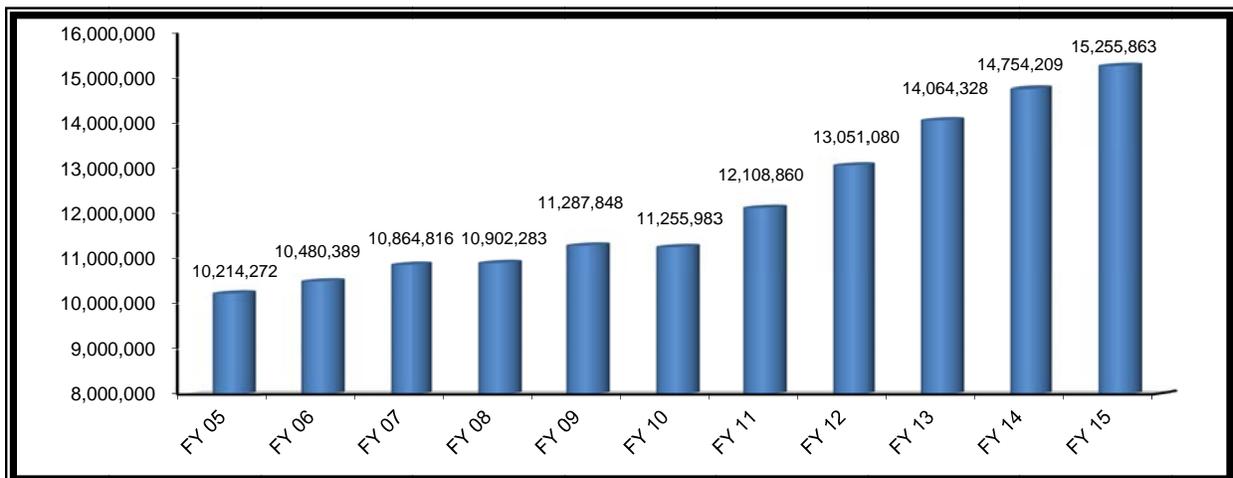
The Utilities Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The City provides water in a safe and efficient manner and transports the wastewater from these dwellings. The City pays Broward County for the wastewater disposal, as a 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.

FINANCIAL MANAGEMENT POLICIES

Policy #8:

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

Policy #9:

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

9.1 Total Fee Support (100%):

Enterprise Funds:

- Water/Sewer
- Stormwater

Special Revenue Funds:

- Building Fund

9.2 Moderate Fee Support (40 - 100%)

General Fund:

- Planning
- Zoning

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

Policy #10:

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

Policy #11:

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

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.

FINANCIAL MANAGEMENT POLICIES

Policy #14:

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

Policy #15:

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

Policy #16:

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

DEBT MANAGEMENT

Policy #17:

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

INVESTMENT MANAGEMENT

Policy #18:

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

ACCOUNTS MANAGEMENT AND FINANCIAL PLANNING

Policy #19:

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

Policy #20:

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

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 128 –LAW ENFORCEMENT TRUST FUND (FEDERAL) - used to account for monies received from federal confiscation cases and used to purchase equipment or other services for the City's contracted police services.

FUND 130 –LAW ENFORCEMENT TRUST FUND (STATE) - used to account for monies received from the sale of confiscated items in non-federal cases and used to purchase equipment and other services for the City's contracted police services.

FUND 143 – 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 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 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 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 water 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.

FUND 450 - COLONY WEST GOLF COURSE - The Colony West Golf Course Fund is used to account for the proceeds from the lease of the Colony West Golf Course and fund capital improvements to the site.

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??

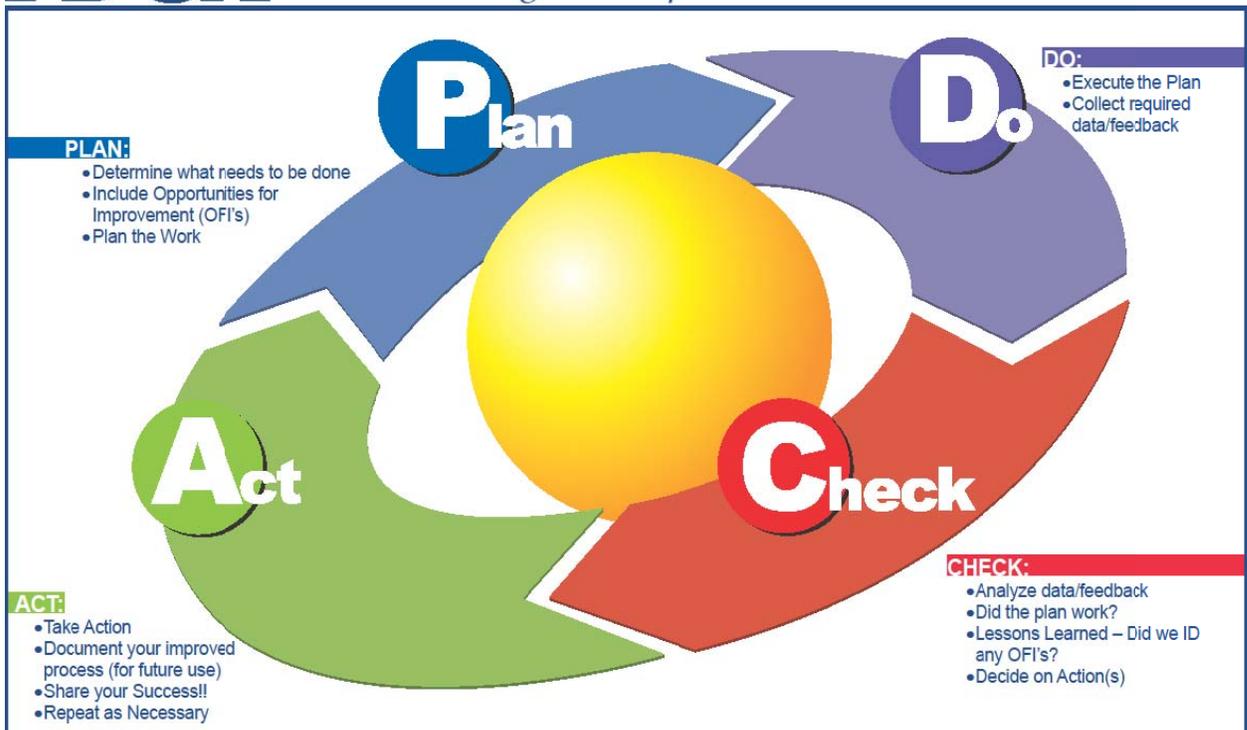
The City has adopted the Plan, Do, Check, Act (PDCA) approach to process and service improvement...

PDCA is a an iterative four-step problem-solving process which starts off small to test potential effects on processes, but then gradually leads to larger and more targeted change.

The FY 2015 Adopted Budget has evolved through years of continuously checking, assessing, and acting to improve this document. i.e. PDCA.

We hope you find our approach to budgeting to be an improvement over prior budget documents.

PDCA *Problem Solving and Improvement Process*



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 2015 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 2015 Adopted Budget.

Reimbursement to the General Fund FY 2012 ~ FY 2015

| Fund Name | FY 2012 Allocation | FY 2013 Allocation | FY 2014 Allocation | FY 2015 Allocation |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Fire Rescue Fund | \$ 1,845,460 | \$ 1,963,742 | \$ 2,151,442 | \$ 2,269,342 |
| Building Fund | 361,440 | 417,569 | 457,482 | 497,572 |
| Stormwater Management Fund | 482,400 | 573,744 | 628,584 | 619,837 |
| Utilities Fund** | 1,866,400 | 2,023,924 | 2,217,377 | 2,230,709 |
| Risk Management Fund | 70,010 | 88,436 | 96,889 | 100,929 |
| Total Charge Back for Central Services | \$4,625,710 | \$5,067,415 | \$5,551,774 | \$5,718,389 |

Notes:

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.

General Fund Budget shown above based on FY 2015 proposed budget

General Fund Overhead Allocations

Total General Fund FY 2015 Adopted Budget \$50,402,859
 Minus Contingency, Capital, Transfers & Other Non-Chargeback Items \$38,253,095
Total General Fund Amount to Charge Back \$12,149,764

| Departments/Amounts to be Allocated | FY 2015 Projected Allocation | General Fund | Fire Rescue Fund | Building Fund | Stormwater Fund | Utilities Fund | Risk Fund |
|---------------------------------------|--|--------------------|--------------------|------------------|------------------|--------------------|------------------|
| City Attorney | \$590,580 100% | 141 | 13 | 4 | 4 | 16 | 1 |
| | % of Total Ordinances and Resolutions Amount of Allocation | 78.80% | 7.30% | 2.20% | 2.20% | 8.90% | 0.60% |
| | | \$465,377 | \$43,112 | \$12,993 | \$12,993 | \$52,562 | \$3,543 |
| City Clerk | \$567,798 0% | 101 | 7 | 478 | 0 | 5 | 0 |
| | Scanned Images/Agenda Items - 992,439 | 0.10% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Amount of Allocation | \$568 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Commission | \$506,814 100% | 141 | 13 | 4 | 4 | 16 | 1 |
| | Ordinances and Resolutions - 179 | 78.80% | 7.30% | 2.20% | 2.20% | 8.90% | 0.60% |
| | Amount of Allocation | \$470,289 | \$43,567 | \$13,130 | \$13,130 | \$53,116 | \$3,581 |
| City Manager | \$3,075,704 100% | 174.30 | 102 | 19 | 20.4 | 61.9 | 3 |
| | FTE Employees - 380.6 | 46.00% | 27.00% | 5.00% | 5.00% | 16.00% | 1.00% |
| | % of Total Number of Employees | \$1,414,824 | \$830,440 | \$153,785 | \$153,785 | \$492,113 | \$30,757 |
| | Amount of Allocation | | | | | | |
| Finance Administration | \$455,461 100% | 174.30 | 102 | 19 | 20.4 | 61.9 | 3 |
| | FTE Employees - 380.6 | 46.00% | 27.00% | 5.00% | 5.00% | 16.00% | 1.00% |
| | % of Total Number of Employees | \$229,512 | \$122,974 | \$22,773 | \$22,773 | \$72,874 | \$4,555 |
| | Amount of Allocation | | | | | | |
| Accounting | \$841,326 100% | 15,557 | 5,067 | 765 | 1,680 | 5,107 | 344 |
| | Accounting Transactions - 28,520 | 54.50% | 17.80% | 2.70% | 5.90% | 17.90% | 1.20% |
| | % of Total Accounting Transactions | \$458,523 | \$149,756 | \$22,716 | \$49,638 | \$150,597 | \$10,096 |
| | Amount of Allocation | | | | | | |
| Management & Budget | \$227,702 100% | \$50,402,859 | \$20,980,452 | \$2,612,769 | \$3,654,796 | \$16,596,830 | \$2,477,432 |
| | % of Total Operating Budget - \$96,703,418 | 54.50% | 20.60% | 2.60% | 3.60% | 16.30% | 2.40% |
| | % of Total Budget | \$124,098 | \$46,907 | \$5,920 | \$8,197 | \$37,115 | \$5,465 |
| | Amount of Allocation | | | | | | |
| Purchasing & Contracts | \$448,622 100% | 463 | 135 | 15 | 107 | 121 | 14 |
| | Total PO's - 855 | 54.15% | 15.79% | 1.75% | 12.52% | 14.15% | 1.64% |
| | % of Total Requisitions | \$242,938 | \$70,835 | \$7,871 | \$56,145 | \$63,489 | \$7,344 |
| | Amount of Allocation | | | | | | |
| Customer Serv/Utility Billing | \$791,782 100% | 35,397 | 239 | 0 | 37,428 | 149,614 | 54 |
| | Customer Service Transactions - 222,732 | 15.90% | 0.10% | 0.00% | 16.80% | 67.20% | 0.00% |
| | % of Total Transactions/Revenue | \$125,893 | \$792 | \$0 | \$133,019 | \$532,078 | \$0 |
| | Amount of Allocation | | | | | | |
| Human Resources | \$1,081,628 100% | 174.30 | 102 | 19 | 20.4 | 61.9 | 3 |
| | FTE Employees - 380.6 | 45.80% | 26.80% | 4.99% | 5.36% | 16.26% | 0.79% |
| | % of Total Number of Employees | \$495,342 | \$289,876 | \$53,995 | \$57,975 | \$175,916 | \$8,523 |
| | Amount of Allocation | | | | | | |
| Information Technology* | \$1,680,626 100% | 663 | 153 | 76 | 11 | 113 | 15 |
| | Electronic Devices - 1031 | 64.00% | 15.00% | 7.40% | 1.10% | 11.00% | 1.50% |
| | % of Electronic Devices | \$1,075,601 | \$252,094 | \$124,366 | \$18,487 | \$184,869 | \$25,209 |
| | Amount of Allocation | | | | | | |
| Public Works Administration | \$70,557 100% | 174.30 | 102 | 19 | 20.4 | 61.9 | 3 |
| | FTE Employees - 380.6 | 45.80% | 26.80% | 4.99% | 5.36% | 16.26% | 0.79% |
| | % of Total Number of Employees | \$32,315 | \$18,909 | \$3,521 | \$3,782 | \$11,473 | \$557 |
| | Amount of Allocation | | | | | | |
| Public Works Operations | \$164,440 100% | 174.30 | 102 | 19 | 20.4 | 61.9 | 3 |
| | FTE Employees - 380.6 | 45.80% | 26.80% | 4.99% | 5.36% | 16.26% | 0.79% |
| | % of Total Number of Employees | \$75,314 | \$44,070 | \$8,206 | \$8,814 | \$26,738 | \$1,299 |
| | Amount of Allocation | | | | | | |
| Facilities | \$1,251,335 100% | 4,314.5 | 952.0 | 52.0 | 6.0 | 424.5 | 1.0 |
| | Total Hours Spent on Work Orders - 5,750 | 75.00% | 16.60% | 0.90% | 0.10% | 7.40% | 0.00% |
| | % of Total Work Orders | \$938,501 | \$207,722 | \$11,262 | \$1,251 | \$92,599 | \$0 |
| | Amount of Allocation | | | | | | |
| Fleet | \$872,620 100% | 34.64% | 16.99% | 6.54% | 9.15% | 32.68% | 0% |
| | Fleet - Average Vehicle Maintenance | \$302,280 | \$148,288 | \$57,034 | \$79,848 | \$285,170 | \$0 |
| | % of Total Fleet Expense | | | | | | |
| | Amount of Allocation | | | | | | |
| Total General Fund Allocations | \$12,149,764 | \$6,431,375 | \$2,269,342 | \$497,572 | \$619,837 | \$2,230,709 | \$100,929 |

General Fund Cost Allocations and Methods

| | |
|---|---------------------|
| Total General Fund FY 2015 Adopted Budget | \$50,402,859 |
| Minus Contingency, Capital, Transfers, and Other Non-Chargeback Items | \$37,685,865 |
| Total General Fund Amount to Charge Back | \$12,716,994 |

| Department/Division | Amount to be Allocated | FY 2015 Projected Allocation | Charges to General Fund | Charges to All Other Funds |
|-------------------------------|------------------------|--|-------------------------|----------------------------|
| City Attorney | \$590,580 | Ordinances and Resolutions - 179 | 141 | 38 |
| | | % of Total Ordinances and Resolutions | 78.80% | 21.20% |
| | | Amount of Allocation | \$465,377 | \$125,203 |
| City Clerk | \$567,798 | Scanned Images/Agenda Items - 992,439 | 1,101 | 490 |
| | | % of Total Scanned Images/Agenda Items | 0.10% | 99.90% |
| | | Amount of Allocation | \$568 | \$567,230 |
| City Commission | \$596,814 | Ordinances and Resolutions - 179 | 141 | 38 |
| | | % of Total Ordinances and Resolutions | 78.80% | 21.20% |
| | | Amount of Allocation | \$470,289 | \$126,525 |
| City Manager | \$3,075,704 | FTE Employees - 380.6 | 174.30 | 206.30 |
| | | % of Total Number of Employees | 46.00% | 54.00% |
| | | Amount of Allocation | \$1,414,824 | \$1,660,880 |
| Finance Administration | \$455,461 | FTE Employees - 380.6 | 174.30 | 206.30 |
| | | % of Total Number of Employees | 46.00% | 54.00% |
| | | Amount of Allocation | \$209,512 | \$245,949 |
| Accounting | \$841,326 | Accounting Transactions - 28,520 | 18,417 | 10,103 |
| | | % of Total Accounting Transactions | 54.50% | 45.50% |
| | | Amount of Allocation | \$458,523 | \$382,803 |
| Management and Budget | \$227,702 | % of Total Operating Budget - \$96,703,418 | \$50,402,859 | \$46,322,259 |
| | | % of Total Budget | 54.50% | 45.50% |
| | | Amount of Allocation | \$124,098 | \$103,604 |
| Purchasing and Contracts | \$448,622 | Total PO's -855 | 463 | 392 |
| | | % of Total Requisitions | 54.15% | 45.85% |
| | | Amount of Allocation | \$242,938 | \$205,684 |
| Customer Serv/Utility Billing | \$791,782 | Customer Service Transactions - 222,732 | 35,397 | 187,335 |
| | | % of Total Transactions/Revenue | 15.90% | 84.100% |
| | | Amount of Allocation | \$125,893 | \$665,889 |
| Human Resources | \$1,081,627 | FTE Employees - 380.6 | 174.30 | 206.30 |
| | | % of Total Number of Employees | 45.80% | 54.20% |
| | | Amount of Allocation | \$495,342 | \$586,285 |
| Information Technology | \$1,680,626 | Electronic Devices - 1031 | 663 | 368 |
| | | % of Electronic Devices | 64.00% | 36.00% |
| | | Amount of Allocation | \$1,075,601 | \$605,025 |
| Public Works Admin | \$70,557 | FTE Employees - 380.6 | 174.30 | 206.30 |
| | | % of Total Number of Employees | 45.80% | 54.20% |
| | | Amount of Allocation | \$32,315 | \$38,242 |
| Public Works Operations | \$164,440 | FTE Employees - 380.6 | 174.30 | 206.30 |
| | | % of Total Number of Employees | 45.80% | 54.20% |
| | | Amount of Allocation | \$75,314 | \$89,126 |
| Facilities Maintenance | \$1,251,335 | Total Hours Spent on Work Orders - 5,750 | 4,314.5 | 1,435.5 |
| | | % of Total Work Orders | 75.00% | 25.00% |
| | | Amount of Allocation | \$938,501 | \$312,834 |
| Fleet Maintenance | \$872,620 | Fleet - Average Vehicle Maintenance | Per Cost Study | Per Cost Study |
| | | % of Total Fleet Expense | 34.64% | 65.36% |
| | | Amount of Allocation | \$302,280 | \$570,340 |
| | | | General Fund | All Other Funds |
| Total Allocations | \$12,716,994 | → | \$6,431,375 | \$6,286,733 |

General Fund Overhead Allocation to Fire Rescue Fund

| | |
|--|---------------------|
| Total General Fund FY 2015 Adopted Budget | \$50,402,859 |
| Minus Contingency, Capital, Transfers & Other Non-Chargeback Items | \$38,253,095 |
| Total General Fund Amount to Charge Back | \$12,149,764 |

| Departments/Amounts to be Allocated | | FY 2015 Projected Allocation | Fire Rescue Fund |
|---------------------------------------|---------------------|--|-------------------------|
| City Attorney | \$590,580 | Ordinances and Resolutions - 179 | 13 |
| | | % of Total Ordinances and Resolutions | 7.30% |
| | | Amount of Allocation | \$43,112 |
| City Clerk | \$567,798 | Scanned Images/Agenda Items - 992,439 | \$7 |
| | | % of Total Scanned Images/Agenda Items | 0.00% |
| | | Amount of Allocation | \$0 |
| City Commission | \$596,814 | Ordinances and Resolutions - 179 | 13 |
| | | % of Total Ordinances and Resolutions | 7.30% |
| | | Amount of Allocation | \$43,567 |
| City Manager | \$3,075,704 | FTE Employees - 380.6 | 102 |
| | | % of Total Number of Employees | 27.00% |
| | | Amount of Allocation | \$830,440 |
| Finance Administration | \$455,461 | FTE Employees - 380.6 | 102 |
| | | % of Total Number of Employees | 27.00% |
| | | Amount of Allocation | \$122,974 |
| Accounting | \$841,326 | Accounting Transactions - 28,520 | 5,067 |
| | | % of Total Accounting Transactions | 17.80% |
| | | Amount of Allocation | \$149,756 |
| Management & Budget | \$227,702 | % of Total Operating Budget - \$96,703,418 | \$20,980,432 |
| | | % of Total Budget | 20.60% |
| | | Amount of Allocation | \$46,907 |
| Purchasing & Contracts | \$448,622 | Total PO's -855 | 135 |
| | | % of Total Requisitions | 15.79% |
| | | Amount of Allocation | \$70,835 |
| Customer Serv/Utility Billing | \$791,782 | Customer Service Transactions - 222,732 | 239 |
| | | % of Total Transactions/Revenue | 0.10% |
| | | Amount of Allocation | \$792 |
| Human Resources | \$1,081,628 | FTE Employees - 380.6 | 102 |
| | | % of Total Number of Employees | 26.80% |
| | | Amount of Allocation | \$289,876 |
| Information Technology* | \$1,680,626 | Electronic Devices - 1031 | 153 |
| | | % of Electronic Devices | 15.00% |
| | | Amount of Allocation | \$252,094 |
| Public Works Administration | \$70,557 | FTE Employees - 380.6 | 102 |
| | | % of Total Number of Employees | 26.80% |
| | | Amount of Allocation | \$18,909 |
| Public Works Operations | \$164,440 | FTE Employees - 380.6 | 102 |
| | | % of Total Number of Employees | 26.80% |
| | | Amount of Allocation | \$44,070 |
| Facilities | \$1,251,335 | Total Hours Spent on Work Orders - 5,750 | 952 |
| | | % of Total Square Footage | 16.60% |
| | | Amount of Allocation | \$207,722 |
| Fleet | \$872,620 | Fleet - Average Vehicle Maintenance | Per Cost Study |
| | | % of Total Fleet Expense | 16.99% |
| | | Amount of Allocation | \$148,288 |
| | | | Fire Rescue Fund |
| Total General Fund Allocations | \$12,149,764 | → | \$2,269,342 |

General Fund Overhead Allocation to Building Fund

| | |
|--|---------------------|
| Total General Fund FY 2015 Adopted Budget | \$50,402,859 |
| Minus Contingency, Capital, Transfers & Other Non-Chargeback Items | \$38,253,095 |
| Total General Fund Amount to Charge Back | \$12,149,764 |

| Departments/Amounts to be Allocated | | FY 2015 Projected Allocation | Building Fund |
|---------------------------------------|---------------------|--|----------------------|
| City Attorney | \$590,580 | Ordinances and Resolutions - 179 | 4 |
| | | % of Total Ordinances and Resolutions | 2.20% |
| | | Amount of Allocation | \$12,993 |
| City Clerk | \$567,798 | Scanned Images/Agenda Items - 992,439 | 478 |
| | | % of Total Scanned Images/Agenda Items | 0.00% |
| | | Amount of Allocation | \$0 |
| City Commission | \$596,814 | Ordinances and Resolutions - 179 | 4 |
| | | % of Total Ordinances and Resolutions | 2.20% |
| | | Amount of Allocation | \$13,130 |
| City Manager | \$3,075,704 | FTE Employees - 380.6 | 19 |
| | | % of Total Number of Employees | 5.00% |
| | | Amount of Allocation | \$153,785 |
| Finance Administration | \$455,461 | FTE Employees - 380.6 | 19 |
| | | % of Total Number of Employees | 5.00% |
| | | Amount of Allocation | \$22,773 |
| Accounting | \$841,326 | Accounting Transactions - 28,520 | 765 |
| | | % of Total Accounting Transactions | 2.70% |
| | | Amount of Allocation | \$22,716 |
| Management & Budget | \$227,702 | % of Total Operating Budget - \$96,703,418 | \$2,612,769 |
| | | % of Total Budget | 2.60% |
| | | Amount of Allocation | \$5,920 |
| Purchasing & Contracts | \$448,622 | Total PO's -855 | 15 |
| | | % of Total Requisitions | 1.75% |
| | | Amount of Allocation | \$7,871 |
| Customer Serv/Utility Billing | \$791,782 | Customer Service Transactions - 222,732 | 0 |
| | | % of Total Transactions/Revenue | 0.00% |
| | | Amount of Allocation | \$0 |
| Human Resources | \$1,081,628 | FTE Employees - 380.6 | 19 |
| | | % of Total Number of Employees | 4.99% |
| | | Amount of Allocation | \$53,995 |
| Information Technology* | \$1,680,626 | Electronic Devices - 1031 | 76 |
| | | % of Electronic Devices | 7.40% |
| | | Amount of Allocation | \$124,366 |
| Public Works Administration | \$70,557 | FTE Employees - 380.6 | 19 |
| | | % of Total Number of Employees | 4.99% |
| | | Amount of Allocation | \$3,521 |
| Public Works Operations | \$164,440 | FTE Employees - 380.6 | 19 |
| | | % of Total Number of Employees | 4.99% |
| | | Amount of Allocation | \$8,206 |
| Facilities | \$1,251,335 | Total Hours Spent on Work Orders - 5,750 | 52 |
| | | % of Total Square Footage | 0.90% |
| | | Amount of Allocation | \$11,262 |
| Fleet | \$872,620 | Fleet - Average Vehicle Maintenance | Per Cost Study |
| | | % of Total Fleet Expense | 6.54% |
| | | Amount of Allocation | \$57,034 |
| | | | Building Fund |
| Total General Fund Allocations | \$12,149,764 | → | \$497,572 |

General Fund Overhead Allocation to Stormwater Fund

| | |
|--|---------------------|
| Total General Fund FY 2015 Adopted Budget | \$50,402,859 |
| Minus Contingency, Capital, Transfers & Other Non-Chargeback Items | \$38,253,095 |
| Total General Fund Amount to Charge Back | \$12,149,764 |

| Departments/Amounts to be Allocated | | FY 2015 Projected 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 | \$567,798 | Scanned Images/Agenda Items - 992,439 % of Total Scanned Images/Agenda Items Amount of Allocation | 0 0.00% \$0 |
| City Commission | \$596,814 | Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions Amount of Allocation | 4 2.20% \$13,130 |
| City Manager | \$3,075,704 | FTE Employees - 380.6 % of Total Number of Employees Amount of Allocation | 20 5.00% \$153,785 |
| Finance Administration | \$455,461 | FTE Employees - 380.6 % of Total Number of Employees Amount of Allocation | 20 5.00% \$22,773 |
| Accounting | \$841,326 | Accounting Transactions - 28,520 % of Total Accounting Transactions Amount of Allocation | 1,680 5.90% \$49,638 |
| Management & Budget | \$227,702 | % of Total Operating Budget - \$96,703,418 % of Total Budget Amount of Allocation | \$3,654,796 3.60% \$8,197 |
| Purchasing & Contracts | \$448,622 | Total PO's - 855 % of Total Requisitions Amount of Allocation | 107 12.52% \$56,145 |
| Customer Serv/Utility Billing | \$791,782 | Customer Service Transactions - 222,732 % of Total Transactions/Revenue Amount of Allocation | 37,428 16.80% \$133,019 |
| Human Resources | \$1,081,628 | FTE Employees - 380.6 % of Total Number of Employees Amount of Allocation | 20 5.36% \$57,975 |
| Information Technology* | \$1,680,626 | Electronic Devices - 1031 % of Electronic Devices Amount of Allocation | 11 1.10% \$18,487 |
| Public Works Administration | \$70,557 | FTE Employees - 380.6 % of Total Number of Employees Amount of Allocation | 20 5.36% \$3,782 |
| Public Works Operations | \$164,440 | FTE Employees - 380.6 % of Total Number of Employees Amount of Allocation | 20 5.36% \$8,814 |
| Facilities | \$1,251,335 | Total Hours Spent on Work Orders - 5,750 % of Total Square Footage Amount of Allocation | 6 0.10% \$1,251 |
| Fleet | \$872,620 | Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation | Per Cost Study 9.15% \$79,848 |
| | | | Stormwater Fund |
| Total General Fund Allocations | \$12,149,764 | → | \$619,837 |

General Fund Overhead Allocation to Utilities Fund

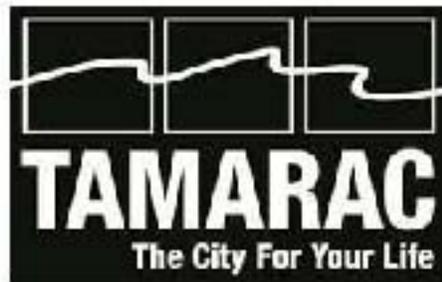
| | |
|--|---------------------|
| Total General Fund FY 2015 Adopted Budget | \$50,402,859 |
| Minus Contingency, Capital, Transfers & Other Non-Chargeback Items | \$38,253,095 |
| Total General Fund Amount to Charge Back | \$12,149,764 |

| Departments/Amounts to be Allocated | | FY 2015 Projected Allocation | Utilities Fund |
|---------------------------------------|---------------------|--|-----------------------|
| City Attorney | \$590,580 | Ordinances and Resolutions - 179 | 16 |
| | | % of Total Ordinances and Resolutions | 8.90% |
| | | Amount of Allocation | \$52,562 |
| City Clerk | \$567,798 | Scanned Images/Agenda Items - 992,439 | 5 |
| | | % of Total Scanned Images/Agenda Items | 0.00% |
| | | Amount of Allocation | \$0 |
| City Commission | \$596,814 | Ordinances and Resolutions - 179 | 16 |
| | | % of Total Ordinances and Resolutions | 8.90% |
| | | Amount of Allocation | \$53,116 |
| City Manager | \$3,075,704 | FTE Employees - 380.6 | 62 |
| | | % of Total Number of Employees | 16.00% |
| | | Amount of Allocation | \$492,113 |
| Finance Administration | \$455,461 | FTE Employees - 380.6 | 62 |
| | | % of Total Number of Employees | 16.00% |
| | | Amount of Allocation | \$72,874 |
| Accounting | \$841,326 | Accounting Transactions - 28,520 | 5,107 |
| | | % of Total Accounting Transactions | 17.90% |
| | | Amount of Allocation | \$150,597 |
| Management & Budget | \$227,702 | % of Total Operating Budget - \$96,703,418 | \$16,596,830 |
| | | % of Total Budget | 16.30% |
| | | Amount of Allocation | \$37,115 |
| Purchasing & Contracts | \$448,622 | Total PO's -855 | 121 |
| | | % of Total Requisitions | 14.15% |
| | | Amount of Allocation | \$63,489 |
| Customer Serv/Utility Billing | \$791,782 | Customer Service Transactions - 222,732 | 149,614 |
| | | % of Total Transactions/Revenue | 67.20% |
| | | Amount of Allocation | \$532,078 |
| Human Resources | \$1,081,628 | FTE Employees - 380.6 | 62 |
| | | % of Total Number of Employees | 16.26% |
| | | Amount of Allocation | \$175,916 |
| Information Technology* | \$1,680,626 | Electronic Devices - 1031 | 113 |
| | | % of Electronic Devices | 11.00% |
| | | Amount of Allocation | \$184,869 |
| Public Works Administration | \$70,557 | FTE Employees - 380.6 | 62 |
| | | % of Total Number of Employees | 16.26% |
| | | Amount of Allocation | \$11,473 |
| Public Works Operations | \$164,440 | FTE Employees - 380.6 | 62 |
| | | % of Total Number of Employees | 16.26% |
| | | Amount of Allocation | \$26,738 |
| Facilities | \$1,251,335 | Total Hours Spent on Work Orders - 5,750 | 425 |
| | | % of Total Square Footage | 7.40% |
| | | Amount of Allocation | \$92,599 |
| Fleet | \$872,620 | Fleet - Average Vehicle Maintenance | Per Cost Study |
| | | % of Total Fleet Expense | 32.68% |
| | | Amount of Allocation | \$285,170 |
| | | | Utilities Fund |
| Total General Fund Allocations | \$12,149,764 | → | \$2,230,709 |

General Fund Overhead Allocation to Risk Fund

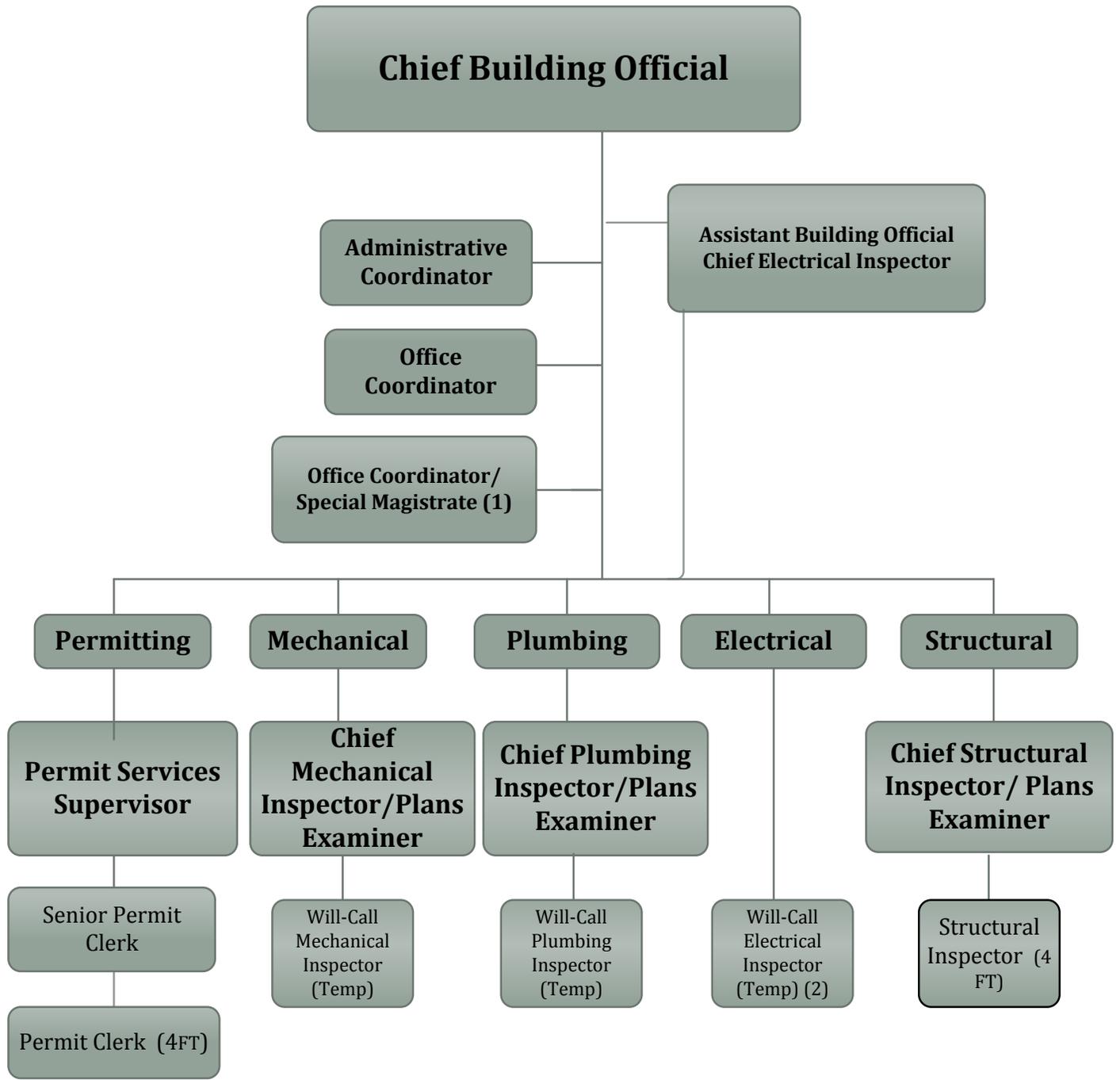
| | |
|--|---------------------|
| Total General Fund FY 2015 Adopted Budget | \$50,402,859 |
| Minus Contingency, Capital, Transfers & Other Non-Chargeback Items | \$38,253,095 |
| Total General Fund Amount to Charge Back | \$12,149,764 |

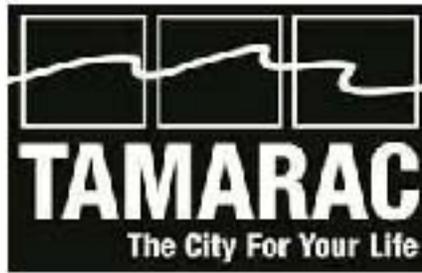
| Departments/Amounts to be Allocated | FY 2015 Projected Allocation | Risk Fund |
|--|--|--|
| City Attorney \$590,580 | Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions Amount of Allocation | 1 0.60% \$3,543 |
| City Clerk \$567,798 | Scanned Images/Agenda Items - 992,439 % of Total Scanned Images/Agenda Items Amount of Allocation | 0 0.00% \$0 |
| City Commission \$596,814 | Ordinances and Resolutions - 179 % of Total Ordinances and Resolutions Amount of Allocation | 1 0.60% \$3,581 |
| City Manager \$3,075,704 | FTE Employees - 380.6 % of Total Number of Employees Amount of Allocation | 3 1.00% \$30,757 |
| Finance Administration \$455,461 | FTE Employees - 380.6 % of Total Number of Employees Amount of Allocation | 3 1.00% \$4,555 |
| Accounting \$841,326 | Accounting Transactions - 28,520 % of Total Accounting Transactions Amount of Allocation | 344 1.20% \$10,096 |
| Management & Budget \$227,702 | % of Total Operating Budget - \$96,703,418 % of Total Budget Amount of Allocation | \$2,477,432 2.40% \$5,465 |
| Purchasing & Contracts \$448,622 | Total PO's -855 % of Total Requisitions Amount of Allocation | 14 1.64% \$7,344 |
| Customer Serv/Utility Billing \$791,782 | Customer Service Transactions - 222,732 % of Total Transactions/Revenue Amount of Allocation | 5400.00% 0.00% \$0 |
| Human Resources \$1,081,628 | FTE Employees - 380.6 % of Total Number of Employees Amount of Allocation | 3 0.79% \$8,523 |
| Information Technology* \$1,680,626 | Electronic Devices - 1031 % of Electronic Devices Amount of Allocation | 15 1.50% \$25,209 |
| Public Works Administration \$70,557 | FTE Employees - 380.6 % of Total Number of Employees Amount of Allocation | 3 0.79% \$557 |
| Public Works Operations \$164,440 | FTE Employees - 380.6 % of Total Number of Employees Amount of Allocation | 3 0.79% \$1,299 |
| Facilities \$1,251,335 | Total Hours Spent on Work Orders - 5,750 % of Total Square Footage Amount of Allocation | 1 0.00% \$0 |
| Fleet \$872,620 | Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation | Per Cost Study 0.00% \$0 |
| | | Risk Fund |
| Total General Fund Allocations | \$12,149,764 | → \$100,929 |



Departmental Programs

Building Department
18 Full Time, 4 Temporary (19.3 FTE)





Building Departmental Financial Summary

Financial Summary ~ Department Revenues

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|-----------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| Building Permits | \$ 1,984,078 | \$ 2,062,000 | \$ 2,237,000 | \$ 175,000 | 8.49% |
| Building Educ. Assessments | 8,807 | 8,500 | 10,000 | 1,500 | 17.65% |
| Judgments, Fines & Forfeits | 197,268 | 201,000 | 140,000 | (61,000) | -30.35% |
| Miscellaneous Revenue | 3,798 | 63,792 | 14,000 | (49,792) | -78.05% |
| Appropriated Fund Balance | - | 72,811 | 261,375 | 188,564 | 258.98% |
| DEPARTMENT TOTALS | \$ 2,200,819 | \$ 2,408,103 | \$ 2,662,375 | \$ 254,272 | 10.56% |

Financial Summary ~ Category Expenditures

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|--------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| Personal Services | \$ 1,531,421 | \$ 1,767,471 | \$ 1,948,896 | \$ 181,425 | 10.26% |
| Operating Expenditures | 179,558 | 156,775 | 178,806 | 22,031 | 14.05% |
| Capital Outlay | 4,025 | 12,375 | - | (12,375) | 0.00% |
| Other Uses | 439,921 | 471,482 | 534,673 | 63,191 | 13.40% |
| DEPARTMENT TOTALS | \$ 2,154,925 | \$ 2,408,103 | \$ 2,662,375 | \$ 254,272 | 10.56% |

Financial Summary ~ Program Expenditures

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|---------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| Administration/Operations | \$ 2,154,925 | \$ 2,408,103 | \$ 2,662,375 | \$ 254,272 | 10.56% |
| DEPARTMENT TOTALS | \$ 2,154,925 | \$ 2,408,103 | \$ 2,662,375 | \$ 254,272 | 10.56% |

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|-------------------|-------------------|--------------------|-------------------|
| Average number of business days to review building permit applications for small permit applications. | 4 | 5 | 4 | 5 |
| Average number of business days to review permit applications for additions, alterations and new development projects. | 4 | 10 | 6 | 10 |
| Achieve 95% customer service satisfaction rating annually utilizing customer survey. | 94% | 95% | 90% | 95% |
| Percentage of total inspectors completing a minimum of 16 hours of continuous education. | 100% | 100% | 80% | 100% |
| Percentage of monthly inspection requests scheduled via electronic means (IVR, "Click to Gov"). | 42% | 50% | 41% | 60% |

* - FY 2014 Actual is unaudited

Building (3500)

| Financial Summary ~ Department Revenues | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Building Permits | \$ 1,984,078 | \$ 2,062,000 | \$ 2,237,000 | \$ 175,000 | 8.49% |
| Building Educ. Assessments | 8,807 | 8,500 | 10,000 | 1,500 | 17.65% |
| Judgments, Fines & Forfeits | 197,268 | 201,000 | 140,000 | (61,000) | -30.35% |
| Miscellaneous Revenue | 3,798 | 63,792 | 14,000 | (49,792) | -78.05% |
| Appropriated Fund Balance | - | 72,811 | 261,375 | 188,564 | 258.98% |
| TOTALS | \$ 2,193,951 | \$ 2,408,103 | \$ 2,662,375 | \$ 254,272 | 10.56% |

| Financial Summary ~ Category Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 1,531,421 | \$ 1,767,471 | \$ 1,948,896 | \$ 181,425 | 10.26% |
| Operating Expenditures | 179,558 | 156,775 | 178,806 | 22,031 | 14.05% |
| Capital Outlay | 4,025 | 12,375 | - | (12,375) | -100.00% |
| Other Uses | 439,921 | 471,482 | 534,673 | 63,191 | 13.40% |
| TOTALS | \$ 2,154,925 | \$ 2,408,103 | \$ 2,662,375 | \$ 254,272 | 10.56% |

| Personnel Complement | | | | |
|--|------------------|------------------|-------------|--------------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Administrative Coordinator | 1 | | | 1 |
| Asst. Building Official/Chief Electrical Insp. | 1 | | | 1 |
| Chief Building Official | 1 | | | 1 |
| Chief Mechanical Inspector | 1 | | | 1 |
| Chief Plumbing Inspector | 1 | | | 1 |
| Chief Structural Inspector | 1 | | | 1 |
| Office Coordinator | 1 | | | 1 |
| Office Coordinator/Special Magistrate | 1 | | | 1 |
| Permit Clerk | 4 | | | 4 |
| Permit Services Supervisor | 1 | | | 1 |
| Senior Permit Clerk | 1 | | | 1 |
| Structural Inspector | 4 | | | 4 |
| Will Call Inspectors | 0 | | 4 | 1.3 |
| Total Personnel Complement | 18 | 0 | 4 | 19.3 |

FY 2015 Major Variances +/-:

Personal Services **\$ 181,425**

Increases in personal services for planned salary and benefit adjustments.
Will-call position - 1 new added during FY 2014

Operating Expenditures **\$ 22,031**

Increases for:

ICC Accreditation for Building department
Armored car services, wireless phones & pagers
Credit card merchant fees

Capital Outlay: **\$ (12,375)**

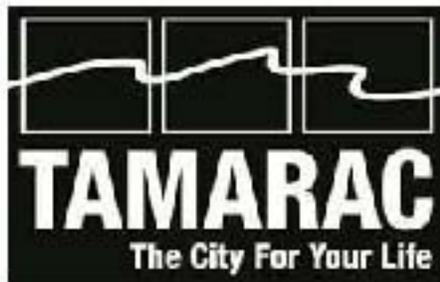
Decrease for:

Prior year purchase of computers for 2 new staff

Other Uses: **\$ 63,191**

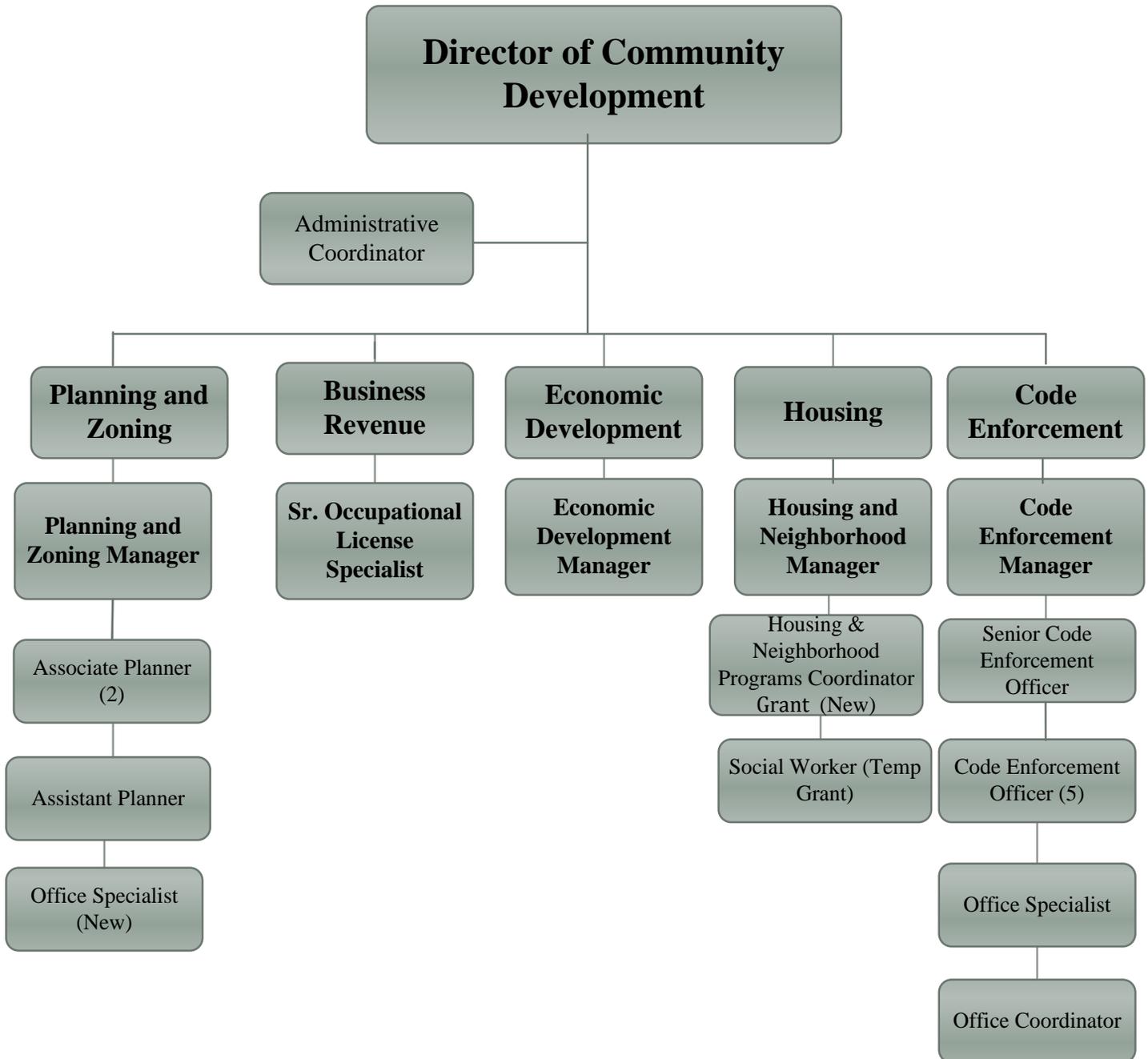
Increases for:

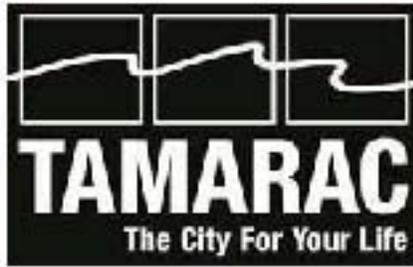
Cost allocation charges



Community Development Department

20 FT, 1 Temp (20.3 FTE)





Community Development Departmental Financial Summary

| Financial Summary ~ Department Revenues | | | | | |
|--|---------------------|---------------------|---------------------|-----------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Planning Fees | \$ 48,000 | \$ 48,000 | \$ 48,000 | \$ - | 0.00% |
| Code Enforcement | 150,000 | 157,500 | 165,375 | 7,875 | 5.00% |
| Lot Clearing Charges | 6,300 | 1,000 | 1,000 | - | 0.00% |
| City Licenses | 690,690 | 705,000 | 705,000 | - | 0.00% |
| Occupational License - County | 50,000 | 42,000 | 55,000 | 13,000 | 30.95% |
| CDBG Grant | 307,277 | 369,060 | 355,970 | (13,090) | -3.55% |
| SHIP Grant | 23,704 | 85,626 | 278,643 | 193,017 | 225.42% |
| RCMP Grant | 100,000 | 150,000 | 150,000 | - | 0.00% |
| Home Grant | 82,833 | 74,749 | 78,448 | 3,699 | 4.95% |
| Neighborhood Stab. Grant 3 | - | 300,000 | 100,000 | (200,000) | -66.67% |
| DEPARTMENT TOTALS | \$ 1,458,804 | \$ 1,932,935 | \$ 1,937,436 | \$ 4,501 | 0.23% |

| Financial Summary ~ Category Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 1,588,911 | \$ 1,803,919 | \$ 1,937,985 | \$ 134,066 | 7.43% |
| Operating Expenditures | 1,137,907 | 1,087,037 | 586,187 | (500,850) | -46.07% |
| Capital Outlay | 66,139 | 30,000 | - | (30,000) | -100.00% |
| Reserves | - | 5,000 | 5,000 | - | 0.00% |
| Other Uses | 22,779 | 83,056 | 251,041 | 167,985 | 202.26% |
| DEPARTMENT TOTALS | \$ 2,815,736 | \$ 3,009,012 | \$ 2,780,213 | \$ (228,799) | -7.60% |

| Financial Summary ~ Program Expenditures | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Planning and Zoning | \$ 640,442 | \$ 967,435 | \$ 905,657 | \$ (61,778) | -6.39% |
| Code Enforcement | 718,595 | 777,427 | 789,430 | 12,003 | 1.54% |
| Business Revenue | 92,704 | 95,137 | 96,714 | 1,577 | 1.66% |
| Economic Development | 109,902 | 177,271 | 175,351 | (1,920) | -1.08% |
| Housing | 1,254,093 | 991,742 | 813,061 | (178,681) | -18.02% |
| DEPARTMENT TOTALS | \$ 2,815,736 | \$ 3,009,012 | \$ 2,780,213 | \$ (228,799) | -7.60% |

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|---|-------------------|-------------------|---------------------|-------------------|
| Percentage of plan reviews completed with 3 reviews or less | 97% | 90% | 98% | 90% |
| Percentage of land development applications (that involve new development or redevelopment) processed in 80 business days or less | 98% | 80% | 84% | 80% |
| Percentage of zoning inquiry letters processed on time | 100% | 90% | 95% | 90% |
| Percentage of administrative site plans reviewed in 15 business days or less | 88% | 90% | 85% | 90% |
| Percentage of field zoning inspections completed in 1 day or less | 99% | 95% | 99% | 95% |

* - FY 2014 Actual is unaudited

Planning and Zoning (3010)

Financial Summary ~ Division Revenues

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|---------------|-------------------|--------------------|--------------------|---------------|-------------------|
| Planning Fees | \$ 48,000 | \$ 48,000 | \$ 48,000 | \$ - | 0.00% |
| TOTALS | \$ 48,000 | \$ 48,000 | \$ 48,000 | \$ - | 0.00% |

Financial Summary ~ Division Expenditures

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|------------------------|-------------------|--------------------|--------------------|--------------------|-------------------|
| Personal Services | \$ 583,891 | \$ 735,135 | \$ 820,397 | \$ 85,262 | 11.60% |
| Operating Expenditures | 56,551 | 232,300 | 85,260 | (147,040) | -63.30% |
| TOTALS | \$ 640,442 | \$ 967,435 | \$ 905,657 | \$ (61,778) | -6.39% |

Personnel Complement

| Position Title | Full Time | Part Time | Temp | FTE's |
|---|------------|-----------|----------|------------|
| Director of Community Development | 1 | | | 1 |
| Housing and Neighborhood Prog. Manager* | 0.5 | | | 0.5 |
| Planning and Zoning Manager | 1 | | | 1 |
| Office Specialist (FY 2015 - New) | 1 | | | 1 |
| Assistant Planner | 1 | | | 1 |
| Associate Planner | 2 | | | 2 |
| Administrative Coordinator | 1 | | | 1 |
| Total Personnel Complement | 7.5 | 0 | 0 | 7.5 |

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

Major Variances FY 2015 +/-:

| | |
|--|---------------------|
| Personal Services: | \$ 85,262 |
| Increase in personal services due to salary adjustments and addition of (1) new full-time position | |
| Operating Expenditures: | \$ (147,040) |

Decreases for:

Decrease in professional service funds due to removal of comprehensive plan update
Gas and diesel projected expenses

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|--|-------------------|-------------------|---------------------|-------------------|
| Percentage of first responses to all complaints within 1 day | 96% | 80% | 96% | 80% |
| Completion of 12 community outreach neighborhood presentations annually | 15 | 12 | 8 | 12 |
| Number of commercial properties brought into compliance through the Commercial Property Initiative | 5 | 8 | 16 | 8 |
| Percent of code cases brought into voluntary compliance prior to administrative / judicial process (90 days) | 51% | 70% | 48% | 70% |

* - FY 2014 Actual is unaudited

Code Enforcement (3020)

| Financial Summary ~ Division Revenues | | | | | |
|--|-------------------|--------------------|--------------------|-----------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Code Enforcement | \$ 150,000 | \$ 157,500 | \$ 165,375 | \$ 7,875 | 5.00% |
| Lot Clearing Charges | 6,300 | 1,000 | 1,000 | - | 0.00% |
| TOTALS | \$ 156,300 | \$ 158,500 | \$ 166,375 | \$ 7,875 | 4.97% |

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|--------------------|--------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 673,901 | \$ 694,567 | \$ 700,390 | \$ 5,823 | 0.84% |
| Operating Expenditures | 44,694 | 82,860 | 89,040 | 6,180 | 7.46% |
| TOTALS | \$ 718,595 | \$ 777,427 | \$ 789,430 | \$ 12,003 | 1.54% |

| Personnel Complement | | | | |
|-----------------------------------|-----------|-----------|----------|----------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Code Enforcement Manager | 1 | | | 1 |
| Senior Code Enforcement Officer | 1 | | | 1 |
| Code Enforcement Officer | 5 | | | 5 |
| Office Specialist | 1 | | | 1 |
| Office Coordinator | 1 | | | 1 |
| Total Personnel Complement | 9 | 0 | 0 | 9 |

Major Variances FY 2015 +/-:

Personal Services: **\$ 5,823**

Increase in personal services due to salary and benefits adjustments

Operating Expenditures: **\$ 6,180**

Increases for:

Increase in gasoline/diesel fuel funds

Increase in training and seminars for housing training & certifications-level 3

Increase in wireless phone and pagers costs

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|---|---------------------------|---------------------------|-----------------------------|---------------------------|
| Percent of businesses that receive an annual inspection | 19% | 23% | 8% | 23% |
| Average processing time for Business Revenue applications (business days) | 2 | 5 | 1 | 3 |
| Average number of business days (from application submission) to license issuance | 2 | 5 | 2 | 3 |

* - FY 2014 Actual is unaudited

Business Revenue (3030)

| Financial Summary ~ Division Revenues | | | | | |
|--|-------------------|--------------------|--------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| City Licenses | \$ 690,690 | \$ 705,000 | \$ 705,000 | \$ - | 0.00% |
| Occupational License - County | 50,000 | 42,000 | 55,000 | 13,000 | 30.95% |
| TOTALS | \$ 740,690 | \$ 747,000 | \$ 760,000 | \$ 13,000 | 1.74% |

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|--------------------|--------------------|-----------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 90,223 | \$ 90,712 | \$ 91,439 | \$ 727 | 0.80% |
| Operating Expenditures | 2,481 | 4,425 | 5,275 | 850 | 19.21% |
| TOTALS | \$ 92,704 | \$ 95,137 | \$ 96,714 | \$ 1,577 | 1.66% |

| 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 2015 +/-:

Personal Services: \$ 727

Increases for:

Increase in personal services due to salary and benefits adjustments

Operating Expenditures: \$ 850

Increases for:

Increase in office supplies, dues and memberships

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|--|-------------------|-------------------|---------------------|-------------------|
| New jobs created due to business relocations, expansion, redevelopment and start up | 100 | 90 | 93 | 90 |
| Number of businesses visited through the retention and expansion program | 15 | 15 | 10 | 30 |
| Number of businesses representatives who attended entrepreneurship outreach programs | 4 | 200 | 213 | 200 |
| Number of activities that contribute to commercial/retail development in the City. | 7 | 3 | 7 | 7 |
| Number of retained jobs through economic development efforts | 29 | 10 | 0 | 15 |

* - FY 2014 Actual is unaudited

Economic Development (3040)

| Financial Summary ~ Division Expenditures | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|---------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent |
| | Actual | Amended | Adopted | Dollar Change | Change |
| Personal Services | \$ 99,691 | \$ 121,371 | \$ 130,489 | \$ 9,118 | 7.51% |
| Operating Expenditures | 10,211 | 55,900 | 44,862 | (11,038) | -19.75% |
| TOTALS | \$ 109,902 | \$ 177,271 | \$ 175,351 | \$ (1,920) | -1.08% |

| 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 2015 +/-:

Personal Services: \$ 9,118
 Increase in personal services due to salary adjustments

Operating Expenditures: \$ (11,038)

Decreases for:

- Decrease in printing and binding due to reduce budget for tri-fold, marketing & economic development plan brochures
- Decrease in promotional displays due to reduce budget for Broward Alliance Resources

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:

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|--|-------------------|-------------------|---------------------|-------------------|
| Number of days elapsing between approval date and notice to proceed (Home Rehabilitation) | 41 | 80 | 70 | 80 |
| Number of HOA meetings attended by staff (from any department) | 49 | 84 | 14 | 40 |
| Number of recipients assisted by the Housing Division through grant programs at NTP (households that received funds from more than one funding source will only be counted once) | 16 | 12 | 22 | 18 |
| Percentage of home rehabilitations that are completed within 90 days of the building permit issuance | 67% | 90% | 100% | 90% |
| Percentage of residents who find annual neighborhood meetings informative/very informative | 96% | 90% | 85% | 90% |

* - FY 2014 Actual is unaudited

Housing - CDBG/SHIP/NSP/HOME (3001/3003)

| Financial Summary ~ Division Revenues | | | | | | |
|--|-------------------|-------------------|-------------------|----------------------|----------------|---------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent | |
| | Actual | Amended | Adopted | Dollar Change | Change | |
| RCMP Grant | \$ 100,000 | \$ 150,000 | \$ 150,000 | \$ - | | 0.00% |
| CDBG Grant | 307,277 | 369,060 | 355,970 | (13,090) | | -3.55% |
| SHIP Grant | 23,704 | 85,626 | 278,643 | 193,017 | | 225.42% |
| Home Grant | 82,833 | 74,749 | 78,448 | 3,699 | | 4.95% |
| Neighborhood Stab. Grant | - | 300,000 | 100,000 | (200,000) | | -66.67% |
| TOTALS | \$ 513,814 | \$ 979,435 | \$ 963,061 | \$ (16,374) | | -1.67% |

| Financial Summary ~ Division Expenditures | | | | | | |
|--|---------------------|-------------------|-------------------|----------------------|----------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent | |
| | Actual | Amended | Adopted | Dollar Change | Change | |
| Personal Services | \$ 141,205 | \$ 162,134 | \$ 195,270 | \$ 33,136 | | 20.44% |
| Operating Expenditures | 1,023,970 | 711,552 | 361,750 | (349,802) | | -49.16% |
| Capital Outlay | 66,139 | 30,000 | - | (30,000) | | -100.00% |
| Reserves | - | 5,000 | 5,000 | - | | 0.00% |
| Other Uses | 22,779 | 83,056 | 251,041 | 167,985 | | 202.26% |
| TOTALS | \$ 1,254,093 | \$ 991,742 | \$ 813,061 | \$ (178,681) | | -18.02% |

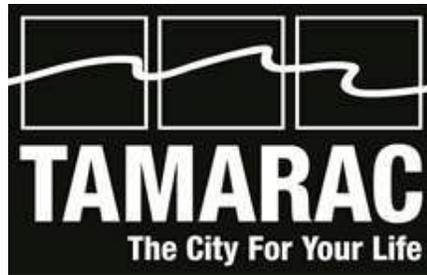
| Personnel Complement | | | | |
|--|------------------|------------------|-------------|--------------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Housing and Neighborhood Manager* | 0.5 | | | 0.5 |
| Housing & Neighborhood Prog. Coordinator | 1 | | | 1 |
| Social Worker Temp Grant-funded | | | 1 | 0.3 |
| Total Personnel Complement | 1.5 | 0 | 1 | 1.8 |

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

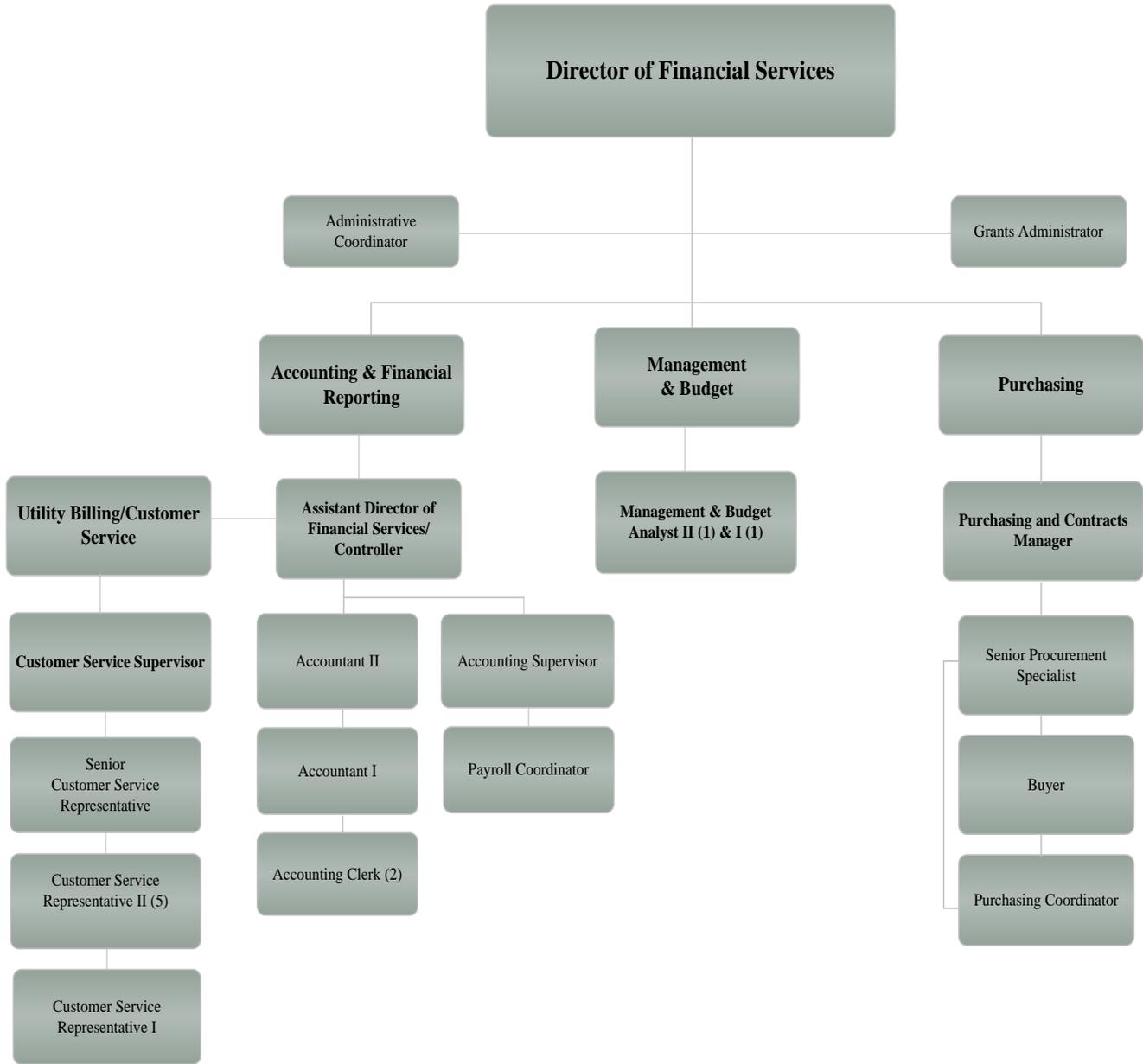
Housing & Neighborhood Program Coordinator 100% grant funded

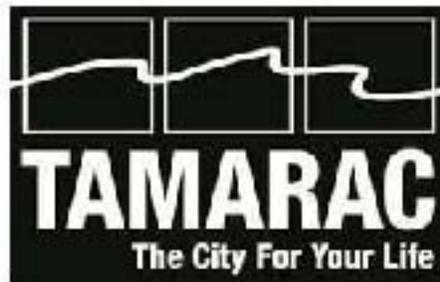
Major Variances FY 2015 +/-:

| | |
|---|---------------------|
| Personal Services: | \$ 33,136 |
| Increase in personal services due to salary adjustments and Housing & Neighborhood Program Coordinator upgraded from part-time to full-time | |
| Operating Expenditures: | \$ (349,802) |
| Decreases for: | |
| Community Development Block Grant Program NSP3 | |
| Capital Outlay: | \$ (30,000) |
| Decreases for: | |
| Sidewalk Repairs & Maintenance, adjustment to budget | |
| Other Uses: | \$ 167,985 |
| Increases for: | |
| LHATF/LOANS - Home Repair | |



Financial Services Department
24 Full Time (24 FTE)





Financial Services Departmental Financial Summary

| Financial Summary ~ Category Expenditures | | | | | | | | |
|--|-----------------------|-----------|------------------------|-----------|------------------------|-----------|----------------------|-----------------------|
| | FY 2013 Actual | | FY 2014 Amended | | FY 2015 Adopted | | Dollar Change | Percent Change |
| Personal Services | \$ 2,186,640 | \$ | 2,266,444 | \$ | 2,312,002 | \$ | 45,558 | 2.01% |
| Operating Expenditures | 319,260 | | 429,529 | | 459,326 | | 29,797 | 6.94% |
| Capital Outlay | 2,235 | | 3,000 | | - | | (3,000) | -100.00% |
| DEPARTMENT TOTALS | \$ 2,508,135 | \$ | 2,698,973 | \$ | 2,771,328 | \$ | 72,355 | 2.68% |

| Financial Summary ~ Program Expenditures | | | | | | | | |
|---|-----------------------|-----------|------------------------|-----------|------------------------|-----------|----------------------|-----------------------|
| | FY 2013 Actual | | FY 2014 Amended | | FY 2015 Adopted | | Dollar Change | Percent Change |
| Administration | \$ 440,079 | \$ | 445,547 | \$ | 455,461 | \$ | 9,914 | 2.23% |
| Accounting and Financial | 761,241 | | 827,263 | | 841,326 | | 14,063 | 1.70% |
| Management and Budget | 209,042 | | 233,768 | | 234,137 | | 369 | 0.16% |
| Purchasing and Contracts | 441,442 | | 447,602 | | 448,622 | | 1,020 | 0.23% |
| Utility Billing/Customer Service | 656,331 | | 744,793 | | 791,782 | | 46,989 | 6.31% |
| DEPARTMENT TOTALS | \$ 2,508,135 | \$ | 2,698,973 | \$ | 2,771,328 | \$ | 72,355 | 2.68% |

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

* - FY 2014 Actual is unaudited

Administration (1501)

| Financial Summary ~ Division Expenditures | | | | | |
|---|-------------------|--------------------|--------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 424,089 | \$ 424,572 | \$ 434,336 | \$ 9,764 | 2.30% |
| Operating Expenditures | 15,990 | 20,975 | 21,125 | 150 | 0.72% |
| TOTALS | \$ 440,079 | \$ 445,547 | \$ 455,461 | \$ 9,914 | 2.23% |

| 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 |

FY 2015 Major Variances +/- :

Personal Services: **\$ 9,764**

Increases in personal services for planned salary and benefit adjustments.

Operating Expenditures : **\$ 150**

Increases for:

Advertising in the Sun-sentinel

Office supplies

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, reformat, 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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|--|-------------------|-------------------|---------------------|-------------------|
| Percentage of EFT transactions vs. AP check and wire transfers. Target: $\geq 30\%$ | 33% | 40% | 34% | 40% |
| Timely completion of the Comprehensive Annual Financial Report (days from Sept 30 FY close). Target: ≤ 183 | 166 | 183 | 156 | 183 |
| Percentage of time "GFOA Certificate for Excellence in Financial Reporting" received. Target: 100%. (Note: actual reported for prior fiscal year which is received in current fiscal year.) | 100% | 100% | 100% | 100% |

* - FY 2014 Actual is unaudited

Accounting and Financial Reporting (1510)

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|--------------------|--------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 670,400 | \$ 689,753 | \$ 709,516 | \$ 19,763 | 2.87% |
| Operating Expenditures | 88,606 | 137,510 | 131,810 | (5,700) | -4.15% |
| Capital Outlay | 2,235 | - | - | - | 0.00% |
| TOTALS | \$ 761,241 | \$ 827,263 | \$ 841,326 | \$ 14,063 | 1.70% |

| 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 |
| Accounting Clerk | 2 | | | 2 |
| Payroll Coordinator | 1 | | | 1 |
| Total Personnel Complement | 7 | 0 | 0 | 7 |

FY 2015 Major Variances +/- :

Personal Services: **\$ 19,763**

Increases in personal services for full-year impact of reclass of Controller to Assistant Director & planned salary and insurance adjustments.

Operating Expenditures: **\$ (5,700)**

Decreases for:

Travel, meals and lodging
Training and seminar costs
Wireless phones and pagers

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 Budget Office provided citywide budget training sessions, support through fiscal analyses to internal and external customers, and assistance with various city-wide special projects. The GFOA awarded its Distinguished Budget Award for the Fiscal Year 2014 Adopted Budget; this was the 18th 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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|---|-------------------|-------------------|---------------------|-------------------|
| Awarded Points for Government Finance Officers Association Distinguished Budget Award (out of 372 maximum points). Target: 350 | 287 | 350 | 296 | 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: $\geq 95\% < 100\%$ | 97% | 95% | 98% | 95% |

* - FY 2014 Actual is unaudited

Management and Budget (1530)

| Financial Summary ~ Division Expenditures | | | | | |
|---|-------------------|--------------------|--------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 203,854 | \$ 223,093 | \$ 224,252 | \$ 1,159 | 0.52% |
| Operating Expenditures | 5,188 | 10,675 | 9,885 | (790) | -7.40% |
| TOTALS | \$ 209,042 | \$ 233,768 | \$ 234,137 | \$ 369 | 0.16% |

| Personnel Complement | | | | |
|-----------------------------------|-----------|-----------|----------|----------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Management and Budget Analyst II | 1 | | | 1 |
| Management and Budget Analyst I | 1 | | | 1 |
| Total Personnel Complement | 2 | 0 | 0 | 2 |

FY 2015 Major Variances +/- :

| | |
|---|-----------------|
| Personal Services: | \$ 1,159 |
| Decreases in one-time prior year personal services costs. | |
| Operating Expenditures: | \$ (790) |
| <u>Decreases for:</u> | |
| Travel, meals and lodging | |

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|--|-------------------|-------------------|---------------------|-------------------|
| Percentage of users surveyed who rate purchasing services as satisfactory or higher on annual user survey. | 98% | 98% | 100% | 98% |
| Percentage of New Bids/RFP's on schedule within 90 Days. (Target = 80%) | 100% | 80% | 98% | 80% |
| Ratio of Number of P.O./B.O transactions to total documents including check requests. | 89% | 65% | 88% | 90% |

* - FY 2014 Actual is unaudited

Purchasing and Contracts (1540)

| Financial Summary ~ Division Expenditures | | | | | |
|---|-------------------|-------------------|-------------------|-----------------|--------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 429,162 | \$ 431,955 | \$ 432,716 | \$ 761 | 0.18% |
| Operating Expenditures | 12,280 | 15,647 | 15,906 | 259 | 1.66% |
| TOTALS | \$ 441,442 | \$ 447,602 | \$ 448,622 | \$ 1,020 | 0.23% |

| 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 |

FY 2015 Major Variances +/- :

Personal Services: \$ 761
 Increases in personal services for planned salary and benefit adjustments.

Operating Expenditures: \$ 259

Increases for:
 Telephone services
 Advertising for bids

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|---|-------------------|-------------------|---------------------|-------------------|
| Percentages of in-person visitors rating customer service as satisfied or very satisfied. Target: 95% | 98% | 95% | 99% | 95% |
| Number of electronic payments received (IVR, C2G and ACH). Target: > 85,000 | 85,273 | 85,000 | 86,359 | 85,000 |

* - FY 2014 Actual is unaudited

Utility Billing/Customer Service (1560)

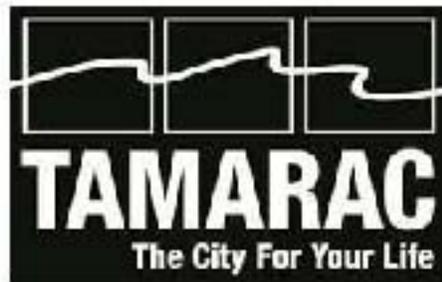
| Financial Summary ~ Division Revenues | | | | | |
|--|-------------------|--------------------|--------------------|-------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Lien Searches | \$ 197,950 | \$ 105,000 | \$ 220,000 | \$ 115,000 | 109.52% |
| TOTALS | \$ 197,950 | \$ 105,000 | \$ 220,000 | \$ 115,000 | 0.00% |

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|--------------------|--------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 459,135 | \$ 497,071 | \$ 511,182 | \$ 14,111 | 2.84% |
| Operating Expenditures | 197,196 | 244,722 | 280,600 | 35,878 | 14.66% |
| Capital Outlay | - | 3,000 | - | (3,000) | 0.00% |
| TOTALS | \$ 656,331 | \$ 744,793 | \$ 791,782 | \$ 46,989 | 6.31% |

| 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 |

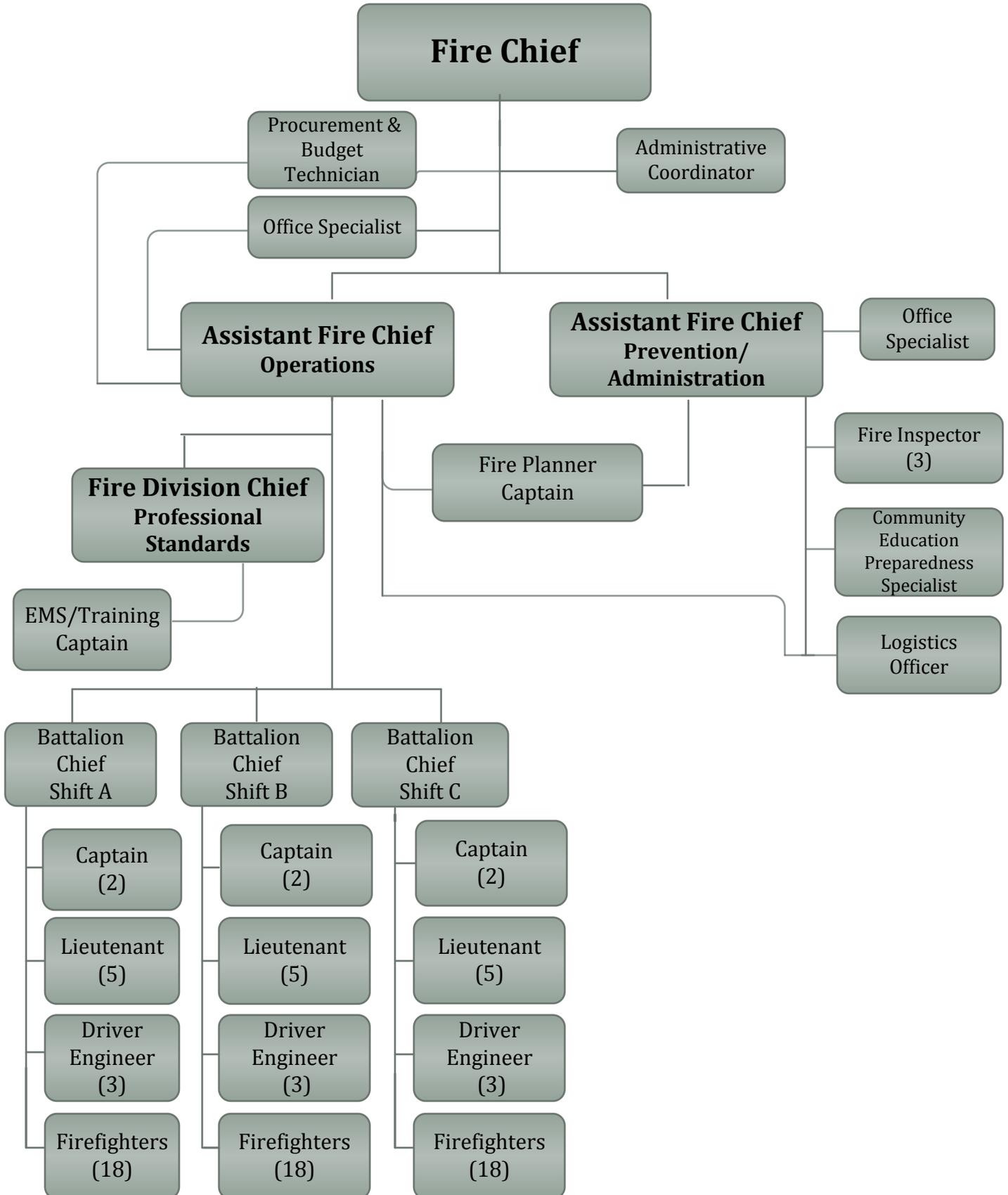
FY 2015 Major Variances +/- :

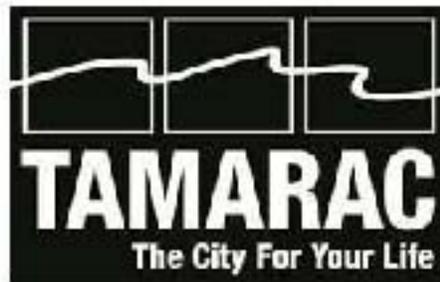
| | |
|---|-------------------|
| Personal Services: | \$ 14,111 |
| Increases in personal services for planned salary and benefit adjustments | |
| Operating Expenditures: | \$ 35,878 |
| <u>Increases for:</u> | |
| Lockbox and telephone services | |
| Capital Outlay: | \$ (3,000) |
| <u>Decreases for:</u> | |
| Prior year replacement of 2 drive-up payment boxes (City hall and Water Treatment Plant) not duplicated in FY 2015. | |



Fire Rescue Department

102 Full Time (102 FTE)





Fire Rescue Departmental Financial Summary

| Financial Summary ~ Department Revenues | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Firefighter's Supp Comp | \$ 48,590 | \$ 44,500 | \$ 48,990 | \$ 4,490 | -10.09% |
| Emergency Serv. Fees | 1,765,863 | 1,900,000 | 1,919,000 | 19,000 | 1.00% |
| Federal Grant | 7,927 | - | 26,000 | 26,000 | 0.00% |
| FL Dept. of Health | 73,747 | - | - | - | 0.00% |
| Training Fees | 2,070 | - | - | - | 0.00% |
| Penalty Fees | 22,333 | 1,000 | 1,000 | - | 0.00% |
| Interest Income | 17,396 | 31,000 | 30,000 | (1,000) | -3.23% |
| Transfer In from General Fund | 6,015,223 | 6,342,109 | 6,379,742 | 37,633 | 0.59% |
| Fire Assessment Fees | 11,672,027 | 10,750,291 | 11,384,195 | 633,904 | 5.90% |
| Annual Inspection Fees | 228,980 | 202,000 | 204,020 | 2,020 | 1.00% |
| Fire Re-Inspection Fees | 11,800 | 3,030 | 3,060 | 30 | 0.99% |
| Residential Fire Safety | 1,530 | 2,000 | 1,500 | (500) | -25.00% |
| Plan Review Fees | 40,792 | 40,000 | 40,000 | - | 0.00% |
| Contributions and Donations | - | 2,500 | - | (2,500) | -100.00% |
| Miscellaneous Revenues | 215 | - | 1,015 | 1,015 | 0.00% |
| Capital Lease Proceeds | 527,632 | 563,580 | 563,580 | - | 0.00% |
| Appropriated Fund Balance | - | - | 650,000 | 650,000 | 0.00% |
| DEPARTMENT TOTALS | \$ 20,436,125 | \$ 19,882,010 | \$ 21,252,102 | \$ 1,370,092 | 6.89% |

| Financial Summary ~ Category Expenditures | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 14,103,194 | \$ 15,246,672 | \$ 15,419,109 | \$ 172,437 | 1.13% |
| Operating Expenditures | 1,031,497 | 1,260,356 | 1,411,074 | 150,718 | 11.96% |
| Capital Outlay | 721,731 | 778,341 | 1,488,524 | 710,183 | 91.24% |
| Other Uses | 2,103,742 | 2,344,511 | 2,547,503 | 202,992 | 8.66% |
| Debt Service | 127,109 | 252,130 | 365,892 | 113,762 | 45.12% |
| Reserves | - | - | 20,000 | 20,000 | 0.00% |
| DEPARTMENT TOTALS | \$ 18,087,273 | \$ 19,882,010 | \$ 21,252,102 | \$ 1,370,092 | 6.89% |

| Financial Summary ~ Program Expenditures | | | | | |
|---|----------------------|----------------------|----------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Administration | \$ 2,895,122 | \$ 3,098,019 | \$ 3,353,332 | \$ 255,313 | 8.24% |
| Operations | 14,540,373 | 15,920,878 | 17,001,454 | 1,080,576 | 6.79% |
| Fire Prevention | 651,778 | 863,113 | 897,316 | 34,203 | 3.96% |
| DEPARTMENT TOTALS | \$ 18,087,273 | \$ 19,882,010 | \$ 21,252,102 | \$ 1,370,092 | 6.89% |

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|--|-------------------|-------------------|---------------------|-------------------|
| Achieve 95% customer satisfaction rating annually using the Fire Inspection and EMS customer survey. | 98% | 95% | 97% | 95% |

* - FY 2014 Actual is unaudited

Fire Rescue Administration (4501)

| Financial Summary ~ Division Revenues | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Fire Assessment Fees | 11,672,027 | 10,750,291 | 11,384,195 | 633,904 | 5.90% |
| Penalty Fees | 22,333 | 1,000 | 1,000 | - | 0.00% |
| Training Fees | 2,070 | - | - | - | 0.00% |
| Interest Earnings | 17,396 | 31,000 | 30,000 | (1,000) | -3.23% |
| Miscellaneous Revenues | 215 | - | 1,015 | 1,015 | 0.00% |
| Transfer In from General Fund | 6,015,223 | 6,342,109 | 6,379,742 | 37,633 | 0.59% |
| Capital Lease Proceeds | 527,632 | 563,580 | 563,580 | - | 0.00% |
| Appropriated Fund Balance | - | - | 650,000 | 650,000 | 0.00% |
| TOTALS | \$ 18,256,896 | \$ 17,687,980 | \$ 19,009,532 | \$ 1,321,552 | 7.47% |

| Financial Summary ~ Division Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 571,011 | \$ 477,417 | \$ 505,639 | \$ 28,222 | 5.91% |
| Operating Expenditures | 220,369 | 276,091 | 280,190 | 4,099 | 1.48% |
| Other Uses | 2,103,742 | 2,344,511 | 2,547,503 | 202,992 | 8.66% |
| Reserves | - | - | 20,000 | 20,000 | 0.00% |
| TOTALS | \$ 2,895,122 | \$ 3,098,019 | \$ 3,353,332 | \$ 255,313 | 8.24% |

| Personnel Complement | | | | |
|-----------------------------------|-----------|-----------|----------|----------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Fire Chief | 1 | | | 1 |
| Administrative Coordinator | 1 | | | 1 |
| Procurement & Budget Technician | 1 | | | 1 |
| Office Specialist | 1 | | | 1 |
| Total Personnel Complement | 4 | 0 | 0 | 4 |

FY 2015 Major Variances +/- :

Personal Services: \$ 28,222

Increases in personal services as a result of employee pay adjustment
Planned salary, benefits adjustments

Operating Expenditures: \$ 4,099

Increases for:

Travel, training costs for staff
Insurance service charges

Other Uses/Reserves: \$ 222,992

Increases for:

Replacement/upgrade radios, SCBA and air compressor
FY15 cost allocation
Encumbrances

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|---|-------------------|-------------------|---------------------|-------------------|
| Percent completion of the annual fire hydrant inspection program in accordance with Florida Statutes and ISO guidelines. | 100% | 100% | 100% | 100% |
| Percent of professional development training hours per firefighter in accordance with ISO guidelines. Target > 240 hours/yr = 100% . | 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%) | 91% | 90% | 90% | 90% |
| EMS Return of Spontaneous Circulation (ROSC) of cardiac arrest victims (industry average = 10%). Target goal ≥ 30%. | 48% | 30% | 49% | 30% |

* - FY 2014 Actual is unaudited

Fire Operations (4520)

| Financial Summary ~ Division Revenues | | | | | |
|--|---------------------|---------------------|---------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Federal Grant | \$ 7,927 | \$ - | \$ 26,000 | \$ 26,000 | 0.00% |
| FL Dept. of Health | 73,747 | - | - | - | 0.00% |
| Firefighter's Supp Comp | 48,590 | 44,500 | 48,990 | 4,490 | 10.09% |
| Emergency Serv. Fees | 1,765,863 | 1,900,000 | 1,919,000 | 19,000 | 1.00% |
| Contributions & Donations | - | 2,500 | - | (2,500) | -100.00% |
| TOTALS | \$ 1,896,127 | \$ 1,947,000 | \$ 1,993,990 | \$ 46,990 | 2.41% |

| Financial Summary ~ Division Expenditures | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 12,927,650 | \$ 14,027,216 | \$ 14,120,727 | \$ 93,511 | 0.67% |
| Operating Expenditures | 763,883 | 897,491 | 1,038,311 | 140,820 | 15.69% |
| Capital Outlay | 721,731 | 744,041 | 1,476,524 | 732,483 | 98.45% |
| Debt Service | 127,109 | 252,130 | 365,892 | 113,762 | 45.12% |
| TOTALS | \$ 14,540,373 | \$ 15,920,878 | \$ 17,001,454 | \$ 1,080,576 | 6.79% |

| 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 Engineer | 9 | | | 9 |
| Firefighter/EMT/Paramedic | 54 | | | 54 |
| Logistics Officer | 1 | | | 1 |
| Total Personnel Complement | 92 | 0 | 0 | 92 |

FY 2015 Major Variances +/- :

Personal Services: \$ 93,511

Increases in personal services as a result of planned salary, benefits and pension adjustments

Operating Expenditures: \$ 140,820

Increases for:

Travel for staff and wireless telephone expenses
Water, sewer and electric payments; Lease of temporary quarters
Repair & Maint.: Service Contracts, Facilities, promotional testing

Capital Outlay: \$ 732,483

Increase for:

Vehicle lift bags and fitness equipment

Debt Service: \$ 113,762

Increase for:

Adjustment in lease payments

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|--|-------------------|-------------------|---------------------|-------------------|
| Completion of fire inspections for commercial and multi-family residential occupancies. (Target: 2,654 per year) | 2,692 | 2,654 | 2,293 | 2,654 |
| Percent completion of all new and existing construction plan reviews completed within five business days of receipt. | 100% | 100% | 100% | 100% |
| Percent of Fire Drills conducted in all the public/private schools through 12 grade. | 100% | 100% | 100% | 100% |

* - FY 2014 Actual is unaudited

Fire Prevention, Public Education and Emergency Management (4530)

| Financial Summary ~ Division Revenues | | | | | |
|--|-------------------|-------------------|-------------------|-----------------|--------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Annual Inspection Fees | \$ 228,980 | \$ 202,000 | \$ 204,020 | \$ 2,020 | 1.00% |
| Fire Re-Inspection Fees | 11,800 | 3,030 | 3,060 | 30 | 0.99% |
| Residential Fire Safety | 1,530 | 2,000 | 1,500 | (500) | -25.00% |
| Plan Review Fees | 40,792 | 40,000 | 40,000 | - | 0.00% |
| TOTALS | \$ 283,102 | \$ 247,030 | \$ 248,580 | \$ 1,550 | 0.63% |

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|-------------------|-------------------|------------------|--------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 604,533 | \$ 742,039 | \$ 792,743 | \$ 50,704 | 6.83% |
| Operating Expenditures | 47,245 | 86,774 | 92,573 | 5,799 | 6.68% |
| Capital Outlay | - | 34,300 | 12,000 | (22,300) | -65.01% |
| TOTALS | \$ 651,778 | \$ 863,113 | \$ 897,316 | \$ 34,203 | 3.96% |

| 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 |

FY 2015 Major Variances +/- :

Personal Services: **\$ 50,704**

Increases in personal services for planned salary increases and benefit adjustments

Operating Expenditures: **\$ 5,799**

Increases for:

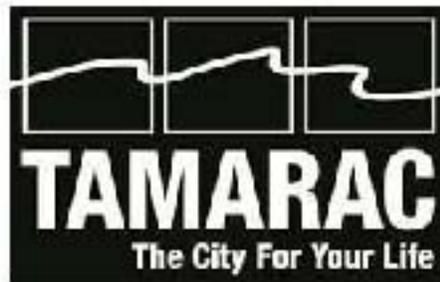
Professional services for will-call plan's examiner as needed.

Storm supplies - food MRE's for EOC

Capital Outlay: **\$ (22,300)**

Decreases for:

Reduction from prior year in expenses for replace EOC freezers, MRE's and satellite phone.

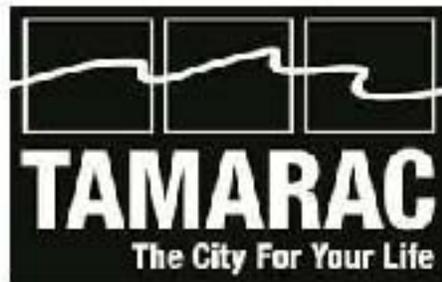


City Commission
1 Full Time, 5 Part Time (3.5 FTE)

Mayor and Commission
(5 PT)



Administrative
Coordinator



City Commission Departmental Financial Summary

| Financial Summary ~ Category Expenditures | | | | | | |
|--|-------------------|-------------------|-------------------|------------------|----------------|--|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent | |
| | Actual | Amended | Adopted | Change | Change | |
| Personal Services | \$ 594,934 | \$ 435,442 | \$ 446,426 | \$ 10,984 | 2.52% | |
| Operating Expenditures | 41,113 | 64,640 | 67,065 | 2,425 | 3.75% | |
| Grants and Aids | 90,051 | 84,939 | 83,323 | (1,616) | -1.90% | |
| DEPARTMENT TOTALS | \$ 726,098 | \$ 585,021 | \$ 596,814 | \$ 11,793 | 2.02% | |

| Financial Summary ~ Program Expenditures | | | | | | |
|---|-------------------|-------------------|-------------------|------------------|----------------|--|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent | |
| | Actual | Amended | Adopted | Change | Change | |
| Administration | \$ 726,098 | \$ 585,021 | \$ 596,814 | \$ 11,793 | 2.02% | |
| DEPARTMENT TOTALS | \$ 726,098 | \$ 585,021 | \$ 596,814 | \$ 11,793 | 2.02% | |

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 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 594,934 | \$ 435,442 | \$ 446,426 | \$ 10,984 | 2.52% |
| Operating Expenditures | 41,113 | 64,640 | 67,065 | 2,425 | 3.75% |
| Grants and Aids | 90,051 | 84,939 | 83,323 | (1,616) | -1.90% |
| TOTALS | \$ 726,098 | \$ 585,021 | \$ 596,814 | \$ 11,793 | 2.02% |

| 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 |

FY 2015 Major Variances +/- :

| | |
|---|-------------------|
| Personal Services: | \$ 10,984 |
| Increase in personal services for planned adjustments in salary, insurance and pension contributions. | |
| Operating Expenditures: | \$ 2,425 |
| <u>Increases for:</u> | |
| Travel, meals, lodging | |
| Telephone service, copier lease and usage, supplies, subscriptions | |
| Grants and Aids: | \$ (1,616) |
| <u>Decreases for:</u> | |
| Reduction in Outside Agency funding | |

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 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Operating Expenditures | \$ 674,610 | \$ 599,070 | \$ 590,580 | \$ (8,490) | -1.42% |
| DEPARTMENT TOTALS | \$ 674,610 | \$ 599,070 | \$ 590,580 | \$ (8,490) | -1.42% |

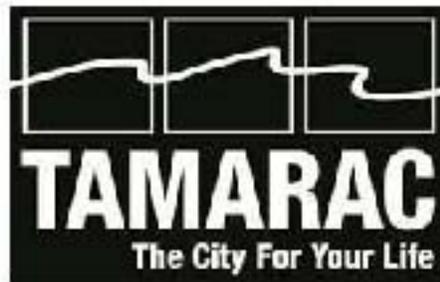
| Financial Summary ~ Program Expenditures | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|---------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| City Attorney's Office | \$ 674,610 | \$ 599,070 | \$ 590,580 | \$ (8,490) | -1.42% |
| DEPARTMENT TOTALS | \$ 674,610 | \$ 599,070 | \$ 590,580 | \$ (8,490) | -1.42% |

FY 2015 Major Variances +/- :

Operating Expenditures: \$ (8,490)

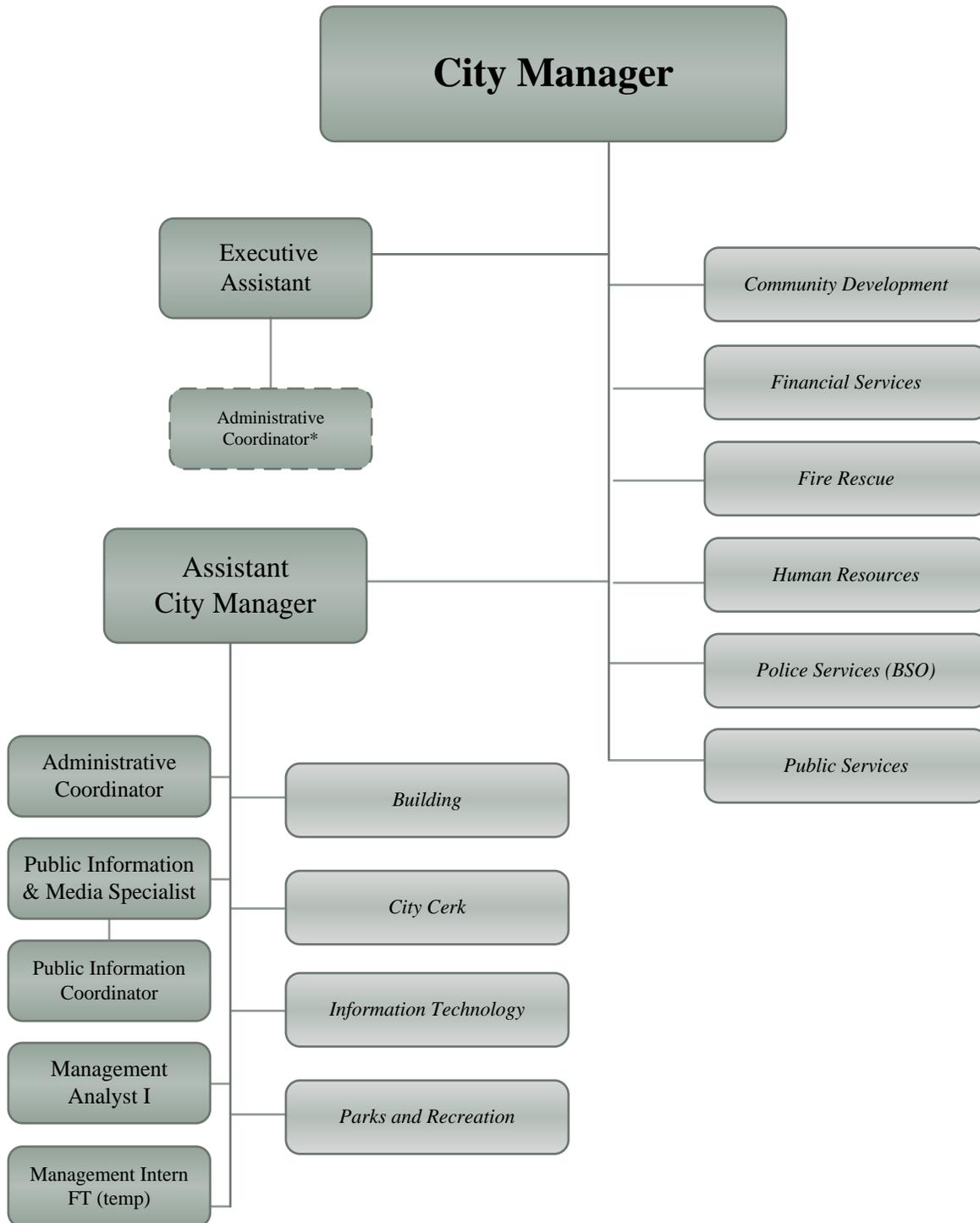
Decreases for:

Adjustment in contracted City Attorney services

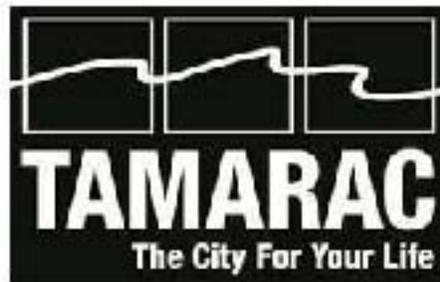


City Manager

7 Full Time, 1 Temp (7.3 FTE)



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



City Manager Departmental Financial Summary

| Financial Summary ~ Category Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 1,155,360 | \$ 1,249,657 | \$ 1,280,681 | \$ 31,024 | 2.48% |
| Operating Expenditures | 161,639 | 269,219 | 253,148 | (16,071) | -5.97% |
| Capital Outlay | 5,755 | 2,500 | 3,000 | 500 | 20.00% |
| DEPARTMENT TOTALS | \$ 1,322,754 | \$ 1,521,376 | \$ 1,536,829 | \$ 15,453 | 1.02% |

| Financial Summary ~ Program Expenditures | | | | | |
|---|---------------------|---------------------|---------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| City Manager's Office | \$ 1,081,277 | \$ 1,123,971 | \$ 1,110,184 | \$ (13,787) | -1.23% |
| Public Information Office | 241,477 | 397,405 | 426,645 | 29,240 | 7.36% |
| DEPARTMENT TOTALS | \$ 1,322,754 | \$ 1,521,376 | \$ 1,536,829 | \$ 15,453 | 1.02% |

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|---|-------------------|-------------------|---------------------|-------------------|
| Percent of residents "satisfied" or "very satisfied" with overall quality of services provided by the City (2013 National Average = 57%).* | 80% | 82% | 80% | 84% |
| Percent of customers who "agree" or "strongly agree" that the City staff they interacted with met or exceeded their expectations. (Average of all City Department daily customer survey satisfaction) | 97% | 95% | 97% | 95% |
| Percent of residents "satisfied" or "very satisfied" with overall quality of life in the City (2013 National Average = 80%)* | 76% | 75% | 76% | 78% |
| Percent of residents who "agree" or "strongly agree" the City does a good job serving the needs of diverse populations in the community.* | 55% | 65% | 55% | 60% |
| Percentage of residents "satisfied" or "very satisfied" with overall value they receive for their City tax dollars and fees (2013 National Average = 45%).* | 56% | 60% | 56% | 60% |

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

* - FY 2014 Actual is unaudited

City Manager (0501)

| Financial Summary ~ Division Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|--------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 1,041,370 | \$ 1,082,018 | \$ 1,068,591 | \$ (13,427) | -1.24% |
| Operating Expenditures | 39,907 | 41,953 | 41,593 | (360) | -0.86% |
| TOTALS | \$ 1,081,277 | \$ 1,123,971 | \$ 1,110,184 | \$ (13,787) | -1.23% |

| Personnel Complement | | | | |
|-----------------------------------|-----------|-----------|----------|------------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| City Manager | 1 | | | 1 |
| Assistant City Manager | 1 | | | 1 |
| Management Analyst I | 1 | | | 1 |
| Executive Assistant | 1 | | | 1 |
| Administrative Coordinator | 1 | | | 1 |
| Management Intern (Temp) | 0 | | 1 | 0.3 |
| Total Personnel Complement | 5 | 0 | 0 | 5.3 |

FY 2015 Major Variances +/- :

Personal Services: \$ (13,427)
 Decrease in personal services for planned adjustments in salary, insurance and pension contributions.

Operating Expenditures: \$ (360)

Decreases for:

Internet Access/cable television charges

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 ensure the City communicates the value of services provided. To enhance the visibility of the City's programs and services.

Program Description:

Manages media relations, marketing, branding and provides internal and external communications for the community at large. Supports all City departments with communication and marketing 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, media relations, marketing activities, publications, social media and the City's website.

| Performance Measures * | FY 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|--|-------------------|-------------------|---------------------|-------------------|
| Percent of residents "satisfied" or "very satisfied" with the overall effectiveness of City communication with the public (2013 National Average = 46%). * | 70% | 72% | 70% | 74% |
| Percent of residents "satisfied" or "very satisfied" with the quality of the City's newsmagazine, the <i>Tam-A-Gram</i> . * | 81% | 86% | 81% | 87% |

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

* - FY 2014 Actual is unaudited

Public Information (0530)

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|--------------------|--------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 113,990 | \$ 167,639 | \$ 212,090 | \$ 44,451 | 26.52% |
| Operating Expenditures | 121,732 | 227,266 | 211,555 | (15,711) | -6.91% |
| Capital Outlay | 5,755 | 2,500 | 3,000 | 500 | 20.00% |
| TOTALS | \$ 241,477 | \$ 397,405 | \$ 426,645 | \$ 29,240 | 7.36% |

| Personnel Complement | | | | |
|---------------------------------------|-----------|-----------|----------|----------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Public Information & Media Specialist | 1 | | | 1 |
| Public Information Coordinator (New) | 1 | | | 1 |
| Total Personnel Complement | 2 | 0 | 0 | 2 |

FY 2015 Major Variances +/- :

Personal Services: **\$ 44,451**

Increase in personal services for planned adjustments in salary, insurance and pension contributions.
1 FT Public Information Coordinator - new to this division - replacing the PIO intern position.

Operating Expenditures: **\$ (15,711)**

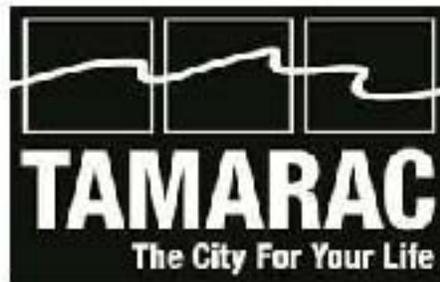
Decreases for:

Promotional display items

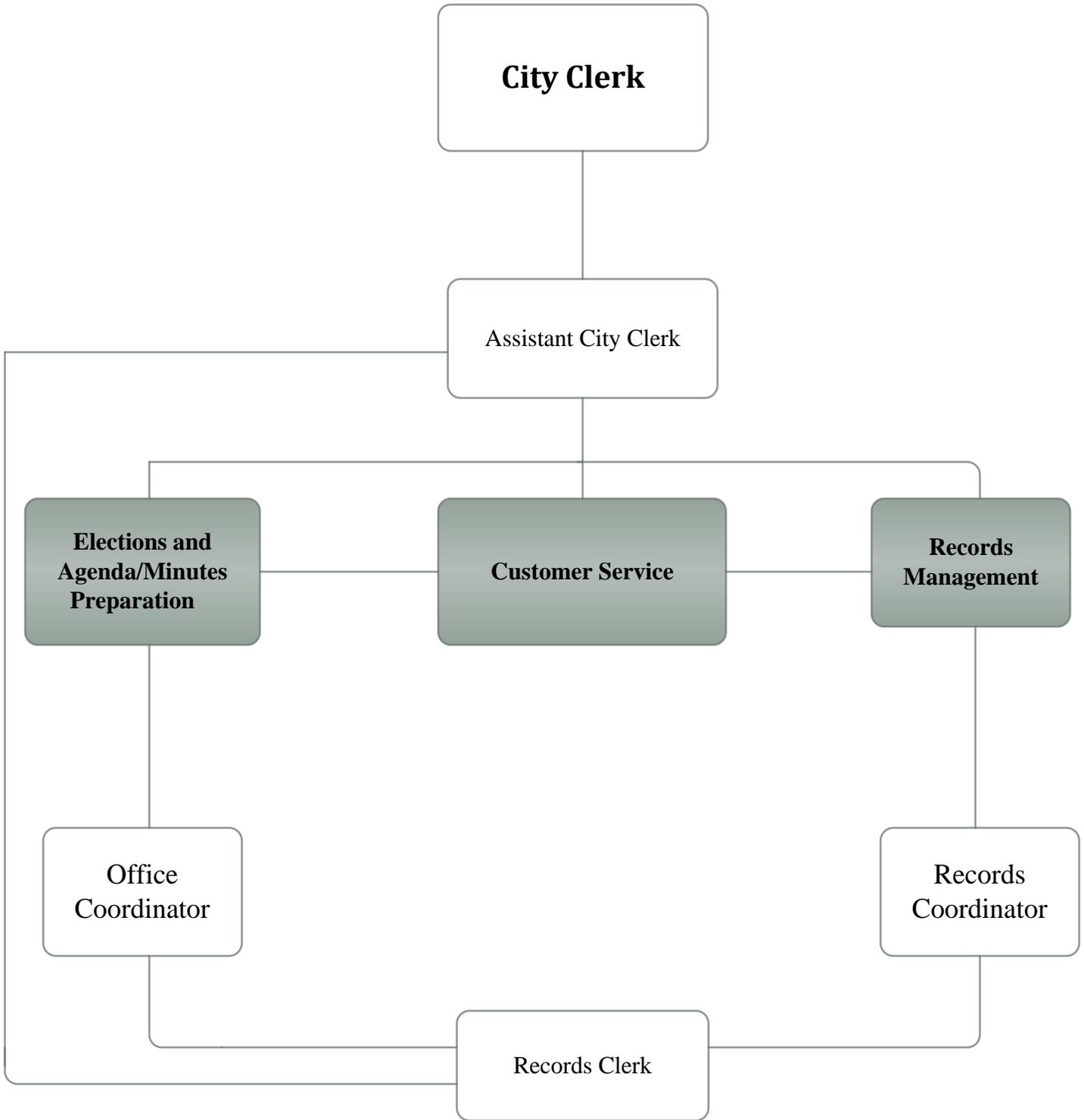
Capital Outlay: **\$ 500**

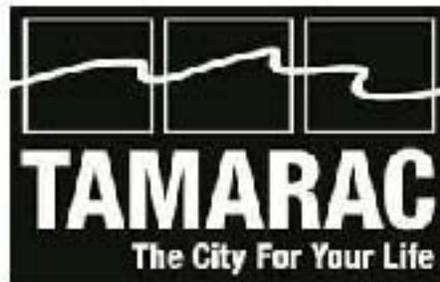
Increase for:

One-time capital purchase of posters and display for PIO.



**City Clerk
5 FT (5 FTE)**





City Clerk Departmental Financial Summary

| Financial Summary ~ Category Expenditures | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|----------------|--|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent | |
| | Actual | Amended | Adopted | Change | Change | |
| Personal Services | \$ 312,269 | \$ 431,592 | \$ 430,969 | \$ (623) | -0.14% | |
| Operating Expenditures | 133,542 | 125,770 | 120,209 | (5,561) | -4.42% | |
| Capital Outlay | 20,051 | 15,435 | 18,200 | 2,765 | 17.91% | |
| DEPARTMENT TOTALS | \$ 465,862 | \$ 572,797 | \$ 569,378 | \$ (3,419) | -0.60% | |

| Financial Summary ~ Program Expenditures | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|----------------|--|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent | |
| | Actual | Amended | Adopted | Change | Change | |
| City Clerk | \$ 465,862 | \$ 572,797 | \$ 569,378 | \$ (3,419) | -0.60% | |
| DEPARTMENT TOTALS | \$ 465,862 | \$ 572,797 | \$ 569,378 | \$ (3,419) | -0.60% | |

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|---|-------------------|-------------------|---------------------|-------------------|
| Percentage of public records requests acknowledged within 1 day | 100% | 100% | 100% | 100% |
| Percentage of Commission meeting minutes transcribed within 3 days following a commission meeting. | 91% | 100% | 91% | 100% |
| Percentage of agendas for regular schedule meetings posted and available to public by the deadline (\geq 72 hours prior to the meeting). | 100% | 100% | 92% | 100% |
| Percentage of voter turnout (\geq 5% County average) | N/A | 42% | N/A | 42% |

* - FY 2014 Actual is unaudited

City Clerk (1300)

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|---------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 312,269 | \$ 431,592 | \$ 430,969 | \$ (623) | -0.14% |
| Operating Expenditures | 133,542 | 125,770 | 120,209 | (5,561) | -4.42% |
| Capital Outlay | 20,051 | 15,435 | 18,200 | 2,765 | 17.91% |
| TOTALS | \$ 465,862 | \$ 572,797 | \$ 569,378 | \$ (3,419) | -0.60% |

| 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 |

FY 2015 Major Variances +/- :

Personal Services: \$ (623)
 Decrease in personal services for planned adjustments in salary, insurance and pension contributions.

Operating Expenditures: \$ (5,561)

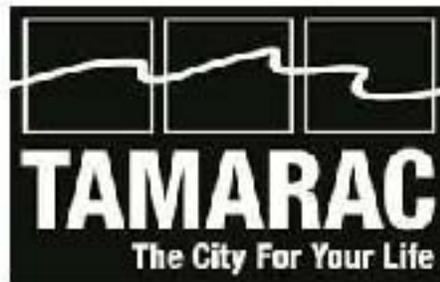
Decreases for:

Contractual services, ex. Imaging/shredding services
 Copier rental/leases, usage, service contracts

Capital Outlay: \$ 2,765

Increases for:

Digital scanner and folding machine



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

| Financial Summary ~ Department Revenues | | | | | | |
|--|-------------------|---------------------|---------------------|------------------|----------------|--------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent | |
| | Actual | Amended | Adopted | Change | Change | |
| Fines & Forfeits - County | \$ 118,899 | \$ 130,000 | \$ 115,000 | (15,000) | | -11.54% |
| Parking Violations | 139,306 | 115,000 | 140,000 | 25,000 | | 21.74% |
| Red light violations | - | 2,953,810 | 2,953,810 | - | | 0.00% |
| Red light violations (contra) | - | (1,451,677) | (1,451,503) | 174 | | -0.01% |
| Red light Admin fees | - | 78,500 | 79,625 | 1,125 | | 1.43% |
| DEPARTMENT TOTALS | \$ 258,205 | \$ 1,825,633 | \$ 1,836,932 | \$ 11,299 | | 0.62% |

| Financial Summary ~ Category Expenditures | | | | | | |
|--|----------------------|----------------------|----------------------|-------------------|----------------|--------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent | |
| | Actual | Amended | Adopted | Change | Change | |
| Personal Services | \$ 334,866 | \$ 430,000 | \$ 451,299 | \$ 21,299 | | 4.95% |
| Operating Exp - School Crossing | 183,740 | 173,800 | 196,915 | 23,115 | | 13.30% |
| Operating Exp - Police/BSO | 12,016,792 | 12,924,258 | 13,435,221 | 510,963 | | 3.95% |
| Operating Exp - Redlight Cameras | - | 1,530,633 | 1,530,633 | - | | 0.00% |
| DEPARTMENT TOTALS | \$ 12,535,398 | \$ 15,058,691 | \$ 15,614,068 | \$ 555,377 | | 3.69% |

| Financial Summary ~ Program Expenditures | | | | | | |
|---|----------------------|----------------------|----------------------|-------------------|----------------|--------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent | |
| | Actual | Amended | Adopted | Change | Change | |
| Crossing Guards | \$ 149,500 | \$ 158,000 | \$ 158,000 | \$ - | | 0.00% |
| Police Services | 12,385,898 | 13,320,058 | 13,874,136 | 554,078 | | 4.16% |
| Red Light Cameras | - | 1,580,633 | 1,581,932 | 1,299 | | 0.08% |
| DEPARTMENT TOTALS | \$ 12,535,398 | \$ 15,058,691 | \$ 15,614,068 | \$ 555,377 | | 3.69% |

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 99 budgeted positions to include a District Chief, two Lieutenants, two SRO's, eight Sergeants, sixty-eight deputies, fourteen 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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|---|-------------------|-------------------|--------------------|-------------------|
| Number of district participation in community outreach programs/meetings. | 101 | 125 | 125 | 125 |
| Number of high visibility traffic and corridor operations. | 21 | 20 | 15 | 20 |
| Number of Volunteer Hours | 3,572 | 2,900 | 4,578 | 3,000 |
| Percent of days minimum staffing requirements were met. | N/A | 100% | 96% | 100% |

*-FY14 Actual is unaudited

Police Services/Broward Sheriff's Office (4120)

Financial Summary ~ Division Revenues

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|---------------------------|-------------------|--------------------|--------------------|------------------|-------------------|
| Fines & Forfeits - County | \$ 118,899 | \$ 130,000 | \$ 115,000 | \$ (15,000) | -11.54% |
| Parking Violations | 139,306 | 115,000 | 140,000 | 25,000 | 21.74% |
| TOTALS | \$ 258,205 | \$ 245,000 | \$ 255,000 | \$ 10,000 | 4.08% |

Financial Summary ~ Division Expenditures

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|---------------------------------|----------------------|----------------------|----------------------|-------------------|-------------------|
| Personal Services | \$ 334,866 | \$ 380,000 | \$ 400,000 | \$ 20,000 | 5.26% |
| Operating Exp - School Crossing | 183,740 | 173,800 | 196,915 | 23,115 | 13.30% |
| Operating Exp - Police/BSO | 12,016,792 | 12,924,258 | 13,435,221 | 510,963 | 3.95% |
| TOTALS | \$ 12,535,398 | \$ 13,478,058 | \$ 14,032,136 | \$ 554,078 | 4.11% |

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 | 14 | | | 14 |
| Crime Analyst | 1 | | | 1 |
| Clerical Assistant | 2 | | | 2 |
| Administrative | 1 | | | 1 |
| Total Personnel Complement | 99 | 0 | 0 | 99 |

FY 2015 Major Variances +/- :

Personal Services: **\$ 20,000**

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

Operating Expenditures: **\$ 534,078**

Increases for:

School Crossing guard services - \$23,115

BSO contract - increase estimated \$432,213

Additional CSA position for City Hall security - \$78,750

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|---|-------------------|-------------------|--------------------|-------------------|
| Number of months where rejection rates do not increase greater than 2% month over month | N/A | 12 | 12 | 12 |

*-FY14 Actual is unaudited

Police Services/Red Light Camera (4121)

| Financial Summary ~ Division Revenues | | | | | |
|--|-------------------|---------------------|---------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Red light violations | \$ - | \$ 2,953,810 | \$ 2,953,810 | \$ - | 0.00% |
| Red light violations (contra) | - | (1,451,677) | (1,451,503) | 174 | -0.01% |
| Red light Admin fees | - | 78,500 | 79,625 | 1,125 | 1.43% |
| TOTALS | \$ - | \$ 1,580,633 | \$ 1,581,932 | \$ 1,299 | 0.08% |

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|---------------------|---------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ - | \$ 50,000 | \$ 51,299 | \$ 1,299 | 2.60% |
| Operating Exp | - | 1,530,633 | 1,530,633 | - | 0.00% |
| TOTALS | \$ - | \$ 1,580,633 | \$ 1,581,932 | \$ 1,299 | 0.08% |

| Personnel Complement | | | | |
|-----------------------------------|-------------|-----------|----------|-------------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Motorcycle Deputy | 1.00 | | | 1.00 |
| Community Service Aide | 1.00 | | | 1.00 |
| Special Magistrate | 0.16 | | | 0.16 |
| Accountant I | 0.07 | | | 0.07 |
| Total Personnel Complement | 2.23 | 0 | 0 | 2.23 |

FY 2015 Major Variances +/- :

Personal Services: **\$ 1,299**

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

Non-Departmental (9000)

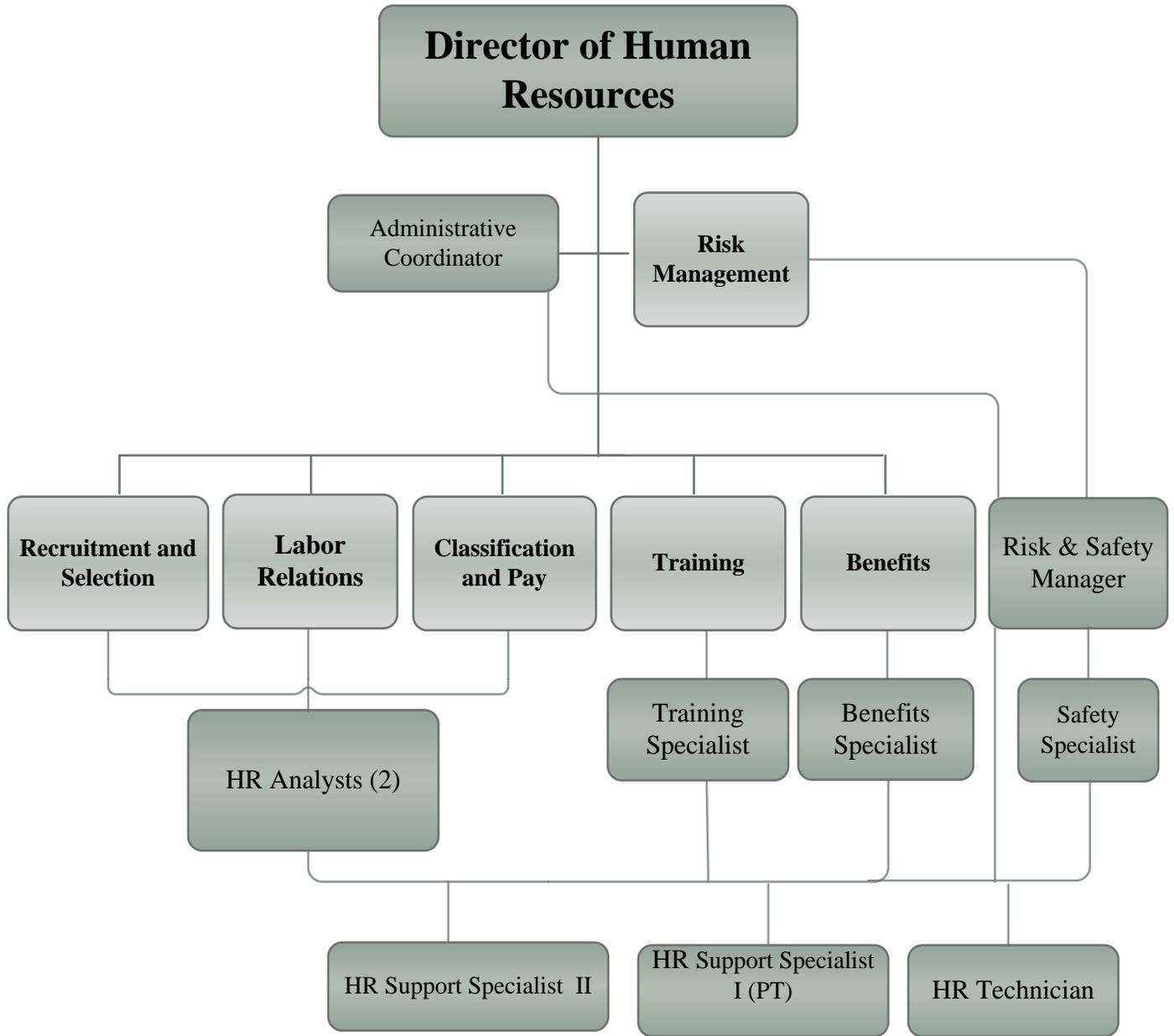
| Financial Summary ~ Category Expenditures | | | | | |
|---|----------------------|----------------------|----------------------|---------------------|---------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 1,178,378 | \$ 996,462 | \$ 1,006,938 | \$ 10,476 | 1.05% |
| Operating Expenditures | 891,944 | 871,533 | 865,248 | (6,285) | -0.72% |
| Capital Outlay | - | - | 35,000 | 35,000 | 0.00% |
| Grant & Aid | 5,500 | 3,600 | 3,750 | 150 | 4.17% |
| Transfer Out - Fire Rescue | 6,015,223 | 6,342,109 | 6,379,742 | 37,633 | 0.59% |
| Transfer Out - Revenue Bond | 2,479,400 | 2,475,300 | 2,542,538 | 67,238 | 2.72% |
| Transfer Out - Corridor Imp. | - | 1,000,000 | 1,000,000 | - | 0.00% |
| Transfer Out - Stormwater | - | 300,336 | 317,791 | 17,455 | 5.81% |
| Transfer Out - Capital Equipment | 142,000 | 93,000 | 239,899 | 146,899 | 157.96% |
| Transfer Out - Colony West Golf Course | - | 1,500,000 | 164,917 | (1,335,083) | -89.01% |
| Contingency/Other Uses | - | 118,134 | 750,000 | 631,866 | 534.87% |
| Reserves | - | - | 224,824 | 224,824 | 0.00% |
| TOTALS | \$ 10,712,445 | \$ 13,700,474 | \$ 13,530,647 | \$ (169,827) | -1.24% |

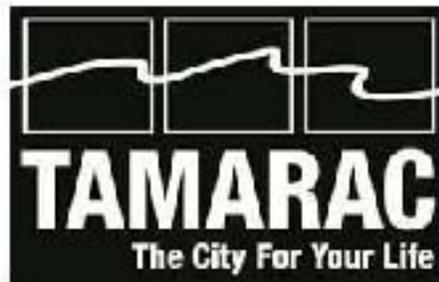
FY 2015 Major Variances +/- :

| | |
|--|-----------------------|
| Personal Services -: | \$ 10,476 |
| Increase in personal services due to salary adjustments, service awards & incentives | |
| Operating Expenditures: | \$ (6,285) |
| <u>Decreases for:</u> | |
| Election cost | |
| Dues and Memberships | |
| Capital Outlay: | \$ 35,000 |
| <u>Increases for:</u> | |
| Digital marquee in City Hall | |
| Grant & Aid: | \$ 150 |
| <u>Increases for:</u> | |
| Q-Tip Tax Rebate | |
| Transfer Out: | \$ (1,065,858) |
| <u>Decreases for:</u> | |
| Transfers to Colony West Golf Course (Fund 450) | |
| Contingency/Other Uses: | \$ 631,866 |
| <u>Increases for:</u> | |
| Funds allocated for special projects | |
| Reserves: | |
| <u>Increases for:</u> | |
| Increase reserves to cover year-end encumbrances | \$ 224,824 |

Human Resources Department

10 Full Time - 1 Part Time (10.5 FTE)





Human Resources

Departmental Financial Summary

| Financial Summary ~ Department Revenues | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Insurance Service Fees | \$ 893,660 | \$ 920,460 | \$ 948,073 | \$ 27,613 | 3.00% |
| Worker's Comp Fees | 287,618 | 376,620 | 387,918 | 11,298 | 3.00% |
| Interest Earnings | 17,340 | 50,000 | 50,000 | - | 0.00% |
| Miscellaneous Revenues | 105,086 | 15,000 | 15,000 | - | 0.00% |
| Appropriated Fund Balance-Risk | - | 1,890,179 | 1,189,370 | (700,809) | -37.08% |
| DEPARTMENT TOTALS | \$ 1,303,704 | \$ 3,252,259 | \$ 2,590,361 | \$ (661,898) | -20.35% |

| Financial Summary ~ Category Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 1,232,617 | \$ 1,261,227 | \$ 1,256,462 | \$ (4,765) | -0.38% |
| Operating Expenditures | 1,651,137 | 2,254,423 | 2,190,809 | (63,614) | -2.82% |
| Capital Outlay | - | 17,000 | - | (17,000) | -100.00% |
| Contingency | - | 883,000 | 250,000 | (633,000) | -71.69% |
| DEPARTMENT TOTALS | \$ 2,883,754 | \$ 4,415,650 | \$ 3,697,271 | \$ (718,379) | -16.27% |

| Financial Summary ~ Program Expenditures | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Operations | \$ 831,199 | \$ 1,019,786 | \$ 957,587 | \$ (62,199) | -6.10% |
| Training and Development | 144,267 | 143,605 | 149,323 | 5,718 | 3.98% |
| Risk Management | 1,908,288 | 3,252,259 | 2,590,361 | (661,898) | -20.35% |
| DEPARTMENT TOTALS | \$ 2,883,754 | \$ 4,415,650 | \$ 3,697,271 | \$ (718,379) | -16.27% |

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:

In FY 2015, the Human Resources Department will focus on successfully negotiating a collective bargaining agreement with the Federation of Public Employees, completing the transition of over \$10 million dollars in deferred compensation accounts and administration of a new program enhancing financial literacy for City employees, and enhancing succession planning in order to capture the knowledge and experience of employees retiring from the workforce. As turnover has started to inch up as regional unemployment has decreased, recruitment and retention will be a very high priority as well. We will continue to focus on the selection and retention of qualified City employees to fill the number and variety of positions required to provide services to citizens and to provide the technical, supervisory and management development training to City employees.

| Performance Measures | FY 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|---|-------------------|-------------------|---------------------|-------------------|
| Percentage of those hired who have successfully completed their initial probationary period. | 85% | 95% | 93% | 95% |
| Percentage grievances/admin hearings resolved before passing from management control. | 100% | 95% | 100% | 95% |
| Percentage employees satisfied with training (rating 4 or 5) (met objectives, content useful) | 97% | 96% | 99% | 96% |

* - FY 2014 Actual is unaudited

Human Resources Operations (1710/1720)

| Financial Summary ~ Division Expenditures | | | | | |
|---|-------------------|---------------------|---------------------|--------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 841,897 | \$ 879,992 | \$ 873,565 | \$ (6,427) | -0.73% |
| Operating Expenditures | 133,569 | 266,399 | 233,345 | (33,054) | -12.41% |
| Capital Outlay | - | 17,000 | - | (17,000) | -100.00% |
| TOTALS | \$ 975,466 | \$ 1,163,391 | \$ 1,106,910 | \$ (56,481) | -4.85% |

| Personnel Complement | | | | |
|-----------------------------------|-------------|-----------|----------|-------------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Director of Human Resources | 1.00 | | | 1.00 |
| Human Resources Analyst | 1.50 | | | 1.50 |
| Training Specialist | 1.00 | | | 1.00 |
| Benefits Specialist | 1.00 | | | 1.00 |
| Administrative Coordinator | 1.00 | | | 1.00 |
| HR Support Specialist II | 0.75 | | | 0.75 |
| HR Support Specialist I (PT) | 0.00 | 1 | | 0.50 |
| HR Technician | 0.75 | | | 0.75 |
| Total Personnel Complement | 7.00 | 1 | 0 | 7.50 |

FY 2015 Major Variances +/- :

Personal Services: \$ (6,427)

Decrease in personal services for planned adjustments in salary and benefits.

Operating Expenditures: \$ (33,054)

Decreases for:

Professional services, employment agency fees

Capital Outlay: \$ (17,000)

Decreases for:

Prior year capital security equipment purchase not duplicated for FY 2015

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 2013 Actual | FY 2014 Target | FY 2014 Actual * | FY 2015 Target |
|--|-------------------|-------------------|---------------------|-------------------|
| Number of Incidents per 100,000 miles driven | 2.34 | 2.60 | 2.03 | 2.50 |
| Workers' Compensation Incident Rate per \$100,000 of payroll | 0.22 | 0.24 | 0.14 | 0.25 |
| General Liability claims per 10,000 population served | 0.16 | 2.76 | 3.41 | 2.60 |
| Workers' Compensation Experience Modifier | 0.84 | 0.85 | 0.78 | 0.78 |

* - FY 2014 Actual is unaudited

Risk Management (8401)

| Financial Summary ~ Division Revenues | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent |
| | Actual | Amended | Adopted | Dollar Change | Change |
| Insurance Service Fees | \$ 893,660 | \$ 920,460 | \$ 948,073 | \$ 27,613 | 3.00% |
| Worker's Comp Fees | 287,618 | 376,620 | 387,918 | 11,298 | 3.00% |
| Interest Earnings | 17,340 | 50,000 | 50,000 | - | 0.00% |
| Miscellaneous Revenues | 105,086 | 15,000 | 15,000 | - | 0.00% |
| Appropriated Net Assets | - | 1,890,179 | 1,189,370 | (700,809) | -37.08% |
| TOTALS | \$ 1,303,704 | \$ 3,252,259 | \$ 2,590,361 | \$ (661,898) | -20.35% |

| Financial Summary ~ Division Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent |
| | Actual | Amended | Adopted | Dollar Change | Change |
| Personal Services | \$ 390,720 | \$ 381,235 | \$ 382,897 | \$ 1,662 | 0.44% |
| Operating Expenditures | 1,517,568 | 1,988,024 | 1,957,464 | (30,560) | -1.54% |
| Contingency | - | 883,000 | \$ 250,000 | (633,000) | -71.69% |
| TOTALS | \$ 1,908,288 | \$ 3,252,259 | \$ 2,590,361 | \$ (661,898) | -20.35% |

| Personnel Complement | | | | |
|-----------------------------------|-------------|-----------|----------|-------------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Risk and Safety Manager | 1.00 | | | 1.00 |
| Safety Specialist | 1.00 | | | 1.00 |
| HR Analyst | 0.50 | | | 0.50 |
| HR Support Specialist II | 0.25 | | | 0.25 |
| HR Technician | 0.25 | | | 0.25 |
| Total Personnel Complement | 3.00 | 0 | 0 | 3.00 |

FY 2015 Major Variances +/-) :

Personal Services: **\$ 1,662**

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

Operating Expenditures: **\$ (30,560)**

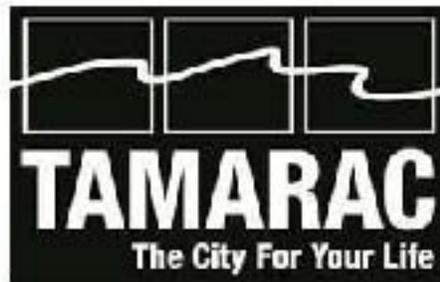
Decreases for:

Travel, meals and lodging
One-time Riskmaster software purchase
Claims - automobile and city property

Transfer out/Contingency: **\$ (633,000)**

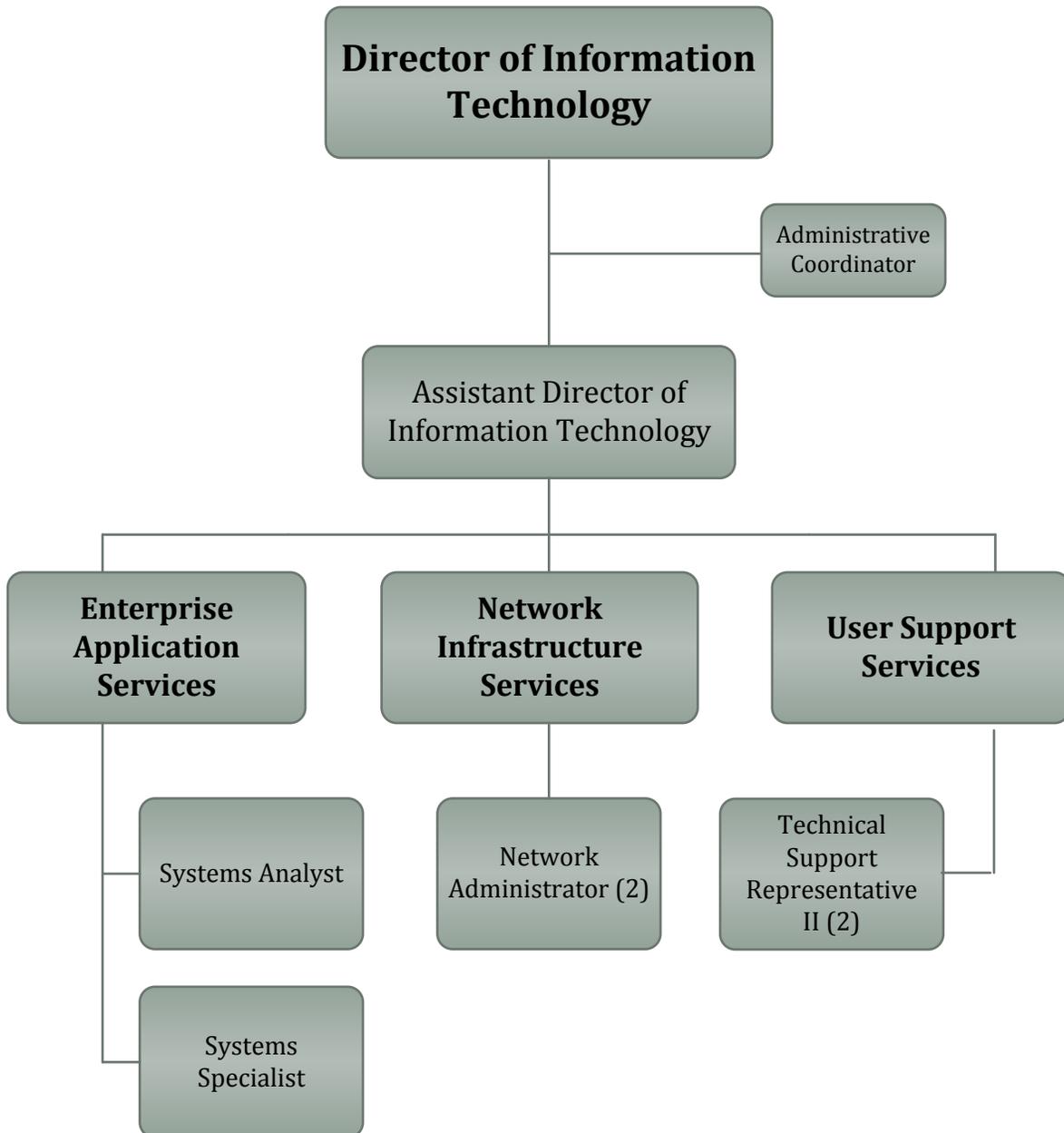
Decreases for:

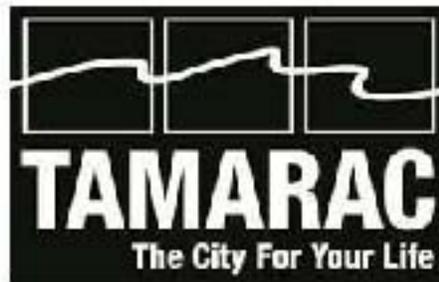
General Fund chargebacks
Contingency



Information Technology Department

9 Full Time (9 FTE)





Information Technology Departmental Financial Summary

Financial Summary ~ Department Revenues

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|--------------------------|-------------------|--------------------|--------------------|------------------|-------------------|
| Telecommunications Tower | \$ 625,386 | \$ 630,000 | \$ 630,000 | \$ - | 0.00% |
| DEPARTMENT TOTALS | \$ 625,386 | \$ 630,000 | \$ 630,000 | \$ - | 0.00% |

Financial Summary ~ Category Expenditures

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|--------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| Personal Services | \$ 896,885 | \$ 987,193 | \$ 1,060,274 | \$ 73,081 | 7.40% |
| Operating Expenditures | 658,613 | 665,361 | 816,695 | 151,334 | 22.74% |
| Capital Outlay | 166,279 | 119,238 | 356,300 | 237,062 | 198.81% |
| DEPARTMENT TOTALS | \$ 1,721,777 | \$ 1,771,792 | \$ 2,233,269 | \$ 461,477 | 26.05% |

Financial Summary ~ Program Expenditures

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|--------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| IT Operations | \$ 1,721,777 | \$ 1,771,792 | \$ 2,233,269 | \$ 461,477 | 26.05% |
| DEPARTMENT TOTALS | \$ 1,721,777 | \$ 1,771,792 | \$ 2,233,269 | \$ 461,477 | 26.05% |

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|-------------------|-------------------|--------------------|-------------------|
| Average time to completion of IT Service Desk requests (hrs.) | 24 | 30 | 25 | 30 |
| Percentage of time IT systems available during regular business hours. | 99% | 100% | 100% | 100% |
| Backup success rate | 96% | 95% | 81% | 95% |
| Customer satisfaction (IT Surveys) | 100% | 97% | 98% | 97% |

*-FY15 Actual is unaudited

Information Technology (8100)

| Financial Summary ~ Division Revenues | | | | | |
|--|-------------------|--------------------|--------------------|------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Telecommunications Tower | \$ 625,386 | \$ 630,000 | \$ 630,000 | \$ - | 0.00% |
| TOTALS | \$ 625,386 | \$ 630,000 | \$ 630,000 | \$ - | 0.00% |

| Financial Summary ~ Division Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 896,885 | \$ 987,193 | \$ 1,060,274 | \$ 73,081 | 7.40% |
| Operating Expenditures | 658,613 | 665,361 | 816,695 | 151,334 | 22.74% |
| Capital Outlay/Other | 166,279 | 119,238 | 356,300 | 237,062 | 198.81% |
| TOTALS | \$ 1,721,777 | \$ 1,771,792 | \$ 2,233,269 | \$ 461,477 | 26.05% |

| 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 (FY15 - 1 New) | 2 | | | 2 |
| Administrative Coordinator | 1 | | | 1 |
| Total Personnel Complement | 9 | 0 | 0 | 9 |

FY 2015 Major Variances +/-) :

Personal Services: **\$ 73,081**

Increase in personal services for planned adjustments in salary, insurance and pension contributions.
New Tech Representative II approved for FY 2015

Operating Expenditures: **\$ 151,334**

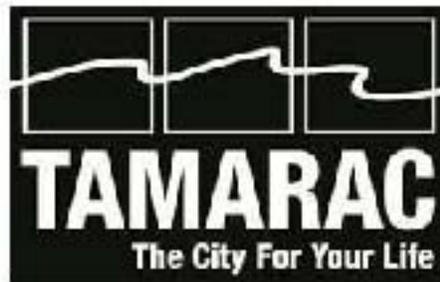
Increases for:

One Solution hardware - IVR voice permits conversion
Webstreaming enhancements
Wireless network expansion to Parks
Training/Travel, telephone service, wireless phones & pagers

Capital Outlay: **\$ 237,062**

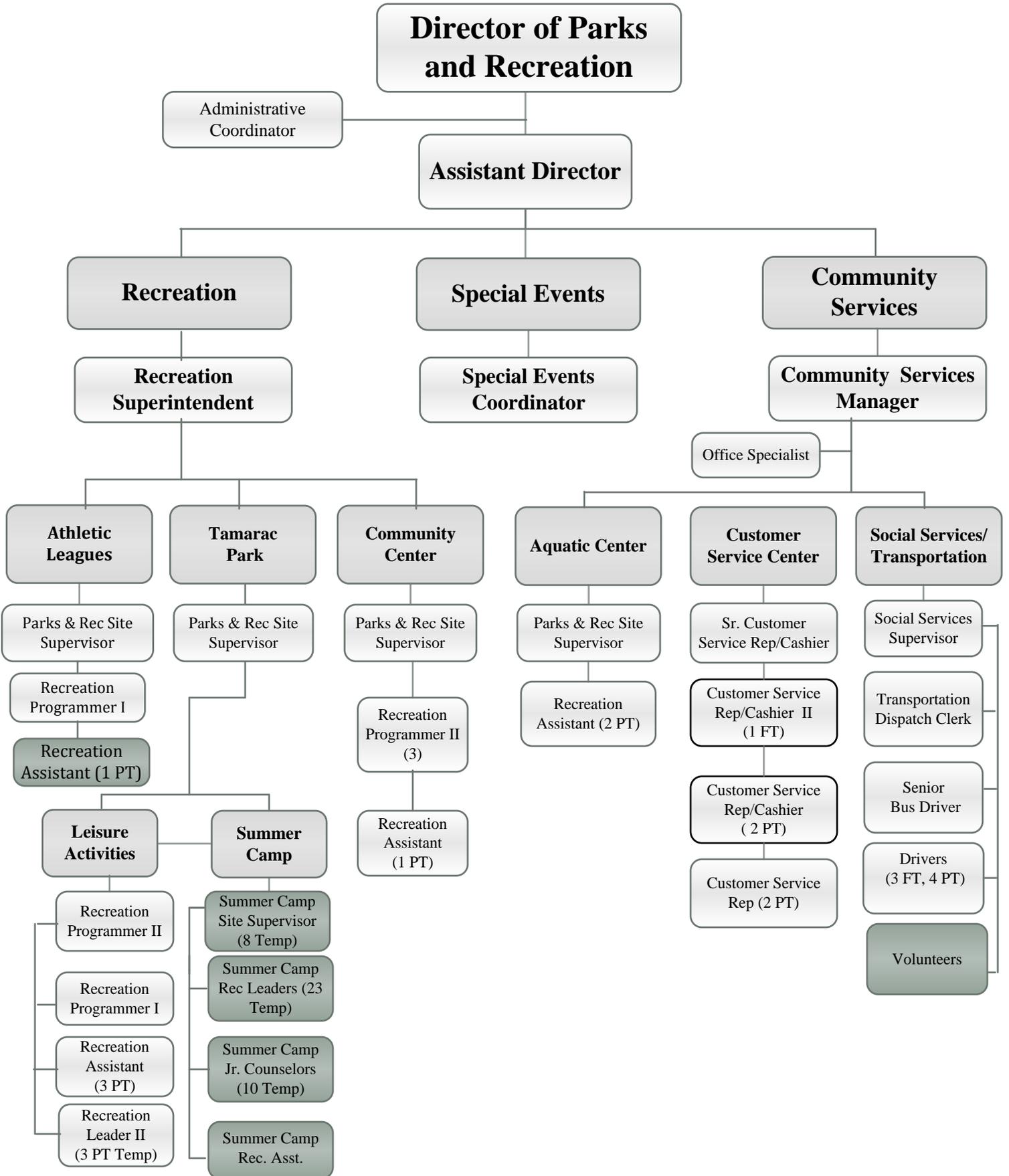
Increases for:

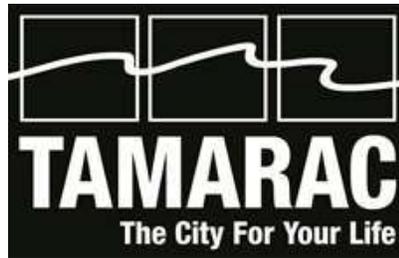
One Solution hardware - server
Video switching equipment



Parks and Recreation Department

25 FT, 15 PT, 45 Temp. (47.5 FTE)





Parks and Recreation Departmental Financial Summary

| Financial Summary ~ Department Revenues | | | | | | |
|--|-------------------|---------------------|---------------------|------------------|--|--------------|
| | FY 2013 | FY 2014 | FY 2015 | | | Percent |
| | Actual | Amended | Adopted | Dollar Change | | Change |
| After-School Program | \$ 40,500 | \$ 56,250 | \$ 42,500 | \$ (13,750) | | -24.44% |
| Summer Camp Fees | 196,000 | 212,000 | 218,600 | 6,600 | | 3.11% |
| Activity Fees | 38,000 | 38,500 | 43,100 | 4,600 | | 11.95% |
| Youth Activity Fees | 16,000 | 15,000 | 15,000 | - | | 0.00% |
| Adult Trip Fees | 14,800 | 12,000 | 17,250 | 5,250 | | 43.75% |
| Youth Basketball League | 28,000 | 28,000 | 34,000 | 6,000 | | 21.43% |
| Fitness Activity Fees | 91,000 | 80,100 | 78,500 | (1,600) | | -2.00% |
| Instructional Class Fees | 144,500 | 157,500 | 153,169 | (4,331) | | -2.75% |
| Senior Program Fees | 24,000 | 21,500 | 30,000 | 8,500 | | 39.53% |
| Youth Soccer League | 35,250 | 35,603 | 44,625 | 9,022 | | 25.34% |
| Youth Softball League | 3,500 | 1,100 | 1,111 | 11 | | 1.00% |
| Adult Softball League | 12,000 | 12,120 | 16,800 | 4,680 | | 38.61% |
| Men Basketball League | - | 14,700 | 16,800 | 2,100 | | 14.29% |
| Sponsorship Fees | 4,000 | 4,000 | 5,000 | 1,000 | | 25.00% |
| Non-Resident Fees | 5,000 | 5,050 | 1,500 | (3,550) | | -70.30% |
| Recreation Special Events | 1,000 | 1,010 | 4,300 | 3,290 | | 325.74% |
| Turkey Trot 5K Race | 37,250 | 37,250 | 43,000 | 5,750 | | 15.44% |
| Facility Rentals | - | - | 5,500 | 5,500 | | 0.00% |
| Shelter Rentals | 35,000 | 64,500 | 78,500 | 14,000 | | 21.71% |
| Background Checks | - | - | 16,800 | 16,800 | | 0.00% |
| Aquatic Admission Fees | 50,000 | 50,100 | 49,500 | (600) | | -1.20% |
| Aquatic Program Fees | 27,500 | 32,000 | 31,000 | (1,000) | | -3.13% |
| Aquatic Concession Sales | 6,000 | 3,000 | 3,300 | 300 | | 10.00% |
| Rents/Aquatic Facility | 6,500 | 6,300 | 6,000 | (300) | | -4.76% |
| Mass Transit/Broward | 95,015 | 95,015 | 95,015 | - | | 0.00% |
| Bus Service Fee | 13,950 | 16,500 | 18,300 | 1,800 | | 10.91% |
| Social Services Transport Fee | 12,250 | 13,750 | 13,750 | - | | 0.00% |
| DEPARTMENT TOTALS | \$ 937,015 | \$ 1,012,848 | \$ 1,082,920 | \$ 70,072 | | 6.92% |

| Financial Summary ~ Category Expenditures | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--|---------------|
| | FY 2013 | FY 2014 | FY 2015 | | | Percent |
| | Actual | Amended | Adopted | Dollar Change | | Change |
| Personal Services | \$ 2,696,437 | \$ 2,829,012 | \$ 2,820,399 | \$ (8,613) | | -0.30% |
| Operating Expenditures | 1,343,522 | 1,839,720 | 1,604,626 | (235,094) | | -12.78% |
| Capital Outlay | 42,336 | 105,500 | 106,555 | 1,055 | | 1.00% |
| DEPARTMENT TOTALS | \$ 4,082,295 | \$ 4,774,232 | \$ 4,531,580 | \$ (242,652) | | -5.08% |

| Financial Summary ~ Program Expenditures | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|--|---------------|
| | FY 2013 | FY 2014 | FY 2015 | | | Percent |
| | Actual | Amended | Adopted | Dollar Change | | Change |
| Administration | \$ 2,790,421 | \$ 3,189,913 | \$ 3,109,524 | \$ (80,389) | | -2.52% |
| Aquatics | 657,493 | 838,178 | 751,529 | (86,649) | | -10.34% |
| Social Services | 190,714 | 206,964 | 204,636 | (2,328) | | -1.12% |
| Transportation | 443,667 | 539,177 | 465,891 | (73,286) | | -13.59% |
| DEPARTMENT TOTALS | \$ 4,082,295 | \$ 4,774,232 | \$ 4,531,580 | \$ (242,652) | | -5.08% |

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|-------------------|-------------------|--------------------|-------------------|
| Total value of sponsorships (in-kind and monetary) | \$25,415 | \$12,000 | \$10,175 | \$12,000 |
| Percentage of attendance towards capacity | 83% | 84% | 90% | 84% |
| Transactional Surveys - percentage of customers rating service a score of 4 or 5 | 99% | 95% | 98% | 95% |
| Percentage of time active space (ball fields, meeting rooms) in use | 65% | 65% | 68% | 65% |

*-FY14 Actual is unaudited

Recreation (7010)

| Financial Summary ~ Division Revenues | | | | | | |
|--|-----------------------|------------------------|------------------------|----------------------|-----------------------|--|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change | |
| After-School Program | \$ 40,500 | \$ 56,250 | \$ 42,500 | (13,750) | -24.44% | |
| Summer Camp Fees | 196,000 | 212,000 | 218,600 | 6,600 | 3.11% | |
| P & R Concession Sales | 6,119 | 6,100 | 6,200 | 100 | 1.64% | |
| Activity Fees | 38,000 | 38,500 | 43,100 | 4,600 | 11.95% | |
| Youth Activity Fees | 16,000 | 15,000 | 15,000 | - | 0.00% | |
| Adult Trip Fees | 14,800 | 12,000 | 17,250 | 5,250 | 43.75% | |
| Youth Basketball League | 28,000 | 28,000 | 34,000 | 6,000 | 21.43% | |
| Fitness Activity Fees | 91,000 | 80,100 | 78,500 | (1,600) | -2.00% | |
| Instructional Class Fees | 144,500 | 157,500 | 153,169 | (4,331) | -2.75% | |
| Senior Program Fees | 24,000 | 21,500 | 30,000 | 8,500 | 39.53% | |
| Youth Soccer League | 35,250 | 35,603 | 44,625 | 9,022 | 25.34% | |
| Youth Softball League | 3,500 | 1,100 | 1,111 | 11 | 1.00% | |
| Adult Softball League | 12,000 | 12,120 | 16,800 | 4,680 | 38.61% | |
| Men Basketball League | - | 14,700 | 16,800 | 2,100 | 14.29% | |
| Sponsorship Fees | 4,000 | 4,000 | 5,000 | 1,000 | 25.00% | |
| Youth Flag Football | 5,395 | 5,625 | 6,000 | 375 | 6.67% | |
| Co-ed Kickball League | - | - | 3,600 | 3,600 | 0.00% | |
| Adult Flag Football | - | - | 3,200 | 3,200 | 0.00% | |
| Youth Baseball | - | - | - | - | 0.00% | |
| Non-Resident Fees | 5,000 | 5,050 | 1,500 | (3,550) | -70.30% | |
| Recreation Spec. Events | 1,000 | 1,010 | 4,300 | 3,290 | 325.74% | |
| Turkey Trot 5K Race | 37,250 | 37,250 | 43,000 | 5,750 | 15.44% | |
| Background Checks | - | - | 5,500 | 5,500 | 0.00% | |
| Facility Rentals | 35,000 | 64,500 | 78,500 | 14,000 | 21.71% | |
| Shelter Rentals | 18,000 | 16,000 | 16,800 | 800 | 5.00% | |
| TOTALS | \$ 737,314 | \$ 807,908 | \$ 868,255 | \$ 60,347 | 7.47% | |

| Financial Summary ~ Division Expenditures | | | | | | |
|--|-----------------------|------------------------|------------------------|----------------------|-----------------------|--|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change | |
| Personal Services | \$ 2,042,918 | \$ 2,074,278 | \$ 2,124,776 | \$ 50,498 | 2.43% | |
| Operating Expenditures | 710,506 | 1,030,735 | 918,193 | (112,542) | -10.92% | |
| Capital Outlay | 36,997 | 84,900 | 66,555 | (18,345) | -21.61% | |
| TOTALS | \$ 2,790,421 | \$ 3,189,913 | \$ 3,109,524 | \$ (80,389) | -2.52% | |

Recreation (7010)

| 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 | 3 | | | 3.0 |
| 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 (P/T) | | 5 | | 2.5 |
| Community Services Manager | 1 | | | 1.0 |
| Senior Customer Service Rep/Cashier | 1 | | | 1.0 |
| Customer Service Rep./Cashier II | 1 | | | 1.0 |
| Customer Service Rep./Cashier (P/T) | | 2 | | 1.0 |
| Customer Service Representative (P/T) | | 2 | | 1.0 |
| 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 | 9 | 45 | 36.5 |

FY 2015 Major Variances +/- :

Personal Services \$ 50,498
 Increase in personal services due to salary adjustments

Operating Expenditures: \$ (112,542)

Decreases for:

- Other Contractual Services, Parks and Recreation and Social Services Master Plan - one-time project
- R & M Facilities, miscellaneous maintenance and repairs to equipment at TCC & MPC - one-time project
- Equipment - Picnic tables, benches, class mats, ballroom chairs and hand weights - one time items
- Supplies, miscellaneous activity supplies

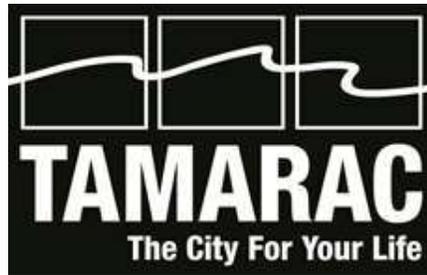
Increases for:

- Police Protect/Security, parks open on Monday - Friday 4 hrs. per day and Saturday - 8 hrs.
- Background checks, increase number of volunteers & coaches
- Supplies-Software, Vermont System gift card software
- Summer Camp, Winter/Spring break camps
- Sport Leagues, Fall/Spring basketball

Capital Outlay: \$ (18,345)

Decreases for:

- Equipment - stage curtain (TCC), water fountain (MPC), digital marquee (TSC & TCC) - one-time equipment purchase



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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|---|-------------------|-------------------|--------------------|-------------------|
| Percentage of attendance towards capacity | 83% | 84% | 86% | 84% |
| Transactional Surveys - percentage of customers rating customer service a score of 4 or 5 | 98% | 95% | 97% | 95% |

*-FY14 Actual is unaudited

Aquatics (7030)

| Financial Summary ~ Division Revenues | | | | | |
|--|------------------|------------------|------------------|-------------------|---------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Aquatic Admission Fees | \$ 50,000 | \$ 50,100 | \$ 49,500 | \$ (600) | -1.20% |
| Aquatic Program Fees | 27,500 | 32,000 | 31,000 | (1,000) | -3.13% |
| Aquatic Concession Sales | 6,000 | 3,000 | 3,300 | 300 | 10.00% |
| Rentals/Aquatic Facility | 6,500 | 6,300 | 6,000 | (300) | -4.76% |
| TOTALS | \$ 90,000 | \$ 91,400 | \$ 89,800 | \$ (1,600) | -1.75% |

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|-------------------|-------------------|--------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 104,448 | \$ 122,163 | \$ 126,232 | \$ 4,069 | 3.33% |
| Operating Expenditures | 549,675 | 710,415 | 585,297 | (125,118) | -17.61% |
| Capital Outlay | 3,370 | 5,600 | 40,000 | 34,400 | 614.29% |
| TOTALS | \$ 657,493 | \$ 838,178 | \$ 751,529 | \$ (86,649) | -10.34% |

| Personnel Complement | | | | |
|-----------------------------------|-----------|-----------|------|----------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Parks & Rec. Site Supervisor | 1 | | | 1 |
| Recreation Assistant | | 2 | | 1 |
| Total Personnel Complement | 1 | 2 | | 2 |

FY 2015 Major Variances +/- :

| | |
|---|---------------------|
| Personal Services | \$ 4,069 |
| Increase in personal services due to salary adjustments | |
| Operating Expenditures: | \$ (125,118) |
| <u>Decreases for:</u> | |
| Contractual Services, adjustment in Aquatic Center operational fee and management service fee | |
| R & M Facilities, restore/repaint entire sprayground equipment and miscellaneous pool repairs - one time repair & equipment purchases | |
| Capital Outlay: | \$ 34,400 |
| <u>Increases for:</u> | |
| Equipment, timing system, portable shade for pool deck and sound 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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|---|-------------------|-------------------|--------------------|-------------------|
| Number of volunteer hours | 14,230 | 14,000 | 9,538 | 14,500 |
| Total number of Social Services provided (waivers, referrals, home visits, cases) | 1,323 | 1,350 | 661 | 1,400 |
| Transactional Surveys - percentage of customers rating customer service a score of 4 or 5 | 99% | 95% | 97% | 95% |

*-FY14 Actual is unaudited

Social Services (7040)

| Financial Summary ~ Division Expenditures | | | | | |
|--|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 177,204 | \$ 182,814 | \$ 187,338 | \$ 4,524 | 2.47% |
| Operating Expenditures | 13,510 | 24,150 | 17,298 | (6,852) | -28.37% |
| TOTALS | \$ 190,714 | \$ 206,964 | \$ 204,636 | \$ (2,328) | -1.12% |

| Personnel Complement | | | | |
|-----------------------------------|------------------|------------------|-------------|--------------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Social Services Supervisor | 1 | | | 1 |
| Office Specialist | 1 | | | 1 |
| Total Personnel Complement | 2 | 0 | 0 | 2 |

FY 2015 Major Variances +/- :

Personal Services **\$ 4,524**
 Increase in personal services due to planned salary and benefits adjustment

Operating Expenditures: **\$ (6,852)**

Decreases for:

Counseling Services budget reduced to reflect expenses

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: paratransit, transit and, shuttle. The paratransit 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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|-------------------|-------------------|--------------------|-------------------|
| Passengers per hour on the Broward County Transit Route | 14.43 | 14 | 14.42 | 15 |
| Total para-transit trips | 15,322 | 15,450 | 6,601 | 15,500 |
| Total passengers for all transportation services | 66,491 | 66,000 | 31,728 | 66,500 |
| Transactional Surveys - percentage of customers rating service a score of 4 or 5 | 99% | 95% | 100% | 95% |

*-FY14 Actual is unaudited

Transportation (7050)

| Financial Summary ~ Division Revenues | | | | | | |
|--|-------------------|-------------------|-------------------|-----------------|--|--------------|
| | FY 2013 | FY 2014 | FY 2015 | | | Percent |
| | Actual | Amended | Adopted | Dollar Change | | Change |
| Mass Transit/Broward | \$ 95,015 | \$ 95,015 | \$ 95,015 | \$ - | | 0.00% |
| Bus Service Fee | 13,950 | 16,500 | 18,300 | 1,800 | | 10.91% |
| Social Service Transport Fee | 12,250 | 13,750 | 13,750 | - | | 0.00% |
| TOTALS | \$ 121,215 | \$ 125,265 | \$ 127,065 | \$ 1,800 | | 1.44% |

| Financial Summary ~ Division Expenditures | | | | | | |
|--|-------------------|-------------------|-------------------|--------------------|--|----------------|
| | FY 2013 | FY 2014 | FY 2015 | | | Percent |
| | Actual | Amended | Adopted | Dollar Change | | Change |
| Personal Services | \$ 371,867 | \$ 449,757 | \$ 382,053 | \$ (67,704) | | -15.05% |
| Operating Expenditures | 69,831 | 74,420 | 83,838 | 9,418 | | 12.66% |
| Capital Outlay | 1,969 | 15,000 | - | (15,000) | | -100.00% |
| TOTALS | \$ 443,667 | \$ 539,177 | \$ 465,891 | \$ (73,286) | | -13.59% |

| Personnel Complement | | | | |
|-----------------------------------|-----------|-----------|----------|----------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Senior Bus Driver | 1 | | | 1 |
| Transportation Dispatch Clerk | 1 | | | 1 |
| Bus Driver | 3 | 4 | | 5 |
| Total Personnel Complement | 5 | 4 | 0 | 7 |

FY 2015 Major Variances +/- :

Personal Services **\$ (67,704)**

Decrease in personal services due to salary adjustments and adjustment to part-time bus driver positions.

Operating Expenditures: **\$ 9,418**

Increases for:

Other Contractual Services, bus and van cleaning services

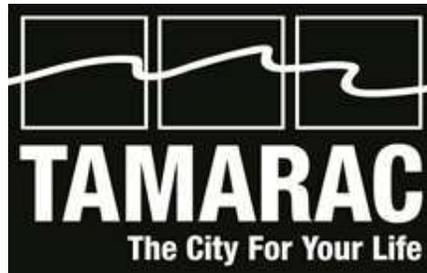
Supplies-Software, transportation scheduling software

Gasoline/Diesel

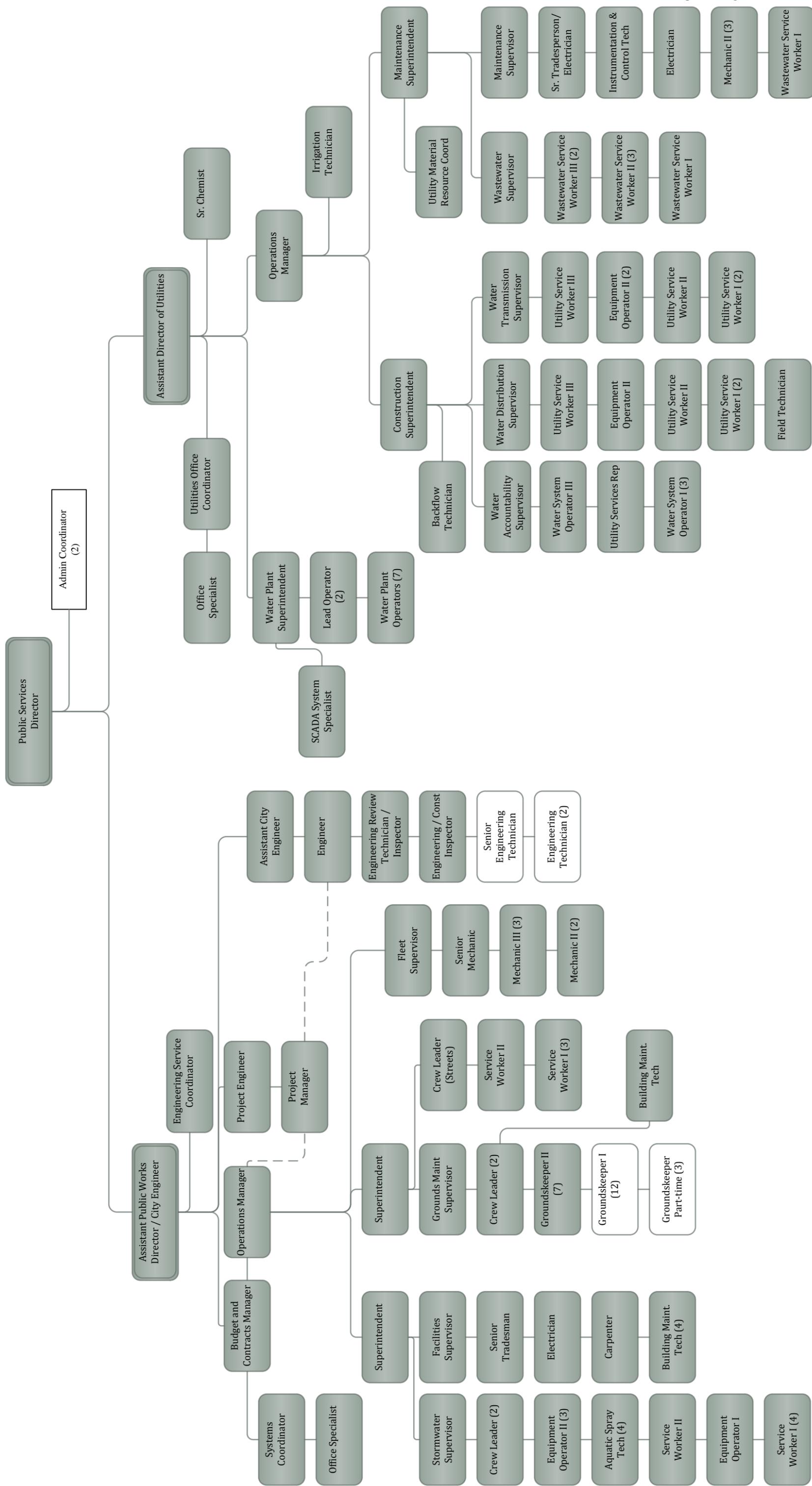
Capital Outlay: **\$ (15,000)**

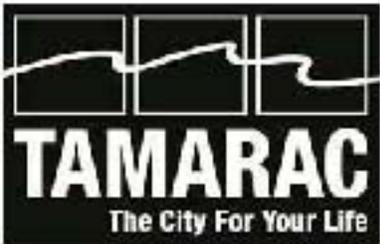
Decreases for:

Equipment, (10) fare boxes, installation of housing on (5) transit boxes - one-time purchase



**Public Services
134 Full Time, 3 Part Time (135.5 FTE)**



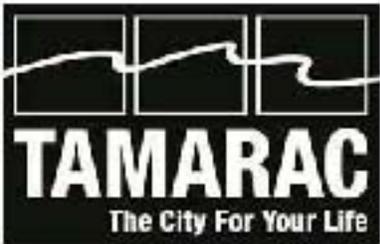


Public Services
Departmental Financial Summary

| Financial Summary ~ Department Revenues | | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|-----------------------|--|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent Change | |
| | Actual | Amended | Adopted | Change | | |
| General Fund | | | | | | |
| Engineering Fees | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | 0.00% | |
| Stormwater Fund | | | | | | |
| Special Assessments | 5,268,150 | 5,005,098 | 5,198,189 | 193,091 | 3.86% | |
| Interest Earnings | 40,861 | 55,000 | 54,000 | (1,000) | -1.82% | |
| Transfer In | - | 320,249 | 338,298 | 18,049 | 5.64% | |
| Appropriated Net Assets | - | 1,082,915 | 688,140 | (394,775) | -36.45% | |
| Utilities Fund | | | | | | |
| Water | 8,569,250 | 8,832,066 | 9,285,249 | 453,183 | 5.13% | |
| Wastewater | 14,078,325 | 14,528,282 | 15,289,263 | 760,981 | 5.24% | |
| Late Charges | 258,504 | 270,000 | 270,000 | - | 0.00% | |
| Service Charges | 313,888 | 270,000 | 270,000 | - | 0.00% | |
| Miscellaneous Revenues | 60,603 | 7,000 | 11,000 | 4,000 | 57.14% | |
| Interest Earnings | 36,419 | 65,000 | 65,000 | - | 0.00% | |
| Appropriated Net Assets | - | - | 2,052,720 | 2,052,720 | | |
| DEPARTMENT TOTALS | \$ 28,676,000 | \$ 30,485,610 | \$ 33,571,859 | \$ 3,086,249 | 10.12% | |

| Financial Summary ~ Category Expenditures | | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|-----------------------|--|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent Change | |
| | Actual | Amended | Adopted | Change | | |
| Personal Services | \$ 10,898,413 | \$ 10,809,572 | \$ 11,076,409 | \$ 266,837 | 2.47% | |
| Operating Expenditures | 19,553,313 | 17,916,894 | 19,050,395 | 1,133,501 | 6.33% | |
| Capital Outlay | (11,347) | 7,015,899 | 6,719,850 | (296,049) | -4.22% | |
| Debt Service | 873,194 | 1,303,400 | 1,311,000 | 7,600 | 0.58% | |
| Intrafund Transfer | 2,650,000 | 3,806,844 | 5,617,346 | 1,810,502 | 47.56% | |
| Contingency/Other Uses | 400,000 | 1,714,184 | 3,388,308 | 1,674,124 | 97.66% | |
| Reserves | - | 158,316 | 161,440 | 3,124 | 1.97% | |
| DEPARTMENT TOTALS | \$ 34,363,573 | \$ 42,725,109 | \$ 47,324,748 | \$ 4,599,639 | 10.77% | |

| Financial Summary ~ Program Expenditures | | | | | | |
|---|----------------------|----------------------|----------------------|---------------------|-----------------------|--|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent Change | |
| | Actual | Amended | Adopted | Change | | |
| Public Works - General Fund | \$ 6,524,830 | \$ 7,014,688 | \$ 7,170,089 | \$ 155,401 | 2.22% | |
| Stormwater | 4,517,267 | 7,829,873 | 7,310,927 | (518,946) | -6.63% | |
| Utilities | 23,321,476 | 27,880,548 | 32,843,732 | 4,963,184 | 17.80% | |
| DEPARTMENT TOTALS | \$ 34,363,573 | \$ 42,725,109 | \$ 47,324,748 | \$ 4,599,639 | 10.77% | |



Public Services Departmental Financial Summary

| Financial Summary ~ Department Revenues | | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|-------------------|--|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change | |
| General Fund | | | | | | |
| Engineering Fees | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | 0.00% | |
| Stormwater Fund | | | | | | |
| Special Assessments | 5,268,150 | 5,005,098 | 5,198,189 | 193,091 | 3.86% | |
| Interest Earnings | 40,861 | 55,000 | 54,000 | (1,000) | -1.82% | |
| Transfer In | - | 320,249 | 338,298 | 18,049 | 5.64% | |
| Appropriated Net Assets | - | 1,082,915 | 688,140 | (394,775) | -36.45% | |
| Utilities Fund | | | | | | |
| Water | 8,569,250 | 8,832,066 | 9,285,249 | 453,183 | 5.13% | |
| Wastewater | 14,078,325 | 14,528,282 | 15,289,263 | 760,981 | 5.24% | |
| Late Charges | 258,504 | 270,000 | 270,000 | - | 0.00% | |
| Service Charges | 313,888 | 270,000 | 270,000 | - | 0.00% | |
| Miscellaneous Revenues | 60,603 | 7,000 | 11,000 | 4,000 | 57.14% | |
| Interest Earnings | 36,419 | 65,000 | 65,000 | - | 0.00% | |
| Appropriated Net Assets | - | - | 2,052,720 | 2,052,720 | | |
| DEPARTMENT TOTALS | \$ 28,676,000 | \$ 30,485,610 | \$ 33,571,859 | \$ 3,086,249 | 10.12% | |

| Financial Summary ~ Category Expenditures | | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|-------------------|--|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change | |
| Personal Services | \$ 10,898,413 | \$ 10,809,572 | \$ 11,076,409 | \$ 266,837 | 2.47% | |
| Operating Expenditures | 19,553,313 | 17,916,894 | 19,050,395 | 1,133,501 | 6.33% | |
| Capital Outlay | (11,347) | 7,015,899 | 6,719,850 | (296,049) | -4.22% | |
| Debt Service | 873,194 | 1,303,400 | 1,311,000 | 7,600 | 0.58% | |
| Intrafund Transfer | 2,650,000 | 3,806,844 | 5,617,346 | 1,810,502 | 47.56% | |
| Contingency/Other Uses | 400,000 | 1,714,184 | 3,388,308 | 1,674,124 | 97.66% | |
| Reserves | - | 158,316 | 161,440 | 3,124 | 1.97% | |
| DEPARTMENT TOTALS | \$ 34,363,573 | \$ 42,725,109 | \$ 47,324,748 | \$ 4,599,639 | 10.77% | |

| Financial Summary ~ Program Expenditures | | | | | | |
|---|----------------------|----------------------|----------------------|---------------------|-------------------|--|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change | |
| Public Works - General Fund | \$ 6,524,830 | \$ 7,014,688 | \$ 7,170,089 | \$ 155,401 | 2.22% | |
| Stormwater | 4,517,267 | 7,829,873 | 7,310,927 | (518,946) | -6.63% | |
| Utilities | 23,321,476 | 27,880,548 | 32,843,732 | 4,963,184 | 17.80% | |
| DEPARTMENT TOTALS | \$ 34,363,573 | \$ 42,725,109 | \$ 47,324,748 | \$ 4,599,639 | 10.77% | |

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|---|-------------------|-------------------|--------------------|-------------------|
| Percentage of work orders/inspections completed on time (Grounds, Stormwater, Facility, Engineering and Streets) | 100% | 95% | 100% | 95% |
| Percentage of all Public Works citizen requests addressed within specified timeframes (Stormwater, Streets and Grounds) | 100% | 100% | 100% | 100% |

Public Works/Administration (5001)

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|-------------------|-------------------|----------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent |
| | Actual | Amended | Adopted | Dollar Change | Change |
| Personal Services | \$ 216,801 | \$ 214,179 | \$ 217,013 | \$ 2,834 | 1.32% |
| Operating Expenditures | 14,530 | 47,900 | 20,845 | (27,055) | -56.48% |
| TOTALS | \$ 231,331 | \$ 262,079 | \$ 237,858 | \$ (24,221) | -9.24% |

| 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

FY 2015 Major Variances +/- :

| | |
|---|--------------------|
| Personal Services | \$ 2,834 |
| Increase in personal services due to salary adjustments | |
| Operating Expenditures: | \$ (27,055) |
| <u>Decreases for:</u> | |
| Contractual Services, one-time cost | |

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|---|-------------------|-------------------|--------------------|-------------------|
| Percentage of Engineering Inspections completed within 1 day | 100% | 95% | 100% | 95% |
| Percentage of engineering permit applications reviewed within 10 days | 100% | 100% | 100% | 100% |
| Percentage of Development Review Committee packages reviewed within 10 days | 100% | 100% | 100% | 100% |
| Percentage of mapping service requests responded to within 2 business days | 100% | N/A | 100% | 100% |

*-FY14 Actual is unaudited

Engineering (5002)**Financial Summary ~ Division Revenues**

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|------------------|-------------------|--------------------|--------------------|---------------|-------------------|
| Engineering Fees | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | 0.00% |
| TOTALS | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | 0.00% |

Financial Summary ~ Division Expenditures

| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
|------------------------|-------------------|--------------------|--------------------|-----------------|-------------------|
| Personal Services | \$ 243,993 | \$ 310,059 | \$ 318,188 | \$ 8,129 | 2.62% |
| Operating Expenditures | 21,105 | 19,471 | 19,571 | 100 | 0.51% |
| TOTALS | \$ 265,098 | \$ 329,530 | \$ 337,759 | \$ 8,229 | 2.50% |

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 Coordinator** | 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

FY 2015 Major Variances +/- :

Personal Services \$ 8,129
Increase in personal services due to salary adjustments

Operating Expenditures: \$ 100

Increase for

Reflective of estimated fuel increase

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|---|-------------------|-------------------|--------------------|-------------------|
| Average number of pounds per capita recycling | 142.53 | 145 | 133 | 145 |
| Recycling / Solid Waste Complaints per year | 79 | 200 | 94 | 200 |

*-FY14 Actual is unaudited

Operations (5005)

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|-------------------|-------------------|------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 500,241 | \$ 460,502 | \$ 471,294 | \$ 10,792 | 2.34% |
| Operating Expenditures | 20,352 | 26,575 | 82,175 | 55,600 | 209.22% |
| TOTALS | \$ 520,593 | \$ 487,077 | \$ 553,469 | \$ 66,392 | 13.63% |

| Personnel Complement | | | | |
|---|------------------|------------------|-------------|--------------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Operations Manager* | 0.8 | | | 0.8 |
| Public Works 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.

FY 2015 Major Variances +/- :

Personal Services **\$ 10,792**

Increase in personal services due to salary adjustments

Operating Expenditures: **\$ 55,600**

Increases for:

Contractual Services, Household Hazardous Waste and E-Waste Recycling and Broward County
Adopt A Street

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 street lights are properly functioning through testing and inspection and to coordinate the repair of faulty street lights 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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|-------------------|-------------------|--------------------|-------------------|
| Percentage of work orders completed in 5 days or less | 100% | 100% | 100% | 100% |
| Percentage of resident complaints resolved within 24 hours | 100% | 100% | 100% | 100% |
| Percentage of street lights in service | 99% | 98% | 96% | 98% |

*-FY14 Actual is unaudited

Streets (5020)

| Financial Summary ~ Division Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|-----------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 322,695 | \$ 327,928 | \$ 352,000 | \$ 24,072 | 7.34% |
| Operating Expenditures | 825,744 | 879,722 | 904,105 | 24,383 | 2.77% |
| Capital Outlay | 1,970 | 45,000 | - | (45,000) | -100.00% |
| TOTALS | \$ 1,150,409 | \$ 1,252,650 | \$ 1,256,105 | \$ 3,455 | 0.28% |

| 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 |

FY 2015 Major Variances +/- :

| | |
|---|--------------------|
| Personal Services | \$ 24,072 |
| Increase in personal services due to salary adjustments | |
| Operating Expenditures: | \$ 24,383 |
| <u>Increases for:</u> | |
| Contractual Services, dead animal carcass removal | |
| Electricity - Street, adjustment to budget | |
| Capital Outlay: | \$ (45,000) |
| <u>Decreases for:</u> | |
| One-time purchase - Bobcat Skid-Steer Loader | |

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|---|-------------------|-------------------|--------------------|-------------------|
| Work orders completed within 48 hours or less | 100% | 100% | 100% | 100% |
| Percentage of routine repairs completed within 5 days or less | 100% | 93% | 100% | 93% |
| Janitorial contractor performance rating (monthly average) | 3% | 3% | 3% | 3% |

*-FY14 Actual is unaudited

Facility Management (5040)

| Financial Summary ~ Division Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|----------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent |
| | Actual | Amended | Adopted | Dollar Change | Change |
| Personal Services | \$ 634,648 | \$ 622,988 | \$ 611,228 | \$ (11,760) | -1.89% |
| Operating Expenditures | 683,474 | 715,728 | 639,607 | (76,121) | -10.64% |
| Capital Outlay | 12,216 | 15,000 | - | (15,000) | - |
| TOTALS | \$ 1,330,338 | \$ 1,353,716 | \$ 1,250,835 | \$ (102,881) | -7.60% |

| 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 | 4 | | | 4 |
| Total Personnel Complement | 8 | 0 | 0 | 8 |

FY 2015 Major Variances +/- :

| | |
|--|--------------------|
| Personal Services | \$ (11,760) |
| Decrease in personal services due to salary adjustments and net Facilities Services Worker upgraded to Building Maintenance Technician | |
| Operating Expenditures: | \$ (76,121) |
| <u>Decreases for:</u> | |
| Electric Service | |
| R & M Facilities, one-time expenditure | |
| Capital Outlay: | \$ (15,000) |
| <u>Decreases for:</u> | |
| One-time expenditure in prior year | |

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

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|-------------------|-------------------|--------------------|-------------------|
| Percentage of total units in service per month | 100% | 99% | 100% | 99% |
| Percentage of preventative maintenance performed on schedule | 100% | 99% | 100% | 99% |
| Percentage of unscheduled repairs to work orders | 9% | 15% | 9% | 15% |
| Percent of hours billed to work orders | 94% | 94% | 94% | 94% |

*-FY14 Actual is unaudited

Fleet Management (5080)

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|-------------------|-------------------|------------------|--------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 668,139 | \$ 641,159 | \$ 659,520 | \$ 18,361 | 2.86% |
| Operating Expenditures | 195,289 | 192,100 | 213,100 | 21,000 | 10.93% |
| Capital Outlay | 39,357 | - | - | - | - |
| TOTALS | \$ 902,785 | \$ 833,259 | \$ 872,620 | \$ 39,361 | 4.72% |

| 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 |

FY 2015 Major Variances +/- :

| | |
|---|------------------|
| Personal Services | \$ 18,361 |
| Increase in personal services due to salary adjustments | |
| Operating Expenditures: | \$ 21,000 |

Increases for:

R & M Machinery, underground tank refurbishment (one-time expenditure)
Gasoline/Diesel, adjustment to budget

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|----------------|----------------|-----------------|----------------|
| Percentage of work orders completed within 48 hours or less | 100% | 100% | 100% | 100% |
| Percentage of resident complaints responded to within 24 hours | 100% | 100% | 100% | 100% |
| Percentage of landscape permit inspections completed within 24 hours | 100% | 100% | 100% | 100% |
| Percentage of grounds maintenance contractor compliance | 100% | 100% | 100% | 100% |

*-FY14 Actual is unaudited

Grounds Maintenance (5090)

| Financial Summary ~ Division Expenditures | | | | | |
|---|---------------------|---------------------|---------------------|-------------------|--------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent |
| | Actual | Amended | Adopted | Dollar Change | Change |
| Personal Services | \$ 1,095,043 | \$ 1,288,063 | \$ 1,346,192 | \$ 58,129 | 4.51% |
| Operating Expenditures | 1,029,233 | 1,208,314 | 1,315,251 | 106,937 | 8.85% |
| TOTALS | \$ 2,124,276 | \$ 2,496,377 | \$ 2,661,443 | \$ 165,066 | 6.61% |

| 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 | 7 | | | 7 |
| Groundskeeper I | 10 | 3 | | 11.5 |
| Total Personnel Complement | 21 | 3 | 0 | 22.5 |

FY 2015 Major Variances +/- :

Personal Services **\$ 58,129**
 Increase in personal services due to salary adjustments and 1 additional position and 1 position upgrade.
 (1) Groundkeeper II, (1) Groundkeeper I upgraded to Groundkeeper II and reduce (1) Part-time Groundkeeper I

Operating Expenditures: **\$ 106,937**

Increases for:

- Contractual Services, (3) Pressure Cleaning Crews
- Gasoline/Diesel, lawn/field equipment and pressure cleaning crew
- Supplies, pressure cleaning crew
- Supplies - Safety, pressure cleaning crew
- Protective Clothing, pressure cleaning crew
- Training & Seminars, pressure cleaning crew

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|-------------------|-------------------|--------------------|-------------------|
| Percentage of resident complaints resolved within 24 hours | 100% | 100% | 100% | 100% |
| Percentage catch basins cleaned monthly | 101% | 100% | 101% | 100% |
| Percentage of drainage pipes cleaned monthly | 112% | 100% | 129% | 100% |
| Percentage of waterways treated for aquatic weeds monthly | 99% | 100% | 102% | 100% |

*-FY14 Actual is unaudited

Stormwater Engineering and Operations (5050)

| Financial Summary ~ Division Revenues | | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent |
| | Actual | Amended | Adopted | Dollar Change | Change |
| Special Assessments | \$ 5,268,150 | \$ 5,005,098 | \$ 5,198,189 | \$ 193,091 | 3.86% |
| Interest Earnings | 40,861 | 55,000 | 54,000 | (1,000) | -1.82% |
| Transfers In | - | 320,249 | 338,298 | | |
| Appropriated Net Asset | - | 1,082,915 | 688,140 | (394,775) | -36.45% |
| TOTALS | \$ 5,309,011 | \$ 6,463,262 | \$ 6,278,627 | \$ (202,684) | -3.14% |

| Financial Summary ~ Division Expenditures | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent |
| | Actual | Amended | Adopted | Dollar Change | Change |
| Personal Services | \$ 1,738,454 | \$ 1,614,664 | \$ 1,638,365 | \$ 23,701 | 1.47% |
| Operating Expenditures | 2,181,055 | 2,102,135 | 2,583,962 | 481,827 | 22.92% |
| Capital Outlay | 180 | 926,679 | 170,000 | (756,679) | -81.65% |
| Debt Service | 194,548 | 399,400 | 404,000 | 4,600 | 1.15% |
| Contingency/Other Uses | 400,000 | 1,420,384 | 1,482,300 | 61,916 | 4.36% |
| TOTALS | \$ 4,514,237 | \$ 6,463,262 | \$ 6,278,627 | \$ (184,635) | -2.86% |

| 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 2015:

Personal Services: \$ 23,701
Increase in personal services due to salary adjustments

Operating Expenditures: \$ 481,827

Increases for:

Professional Services, Master Plan
Payment In Lieu of Taxes
Supplies - Chemicals, Colony West Canal Street maintenance - aquatic weed treatment

Capital Outlay: \$ (756,679)

Decreases for:

One-time funding for capital expenditure -497,500
Prior year motor vehicle purchases -259,179

Contingency/Other Uses: \$ 61,916

Increases for:

Transfer to Fund 411 for CIP decreased by \$334,311 and contingency-special project increased by \$841,041.
Encumbrances \$150,000

Stormwater Capital (411/5050)

| Financial Summary ~ Division Revenues | | | | | |
|--|-------------------|---------------------|---------------------|---------------------|---------------|
| | FY 2014 | | | | Percent |
| | FY 2013 Actual | Amended | FY 2015 Adopted | Dollar Change | Change |
| Interfund Transfers | 400,000 | 1,366,611 | \$ 1,032,300 | (334,311) | -24.46% |
| TOTALS | \$ 400,000 | \$ 1,366,611 | \$ 1,032,300 | \$ (334,311) | \$ (0) |

| Financial Summary ~ Division Expenditures | | | | | |
|--|-----------------|---------------------|---------------------|---------------------|----------------|
| | FY 2014 | | | | Percent |
| | FY 2013 Actual | Amended | FY 2015 Adopted | Dollar Change | Change |
| Operating Expenditures | \$ - | \$ - | \$ 35,000 | \$ 35,000 | - |
| Capital Outlay | 3,030 | 1,366,611 | 997,300 | (369,311) | -27.02% |
| TOTALS | \$ 3,030 | \$ 1,366,611 | \$ 1,032,300 | \$ (334,311) | -24.46% |

Major Variances FY 2015:

Operating Expenditures: \$ 35,000

Increases for:

Colony West Canal Maintenance SW15E

Capital Outlay: \$ (334,311)

Decreases for:

Sidewalk Improvements 75th Street

NW 108th Roadway & Drainage Improvement

Culvert & Headwall program SW15B

Increases for:

Colony West Canal Maintenance area Improvements GP15B

Lakeside Drive Sidewalk & Drain Improvement SW15C

Receiving Pond Erosion Control SW15D

Citywide Culvert & Headwall Improvements

Utilities

Departmental Financial Summary

| Financial Summary ~ Department Revenues | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|----------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Water | \$ 8,569,250 | \$ 8,832,066 | \$ 9,285,249 | \$ 453,183 | 5.13% |
| Wastewater | 14,078,325 | 14,528,282 | 15,289,263 | 760,981 | 5.24% |
| Late Charges | 258,504 | 270,000 | 270,000 | - | 0.00% |
| Service Charges | 313,888 | 270,000 | 270,000 | - | 0.00% |
| Interest Earnings | 36,419 | 65,000 | 65,000 | - | 0.00% |
| Miscellaneous Revenues | 60,603 | 7,000 | 11,000 | 4,000 | 57.14% |
| Appropriated Net Assets | - | - | 2,052,720 | 2,052,720 | 0.00% |
| DEPARTMENT TOTALS | \$ 23,316,989 | \$ 23,972,348 | \$ 27,243,232 | \$ 3,270,884 | 13.64% |

| Financial Summary ~ Category Expenditures | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|----------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 5,478,399 | \$ 5,330,030 | \$ 5,462,609 | \$ 132,579 | 2.49% |
| Operating Expenditures | 14,582,531 | 12,724,949 | 13,236,779 | 511,830 | 4.02% |
| Capital Outlay/CIP | (68,100) | 4,662,609 | 6,549,850 | 1,887,241 | 40.48% |
| Debt Service | 678,646 | 904,000 | 907,000 | 3,000 | 0.33% |
| Intrafund Transfer | 2,650,000 | 3,806,844 | 5,617,346 | 1,810,502 | 47.56% |
| Contingency | - | 293,800 | 908,708 | 614,908 | 209.29% |
| Reserves | - | 158,316 | 161,440 | 3,124 | 1.97% |
| DEPARTMENT TOTALS | \$ 23,321,476 | \$ 27,880,548 | \$ 32,843,732 | \$ 4,963,184 | 17.80% |

| Financial Summary ~ Program Expenditures | | | | | |
|---|----------------------|----------------------|----------------------|---------------------|----------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Administration | \$ 10,407,692 | \$ 9,747,420 | \$ 12,387,635 | \$ 2,640,215 | 27.09% |
| Engineering | 943,920 | 645,442 | 530,294 | (115,148) | -17.84% |
| Water Treatment | 2,508,005 | 2,915,873 | 2,653,234 | (262,639) | -9.01% |
| Water Distribution | 2,247,622 | 2,432,730 | 3,106,206 | 673,476 | 27.68% |
| Wastewater Collection | 7,157,781 | 8,230,883 | 8,565,863 | 334,980 | 4.07% |
| Utilities CIAC Program | - | 118,200 | 500 | (117,700) | -99.58% |
| Utilities R & R | 56,456 | 3,790,000 | 5,600,000 | 1,810,000 | 47.76% |
| DEPARTMENT TOTALS | \$ 23,321,476 | \$ 27,880,548 | \$ 32,843,732 | \$ 4,963,184 | 17.80% |

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 the Utilities Department.

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|----------------|----------------|-----------------|----------------|
| Percentage of all Utilities after hours citizen requests addressed within specified timeframes (Wastewater, Water Distribution, WTP) | 98% | 93% | 98% | 93% |

*-FY14 Actual is unaudited

Utilities/Administration (6001)

| Financial Summary ~ Division Expenditures | | | | | |
|--|----------------------|---------------------|----------------------|---------------------|---------------|
| | FY 2013 | FY 2014 | FY 2015 | | Percent |
| | Actual | Amended | Adopted | Dollar Change | Change |
| Personal Services | \$ 398,366 | \$ 619,522 | \$ 594,461 | \$ (25,061) | -4.05% |
| Operating Expenditures | 7,062,705 | 4,083,138 | 4,169,180 | 86,042 | 2.11% |
| Capital Outlay | (382,025) | - | 30,000 | 30,000 | 0.00% |
| Debt Service | 678,646 | 904,000 | 907,000 | 3,000 | 0.33% |
| Intrafund Transfer | 2,650,000 | 3,806,844 | 5,617,346 | 1,810,502 | 47.56% |
| Contingency | - | 293,800 | 908,708 | 614,908 | 209.29% |
| Reserves | - | 40,116 | 160,940 | 120,824 | 301.19% |
| TOTALS | \$ 10,407,692 | \$ 9,747,420 | \$ 12,387,635 | \$ 2,640,215 | 27.09% |

| Personnel Complement | | | | |
|-----------------------------------|------------|-----------|----------|------------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Public Services Director* | 0.5 | | | 0.5 |
| Assistant Director of Utilities | 0.8 | | | 0.8 |
| Budget & Contracts Manager* | 0.5 | | | 0.5 |
| Administrative Coordinator | 1 | | | 1 |
| Office Specialist | 1 | | | 1 |
| Office Coordinator | 1 | | | 1 |
| Total Personnel Complement | 4.8 | 0 | 0 | 4.8 |

Major Variances FY 2015:

| | |
|--|--------------------|
| Personal Services: | \$ (25,061) |
| Increase in personal services due to salary adjustments and re-allocated Office Coordinator position from Engineering Division | |
| Operating Expenditures: | \$ 86,042 |
| <u>Increases for:</u> | |
| Payment In Lieu of Taxes | |
| Interfund Service Charges | |
| Insurance Service Charges | |
| Capital Outlay: | \$ 30,000 |
| <u>Increases for:</u> | |
| Engineering Services | |
| High Service Pump #3, Tract 27 Replacement | |

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|---|-------------------|-------------------|--------------------|-------------------|
| Percentage of Engineering Inspections completed within 1 day | 100% | 95% | 100% | 95% |
| Percentage of engineering permit applications reviewed within 10 days | 100% | 100% | 100% | 100% |
| Percentage of Development Review Committee packages reviewed within 10 days | 100% | 100% | 100% | 100% |
| Percentage of mapping service requests responded to within 2 business days | 97% | N / A | 100% | 100% |

*-FY14 Actual is unaudited

Engineering (6002)

| Financial Summary ~ Division Expenditures | | | | | |
|--|-------------------|-------------------|-------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 799,425 | \$ 516,676 | \$ 447,824 | \$ (68,852) | -13.33% |
| Operating Expenditures | 127,991 | 113,766 | 82,470 | (31,296) | -27.51% |
| Capital Outlay | 16,504 | 15,000 | - | (15,000) | 0.00% |
| TOTALS | \$ 943,920 | \$ 645,442 | \$ 530,294 | \$ (115,148) | -17.84% |

| 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 | 0.2 | | | 0.2 |
| Eng. Const. Inspector/Plans Examiner | 1 | | | 1 |
| Engineer** | 0.6 | | | 0.6 |
| Senior Engineering Technician | 1 | | | 1 |
| Engineering Technician | 1 | | | 1 |
| Total Personnel Complement | 4.3 | 0 | 0 | 4.3 |

*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 2015:

Personal Services: \$ (68,852)

Decreases for:

- Re-allocation of Office Coordinator to Utilities Administration
- Split Funding of Assitant Director of Utilities to Administration
- Split Funding of Engineer position between Stormwater and Utilities Funds

Operating Expenditures: \$ (31,296)

Decreases for:

- Payment In Lieu of Taxes
- Interfund Service Charges
- Insurance Service Charges

Capital Outlay: \$ (15,000)

Decreases for:

- Engineering Services
- High Service Pump #3, Tract 27 Replacement

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|-------------------|-------------------|--------------------|-------------------|
| Percentage of water samples tested and reported to be in compliance with Federal regulations (in distribution, WTP, and raw) | 99% | 100% | 100% | 100% |
| Percentage of unaccounted water (will not exceed the South Florida Water Management District's standard of 10%) | 4.1% | 7.5% | 4.0% | 7.5% |
| Monthly per capita water usage in gallons | 93.27 | 101.00 | 95.38 | 101.00 |

*-FY14 Actual is unaudited

Water Treatment (6020)

| Financial Summary ~ Division Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|----------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 1,340,482 | \$ 1,226,537 | \$ 1,060,387 | \$ (166,150) | -13.55% |
| Operating Expenditures | 1,212,930 | 1,629,680 | 1,592,847 | (36,833) | -2.26% |
| Capital Outlay | (45,407) | 59,656 | - | (59,656) | 0.00% |
| TOTALS | \$ 2,508,005 | \$ 2,915,873 | \$ 2,653,234 | \$ (262,639) | -9% |

| Personnel Complement | | | | |
|-----------------------------------|------------------|------------------|-------------|--------------|
| Position Title | Full Time | Part Time | Temp | FTE's |
| Water Plant Superintendent | 1 | | | 1 |
| Water Plant Lead Operator | 2 | | | 2 |
| SCADA System Specialist | 1 | | | 1 |
| Senior Chemist | 1 | | | 1 |
| Water Plant Operator Trainee | 1 | | | 1 |
| Water Plant Operator B, C | 6 | | | 6 |
| Total Personnel Complement | 12 | 0 | 0 | 12 |

Major Variances FY 2015:

Personal Services: **\$ (166,150)**
 Decrease in personal services due to salary adjustments and title change from position: Water Conversation Specialist to an Irrigation Technician, Water Plant Operator A to Water Plant Operator Trainee. Also, upgrade Water Plant Operator A to Water Plant Lead Operator

Operating Expenditures: **\$ (36,833)**

Decreases for:

R & M Facilities, WTP of instrumental & mechanical equipment (120,000)

Increases for:

R & M Service Contract:

SCADA license key renewal 8,000

R & M Other:

Lime sludge gate rebuild/rehab 35,000

New regulations weld compliance rule 10,000

Capital Outlay: **\$ (59,656)**

Decreases for:

WTP Clearwell modifications, one-time capital expenditure

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|--|----------------|----------------|-----------------|----------------|
| Water Distribution System Integrity (total # of breaks/leaks per 100 miles of pipe per year) | 0.75 | 12 | 0.43 | 12 |
| Number customer accounts per 1000 experiencing water disruption > 12 hrs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Percentage of after hours/emergency call outs responded to within 1 hour | 100% | 95% | 99% | 95% |

*-FY14 Actual is unaudited

Water Distribution (6030)

| Financial Summary ~ Division Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|-------------------|
| | FY 2013 Actual | FY 2014 Amended | FY 2015 Adopted | Dollar Change | Percent Change |
| Personal Services | \$ 1,567,100 | \$ 1,584,855 | \$ 1,949,736 | \$ 364,881 | 23.02% |
| Operating Expenditures | 471,284 | 605,280 | 651,470 | 46,190 | 7.63% |
| Capital Outlay | 209,238 | 242,595 | 505,000 | 262,405 | 108.17% |
| TOTALS | \$ 2,247,622 | \$ 2,432,730 | \$ 3,106,206 | \$ 673,476 | 27.68% |

| 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 |
| Irrigation Technician | 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 |
| Field Technician - Engineer | 1 | | | 1 |
| Backflow Technician | 1 | | | 1 |
| Total Personnel Complement | 25 | 0 | 0 | 25 |

Major Variances FY 2015:

Personal Services: **\$ 364,881**

Increase in personal services due to salary adjustments and two re-allocated positions,
Field Technician - Engineer and Backflow Technician from Engineering

Operating Expenditures: **\$ 46,190**

Increases for:

| | |
|-------------------------|---------|
| water main repairs | (5,100) |
| meters and meters boxes | 15,000 |
| irrigation pipes | 21,000 |
| backflows | 20,000 |

Capital Outlay: **\$ 262,405**

Increases for:

One-time capital vehicle expenditure

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 2013 Actual | FY 2014 Target | FY 2014 Actual* | FY 2015 Target |
|---|-------------------|-------------------|--------------------|-------------------|
| Decrease sanitary sewer flow (gallons per minute flow reduced by grouting and or pipe lining procedures) | 1,151 | 400 | 282 | 400 |
| Sewer Overflow Rate (collection system piping condition and effectiveness of routine maintenance) per 100 miles | 0 | 1 | 0 | 1 |
| Wastewater Collection system integrity (collection system main blockages during the year per 100 miles of collection system piping) | 0 | 2 | 0 | 2 |
| Percentage of after hours/emergency call outs responded to within 1 hour | 100% | 95% | 100% | 95% |

*-FY14 Actual is unaudited

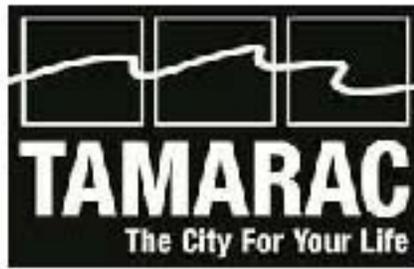
Wastewater Collection (6040)

| Financial Summary ~ Division Expenditures | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|--------------|
| | FY 2013 | FY 2014 | FY 2015 | Dollar | Percent |
| | Actual | Amended | Adopted | Change | Change |
| Personal Services | \$ 1,373,026 | \$ 1,382,440 | \$ 1,410,201 | \$ 27,761 | 2.01% |
| Operating Expenditures | 5,629,366 | 6,293,085 | 6,740,812 | 447,727 | 7.11% |
| Capital Outlay | 155,389 | 555,358 | 414,850 | (140,508) | -25.30% |
| TOTALS | \$ 7,157,781 | \$ 8,230,883 | \$ 8,565,863 | \$ 334,980 | 4.07% |

| 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 |
| Instrumentation and Control Technician | 1 | | | 1 |
| Wastewater Service Worker III | 2 | | | 2 |
| Electrician (Utilities) | 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 2015:

| | |
|--|---------------------|
| Personal Services: | \$ 27,761 |
| Increase in personal services due to salary adjustments | |
| Operating Expenditures: | \$ 447,727 |
| <u>Increases for:</u> | |
| Wastewater Disposal Charges | |
| Capital Outlay: | \$ (140,508) |
| <u>Decreases for:</u> | |
| Lift Station Rehab, In-house wastewater pump station rehabilitations | |
| Equipment - \$1,000 or greater, one-time expenditure | |
| <u>Increases for:</u> | |
| Motor vehicle, Sterling LT 7501 | |



Asset Management Program

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, and 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 2015 ~ 2020. 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 2015 ~ 2020 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.

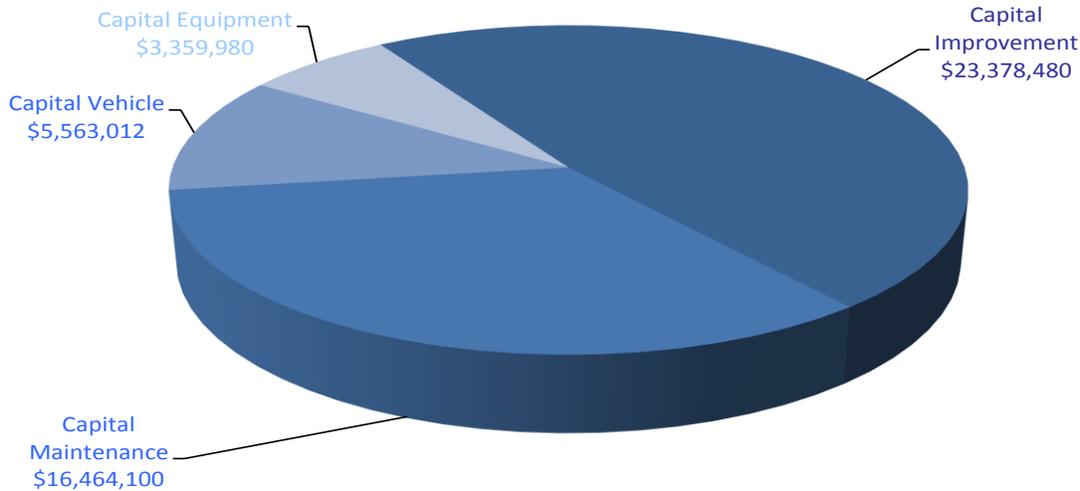
The national and local economies continue to exercise significant impact upon local government funding ability. The aforementioned projects are important to the City and need to proceed. In the event of unanticipated deterioration of the economy, the City must be prepared to re-adjust the scheduling 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 2015 ~ 2020 are summarized below:

| | | |
|----------------------|-----------|-------------------|
| Capital Improvement | \$ | 23,378,480 |
| Capital Maintenance | | 16,464,100 |
| Capital Vehicle | | 5,563,012 |
| Capital Equipment | | 3,359,980 |
| Total Program | \$ | 48,765,572 |

**FY 2015 ~ 2020 Asset Management Program
Program Summary Total \$48,765,572**



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 Citywide Roadway improvements
- Design and construction of Lakeside Drive Sidewalk and Drainage 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.

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.

| | | |
|------------------------|-----------------------------|------------------------------|
| CE – Capital Equipment | HS – Housing | UG – Utilities Grant |
| CV – Capital Vehicle | IT – Information Technology | UM – Utilities Maintenance |
| FR – Fire Rescue | PA – Public Arts | US – Utilities Sewer |
| GP – General Project | PW – Public Works | UT – Utilities Water (Plant) |
| GT – Grant | SW – Stormwater | UW – Utilities Water (Lines) |

Project Description

This is a 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 proposed fiscal year budget, i.e. FY 2015.

FY 2015 Budget

This represents the request for the upcoming budget year. If approved by the City Commission, 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 2016 through FY 2020 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 2015 budget year and the program for the period FY 2016-2020.

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 represents awards from Broward County, 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 stormwater conveyance infrastructures.
- **Utilities** – represents utility revenues received from the use of water collection and disposal of wastewater from residential and commercial customers.

Operational Impact on Budget/Debt Service

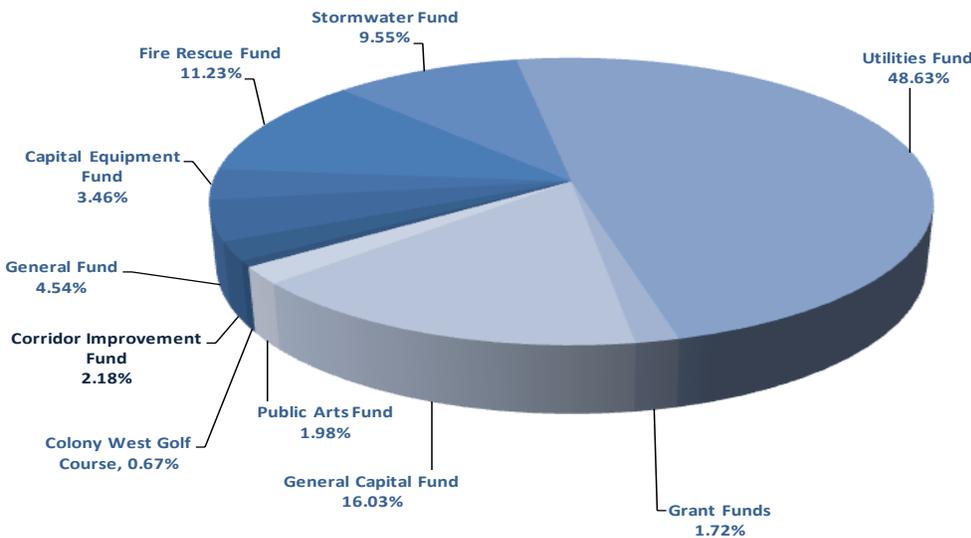
The relationship between the Capital Improvements Program and the annual operating budget/debt service obligations is often misunderstood. The Capital Program has two direct impacts on the proposed budget. The primary impact is reflected in the various debt service accounts. The chart below indicates the City’s total debt funds by funding source for various projects for FY 2015 ~ 2020 as related to the Asset Management Program.

| | | |
|--------------------------------|-----------|----------------|
| Public Service Facilities Fund | \$ | 364,000 |
| 2005 Revenue Bond Fund | | - |
| Total Program | \$ | 364,000 |

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 2015 ~ 2020 as related to the Asset Management Program.

| | | |
|---------------------------|-----------|-------------------|
| Capital Equipment Fund | \$ | 1,587,000 |
| Colony West Golf Course | | 305,680 |
| Corridor Improvement Fund | | 4,000,000 |
| Fire Rescue Fund | | 5,205,212 |
| General Fund | | 1,961,980 |
| General Capital Fund | | 7,424,370 |
| Grants | | 790,000 |
| Public Arts | | 710,000 |
| Stormwater Fund | | 3,784,830 |
| Utilities Fund | | 22,375,500 |
| Total Program | \$ | 48,144,572 |

**FY 2015 ~ 2020 Asset Management Program
Source of Funds, Percent of Totals**



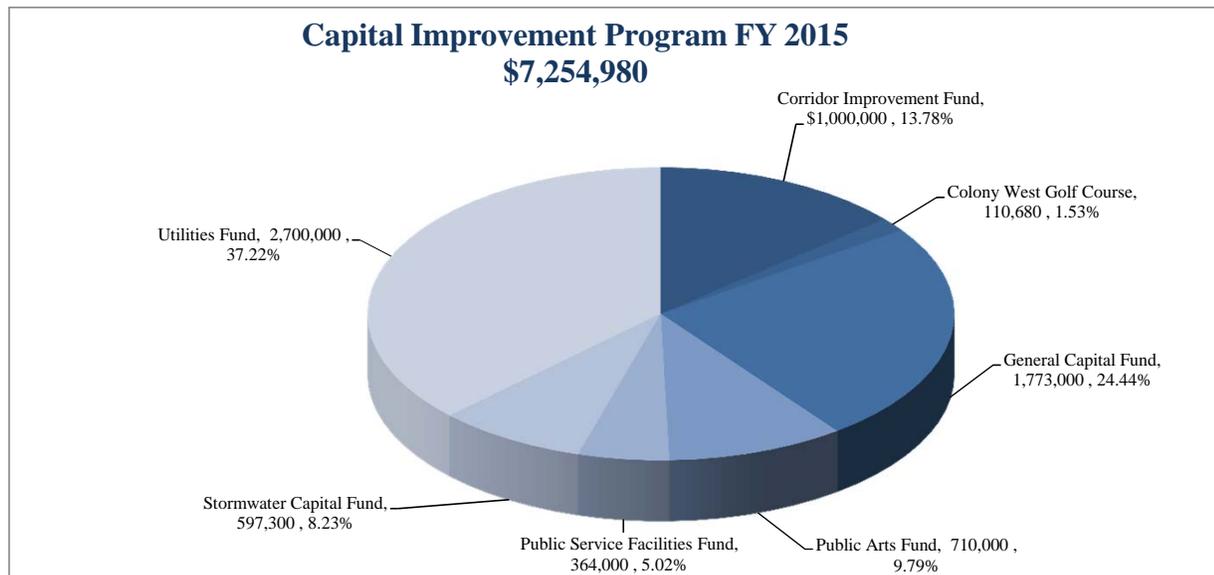
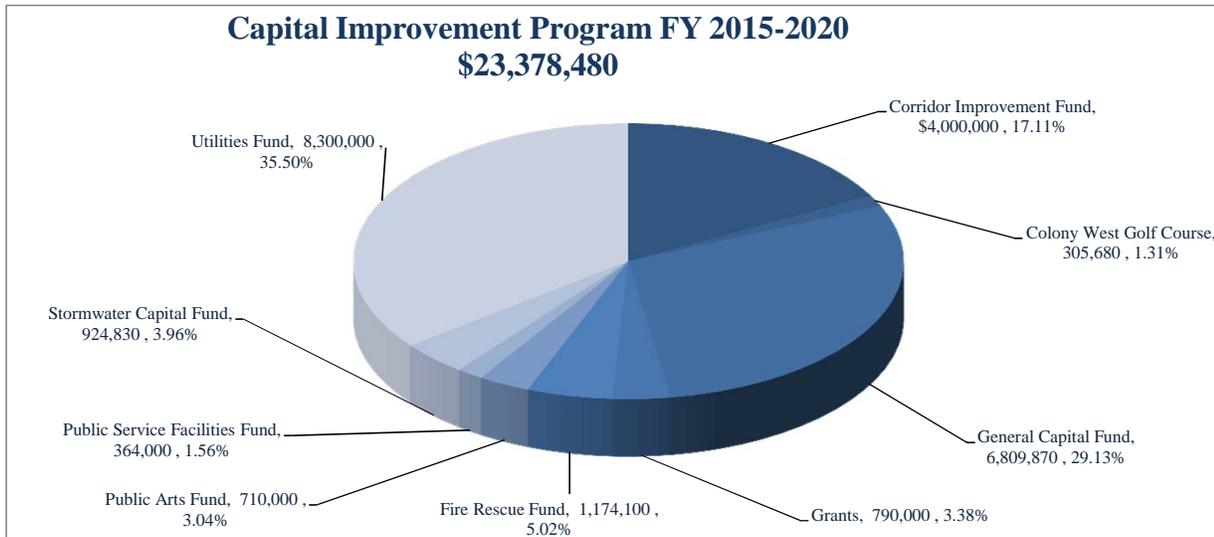
The information demonstrated in the proceeding pages is developed with the reader in mind to provide further understanding regarding the City’s various projects, project funding sources, and the impact regarding the City’s strategic planning goals.

Capital Improvement Program

CAPITAL IMPROVEMENT PROGRAM SUMMARY

6-Year Projects Summary by Funding Source

| Funding Source | Prior Yr | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | TOTAL |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------|
| | | | | | | | | FY 2015 THRU FY 2020 |
| Corridor Improvement Fund | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ - | \$ - | \$ 4,000,000 |
| Colony West Golf Course | - | 110,680 | 195,000 | - | - | - | - | 305,680 |
| General Capital Fund | 1,821,933 | 1,773,000 | 1,550,870 | 2,225,000 | 636,000 | 550,000 | 75,000 | 6,809,870 |
| Grants | - | - | - | - | 790,000 | - | - | 790,000 |
| Fire Rescue Fund | 400,000 | - | 1,174,100 | - | - | - | - | 1,174,100 |
| Public Arts Fund | - | 710,000 | - | - | - | - | - | 710,000 |
| Public Service Facilities Fund | - | 364,000 | - | - | - | - | - | 364,000 |
| Stormwater Capital Fund | 79,250 | 597,300 | 327,530 | - | - | - | - | 924,830 |
| Utilities Fund | 200,000 | 2,700,000 | 500,000 | 1,300,000 | 2,500,000 | 800,000 | 500,000 | 8,300,000 |
| GRAND TOTAL | \$ 3,501,183 | \$ 7,254,980 | \$ 4,747,500 | \$ 4,525,000 | \$ 4,926,000 | \$ 1,350,000 | \$ 575,000 | \$ 23,378,480 |



City of Tamarac

FY 2015 Adopted Budget

| FUNDED CAPITAL IMPROVEMENTS PROGRAM | | | PRIOR YEAR | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | TOTAL FY 2015 THRU FY 2020 | TOTAL ALL YEARS |
|---|-----------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------------------|----------------------|
| DEPARTMENT | PROJECT # | FUNDING SOURCE | FUNDING | | | | | | | | |
| COMMUNITY DEVELOPMENT | | | | | | | | | | | |
| Corridor Study | N/A | Corridor Improvement Fund | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - | - | 4,000,000 | 5,000,000 |
| Bus Shelter | GP15C | General Capital Fund | - | 280,000 | - | - | - | - | - | 280,000 | 280,000 |
| Bus Benches | N/A | General Capital Fund | - | - | 52,500 | - | - | - | - | 52,500 | 52,500 |
| Fire Station 78 Public Art | PA15B | Public Arts Fund | - | 125,000 | - | - | - | - | - | 125,000 | 125,000 |
| Sunset Park Public Art | PA15C | Public Arts Fund | - | 335,000 | - | - | - | - | - | 335,000 | 335,000 |
| University Blvd. Overpass | PA15D | Public Arts Fund | - | 75,000 | - | - | - | - | - | 75,000 | 75,000 |
| Significant PA Sculpture | PA15F | Public Arts Fund | - | 175,000 | - | - | - | - | - | 175,000 | 175,000 |
| PUBLIC WORKS | | | | | | | | | | | |
| Soccer/Football Field Artificial Turf Project | GP14E | General Capital Fund | 700,000 | 708,000 | - | - | - | - | - | 708,000 | 1,408,000 |
| Fire Apparatus Storage | FR15A | General Capital Fund | - | 260,000 | - | - | - | - | - | 260,000 | 260,000 |
| Colony West Maintenance Area Improvements | GP15B | Colony West Golf Course | - | 110,680 | - | - | - | - | - | 110,680 | 110,680 |
| Sunset Point Park Renovations | GP15D | General Capital Fund | - | 450,000 | - | - | - | - | - | 450,000 | 450,000 |
| Citywide Roadway Improvements | N/A | Public Service Facilities Fund | - | 364,000 | - | - | - | - | - | 364,000 | 364,000 |
| Security System Improvements | GP15F | General Capital Fund | - | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 450,000 | 450,000 |
| University Fire Station | GP13D | Fire Rescue Fund | 400,000 | - | 1,174,100 | - | - | - | - | 1,174,100 | 1,574,100 |
| University Fire Station | GP13D | General Capital Fund | 926,000 | - | 815,900 | - | - | - | - | 815,900 | 1,741,900 |
| Colony West Parking Lot / Lighting | N/A | General Capital Fund | - | - | 607,470 | - | - | - | - | 607,470 | 607,470 |
| CW Concession/Restroom Building Demo and Prkg Lot Imp | N/A | Colony West Golf Course | - | - | 195,000 | - | - | - | - | 195,000 | 195,000 |
| Pine Island Pedestrian Crossing | PW10B | General Capital Fund | 168,000 | - | - | 550,000 | - | - | - | 550,000 | 718,000 |
| Waters Edge Park | N/A | General Capital Fund | 27,933 | - | - | 1,600,000 | - | - | - | 1,600,000 | 1,627,933 |
| Bikeways Path Phase 4 | N/A | General Capital Fund | - | - | - | - | 70,000 | - | - | 70,000 | 70,000 |
| Bikeways Path Phase 4 | N/A | Grant | - | - | - | - | 790,000 | - | - | 790,000 | 790,000 |
| Swim Central Annex | N/A | General Capital Fund | - | - | - | - | 491,000 | - | - | 491,000 | 491,000 |
| Bikeways Path Phase 5 | N/A | General Capital Fund | - | - | - | - | - | 475,000 | - | 475,000 | 475,000 |
| PUBLIC SERVICES - STORMWATER | | | | | | | | | | | |
| Sidewalk Improvements 75th Street | GP14G | Stormwater Capital Fund | 79,250 | - | 250,000 | - | - | - | - | 250,000 | 329,250 |
| Lakeside Drive Sidewalk and Drainage Improvements | SW15C | Stormwater Capital Fund | - | 72,300 | - | - | - | - | - | 72,300 | 72,300 |
| Colony West Maintenance Area Improvements | GP15B | Stormwater Capital Fund | - | 25,000 | - | - | - | - | - | 25,000 | 25,000 |
| Receiving Pond Erosion Control | SW15D | Stormwater Capital Fund | - | 500,000 | - | - | - | - | - | 500,000 | 500,000 |
| Colony West Parking Lot / Lighting | N/A | Stormwater Capital Fund | - | - | 77,530 | - | - | - | - | 77,530 | 77,530 |
| UTILITIES | | | | | | | | | | | |
| Scada Redundancy in Hardening WTP Control Building | UT14K | Utilities | 100,000 | 1,000,000 | - | - | - | - | - | 1,000,000 | 1,100,000 |
| University Drive Water Main Upgrade | UW14B | Utilities | 100,000 | 1,150,000 | - | - | - | - | - | 1,150,000 | 1,250,000 |
| Colony West Maintenance Area Improvements | GP15B | Utilities | - | 50,000 | - | - | - | - | - | 50,000 | 50,000 |
| Citywide Water Distribution System Upgrades | UW15C | Utilities | - | 500,000 | - | - | - | - | - | 500,000 | 500,000 |
| Citywide Water Distribution System Upgrades | N/A | Utilities | - | - | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,500,000 | 2,500,000 |
| Replace Wastewater Force Mains | N/A | Utilities | - | - | - | 500,000 | - | - | - | 500,000 | 500,000 |
| Rehabilitation of Filters 1 and 2 at WTP | N/A | Utilities | - | - | - | 300,000 | - | - | - | 300,000 | 300,000 |
| McNab Force Main, 92nd Ave/Nob Hill Rd. | N/A | Utilities | - | - | - | - | 750,000 | - | - | 750,000 | 750,000 |
| Relocate Backyard Water Mains - Tamarac East | N/A | Utilities | - | - | - | - | 1,250,000 | - | - | 1,250,000 | 1,250,000 |
| Rehabilitation of Filters 5 and 6 at WTP | N/A | Utilities | - | - | - | - | - | 300,000 | - | 300,000 | 300,000 |
| TOTAL | | | \$ 3,501,183 | \$ 7,254,980 | \$ 4,747,500 | \$ 4,525,000 | \$ 4,926,000 | \$ 1,350,000 | \$ 575,000 | \$ 23,378,480 | \$ 26,879,663 |
| SUMMARY OF REVENUES | | | | | | | | | | | |
| | | Corridor Improvement Fund | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - | - | 4,000,000 | 5,000,000 |
| | | Colony West Golf Course | - | 110,680 | 195,000 | - | - | - | - | 305,680 | 305,680 |
| | | General Capital Fund | 1,821,933 | 1,773,000 | 1,550,870 | 2,225,000 | 636,000 | 550,000 | 75,000 | 6,809,870 | 8,631,803 |
| | | Grants | - | - | - | - | 790,000 | - | - | 790,000 | 790,000 |
| | | Fire Rescue Fund | 400,000 | - | 1,174,100 | - | - | - | - | 1,174,100 | 1,574,100 |
| | | Public Arts Fund | - | 710,000 | - | - | - | - | - | 710,000 | 710,000 |
| | | Public Service Facilities Fund | - | 364,000 | - | - | - | - | - | 364,000 | 364,000 |
| | | Stormwater Capital Fund | 79,250 | 597,300 | 327,530 | - | - | - | - | 924,830 | 1,004,080 |
| | | Utilities Fund | 200,000 | 2,700,000 | 500,000 | 1,300,000 | 2,500,000 | 800,000 | 500,000 | 8,300,000 | 8,500,000 |
| | | Total | \$ 3,501,183 | \$ 7,254,980 | \$ 4,747,500 | \$ 4,525,000 | \$ 4,926,000 | \$ 1,350,000 | \$ 575,000 | \$ 23,378,480 | \$ 26,879,663 |
| SUMMARY BY PROGRAM | | | | | | | | | | | |
| | | Community Development | 1,000,000 | 1,990,000 | 1,052,500 | 1,000,000 | 1,000,000 | - | - | 5,042,500 | 6,042,500 |
| | | Public Works | 2,221,933 | 1,967,680 | 2,867,470 | 2,225,000 | 1,426,000 | 550,000 | 75,000 | 9,111,150 | 11,333,083 |
| | | Public Works-Stormwater | 79,250 | 597,300 | 327,530 | - | - | - | - | 924,830 | 1,004,080 |
| | | Utilities | 200,000 | 2,700,000 | 500,000 | 1,300,000 | 2,500,000 | 800,000 | 500,000 | 8,300,000 | 8,500,000 |
| | | Total | \$ 3,501,183 | \$ 7,254,980 | \$ 4,747,500 | \$ 4,525,000 | \$ 4,926,000 | \$ 1,350,000 | \$ 575,000 | \$ 23,378,480 | \$ 26,879,663 |

CAPITAL IMPROVEMENT PROGRAM PROJECT DESCRIPTIONS

COMMUNITY DEVELOPMENT

GP12B – Citywide 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.

GP15C – Bus Shelter

Est. Total Cost: \$280,000 **Prior Year Funding:** \$0 **Operating Impact:** \$0

Description: This project will establish priority areas for replacement of new shelters. Seven new solar powered bus shelters, trash cans and bike racks will be added citywide based on a minimum 20 plus daily boarding (Broward County data). This amount may be modified due to further analysis based on future development and convenience for specific locations. There will be no impact to the operating budget.

PA15B – Fire Station 78 Public Art

Est. Total Cost: \$125,000 **Prior Year Funding:** \$0 **Operating Impact:** \$0

Description: This project will establish priority areas for design, fabrication and installation of a public artwork integrated into the Commercial Blvd façade of the replacement Fire Station 78. Also, the project artwork will reflect the spirit of the Tamarac Fire Service and succeed artistically at both day and night. There will be no impact to the operating budget.

PA15C – Sunset Park Public Art

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

Description: This project will establish priority areas for design and construction of a very large scale public artwork to provide a view to the Everglades and wetlands to the south of Sunset Park. The sculptural view platform will be a civic icon for Tamarac to the drivers on the Sawgrass Expressway. The long ADA ramp will provide many small locations to artworks about the wetlands. There will be no impact to the operating budget.

PA15D – University Blvd. Overpass

Est. Total Cost: \$75,000 **Prior Year Funding:** \$0 **Operating Impact:** \$0

Description: This project will establish public artwork on the sides or interior of pedestrian overpass as aesthetic enhancement and as accessible art for hundreds of students using the overpass. There will be no impact to the operating budget.

PA15E – Maintenance of Public Art

Est. Total Cost: \$200,000 **Prior Year Funding:** \$0 **Operating Impact:** \$0

Description: This project will establish priority areas for the maintenance of public art works owned by the City of Tamarac. Maintenance includes professional assessment of needed repairs, periodic cleaning, and repairs by restoration professionals, lighting, site improvements and signage. There will be no impact to the operating budget.

PA15F – Significant Public Art Sculpture

Est. Total Cost: \$175,000 **Prior Year Funding:** \$0 **Operating Impact:** \$0

Description: This project will establish priority areas for purchase and installation of a large sculpture for a prominent location with appropriate landscaping and lighting. The sculpture will add to the public art collection of beautiful works throughout the City. There will be no impact to the operating budget.

Bus Benches

Est. Total Cost: \$52,500 **Prior Year Funding:** \$0 **Operating Impact:** \$0

Description: This project will establish priority areas for replacement of benches, shelters and trash cans. Twenty-one benches, shelters and trash cans will be added city-wide based on a minimum 10 - 19 daily boarding (Broward County data). This amount may be modified due to further analysis based on future development and convenience for specific locations. There will be no impact to the operating budget.

**CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

PUBLIC SERVICES

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.

GP15B – Colony West Maintenance Area Improvements

Est. Total Cost: \$110,680 **Prior Year Funding:** \$0 **Operating Impact:** \$0

Description: This project will include resurfacing the maintenance compound will eliminate potholes and patch repairs. The resurfacing and construction of the proposed wash-down area will bring the City into compliance with the City's NPDES Permit Requirements. Construction of the lift station is consistent with the City's desire to eliminate septic tanks and the potential health concerns associated with septic tanks. The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs.

GP15D – Sunset Point Park Renovations

Est. Total Cost: \$450,000 **Prior Year Funding:** \$0 **Operating Impact:** \$5,000

Description: This project will establish priority areas for replacement of the playground equipment, safety surfacing, shade structure, a large shelter to replace the amphitheater; fitness stations with asphalt pads and the resurfacing of the multipurpose path. The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs.

Citywide Roadway Improvements

Est. Total Cost: \$364,000 **Prior Year Funding:** \$0 **Operating Impact:** \$0

Description: This project consists of both pavement rejuvenation and resurfacing projects throughout the City. The rejuvenation process will extend the useful life of newer pavements by improving the durability characteristics of the asphalt while providing an in-depth seal to reduce permeability.

GP15F - Security System Improvements

Est. Total Cost: \$450,000 **Prior Year Funding:** \$0 **Operating Impact:** \$500

Description: This project provides a comprehensive security system replacement/upgrade in order to enhance and update the City's security systems. The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs.

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

CAPITAL IMPROVEMENT PROGRAM, CONTINUED

PROJECT DESCRIPTIONS

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.

Colony West Parking Lot / Lighting

Est. Total Cost: \$607,470 **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. Project is partially funded in Stormwater Fund.

Colony West Concession/Restroom Building Demo and Parking Lot Improvements

Est. Total Cost: \$195,000 **Prior Year Funding:** \$0 **Operating Impact:** \$5,000

Description: This project provides replacement of the existing concession, restroom building and the construction of a parking lot facility in its place. The construction of a parking lot on the concession/restroom building site will provide more convenient parking for Colony West patrons, which is anticipated to improve business. Furthermore, the parking lot construction will allow for the installation of handicap parking adjacent to the clubhouse, bringing the facility into compliance with current ADA accessibility regulations. The impact on the operating budget is not expected to be significant as the project will have routine repair and maintenance costs.

PW10B – Pine Island Pedestrian Crossing

Est. Total Cost: \$550,000 **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.

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.

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.

Swim Central Annex

Est. Total Cost: \$491,000 **Prior Year Funding:** \$0 **Operating Impact:** \$0

Description: This project will include the design and construction of a park on the Swim Central Annex parcel. The project scope will include the following: (1) 5,000 square foot playground, shade structure and safety surfacing, (3) covered benches; (1) pedestrian bridge (linking the Swim Central Annex parcel to the Aquatic Center); landscaping, paving and grading. The impact on the operating budget is not expected to be zero.

CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS

Bikeway Paths Phase 5

Est. Total Cost: \$475,000

Prior Funding: \$0

Operating Impact: \$5,000

Description: This project will include the development of bikeway/walkway connectivity to the County's Greenway system at Southgate Boulevard. 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. 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.

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.

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.

GP14F – Veteran's Boat Dock

Est. Total Cost: \$210,000

Prior Year Funding: \$210,000

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: \$170,750

Prior Year Funding: \$170,750

Operating Impact: \$0

Description: This 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. Project is partially funded in Stormwater Fund.

GP14H – City Hall Phase 1 & 2

Est. Total Cost: \$79,250

Prior Year Funding: \$79,250

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.

FR14B - Fire Station East 78

Est. Total Cost: \$3,000,000

Prior Funding: \$3,000,000

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.

CAPITAL IMPROVEMENT PROGRAM, CONTINUED

PROJECT DESCRIPTIONS

PUBLIC SERVICES - STORMWATER

SW11B – NW 108th Roadway & Drainage Improvement

Est. Total Cost: \$1,964,361 **Prior Funding:** \$1,964,361 **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.

SW15C – Lakeside Drive Sidewalk and Drainage Improvements

Est. Total Cost: \$72,300 **Prior Year Funding:** \$0 **Operating Impact:** \$0

Description: This project includes the removing of sidewalks, drainage structures and drainage pipes that have been damaged as a result of severe root intrusion, and installing a new drainage system away from the mature tree-line along Lakeside Drive. The existing drainage system will be relocated to the south side of Lakeside Drive and the sidewalk between the entrances will be removed. Crosswalks will be installed to redirect pedestrian traffic to the undisturbed existing sidewalk on the south side of Lakeside Drive. Annual maintenance costs will be included in the operating budget as necessary.

SW15D – Receiving Pond Erosion Control

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

Description: This project consists of the installation of a Concrete Articulated Concrete Block Erosion and Sediment Control System at the three Master Stormwater Pump Station receiving ponds to stabilize the banks of the receiving ponds and prevent further erosion. Upon completion of the project, the receiving ponds will be restored to their original depths and the articulated blocks will prevent future erosion along the banks of the three Master Stormwater Pump Station receiving ponds. Annual maintenance costs will be included in the operating budget as necessary.

UTILITIES

UT14K - Scada Redundancy in Hardening WTP Control Building

Est. Total Cost: \$1,100,000 **Prior Funding:** \$100,000 **Operating Impact:** \$0

Description: This project 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.

UW15C - Citywide Water Distribution System Upgrades

Est. Total Cost: \$12,500,000 **Prior Funding:** \$0 **Operating Impact:** \$0

Description: To project will upgrade the water distribution system mains and service lines that are deteriorated and/or that are of insufficient size; and provide adequate fire protection to both commercial and residential properties. The upgrades will reduce long-range costs by extending the useful life of aging mains and service lines, which will reduce excessive maintenance costs associated with distribution system repairs. 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.

**CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

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

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.

UW14A - Grant's/Tamarac Square Water Main Upgrade

Est. Total Cost: \$450,000 **Prior Funding:** \$450,000 **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:** \$250,000 **Operating Impact:**\$0

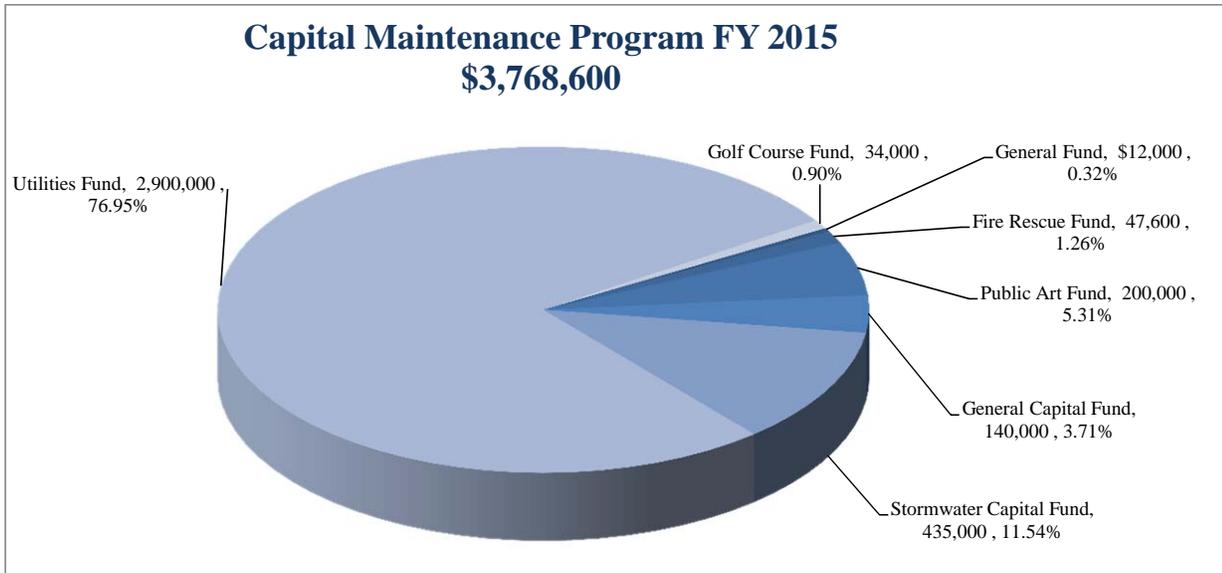
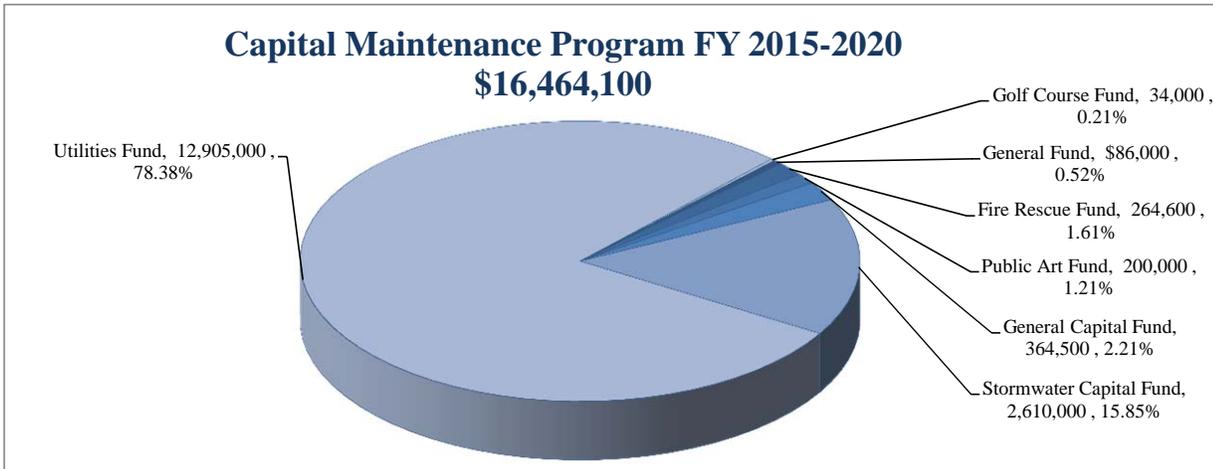
Description: This project will review all stormwater related applications at the Water Treatment Plant. It will address issues with piping deficiencies as well as proper containment of chemical spills to prevent stormwater contamination. It is anticipated that the impact on the operating budget is zero.

Capital Maintenance Program

CAPITAL MAINTENANCE PROGRAM SUMMARY

6-Year Projects Summary by Funding Source

| Funding Source | Prior Yr | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | TOTAL |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------|
| | | | | | | | | FY 2015 THRU FY 2020 |
| General Fund | \$ 14,000 | \$ 12,000 | \$ 72,000 | \$ 2,000 | \$ - | \$ - | \$ - | \$ 86,000 |
| Fire Rescue Fund | 40,600 | 47,600 | 40,600 | 47,600 | 40,600 | 47,600 | 40,600 | 264,600 |
| Public Art Fund | - | 200,000 | - | - | - | - | - | 200,000 |
| General Capital Fund | - | 140,000 | 46,500 | - | 138,000 | 40,000 | - | 364,500 |
| Stormwater Capital Fund | 1,377,246 | 435,000 | 435,000 | 435,000 | 435,000 | 435,000 | 435,000 | 2,610,000 |
| Utilities Fund | 5,340,000 | 2,900,000 | 2,700,000 | 3,121,000 | 1,600,000 | 2,584,000 | - | 12,905,000 |
| Golf Course Fund | - | 34,000 | - | - | - | - | - | 34,000 |
| GRAND TOTAL | \$ 6,771,846 | \$ 3,768,600 | \$ 3,294,100 | \$ 3,605,600 | \$ 2,213,600 | \$ 3,106,600 | \$ 475,600 | \$ 16,464,100 |



| CAPITAL MAINTENANCE PROGRAM | | | PRIOR YEAR | | | | | | | TOTAL | |
|---|-----------|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------|----------------------|
| DEPARTMENT | PROJECT # | FUNDING SOURCE | FUNDING | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | THRU FY 2020 | TOTAL ALL YEARS |
| COMMUNITY DEVELOPMENT | | | | | | | | | | | |
| Maintenance of Public Art | N/A | Public Arts Fund | - | 200,000 | - | - | - | - | - | 200,000 | 200,000 |
| PARKS AND RECREATION | | | | | | | | | | | |
| TCC Basketball Rim Servicing | N/A | General Fund | 2,000 | - | 2,000 | - | - | - | - | 2,000 | 4,000 |
| FIRE RESCUE | | | | | | | | | | | |
| (4) Autopulses | N/A | Fire Rescue Fund | - | 7,000 | - | 7,000 | - | 7,000 | - | 21,000 | 21,000 |
| (1) DocuMed | N/A | Fire Rescue Fund | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 30,000 | 35,000 |
| (8) LifePaks | N/A | Fire Rescue Fund | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 96,000 | 112,000 |
| (2) Breathing Air Compressors (MAKO) | N/A | Fire Rescue Fund | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 15,000 | 17,500 |
| (1) Motorola Solutions | N/A | Fire Rescue Fund | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 30,600 | 35,700 |
| (6) Stretchers | N/A | Fire Rescue Fund | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 33,000 | 38,500 |
| (1) Telesstaff Maintenance | N/A | Fire Rescue Fund | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 39,000 | 45,500 |
| PUBLIC SERVICES | | | | | | | | | | | |
| Preventative Maintenance of Above Ground Fuel Tanks | N/A | General Fund | - | 10,000 | - | - | - | - | - | 10,000 | 10,000 |
| HVAC R&R Program | | | | | | | | | | | |
| (15) AHU VAV Boxes - City Hall Phase III | N/A | General Fund | - | 2,000 | - | - | - | - | - | 2,000 | 2,000 |
| (2) 150 Ton Cool Twrs Thermal Mayer - City Hall | PW15A | General Capital Fund | - | 80,000 | - | - | - | - | - | 80,000 | 80,000 |
| (2) 16 Ton Pckg. Carrier - Public Works/Building | PW15A | General Capital Fund | - | 60,000 | - | - | - | - | - | 60,000 | 60,000 |
| (1) 5 Ton Split Carrier - Colony West | PW15A | Golf Course Fund | - | 6,000 | - | - | - | - | - | 6,000 | 6,000 |
| (1) 9 Ton Split Carrier - Colony West | PW15A | Golf Course Fund | - | 12,000 | - | - | - | - | - | 12,000 | 12,000 |
| (1) 3 Ton Split Fedders - Colony West | PW15A | Golf Course Fund | - | 4,000 | - | - | - | - | - | 4,000 | 4,000 |
| (1) 10 Ton Package Lennox - Colony West | PW15A | Golf Course Fund | - | 12,000 | - | - | - | - | - | 12,000 | 12,000 |
| (15) AHU VAV Boxes - City Hall Phase III | N/A | General Fund | - | - | 2,000 | - | - | - | - | 2,000 | 2,000 |
| (2) 10 Ton Split Carrier - Aquatic Center | N/A | General Capital Fund | - | - | 8,500 | - | - | - | - | 8,500 | 8,500 |
| (1) 2 Ton Split Carrier - Aquatic Center | N/A | General Capital Fund | - | - | 3,000 | - | - | - | - | 3,000 | 3,000 |
| (1) 40 Ton CDU Trane - Broward Sheriff's Office | N/A | General Capital Fund | - | - | 35,000 | - | - | - | - | 35,000 | 35,000 |
| (20) AHU VAV Boxes - City Hall Phase III | N/A | General Fund | - | - | - | 2,000 | - | - | - | 2,000 | 2,000 |
| (1) 8 Ton Split Carrier - Water Treatment Plant | N/A | Utilities Capital Fund | - | - | - | 10,000 | - | - | - | 10,000 | 10,000 |
| (1) 10 Ton A/H Trane - Water Treatment Plant | N/A | Utilities Capital Fund | - | - | - | 6,000 | - | - | - | 6,000 | 6,000 |
| (1) 2 Ton Split Trane - Water Treatment Plant | N/A | Utilities Capital Fund | - | - | - | 3,000 | - | - | - | 3,000 | 3,000 |
| (1) 5 Ton A/H Trane - Water Treatment Plant | N/A | Utilities Capital Fund | - | - | - | 2,000 | - | - | - | 2,000 | 2,000 |
| (1) 8 Pckg Split Trane - Aquatic Center | N/A | General Capital Fund | - | - | - | - | 32,000 | - | - | 32,000 | 32,000 |
| (1) 40 Ton Split Trane - Broward Sheriff's Office | N/A | General Capital Fund | - | - | - | - | 50,000 | - | - | 50,000 | 50,000 |
| (1) 40 Ton A/H Trane - Broward Sheriff's Office | N/A | General Capital Fund | - | - | - | - | 25,000 | - | - | 25,000 | 25,000 |
| (2) 20 Ton Pckg. Trane - City Hall | N/A | General Capital Fund | - | - | - | - | 25,000 | - | - | 25,000 | 25,000 |
| (1) 3 Ton Pckg. Trane - Fire Station 78 | N/A | General Capital Fund | - | - | - | - | 6,000 | - | - | 6,000 | 6,000 |
| (2) 16 Ton Split Carrier - Parks and Recreation | N/A | General Capital Fund | - | - | - | - | - | 30,000 | - | 30,000 | 30,000 |
| (1) 3 Ton A/H Trane - City Hall | N/A | General Capital Fund | - | - | - | - | - | 10,000 | - | 10,000 | 10,000 |
| (6) 3.5 Ton Pckg. Trane - Utilities/TT | N/A | Utilities Capital Fund | - | - | - | - | - | 6,000 | - | 6,000 | 6,000 |
| (1) 5 Ton Pckg. Trane - Utilities/TT | N/A | Utilities Capital Fund | - | - | - | - | - | 8,000 | - | 8,000 | 8,000 |
| (1) Split APC - Utilities/TT | N/A | Utilities Capital Fund | - | - | - | - | - | 20,000 | - | 20,000 | 20,000 |
| Painting Program | | | | | | | | | | | |
| Painting - TCC Interior | N/A | General Fund | 12,000 | - | 13,000 | - | - | - | - | 13,000 | 25,000 |
| Painting - Tamarac Park Building | N/A | General Fund | - | - | 40,000 | - | - | - | - | 40,000 | 40,000 |
| Painting - Aquatic Center | N/A | General Fund | - | - | 15,000 | - | - | - | - | 15,000 | 15,000 |
| PUBLIC SERVICES - STORMWATER | | | | | | | | | | | |
| Citywide Culvert & Headwall Improvements | SW15B | Stormwater Capital Fund | 1,377,246 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 2,400,000 | 3,777,246 |
| Colony West Canal Maintenance | N/A | Stormwater Capital Fund | - | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 210,000 | 210,000 |
| UTILITIES | | | | | | | | | | | |
| Wastewater Rehabilitation (I & I) | UT15A | Utilities Capital Fund | 3,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,000,000 | 1,000,000 | - | 6,800,000 | 10,400,000 |
| Tamarac Utility System Rehabilitation | UT15E | Utilities Capital Fund | 480,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | - | 1,200,000 | 1,680,000 |
| Electrical/Mechanical Pump Station Renewal | UT15F | Utilities Capital Fund | 325,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | - | 625,000 | 950,000 |
| Renewal/Replacement at WTP | UT15G | Utilities Capital Fund | 175,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - | 500,000 | 675,000 |
| Irrigation Replacement | UT15H | Utilities Capital Fund | 135,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | - | 375,000 | 510,000 |
| WTP Well Upgrade Project | UT15I | Utilities Capital Fund | 300,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | - | 300,000 | 600,000 |
| Wastewater Pump Station Renewal | UT15D | Utilities Capital Fund | 325,000 | 300,000 | - | 300,000 | - | 300,000 | - | 900,000 | 1,225,000 |
| Tract 27 Small Pumps/Motor with VFD Drive | UT15M | Utilities Capital Fund | - | 100,000 | - | - | - | - | - | 100,000 | 100,000 |
| Bleach Generator with Bulk Tank System | UT15N | Utilities Capital Fund | - | 300,000 | - | - | - | - | - | 300,000 | 300,000 |
| Rehab Accelerators / External Tank Coatings | N/A | Utilities Capital Fund | - | - | 500,000 | - | - | - | - | 500,000 | 500,000 |
| Greenleaf Filter Material at WTP | N/A | Utilities Capital Fund | - | - | - | 600,000 | - | - | - | 600,000 | 600,000 |
| Tract 27 Generator & ATS Replacement | N/A | Utilities Capital Fund | - | - | - | - | - | 400,000 | - | 400,000 | 400,000 |
| Grants Shopping Center Generator Replacement | N/A | Utilities Capital Fund | - | - | - | - | - | 250,000 | - | 250,000 | 250,000 |
| TOTAL | | | \$ 6,771,846 | \$ 3,768,600 | \$ 3,294,100 | \$ 3,605,600 | \$ 2,213,600 | \$ 3,106,600 | \$ 475,600 | \$ 16,464,100 | \$ 23,235,946 |
| SUMMARY OF REVENUES | | | | | | | | | | | |
| General Fund | | | 14,000 | 12,000 | 72,000 | 2,000 | - | - | - | 86,000 | 100,000 |
| Fire Rescue Fund | | | 40,600 | 47,600 | 40,600 | 47,600 | 40,600 | 47,600 | 40,600 | 264,600 | 305,200 |
| Public Art Fund | | | - | 200,000 | - | - | - | - | - | 200,000 | 200,000 |
| General Capital Fund | | | - | 140,000 | 46,500 | - | 138,000 | 40,000 | - | 364,500 | 364,500 |
| Stormwater Capital Fund | | | 1,377,246 | 435,000 | 435,000 | 435,000 | 435,000 | 435,000 | 435,000 | 2,610,000 | 3,987,246 |
| Utilities Capital Fund | | | 5,340,000 | 2,900,000 | 2,700,000 | 3,121,000 | 1,600,000 | 2,584,000 | - | 12,905,000 | 18,245,000 |
| Colony West Golf Course Fund | | | - | 34,000 | - | - | - | - | - | 34,000 | 34,000 |
| Total | | | \$ 6,771,846 | \$ 3,768,600 | \$ 3,294,100 | \$ 3,605,600 | \$ 2,213,600 | \$ 3,106,600 | \$ 475,600 | \$ 16,464,100 | \$ 23,235,946 |
| SUMMARY BY PROGRAM | | | | | | | | | | | |
| Parks & Recreation | | | 2,000 | - | 2,000 | - | - | - | - | 2,000 | 4,000 |
| Fire Rescue | | | 40,600 | 47,600 | 40,600 | 47,600 | 40,600 | 47,600 | 40,600 | 264,600 | 305,200 |
| Public Art Fund | | | - | 200,000 | - | - | - | - | - | 200,000 | 200,000 |
| Public Services | | | 12,000 | 152,000 | 116,500 | 2,000 | 138,000 | 40,000 | - | 448,500 | 460,500 |
| Public Services - Stormwater | | | 1,377,246 | 435,000 | 435,000 | 435,000 | 435,000 | 435,000 | 435,000 | 2,610,000 | 3,987,246 |
| Public Services - Utilities | | | 5,340,000 | 2,900,000 | 2,700,000 | 3,121,000 | 1,600,000 | 2,584,000 | - | 12,905,000 | 18,245,000 |
| Colony West Golf Course | | | - | 34,000 | - | - | - | - | - | 34,000 | 34,000 |
| Total | | | \$ 6,771,846 | \$ 3,768,600 | \$ 3,294,100 | \$ 3,605,600 | \$ 2,213,600 | \$ 3,106,600 | \$ 475,600 | \$ 16,464,100 | \$ 23,235,946 |

CAPITAL MAINTENANCE PROGRAM PROJECT DESCRIPTIONS

PUBLIC SERVICES

PW15A - HVAC R&R Program FY 2015 - 2020

Est. Total Cost: \$459,500 **Prior Year Funding:** \$0 **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.

Painting Program FY 2015 - 2020

Est. Total Cost: \$80,000 **Prior Year Funding:** \$36,000 **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

SW15B - Citywide Culvert & Headwall Improvements

Est. Total Cost: \$3,777,246 **Prior Year Funding:** \$1,377,246 **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

UT15A – Wastewater Rehabilitation (I & I)

Est. Total Cost: \$10,400,000 **Prior Year Funding:** \$3,600,000 **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.

UT15E – Tamarac Utility System Rehabilitation

Est. Total Cost: \$1,680,000 **Prior Year Funding:** \$480,000 **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.

UT15F - Electrical/Mechanical Pump Station Renewal

Est. Total Cost: \$950,000 **Prior Year Funding:** \$325,000 **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.

UT15G - Renewal/Replacement at WTP

Est. Total Cost: \$675,000 **Prior Year Funding:** \$175,000 **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.

CAPITAL MAINTENANCE PROGRAM PROJECT DESCRIPTIONS

PUBLIC SERVICES

PW15A - HVAC R&R Program FY 2015 - 2020

Est. Total Cost: \$459,500 **Prior Year Funding:** \$0 **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.

Painting Program FY 2015 - 2020

Est. Total Cost: \$80,000 **Prior Year Funding:** \$36,000 **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

SW15B - Citywide Culvert & Headwall Improvements

Est. Total Cost: \$3,777,246 **Prior Year Funding:** \$1,377,246 **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

UT15A – Wastewater Rehabilitation (I & I)

Est. Total Cost: \$10,400,000 **Prior Year Funding:** \$3,600,000 **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.

UT15E – Tamarac Utility System Rehabilitation

Est. Total Cost: \$1,680,000 **Prior Year Funding:** \$480,000 **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.

UT15F - Electrical/Mechanical Pump Station Renewal

Est. Total Cost: \$950,000 **Prior Year Funding:** \$325,000 **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.

UT15G - Renewal/Replacement at WTP

Est. Total Cost: \$675,000 **Prior Year Funding:** \$175,000 **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.

**CAPITAL MAINTENANCE PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

UT15H - Irrigation Replacement

Est. Total Cost: \$510,000 **Prior Year Funding:** \$135,000 **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.

UT15I - WTP Well Upgrade Project

Est. Total Cost: \$600,000 **Prior Year Funding:** \$300,000 **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 valving, 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.

UT15D – Wastewater Pump Station Renewal

Est. Total Cost: \$1,225,000 **Prior Year Funding:** \$325,000 **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.

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.

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.

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.

**CAPITAL MAINTENANCE PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

Grants Shopping Center Generator Replacement

Est. Total Cost: \$250,000

Prior Year Funding: \$0

Operating Impact: \$0

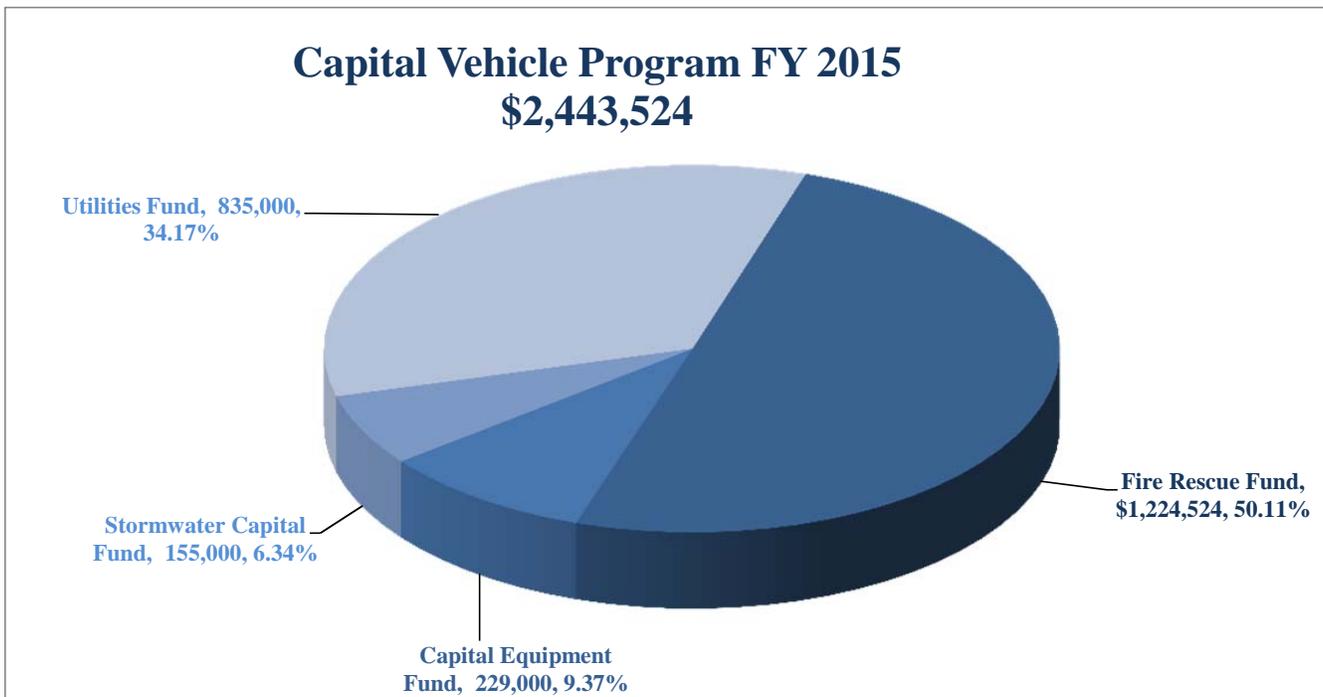
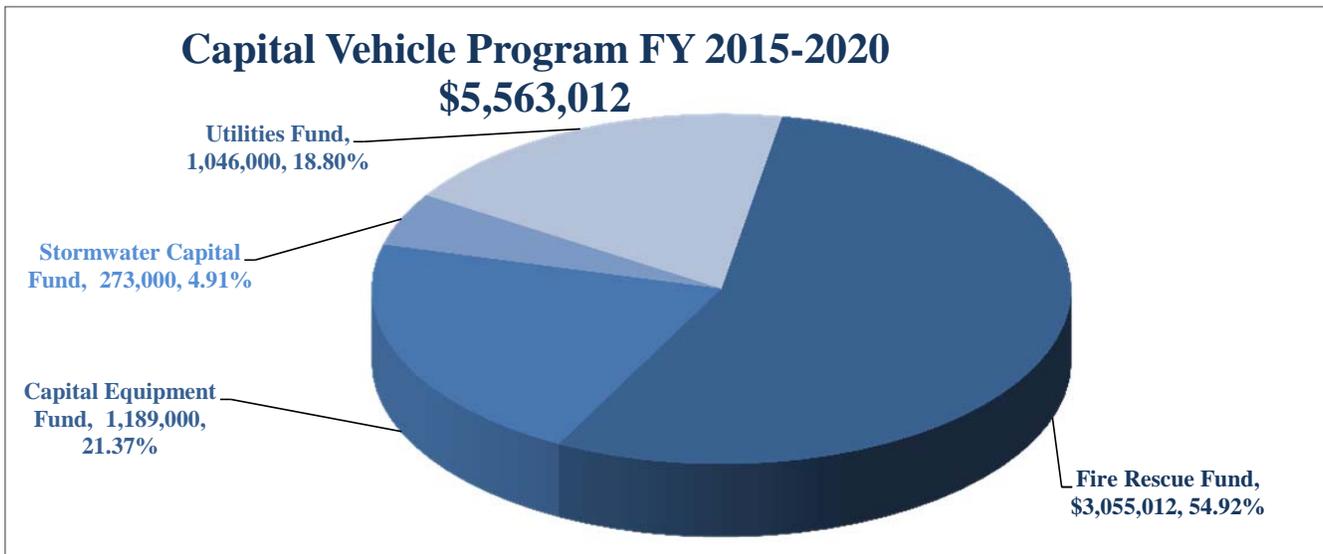
Description: This project will replace the aging emergency generator at the Grant's Shopping Center water re-pump facility which is no longer reliable when called upon during emergencies. It is anticipated that the impact on the operating budget is zero.

**Capital
Vehicle Replacement Program**

CAPITAL VEHICLE PROGRAM SUMMARY

6-Year Projects Summary by Funding Source

| Funding Source | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | TOTAL |
|-------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Fire Rescue Fund | \$ 1,224,524 | \$ 650,000 | \$ - | \$ 580,488 | \$ - | \$ 600,000 | \$ 3,055,012 |
| Capital Equipment Fund | 229,000 | 495,000 | 81,000 | 103,000 | 74,000 | 207,000 | 1,189,000 |
| Stormwater Capital Fund | 155,000 | - | - | 66,000 | - | 52,000 | 273,000 |
| Utilities Fund | 835,000 | 75,000 | 32,000 | 37,000 | 67,000 | - | 1,046,000 |
| GRAND TOTAL | \$ 2,443,524 | \$ 1,220,000 | \$ 113,000 | \$ 786,488 | \$ 141,000 | \$ 859,000 | \$ 5,563,012 |



CAPITAL VEHICLE/EQUIPMENT PROGRAM

| DEPARTMENT | Unit # | FUNDING SOURCE | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | TOTAL |
|---|--------|---------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| BUILDING | | | | | | | | | |
| 2006 Ford Ranger Ext. Cab Pickup Std. Bed | 555 | Capital Equipment Fund | 5,000 | 5,000 | 5,000 | 3,000 | - | - | 18,000 |
| 2008 Ford Ranger Ext. Cab Pickup 2WD | 557 | Capital Equipment Fund | 4,000 | 4,000 | 4,000 | 6,000 | - | - | 18,000 |
| 2004 Ford Explorer XLS 4 Dr. SUV | 551 | Capital Equipment Fund | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 5,000 | 35,000 |
| 2004 Ford Explorer XLS 4 Dr. SUV 2WD | 550 | Capital Equipment Fund | 5,000 | 5,000 | 5,000 | 5,000 | 7,000 | - | 27,000 |
| COMMUNITY DEVELOPMENT | | | | | | | | | |
| 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 | | | | | | | | | |
| 2004 Rescue/Ambulance | 338 | Fire Rescue Fund | - | - | - | - | - | 300,000 | 300,000 |
| 2004 Rescue/Ambulance | 342 | Fire Rescue Fund | - | - | - | - | - | 300,000 | 300,000 |
| 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 | Capital Equipment Fund | - | - | - | - | - | 53,000 | 53,000 |
| PARKS & RECREATION | | | | | | | | | |
| 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 | - | - | - | - | - | 30,000 | 30,000 |
| 2000 Ford Explorer XLS 4 Dr. SUV 4WD | 704 | Capital Equipment Fund | - | - | - | - | - | 32,000 | 32,000 |
| 2002 Chevy 3500 15 Pass. Van 2WD | 339 | Capital Equipment Fund | - | 30,000 | - | - | - | - | 30,000 |
| PUBLIC WORKS | | | | | | | | | |
| 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 |
| 2000 Ford Ranger Std. Cab Pickup 2WD | 549 | Capital Equipment Fund | - | - | 17,000 | - | - | - | 17,000 |
| 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 | - | - | - | - | - | 28,000 | 28,000 |
| 2004 Ford E250 2 Dr. Van 2WD | 2056 | Capital Equipment Fund | - | - | - | - | - | 29,000 | 29,000 |
| 2005 Chevy 2500 Std. Cab Std. Bed | 2059 | Capital Equipment Fund | - | - | - | - | - | 30,000 | 30,000 |
| PUBLIC WORKS - STORMWATER | | | | | | | | | |
| 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 | - | - | - | - | - | 52,000 | 52,000 |
| UTILITIES | | | | | | | | | |
| 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 | | | \$ 2,443,524 | \$ 1,220,000 | \$ 113,000 | \$ 786,488 | \$ 141,000 | \$ 859,000 | \$ 5,563,012 |
| SUMMARY OF REVENUES | | | | | | | | | |
| | | Fire Rescue Fund | 1,224,524 | 650,000 | - | 580,488 | - | 600,000 | 3,055,012 |
| | | Capital Equipment Fund | 229,000 | 495,000 | 81,000 | 103,000 | 74,000 | 207,000 | 1,189,000 |
| | | Stormwater Capital Fund | 155,000 | - | - | 66,000 | - | 52,000 | 273,000 |
| | | Utilities Fund | 835,000 | 75,000 | 32,000 | 37,000 | 67,000 | - | 1,046,000 |
| | | Total | \$ 2,443,524 | \$ 1,220,000 | \$ 113,000 | \$ 786,488 | \$ 141,000 | \$ 859,000 | \$ 5,563,012 |
| SUMMARY BY PROGRAM | | | | | | | | | |
| | | Building | 20,000 | 20,000 | 20,000 | 20,000 | 13,000 | 5,000 | 98,000 |
| | | Community Development | 16,000 | 16,000 | 18,000 | - | - | - | 50,000 |
| | | Fire Rescue | 1,259,524 | 680,000 | - | 580,488 | - | 653,000 | 3,173,012 |
| | | Parks & Recreation | - | 30,000 | - | 24,000 | - | 62,000 | 116,000 |
| | | Public Works | 158,000 | 399,000 | 43,000 | 59,000 | 61,000 | 87,000 | 807,000 |
| | | Public Works - Stormwater | 155,000 | - | - | 66,000 | - | 52,000 | 273,000 |
| | | Utilities | 835,000 | 75,000 | 32,000 | 37,000 | 67,000 | - | 1,046,000 |
| | | Total | \$ 2,443,524 | \$ 1,220,000 | \$ 113,000 | \$ 786,488 | \$ 141,000 | \$ 859,000 | \$ 5,563,012 |

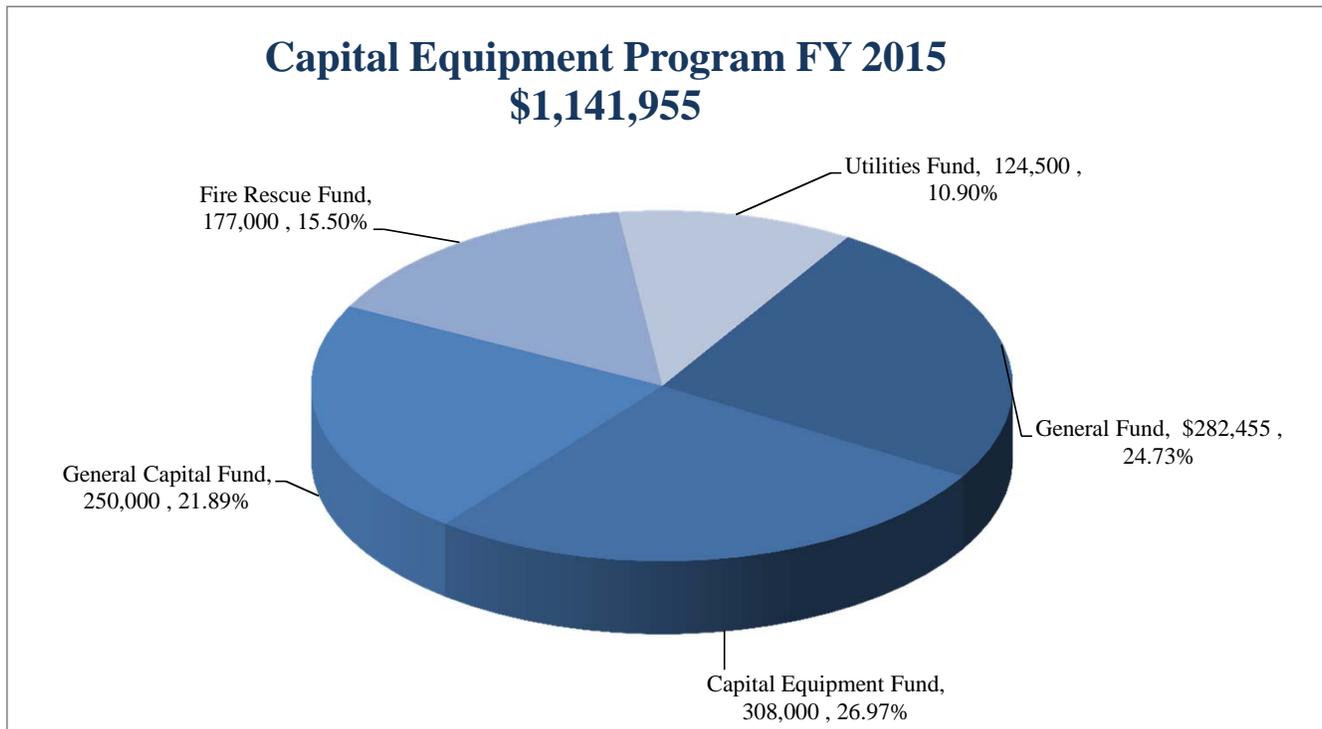
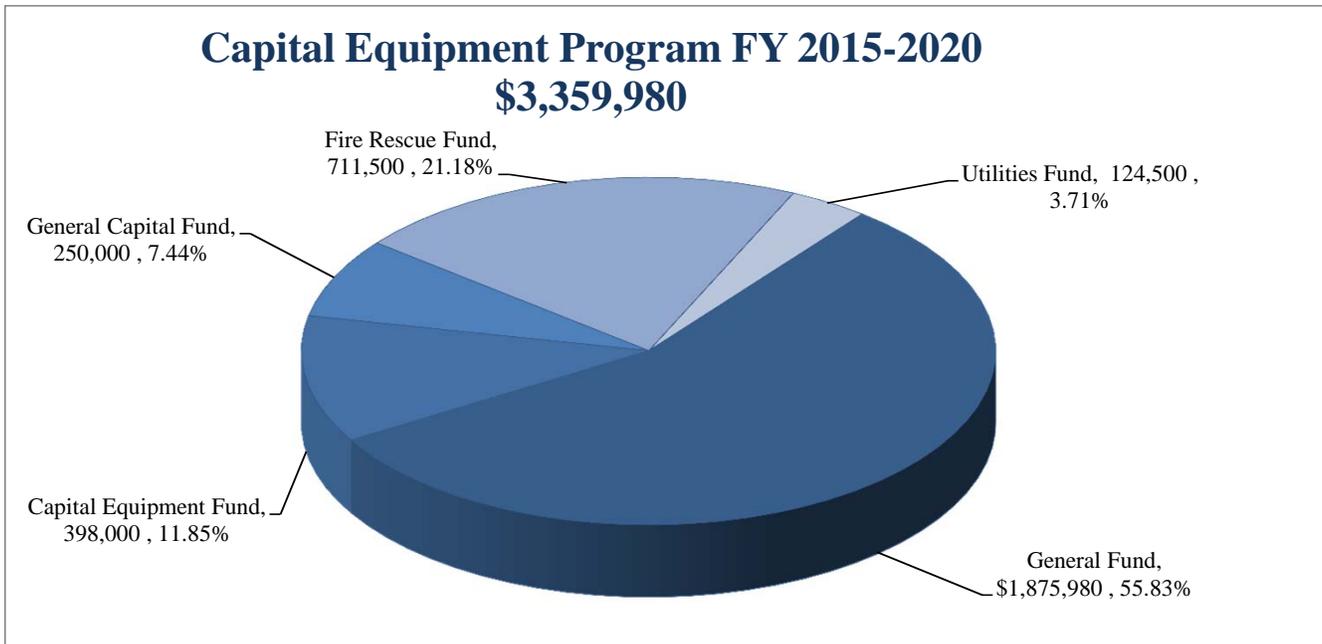
(1) Fire Rescue Operating Leases funded in Fire Rescue Fund (120); Capital Leases funded via transfer from Fire Rescue Fund (120) to Capital Equipment Fund (301)

Capital Equipment Program

CAPITAL EQUIPMENT PROGRAM SUMMARY

6-Year Projects Summary by Funding Source

| Funding Source | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | TOTAL |
|------------------------|--------------|------------|------------|------------|------------|------------|--------------|
| General Fund | \$ 282,455 | \$ 430,500 | \$ 624,625 | \$ 362,200 | \$ 108,200 | \$ 68,000 | \$ 1,875,980 |
| Capital Equipment Fund | 308,000 | 90,000 | - | - | - | - | 398,000 |
| General Capital Fund | 250,000 | - | - | - | - | - | 250,000 |
| Fire Rescue Fund | 177,000 | 110,000 | 21,000 | 31,000 | 284,500 | 88,000 | 711,500 |
| Utilities Fund | 124,500 | - | - | - | - | - | 124,500 |
| GRAND TOTAL | \$ 1,141,955 | \$ 630,500 | \$ 645,625 | \$ 393,200 | \$ 392,700 | \$ 156,000 | \$ 3,359,980 |



| CAPITAL EQUIPMENT PROGRAM | | | | | | | | |
|--|------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| DEPARTMENT | FUNDING SOURCE | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | TOTAL |
| CITY MANAGER/NON-DEPARTMENTAL | | | | | | | | |
| Digital Marquee - City Hall | General Fund | 35,000 | - | - | - | - | - | 35,000 |
| CITY CLERK | | | | | | | | |
| Digital Microfilm/Fiche Scanner | General Fund | 15,000 | - | - | - | - | - | 15,000 |
| FIRE RESCUE/OPERATIONS | | | | | | | | |
| Replacement Thermal Imager (4) | Fire Rescue Fund | 35,000 | - | - | - | - | - | 35,000 |
| Automatic CPR Devices (3) | Fire Rescue Fund | 36,000 | - | - | - | - | - | 36,000 |
| Replacement Vehicle Lift Bags (4) | Fire Rescue Fund | 10,000 | - | - | - | - | - | 10,000 |
| Replacement SCBA & Air Compressor (Station #41)- CE13B | Capital Equipment Fund | 240,000 | - | - | - | - | - | 240,000 |
| Traffic Pre-emption Devices | Fire Rescue Fund | 8,000 | - | - | - | - | - | 8,000 |
| Furno Power Stair Chairs (2) | Fire Rescue Fund | 15,000 | 15,000 | - | - | - | - | 30,000 |
| Replacement Major Appliances | Fire Rescue Fund | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 60,000 |
| Replacement of Fitness Equipment | Fire Rescue Fund | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 25,000 |
| Workstations - Station 116 | Fire Rescue Fund | 3,000 | - | - | - | - | - | 3,000 |
| Kitchen appliances etc. - Station 116 | Fire Rescue Fund | 4,000 | - | - | - | - | - | 4,000 |
| Fire respons communication equipment - Station 116 | Fire Rescue Fund | 10,000 | - | - | - | - | - | 10,000 |
| Security gate, card reader, intercom - Station 116 | Fire Rescue Fund | 26,000 | - | - | - | - | - | 26,000 |
| Security cameras - Station 116 | Fire Rescue Fund | 3,000 | - | - | - | - | - | 3,000 |
| Replacement Hydraulic Stretchers | Fire Rescue Fund | - | 42,500 | - | 16,000 | - | - | 58,500 |
| Replacement (10) Laptop Computer (RMS Program) | Fire Rescue Fund | - | 37,500 | - | - | 37,500 | - | 75,000 |
| Firefighting Equipment Bundle for New Fire Apparatus | Capital Equipment Fund | - | 90,000 | - | - | - | - | 90,000 |
| Cardiac Monitors | Fire Rescue Fund | - | - | - | - | 210,000 | 70,000 | 280,000 |
| Autovent | Fire Rescue Fund | - | - | - | - | 14,000 | - | 14,000 |
| FIRE RESCUE/PREVENTION | | | | | | | | |
| Satellite Phone and Installation | Fire Rescue Fund | 6,000 | - | - | - | 8,000 | 8,000 | 22,000 |
| Replacement Emergency Ops Freezers | Fire Rescue Fund | 6,000 | - | 6,000 | - | - | - | 12,000 |
| PARKS AND RECREATION | | | | | | | | |
| 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 |
| Sound System | General Fund | 3,500 | - | - | - | - | - | 3,500 |
| Replacement Spin bikes (13) | General Fund | 15,500 | - | - | - | - | - | 15,500 |
| Refurbish Holiday Tree | General Fund | 16,555 | - | - | - | - | - | 16,555 |
| Dog Park Agility Equipment | General Fund | 10,000 | - | - | - | - | - | 10,000 |
| Bleacher Shade Structure (2) | General Fund | 9,000 | - | - | - | - | - | 9,000 |
| Soccer Goals | General Fund | 2,500 | - | - | - | - | - | 2,500 |
| Timing System | General Fund | 8,800 | - | - | - | - | - | 8,800 |
| Portable Shade | General Fund | 7,700 | - | - | - | - | - | 7,700 |
| Fax Machine & Color Printer | General Fund | - | 2,500 | - | - | - | - | 2,500 |
| Jazzercise Stage | General Fund | - | 2,500 | - | - | - | - | 2,500 |
| Special Events Stage | General Fund | - | 3,500 | - | - | - | - | 3,500 |
| Movie Screen | General Fund | - | 15,000 | - | - | - | - | 15,000 |
| Printer/Copier | General Fund | - | 1,300 | - | - | - | - | 1,300 |
| Bleachers | General Fund | - | 37,000 | - | - | - | - | 37,000 |
| Pool and Sprayground Diamond Brite, Aquatic Complex | General Fund | - | 72,000 | - | - | - | - | 72,000 |
| Concession Equipment Caporella Aquatic Complex | General Fund | - | 10,000 | - | - | - | - | 10,000 |
| Replace 1 Water Fountains (Aquatic Complex) | General Fund | - | 5,400 | - | - | - | - | 5,400 |
| Furniture, Recreation Center Lobby | General Fund | - | 3,500 | - | - | - | - | 3,500 |
| Pool Guard Fence | General Fund | - | 2,800 | - | - | - | - | 2,800 |
| Fitness equipment | General Fund | - | 275,000 | 100,000 | - | - | - | 375,000 |
| ID Card Printers | General Fund | - | - | 10,500 | - | - | - | 10,500 |
| Playground | General Fund | - | - | 275,000 | - | - | - | 275,000 |
| 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 Sound System Rec and TCC Aerobic Room | General Fund | - | - | 12,000 | - | - | - | 12,000 |
| Replacement of equipment in Recreation Center Concession Showmobile | General Fund | - | - | 10,000 | - | - | - | 10,000 |
| Fitness Stations at Sunset Point Park (11 replacement fitness stations) | General Fund | - | - | 133,625 | - | - | - | 133,625 |
| Portable ADA portable lift chair at pool | General Fund | - | - | - | 57,000 | - | - | 57,000 |
| Replacement of Ther Guard Lighting Detection System | General Fund | - | - | - | 8,000 | - | - | 8,000 |
| Replacement of outdoor storage shed, Aquatic Complex | General Fund | - | - | - | 15,000 | - | - | 15,000 |
| Replacement of the waterslide, Aquatic Complex | General Fund | - | - | - | 3,200 | - | - | 3,200 |
| Replacement of the fitness room floor | General Fund | - | - | - | 200,000 | - | - | 200,000 |
| Thermal Pool Cover | General Fund | - | - | - | 40,000 | - | - | 40,000 |
| Sports and Fitness Equipment (TSC, TCC & TP) | General Fund | - | - | - | 30,000 | - | - | 30,000 |
| Lighting Detector | General Fund | - | - | - | 9,000 | - | - | 9,000 |
| Pool Cleaner | General Fund | - | - | - | - | 40,000 | - | 40,000 |
| Volleyball Equipment | General Fund | - | - | - | - | 7,000 | - | 7,000 |
| Soccer Goals | General Fund | - | - | - | - | 8,000 | - | 8,000 |
| Volleyball System | General Fund | - | - | - | - | 13,000 | - | 13,000 |
| Spin Bikes (replace 12) | General Fund | - | - | - | - | 6,000 | - | 6,000 |
| Storage Shed | General Fund | - | - | - | - | 12,000 | - | 12,000 |
| ID Card Printer | General Fund | - | - | - | - | 6,000 | - | 6,000 |
| Pool Cleaner | General Fund | - | - | - | - | 7,000 | - | 7,000 |
| Bus Bike Path | General Fund | - | - | - | - | 2,200 | - | 2,200 |
| 20x20 Tent | General Fund | - | - | - | - | - | 3,500 | 3,500 |
| 20x30 Tent | General Fund | - | - | - | - | - | 4,500 | 4,500 |
| Bleachers | General Fund | - | - | - | - | - | 60,000 | 60,000 |
| INFORMATION TECHNOLOGY | | | | | | | | |
| SunGard OneSolution Hardware Upgrades | General Fund | 92,700 | - | - | - | - | - | 92,700 |
| Wireless Network Expansion to Parks | General Fund | 21,200 | - | - | - | - | - | 21,200 |
| Information Technology Penetration Testing | General Fund | 25,000 | - | - | - | - | - | 25,000 |
| PUBLIC WORKS | | | | | | | | |
| 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 |
| UTILITIES | | | | | | | | |
| Sewer Mainline Camera | Utilities | 19,850 | - | - | - | - | - | 19,850 |
| Replacement Pump, WW Pump Stations | Utilities | 65,000 | - | - | - | - | - | 65,000 |
| Reversible Vibratory Plate Compactor | Utilities | 7,900 | - | - | - | - | - | 7,900 |
| Integrated Software for Valve Exerciser Machine | Utilities | 16,750 | - | - | - | - | - | 16,750 |
| Meters and Meter Boxes | Utilities | 15,000 | - | - | - | - | - | 15,000 |
| TOTAL | | \$ 1,141,955 | \$ 630,500 | \$ 645,625 | \$ 393,200 | \$ 392,700 | \$ 156,000 | \$ 3,327,980 |
| SUMMARY OF REVENUES | | | | | | | | |
| General Fund | | 282,455 | 430,500 | 624,625 | 362,200 | 108,200 | 68,000 | 1,875,980 |
| Capital Equipment Fund | | 308,000 | 90,000 | - | - | - | - | 398,000 |
| General Capital Fund | | 250,000 | - | - | - | - | - | 250,000 |
| Fire Rescue Fund | | 177,000 | 110,000 | 21,000 | 31,000 | 284,500 | 88,000 | 711,500 |
| Utilities Fund | | 124,500 | - | - | - | - | - | 124,500 |
| Total | | \$ 1,141,955 | \$ 630,500 | \$ 645,625 | \$ 393,200 | \$ 392,700 | \$ 156,000 | \$ 3,359,980 |
| SUMMARY BY PROGRAM | | | | | | | | |
| City Clerk | | 15,000 | - | - | - | - | - | 15,000 |
| Fire Rescue | | 417,000 | 200,000 | 21,000 | 31,000 | 284,500 | 88,000 | 1,041,500 |
| Parks & Recreation | | 93,555 | 430,500 | 624,625 | 362,200 | 108,200 | 68,000 | 1,687,080 |
| Information Technology | | 138,900 | - | - | - | - | - | 138,900 |
| Public Works | | 318,000 | - | - | - | - | - | 318,000 |
| Non-Departmental | | 35,000 | - | - | - | - | - | 35,000 |
| Utilities | | 124,500 | - | - | - | - | - | 124,500 |
| Total | | \$ 1,141,955 | \$ 630,500 | \$ 645,625 | \$ 393,200 | \$ 392,700 | \$ 156,000 | \$ 3,359,980 |

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 | |
| | <u>2013</u> | <u>2012</u> | <u>2013</u> | <u>2012</u> | <u>2013</u> | <u>2012</u> |
| <u>General Obligation Bonds</u> | | | | | | |
| Current Underlying | A1 | A1 | AA | AA | AA | AA |
| <u>Capital Improvement Revenue</u> | | | | | | |
| Current Underlying | Aa3 | Aa3 | AA- | AA- | A+ | A+ |
| <u>Sales Tax Revenue (2010 & 2009)</u> | | | | | | |
| Current Underlying | Aa3 | Aa3 | AA- | AA- | AA- | AA- |
| Insured | N/A | N/A | N/A | N/A | BB+ | BB+ |
| <u>Water & Sewer Revenue</u> | | | | | | |
| Current Underlying | Aa2 | Aa2 | AA | AA | AA- | AA- |
| Insured | A2 | A2 | N/A | N/A | AA+ | AA+ |
| <u>Stormwater Assessment Revenue</u> | | | | | | |
| Current Underlying | A1 | A1 | AA | AA | AA- | AA- |

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

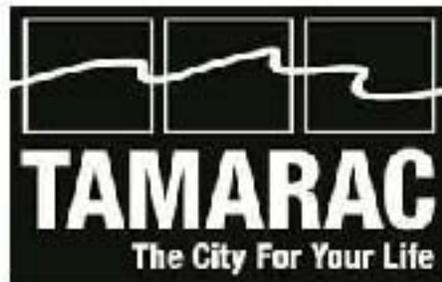
Direct debt is defined as a government unit's gross debt less the enterprise system's self-supporting debt. The City's goal is to maintain Direct Debt Per Capita at or below the standard municipal rating agency median for cities of comparable size. In any case the amount should not exceed 135% of such 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 \$725 for fiscal year ended September 30, 2014.

The overall debt positions for the City estimated for September 30, 2014 is as follows:

| Category | Outstanding | Percentage of Total |
|--------------------------------|----------------------|------------------------|
| General Obligation Debt | \$ 724,407 | 1.31% |
| Governmental Fund Debt | 38,556,627 | 69.82% |
| Enterprise -Water & Sewer Debt | 12,760,000 | 23.11% |
| Enterprise -Stormwater Debt | 3,180,000 | 5.76% |
| TOTAL | \$ 55,221,034 | 100.00% |
| | | |

FY 2014 ~ FY 2015 DEBT SERVICE SCHEDULE

| | Original Issue Amount | Outstanding Principal 9/30/2014 | FY 2015 Principal | FY 2015 Interest | FY 2015 Requirement | Outstanding Principal 9/30/2015 |
|--|--------------------------|---------------------------------------|----------------------|---------------------|------------------------|---------------------------------------|
| Governmental Funds | | | | | | |
| G.O. Bonds, Series 1998 | \$ 3,250,000 | \$ 724,407 | \$ 231,448 | \$ 31,000 | \$ 262,448 | \$ 492,959 |
| Sales Tax Revenue Bonds, Series 2009 (Public Facilities) | 5,350,000 | 3,005,000 | 555,000 | 101,000 | 656,000 | 2,450,000 |
| Sales Tax Revenue Bonds, Series 2010 (Streets) | 9,501,000 | 8,025,000 | 692,000 | 173,000 | 865,000 | 7,333,000 |
| Capital Improvement Revenue Bonds, Series 2013 | 13,785,000 | 13,020,000 | 420,000 | 546,500 | 966,500 | 12,600,000 |
| Capital Leases | 1,135,299 | 735,118 | 226,377 | 9,056 | 235,433 | 508,741 |
| Taxable Redevelopment Note Series 2011 | 20,000,000 | 13,771,509 | - | 325,000 | 325,000 | 13,771,509 |
| Total Governmental Funds | \$ 53,021,299 | \$ 39,281,034 | \$ 2,124,825 | \$ 1,185,556 | \$ 3,310,381 | \$ 35,336,209 |
| | | | | | | |
| | Original Issue Amount | Outstanding Principal 9/30/2014 | FY 2015 Principal | FY 2015 Interest | FY 2015 Requirement | Outstanding Principal 9/30/2014 |
| Enterprise Funds | | | | | | |
| Utilities System Refunding, Series 2009 | \$ 14,020,000 | \$ 12,760,000 | \$ 285,000 | \$ 607,000 | \$ 892,000 | \$ 12,475,000 |
| Stormwater System Revenue, Series 2009 | 4,345,000 | 3,180,000 | 265,000 | 132,000 | 397,000 | 2,915,000 |
| | | | | | | - |
| Total Enterprise Funds | \$ 18,365,000 | \$ 15,940,000 | \$ 550,000 | \$ 739,000 | \$ 1,289,000 | \$ 14,870,000 |
| | | | | | | - |
| | | | | | | - |
| TOTAL DEBT SERVICE | \$ 71,386,299 | \$ 55,221,034 | \$ 2,674,825 | \$ 1,924,556 | \$ 4,599,381 | \$ 50,206,209 |



Tamarac Statistics

TAMARAC STATISTICS

Date of Incorporation

July 19, 1963

Date of Adoption of City Charter

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

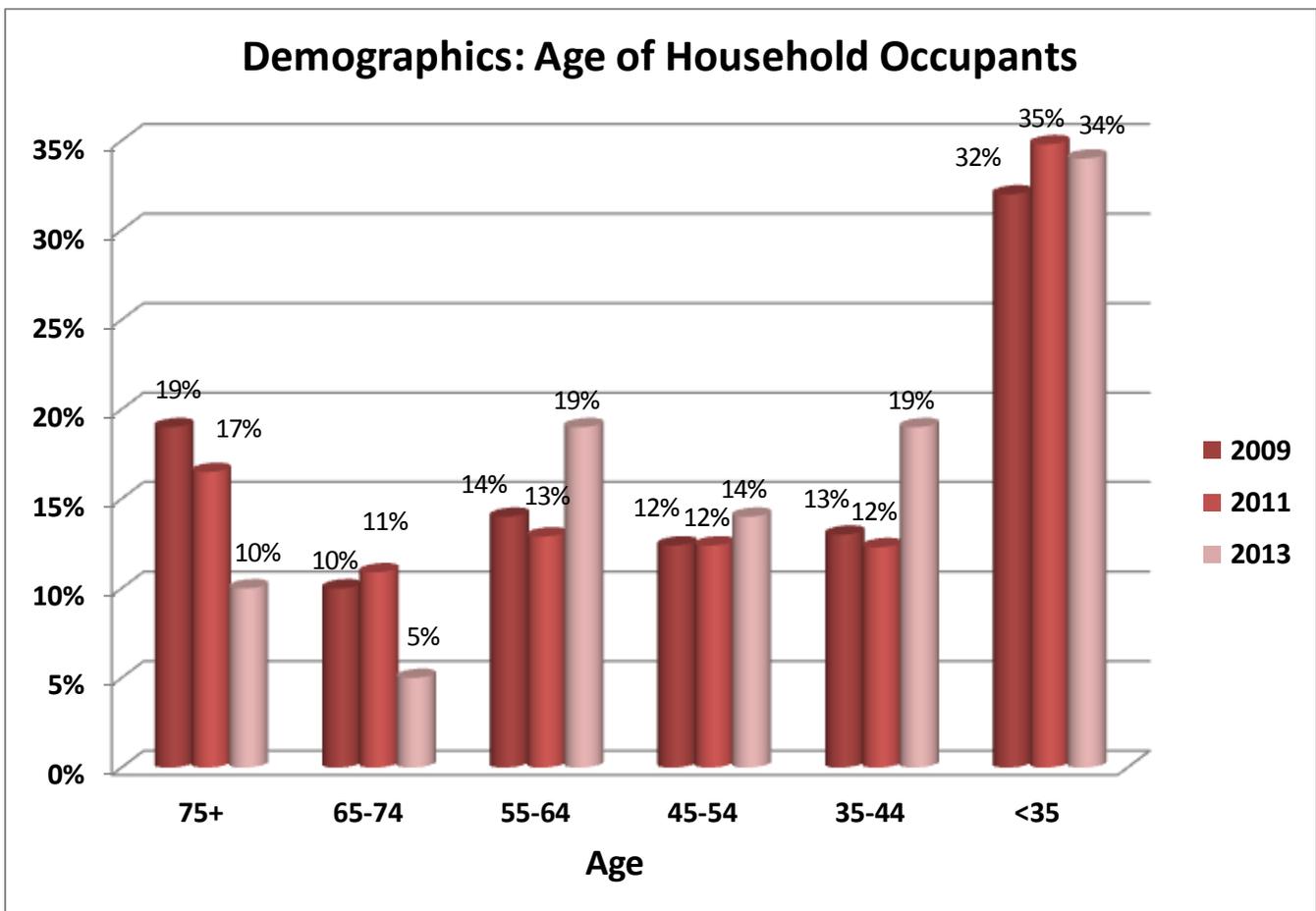
63,155*

Registered Voters

44,265

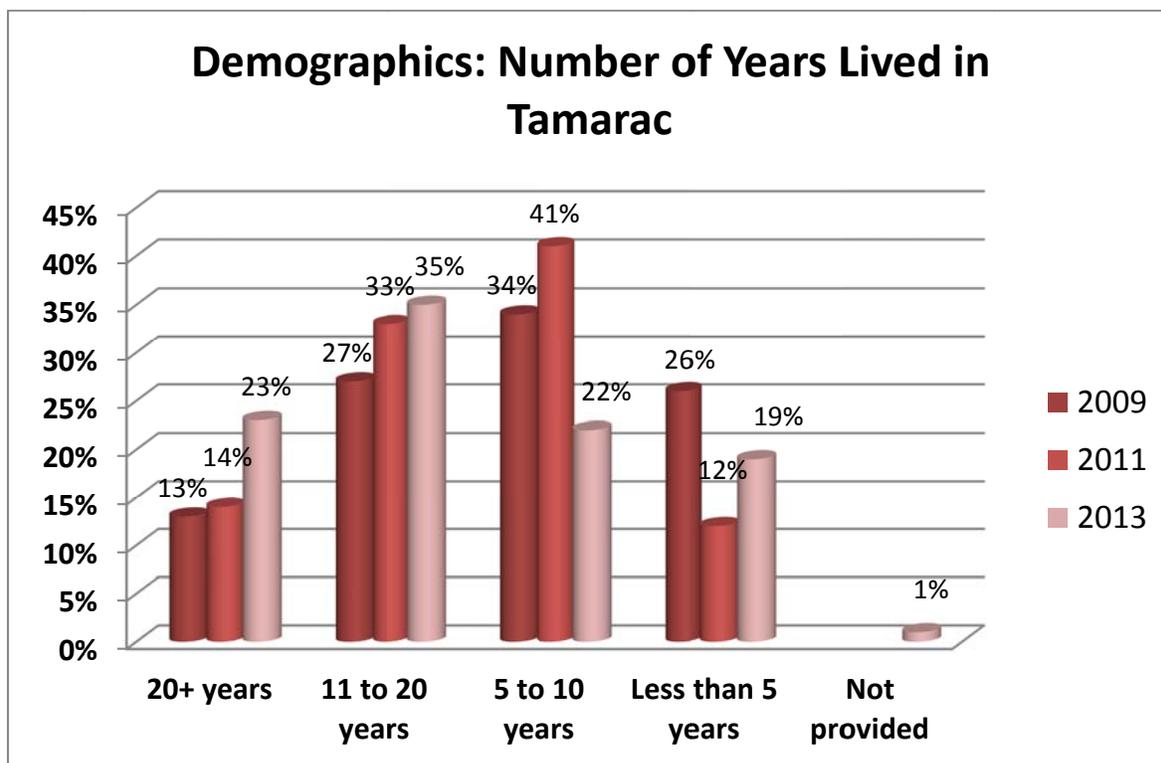
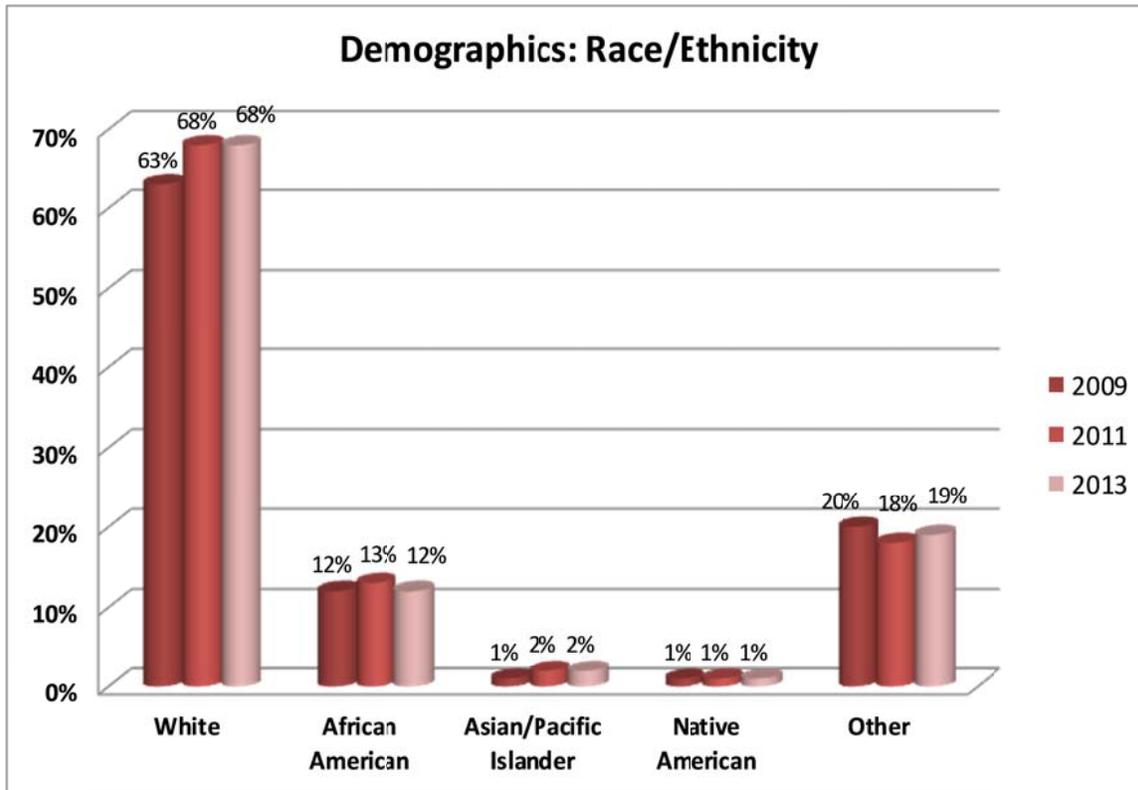
Demographic Breakdown

| | <u>2009</u> | <u>2011</u> | <u>2013</u> |
|------------|-------------|-------------|-------------|
| Median Age | 49.3 | 47.1 | 47.1 |



*Estimate 2010 U.S. Census

TAMARAC STATISTICS



TAMARAC STATISTICS

Five Largest Employers

| | <u># of Employees</u> |
|--------------------------------------|-----------------------|
| Convergys Customer Management | 800 |
| University Hospital & Medical Center | 640 |
| City Furniture | 400 |
| City of Tamarac | 350 |
| Richline Group | 305 |

Five Highest Property Values/Taxpayers

| | <u>Millions</u> |
|-----------------------------|-----------------|
| Florida Power & Light, Co. | \$51.6 |
| Advance Business Associates | \$34.2 |
| DDRM Midway Plaza, LLC | \$28.7 |
| Coral Vista Investors, LLC | \$28.0 |
| Alliance Partners, LLC | \$17.8 |

Education

| | |
|-------------------------------|-------|
| Number of Schools | 10 |
| Number of Classroom Teachers | 237 |
| Number of Students Registered | 4,605 |

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 | 97 |
| Non-Uniformed Employees | 5 |
| # of Daily Emergency Response Units | 8 |



| <u>Municipal Utilities</u> | <u>Water</u> | <u>Sewer</u> | <u>Stormwater</u> |
|-----------------------------------|--------------|--------------|-------------------|
| Active Accounts | 19,853 | 18,805 | 18,130 |
| Miles of Mains | 255 | 188.3 | 82 |
| Plants** | 1 | ** | --- |
| Capacity, Millions of Gallons/Day | 16 | ** | 403,000,000 |
| Fire Hydrants | 2,091 | --- | --- |
| 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

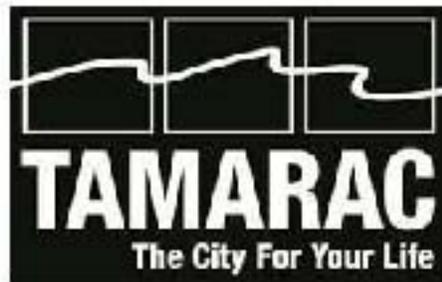
| | |
|----------------|-----------|
| Streets | 137 Miles |
| Storm Drainage | 82 Miles |
| Waterways | 509 Acres |

TAMARAC STATISTICS



| <u>Parks & Recreation</u> | <u>Acres</u> |
|--------------------------------------|---------------------|
| 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 | 5.0 |
| Gary B Jones Park for People & Pups | 3.5 |
| Tephford Park | 16.0 |
| Tamarac Community Center | 5.0 |
| Mainlands | 23.0 |
| <u>Undeveloped</u> | <u>57.6</u> |
| Total Acres | 189.1 |

| <u>Parks Facilities</u> | |
|--|-----|
| Skateboard Facility | 1 |
| Tennis & Basketball Courts | 4/3 |
| Off Leash Dog Park | 1 |
| Boat Ramps | 1 |
| Picnic Areas & Shelters | 11 |
| Soccer/Football Fields | 2 |
| Covered Playgrounds | 4 |
| Baseball/Softball Fields | 7 |
| Exercise Trails/Walking Paths | 4 |
| Fishing Piers | 3 |
| Band Shell | 1 |
| Community Center | 1 |
| Recreation Center & Multi-Purpose Center | 1 |
| 25 Yard x 25 Meter Heated Pool | 1 |
| Children's Water Playground & Fitness Center | 1 |



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)).

GLOSSARY OF COMMONLY USED TERMS

Base Budget Projected cost of continuing the existing levels of service in the current budget year.

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 of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

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 \$1,000 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.

GLOSSARY OF COMMONLY USED TERMS

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.

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.

GLOSSARY OF COMMONLY USED TERMS

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.

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.

GLOSSARY OF COMMONLY USED TERMS

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.

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.

GLOSSARY OF COMMONLY USED TERMS

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

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.

GLOSSARY OF COMMONLY USED TERMS

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.

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.

GLOSSARY OF COMMONLY USED TERMS

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 15 Adopted Ordinances

I hereby certify that this document is a true and correct copy of 02014-12

Temp. Ord. #2303
September 22, 2014
Page 1

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 2014.
Cabrina Temple
City Clerk

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2014-12

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 2014; 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 .1010 MILLS (\$.1010 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 2015 Fiscal Year beginning October 1, 2014 and ending September 30, 2015; 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.

Temp. Ord. #2303
September 22, 2014
Page 2

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 2014 in the amount of 7.2899 mills (\$7.2899 for each \$1,000 of assessed valuation, less exemptions). The millage rate levied is 8.22% above the rolled-back rate of 6.7361 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 2014 in the amount of .1010 mills (\$.1010 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, 2014, and ending September 30, 2015.

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.

Temp. Ord. #2303
September 22, 2014
Page 3

PASSED AND ADOPTED ON FIRST READING THIS 12th day of September, 2014.
PASSED AND ADOPTED ON SECOND READING THIS 22nd day of September, 2014

BY: *H. Dressler*
MAYOR HARRY DRESSLER

ATTEST:
Patricia Teufel
PATRICIA TEUFEL, CMC

CITY CLERK

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

Samuel S. Goren
SAMUEL S. GOREN
CITY ATTORNEY

RECORD OF COMMISSION VOTE: 1ST Reading

| | |
|------------------------|-------------------|
| MAYOR DRESSLER | <u><i>yes</i></u> |
| DIST 1: COMM. BUSHNELL | <u><i>yes</i></u> |
| DIST 2: V/M. GOMEZ | <u><i>yes</i></u> |
| DIST 3: COMM. GLASSER | <u><i>yes</i></u> |
| DIST 4: COMM. PLACKO | <u><i>yes</i></u> |

RECORD OF COMMISSION VOTE: 2ND Reading

| | |
|------------------------|-------------------|
| MAYOR DRESSLER | <u><i>yes</i></u> |
| DIST 1: COMM. BUSHNELL | <u><i>yes</i></u> |
| DIST 2: V/M. GOMEZ | <u><i>yes</i></u> |
| DIST 3: COMM. GLASSER | <u><i>yes</i></u> |
| DIST 4: COMM. PLACKO | <u><i>yes</i></u> |

I hereby certify that this document is a true and correct copy of _____

0-2014-13

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, 2014.

[Signature]
City Clerk

Temp. Ord. #2304
September 22, 2014
Page 1

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2014- 13

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 2015; 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 2015, all as required by Section 7.02 of the Charter of the City; and

WHEREAS, the City Commission in duly called public meetings, reviewed the budget and, having made certain amendments thereto, approved a tentative budget on September 12, 2014; and

WHEREAS, the City Commission authorized a final public hearing on September 22, 2014, 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 2015 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 2015 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 2015.

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 2015, 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, 2014

PASSED, SECOND READING, 22nd DAY OF September, 2014.

BY: *H. Dressler*
MAYOR HARRY DRESSLER

ATTEST:

Patricia Teufel
PATRICIA TEUFEL, CMC

CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading

| | |
|------------------------|-------------------|
| MAYOR DRESSLER | <u><i>yes</i></u> |
| DIST 1: COMM. BUSHNELL | <u><i>yes</i></u> |
| DIST 2: V/M. GOMEZ | <u><i>yes</i></u> |
| DIST 3: COMM. GLASSER | <u><i>yes</i></u> |
| DIST 4: COMM. PLACKO | <u><i>yes</i></u> |

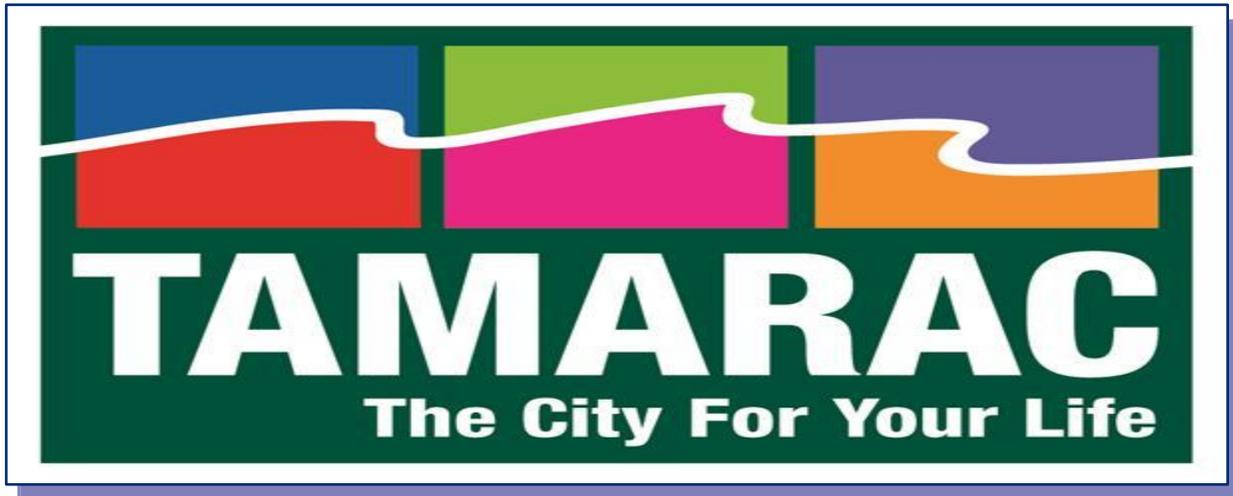
I HEREBY CERTIFY that I have approved this ORDINANCE as to form:

Julie Klahr
for SAMUEL S. GOREN
CITY ATTORNEY

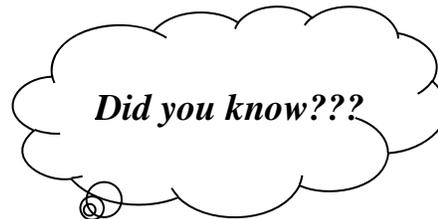
RECORD OF COMMISSION VOTE: 2ND Reading

| | |
|------------------------|-------------------|
| MAYOR DRESSLER | <u><i>yes</i></u> |
| DIST 1: COMM. BUSHNELL | <u><i>yes</i></u> |
| DIST 2: V/M. GOMEZ | <u><i>yes</i></u> |
| DIST 3: COMM. GLASSER | <u><i>yes</i></u> |
| DIST 4: COMM. PLACKO | <u><i>yes</i></u> |

TAMARAC ~ FAST FACTS



| FACTS | FIGURES |
|---|---------------|
| FY 2015 Total Adopted Budget | \$140,585,741 |
| FY 2015 Adopted General Fund Budget | \$52,218,644 |
| FY 2015 Adopted Millage rate | 7.2899 |
| FY 2015 Debt Service Millage rate | 0.1010 |
| FY 2015 Full time equivalents (FTEs) | 384.7 |
| Population estimate | 63,155 |



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, 2013.

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.

