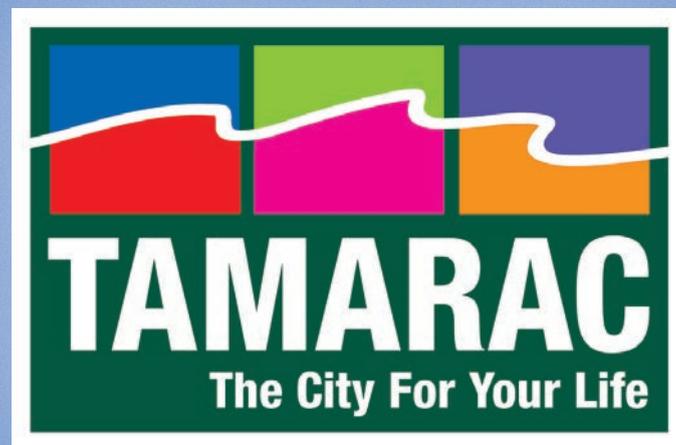


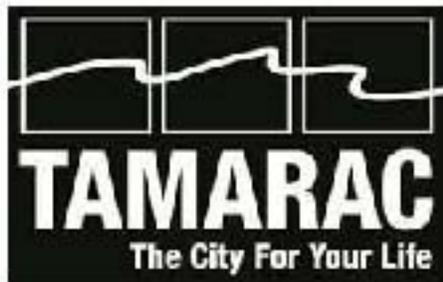
City of Tamarac, Florida

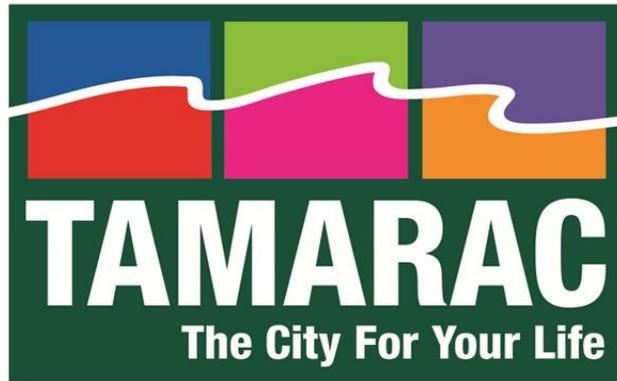
FY 2016 ADOPTED BUDGET



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 2016
Adopted
Budget

CITY COMMISSION

TAMARAC, FLORIDA

Harry Dressler

MAYOR

Diane Glasser

VICE-MAYOR

Michelle Gomez

COMMISSIONER

Debra Placko

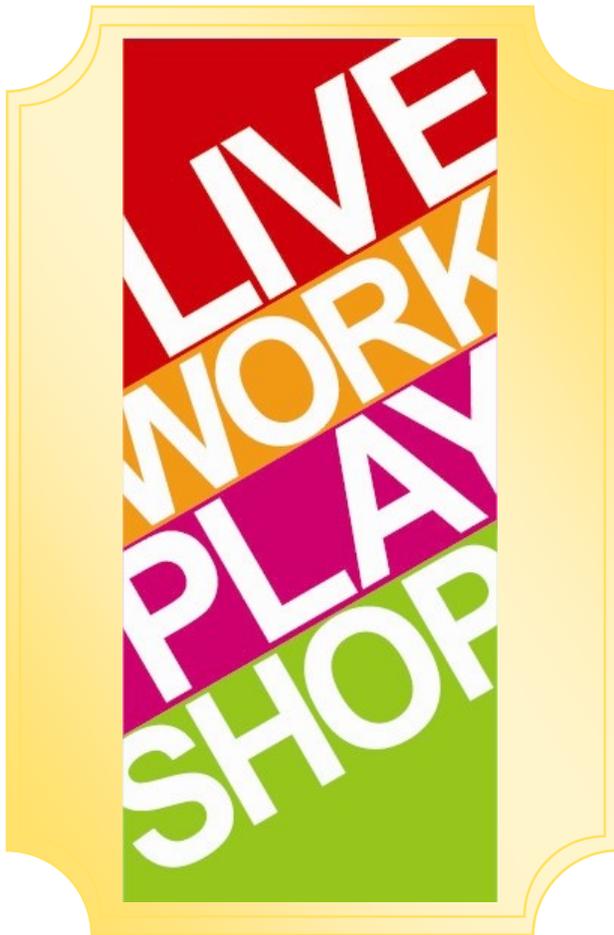
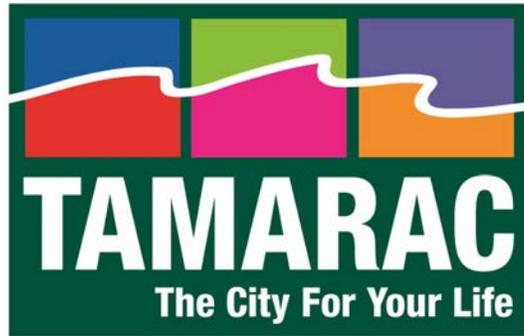
COMMISSIONER

Pamela Bushnell

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:

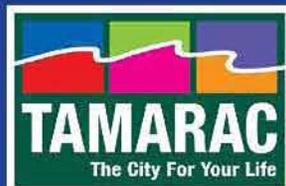
*We are:
"Committed to Excellence . . . Always"*

*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, 2014

Executive Director

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 sub-tropical climate – averaging seventy-four degrees (74°), in a highly desirable and strategic location, and our fresh and enthusiastic approach to business, education, healthcare, recreation and government.

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

Tamarac has since evolved into a City far more complex than the network of adult communities that Mr. Behring envisioned. Tamarac has 61,270 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 52 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' at Marlins Park, at 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.

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...***

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

READER'S GUIDE

INTRODUCTION SECTION

The first critical reading of the FY 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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

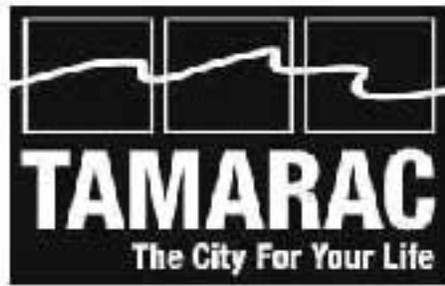
This section contains a glossary of commonly used terms and miscellaneous statistics for the City of Tamarac.

Document Highlights:

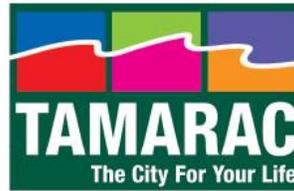
- *City Manager's Transmittal Letter*
- *Citywide Organizational Chart*
- *Personnel Complement/Staffing Changes*
- *Strategic Plan*
- *New Programs and Capital Items*
- *Budget Summary (Pie Charts/Graphs)*
- *Departmental Programs and Performance Measures*
- *Asset Management Program*

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**OFFICE OF THE
CITY MANAGER**



Michael C. Cernech
CITY MANAGER

October 28, 2015

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) 2016 adopted by the City Commission on September 24, 2015. The final budget was established upon the completion of your review and acceptance.

Following the release of the City Manager's Proposed Budget on June 11, 2015, a workshop was held with the City Commission on June 25, 2015 to discuss the proposed budget, programs and funding. Thereafter, adjustments were made including an increase in the General fund due to updates in final payroll projections, insurance service charges, estimated encumbrances, and miscellaneous operating accounts. The overall increase to the Special Revenue Funds is comprised primarily of an adjustment in the Fire Rescue Fund to account for two ambulances and one ladder truck ordered in FY 2015 but expected to be delivered in FY 2016. The Water Utility Tax approved on July 8, 2015 by Ordinance O-2015-10 accounts for the majority of the increase to the Capital Projects Funds. The decrease to the Enterprise Funds is mainly driven by the completion of the Revenue Sufficiency Analysis which resulted in a decrease to revenue. Lastly, updates to the health insurance estimates and Cost Allocation Plan account for the increase to the Internal Service Funds. The above adjustments were made and presented to the Commission during the final budget deliberations. The final budget adoption includes those changes as well as the programs and funding which had been included in the proposed budget.

The following is a summary of the FY 2016 Proposed and Final Adopted Budgets:

Fund Type	FY 2016 Proposed Budget	FY 2016 Increase / (Decrease)	FY 2016 Adopted Budget
General Fund	\$ 57,023,026	\$ 224,646	\$ 57,247,672
Special Revenue	26,998,377	1,457,921	28,456,298
Debt Service	2,803,400	1,000	2,804,400
Capital Projects	10,753,972	879,745	11,633,717
Enterprise	47,034,210	(1,014,230)	46,019,980
Internal Service	6,921,638	619,392	7,541,030
Total	\$ 151,534,623	\$ 2,168,474	\$ 153,703,097

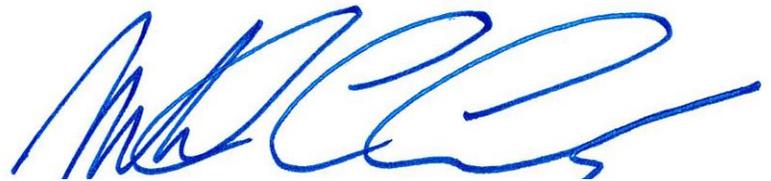
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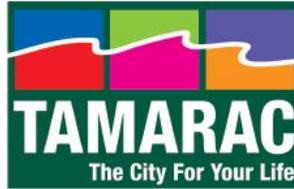
I would like to thank the Mayor and Commissioners for their foresight and support of the budget as well as the continued support of the Financial Policies for long-term financial planning. As we are all aware, a budget encapsulates the plans and initiatives needed to help drive our success both today 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 2016 adopted budget continues to provide a solid foundation for the “Sustainability” of our future.

Sincerely,

A handwritten signature in blue ink, appearing to read 'M. Cernech', with a long horizontal flourish extending to the right.

Michael C. Cernech
City Manager

**OFFICE OF THE
CITY MANAGER**



Michael C. Cernech
CITY MANAGER

June 11, 2015

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 2016 (FY 2016) and the FY 2016 - FY 2021 Asset Management Program Budgets pursuant to the City's Charter. With the FY 2016 budget proposal, staff has forgone the biennial budget approach and has developed a single year adoptable budget with two forecast years. This evolution of the budget process will provide consistency year over year with two years being included for forecasting purposes. This document also continues the inclusion of financial, operational and asset management plans first prepared as a part of the previously used biennial budget process and continued in this budget proposal.

In September 2014, the City Commission adopted the budget for FY 2015. In Florida, although a city can prepare budgets on a multi-year cycle (such as a Biennial Budget process or, in this case, a one year adoptable budget with two forecast years) the City can only adopt a single year budget. The process staff has moved to involves the preparation of a budget for adoption and two years of forecasted budgets that will be updated as additional information becomes available.

Staff began preparing the FY 2016 proposed budget and two forecast years earlier this year. As part of the preparation, staff evaluated various changes in costs, the updated Strategic Plan, and all programs in crafting a budget and forecasts 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 Fitch Ratings recently stated in a ratings update on the City's outstanding bonds dated February 25, 2015, "The city demonstrates sound financial management, as evident in its conservative budgeting, consistently positive operating results, and robust reserves."

The proposed 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 0.0952 that is slightly less than the FY 2015 rate of 0.1010 mills and is a decrease due to the overall 8.33% increase in taxable value (as of June 1, 2015), 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

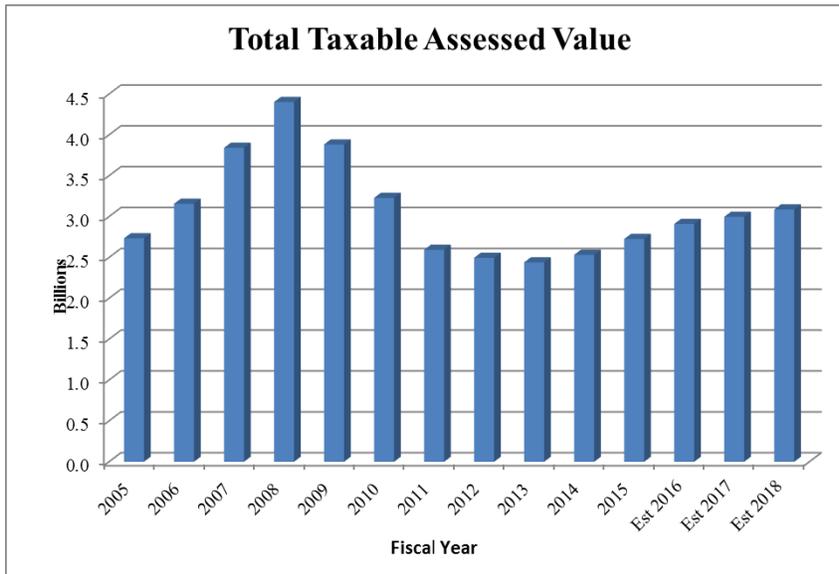
Legislative changes governing how millage rates are established were enacted during the 2007 legislative session and additional changes were made via a referendum in 2008 affecting FY 2010 and beyond. The referendum increased the homestead exemptions from \$25,000 to \$50,000 and rules for portability of the

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“Save Our Homes” values were approved. In addition, there is an annual 10% cap on assessed value increases for non-homesteaded property (both residential and commercial).



This FY 2016 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 8.33% (preliminary valuation from the Broward County Property Appraiser’s office as of June 1, 2015).

The FY 2016 proposed budget for all funds totals \$151,534,623 which is \$8,151,989 more than the FY 2015 amended budget, an

increase of 5.7% and \$10,948,882 higher than the FY 2015 adopted budget of \$140,585,741, an increase of 7.8%. The overall increase from the amended budget is due primarily to an increase in transfers between funds to fund various capital improvements in the amount of \$7.4 million and an increase in reserves set aside for various funds of \$2.7 million. In addition, an estimated budget for Colony West has been included in this budget proposal and will be updated following a review of Billy Casper Golf’s proposed budget. The increase from the adopted budget is due to additional staffing, an increase in the BSO contract, an increase in transfers for capital improvements, equipment, and maintenance, and increases in reserves in various funds.

Fund Type	FY 2015 Amended	FY 2016 Proposed	Change from		FY 2017 Forecast	FY 2018 Forecast
			FY 2015 Amended	Percent Change		
General Fund	\$ 52,218,644	\$ 57,023,026	\$ 4,804,382	9.2%	\$ 55,737,767	57,290,928
Special Revenue Funds	29,220,788	26,998,377	(2,222,411)	-7.6%	25,429,418	26,219,173
Debt Service Funds	2,811,183	2,803,400	(7,783)	-0.3%	2,826,800	2,593,700
Capital Projects Funds	9,358,004	10,753,972	1,395,968	14.9%	4,675,100	5,718,125
Enterprise Funds	43,076,404	47,034,210	3,957,806	9.2%	42,741,232	45,630,510
Internal Service Funds	6,697,611	6,921,638	224,027	3.3%	6,915,739	6,949,818
Total Expenditures All Funds	\$143,382,634	\$ 151,534,623	\$ 8,151,989	5.7%	\$ 138,326,056	\$ 144,402,254

The summary charts for expenditures by category have been provided on the next page 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 2015 Amended	FY 2016 Proposed	Change from		FY 2017 Forecast	FY 2018 Forecast
			FY 2015 Amended	Percent Change		
All Funds						
Personal Services	40,325,891	40,662,217	336,326	0.8%	41,635,292	42,915,959
Operating Expenditures	54,491,311	55,394,865	903,554	1.7%	53,232,383	54,692,890
Capital Outlay	20,344,369	16,610,762	(3,733,607)	-18.4%	9,304,100	9,688,600
Debt Service	4,724,258	5,291,773	567,515	12.0%	5,310,619	5,007,763
Grants & Aid	83,323	88,478	5,155	6.2%	88,478	88,478
Transfers	20,536,176	27,906,392	7,370,216	35.9%	21,508,216	23,282,094
Reserves	2,877,306	5,580,136	2,702,830	93.9%	7,246,968	8,726,470
Total	143,382,634	151,534,623	8,151,989	5.7%	138,326,056	144,402,254

Personal Services

Personal Services costs represent 26.8% of the total proposed budget and 27.3% of the General Fund proposed budget. The General Employee Union Contract was approved in early Fiscal Year 2014 and the proposed budget reflects those approved annual adjustments. We have provided an estimate of wages pursuant to the performance based pay system in the personnel policy for non-represented employees. Elected and Appointed officials have also been provided for in the proposed budget. The Fire Union contract expires on September 30, 2015; therefore we have provided an estimate of wages for Fire employees. Pension contributions for all three active plans were projected using the contribution rates based on actual payroll as follows: 17% for the Employee's Pension Plan, 32% for the Elected and Appointed Officers and Non-Represented Employees Retirement Plan, and 46% for the Firefighters' Pension Plan. These estimated rates and contributions will be adjusted, if necessary, upon receipt of the actuarially determined rates for October 1, 2015 after the beginning of the fiscal year. The proposed budget also contemplates an overall 12% increase in insurance costs.

The FY 2016 proposed budget includes additional staffing allowing the City to maintain its service delivery at its historical levels. Therefore, four (4) new General Fund positions are proposed for FY 2016. The staffing changes include:

- One full-time Assistant Human Resources Director to help the City meet or exceed the targets of Employee Recruitment, Retention and Training especially as the City faces an ever-increasing competitive environment to acquire and retain high-quality employees. Additional management staffing and expertise is now required to oversee and enhance our City's professional human resources programs and services and prepare the City for future anticipated transitions through appropriate succession planning.
- Two part-time Customer Service Representatives/Cashiers for the Parks & Recreation Department to fill hours necessary to provide customer service and cashiering (i.e., trained on the department's registration system and cash handling procedures) to assist Parks and Recreation customers who pay for classes at various sites which will support the City's strong internal controls over cash handling and process payments in a timely manner. Each part-time position will be scheduled 25 hours per week.
- One part-time Recreation Assistant for Athletics for the Parks & Recreation Department to provide the support hours necessary to maintain the existing sports program while meeting the demand of added participation. This position provides support and assistance in the screening

and training of volunteers, player evaluations, coordination of officials and scheduling of games, practices and rentals and will assist in monitoring daily activities and provide for setup, break down and coordination of practices and games for the sport(s) during the season.

- Two upgrades of positions in Community Development – Planning and Zoning Manager to Assistant Community Development Director and one Associate Planner to Planner.

General Fund

The FY 2016 proposed General Fund budget is \$57,023,026, which is \$4,804,382 or 9.2% more than the FY 2015 amended and adopted budget of \$52,218,644.

General Fund	FY 2015	FY 2016	Change from	Percent	FY 2017	FY 2018
	Amended	Proposed	FY 2015		Change	Forecast
Personal Services	\$ 15,109,143	\$ 15,552,282	\$ 443,139	2.9%	\$ 16,009,335	\$ 16,633,239
Operating Expenditures	\$ 25,618,963	\$ 26,931,995	\$ 1,313,032	5.1%	\$ 26,039,435	\$ 26,960,982
Capital Outlay	\$ 564,971	\$ 408,550	\$ (156,421)	-27.7%	\$ 491,500	\$ 119,700
Grants & Aid	\$ 83,323	\$ 88,478	\$ 5,155	6.2%	\$ 88,478	\$ 88,478
Transfers	\$ 10,644,887	\$ 13,291,721	\$ 2,646,834	24.9%	\$ 12,359,019	\$ 12,738,529
Reserves	\$ 197,357	\$ 750,000	\$ 552,643	280.0%	\$ 750,000	\$ 750,000
Total	\$ 52,218,644	\$ 57,023,026	\$ 4,804,382	9.2%	\$ 55,737,767	\$ 57,290,928

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

General Fund	FY 2015	FY 2016	Change from	Percent	FY 2017	FY 2018
	Amended	Proposed	FY 2015		Change	Forecast
Operating Departments	\$ 39,468,864	\$ 40,513,943	\$ 1,045,079	2.7%	\$ 40,113,335	\$ 41,221,646
Non-Departmental	12,749,780	16,509,083	\$ 3,759,303	29.5%	15,624,432	16,069,282
Total	\$ 52,218,644	\$ 57,023,026	\$ 4,804,382	9.2%	\$ 55,737,767	\$ 57,290,928

The FY 2016 proposed General Fund budget includes a one-time expense for the Microsoft Office 365 Migration of \$150,000, various capital items for Parks & Recreation such as the addition of a movie screen for outdoor movie events, replacement of the holiday lighting Menorah, replacement of the public address systems at the TCC and Tamarac Park, various capital items for Information Technology such as, network security enhancements, digital signage in various facilities, and virtual desktops for the EOC and Utility training room.

In addition, the FY 2016 proposed General Fund budget includes an appropriation of \$3,671,296 in undesignated reserves to provide for funding transfers to capital funds such as, \$1,500,000 to the General Capital Fund consisting of the Enterprise System software replacement \$610,300, funding for Fire Station 36 - \$551,000, funding for security improvements - \$75,000, and setting aside funds for future year projects - \$263,700; \$500,000 to new Fund 303 – Capital Maintenance Fund to begin setting aside funds for future capital maintenance projects; \$419,132 for parking lot improvements and potential deficit funding; a portion of estimated \$779,775 or \$277,340 towards anticipated Tamarac Village Land debt service and operating expenses. In addition, \$750,000 to fund a contingency and \$224,824 for potential

encumbrances (purchase orders that have not been completed by year end that are carried into the next fiscal year).

Other Major Fund Highlights

Fire Rescue Fund

The FY 2016 proposed budget for the Fire Rescue Fund is \$20,548,069 which is \$1,440,627 less than the FY 2015 amended budget of 21,988,696 or a 6.6% decrease.

The Fire Rescue Proposed Budget was developed maintaining the Fire Rescue Assessment Fee at \$265 per residential unit as it has been for the past four years. The \$265 represents 90% of the maximum amount that can be charged based upon the study performed in FY 2011 and accepted as part of the Fire Rescue Assessment process approved in FY 2012. The Fire Rescue 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 \$5,977,733 for FY 2016.

The FY 2016 proposed budget includes planned capital outlay requests for equipment replacements through FY 2021. Each year through FY 2021, the Fire Department sets aside funding for proposed replacements that will take place in future years such as fire apparatus and equipment. For FY 2016, the Fire Rescue Fund also has current year equipment replacement requests that include fitness equipment, three (3) hydraulic stretchers, training mannequins, F.S. 15 front bay doors, and major appliances, for a total of \$188,500.

In addition, Fire Rescue has budgeted for one apparatus replacement in the amount of \$710,000 that is funded by amounts previously set aside as part of their vehicle/apparatus replacement program, one vehicle replacement in the amount of \$35,000, and one new vehicle for a Fire Inspector in the amount of \$24,500.

Building Fund

The FY 2016 Building Fund proposed budget is \$2,964,647 or \$147,051 more than the FY 2015 amended budget of \$2,817,596, a 5.2% increase. The proposed budget has been prepared in support of continuing operations. In addition, staffing and contractual arrangements have been made in support of new residential development that began coming online in FY 2015 and is anticipated to continue through FY 2018. 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 \$835,000 which includes available funds received in prior years but not yet expended. The following public art projects were funded in FY 2015 and work continues towards bringing these projects to fruition:

- 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

\$750,000 of the FY 2016 proposed budget has been set aside as a reserve for future public art projects and/or maintenance of existing art.

Capital Projects Funds

The FY 2016 proposed budget for the six Capital Project Funds is \$6,373,112 and includes:

- \$1,183,897 – Commercial Blvd Median Pine Island Road to Sawgrass Expressway – Median improvements along Commercial Boulevard between Pine Island Road and the Sawgrass Expressway to include a new entrance sign into the City and landscape/hardscape improvements. This project is funded through a cost share arrangement with the City of Sunrise and the City of Tamarac including annual maintenance of the corridor.
- \$450,000 – Continuation of funding towards Corridor Walls - includes installation of buffer wall treatments upon granting of easements to be completed in a consistent manner through proper planning to achieve an aesthetically acceptable look.
- \$550,000 – First Year Funding towards the Comprehensive Signage Program - to implement the adopted 2014 Major Arterial Corridor Study and to reinforce the City's branding initiative, in accordance with the Action Item incorporated during the FY14 Strategic Planning Session. The item requires the development of signage designs that include gateway facilities with electronic message centers and directional elements for a citywide Comprehensive Signage Program.
- \$75,000 – Annual funding for anticipated security system improvements
- \$314,215 – Colony West Concession/Restroom Building Demo/Parking Lot Improvements – construction of a parking lot at Colony West on the concession/restroom building site in order to provide convenient parking for restaurant use which is anticipated to improve business results for the restaurant area. This project will be split funded with Stormwater in the amount of \$254,215/\$60,000, respectively. This is one of two projects for improving the parking lot at Colony West. The second project is scheduled for FY 2017 and will include a variety of improvements, including stairs to the front of the building from the parking lot, a new sign, and restructuring the landscaping.
- \$3,800,000 – Fire Station 36 (University Drive) to construct a two bay fire station on City owned property across the street from University Hospital to service an underserved area and improve response time. Funding for this project is anticipated to be provided by special assessment debt in the amount of \$2 million and \$1.8 million in reserves.

Stormwater Fund

The FY 2016 proposed budget is \$6,635,538 or \$675,389 less than the FY 2015 budget of \$7,310,927 or a decrease of 9.2%. The primary revenue source for this fund is the Stormwater Utility Management Fee Assessment that is charged on a per equivalent residential unit (ERU) basis for improved property and for undeveloped property based on a set fee per acre.

The FY 2016 fee assessment has been increased by 3% pursuant to ordinance and is expected to provide \$5,354,135 in revenue to support operations and stormwater related capital improvements. Also, funding for the next phase of culverts and headwalls is included in the FY 2016 proposed budget as follows:

- \$800,000 - Citywide Culvert & Headwall Improvements

Utilities Fund

The FY 2016 proposed budget is \$40,398,672. 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. The City is undergoing a rate evaluation and anticipates bringing a rate resolution and ordinance change forward before the new fiscal year. Early indications point to no rate adjustments for FY 2016 however, since that has not been solidified, the rates have been adjusted accordingly and have been included in this proposed budget.

The proposed 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 2016 proposed budget includes capital outlay totaling \$8,196,400 for CIP, renewal and replacement, and capital vehicles/equipment, including:

- \$500,000 – for water main and water distribution system upgrades,
- \$350,000 – Install Wastewater Flowmeter on 30-Inch line
- \$250,000 – Paint Storage Tanks/ Filters/Accelerators/Piping
- \$1,250,000 – Shaker Village Pipe Bursting (Zones 2-6)
- \$500,000 – Scada Redundancy in Hardening WTP Control Building – Additional Funding for SCADA redundancy,
- \$3,000,000 – for the I & I (Infiltration and Inflow) program
- \$2,200,000 – various other capital maintenance programs
- \$85,000 – vehicle replacements
- \$61,400 – equipment replacements

Asset Management Program

Similar to prior years, the Capital Improvement Plan is included in a six-year format beginning with FY 2016 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Capital Improvement Program	\$ 9,038,112	\$ 6,109,530	\$ 5,614,125	\$ 2,650,000	\$ 125,000	\$ 1,750,000	\$ 25,286,767
Capital Maintenance Program	\$ 7,314,500	\$ 5,590,900	\$ 5,596,900	\$ 5,345,000	\$ 4,745,800	\$ 4,146,200	\$ 32,739,300
Capital Vehicle Program	\$ 919,575	\$ 225,000	\$ 1,425,488	\$ 548,500	\$ 1,163,300	\$ 348,600	\$ 4,630,463
Capital Equipment Program	\$ 1,240,800	\$ 645,625	\$ 393,200	\$ 392,700	\$ 156,000	\$ -	\$ 2,828,325
TOTALS	\$18,512,987	\$12,571,055	\$13,029,713	\$ 8,936,200	\$ 6,190,100	\$ 6,244,800	\$65,484,855

Strategic Plan

This proposed budget has been aligned with the Strategic Plan’s Five Goals and the associated strategies to achieve those goals. A separate section of the proposed 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

The millage rate recommendation of 7.2899 is the same as FY 2015 given an overall increase in taxable value of 8.33% based upon the estimated value as of June 1, 2015. New construction is \$2,284,580. Overall, the net increase in value of \$223.7 million (June 1, 2015 value over VAB adjusted value as of June 1, 2015) at the proposed millage rate represents \$1.631 million 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, 2015. This millage rate will generate budgeted property tax revenue of \$20,156,066 for FY 2016 which is 95% of the total tax levy of \$21,216,912, as required by Florida Statutes.

The proposed property tax revenue of \$20,156,066 is \$1,549,449 or 8.33% more than the FY 2015 adjusted property tax levy of \$18,606,617 (at 95%).

The rolled-back millage rate calculation based upon the June 1 preliminary taxable value estimate is 6.8344 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 \$18,896,640 at 95% of the tax levy or an increase of \$14,859 over the Fiscal Year 2015 budgeted tax revenue.

FY 2016 Proposed Millage Rate				
Millage Rate	Ad Valorem Levy	Budget Amount (at 95%)	Change in Budget Amount from 7.2899 Level ⁽¹⁾	Description of Legislative Limitations
7.2899	19,875,559	18,881,781 ⁽²⁾	-	Current Millage Rate
7.2899	21,216,912	20,156,066	1,274,285	Proposed Millage Rate
6.8344	19,891,200	18,896,640	14,859	Rolled-Back Rate
8.0248	23,355,804	22,188,014	3,306,233	* Rolled-Back Rate to be used for Maximum Millage Levy Calculation
8.2776	24,091,566	22,886,988	4,005,207	* Majority Vote Maximum Millage Rate Allowed with Growth Factor
9.1054	26,500,839	25,175,797	6,294,016	* 110% of Adjusted with Growth Factor - 2/3 Vote Maximum Rate Allowed

(1) FY 2015 Budgeted receipts of \$18,985,823 based upon the July 1, 2014 certified taxable values.
 (2) correct amount reflects final value as of October 1, 2015 not including VAB adjustments.

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 2015 Taxable Value	FY 2015 Ad Valorem Levy @ 7.2899	% of Total	FY 2016 Taxable Value ⁽¹⁾	FY 2016 Ad Valorem Levy @ 7.2899	% of Total
Improved Single Family Residential	\$ 1,152,267,720	\$ 8,399,916	44.9%	\$ 1,256,615,550	\$ 9,160,602	45.67%
Condominiums	491,303,180	3,581,551	19.2%	548,040,220	3,995,158	19.92%
Improved Commercial	437,523,330	3,189,501	17.1%	453,377,600	3,305,077	16.48%
Improved Industrial	179,670,110	1,309,777	7.0%	185,425,560	1,351,734	6.74%
All others	304,667,910	2,220,999	11.9%	307,878,360	2,244,402	11.19%
Total Taxable Assessed Value	\$ 2,565,432,250	\$ 18,701,744		\$ 2,751,337,290	\$ 20,056,973	

(1) As of June 1, 2015.
Note: Does not include Tangible Personal Property

At the proposed millage rate of 7.2899 mills (based upon June 1, 2015 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. As residential is the largest class of property in the City and receives the majority of the services, it is expected that as values increase the burden will increase as well. This is also a function of the cap on taxable value growth of nonresidential and commercial values at ten percent per year. 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 9.1%, condominiums by 11.6%, improved commercial by 3.6%, industrial by 3.2%, while all others (includes all vacant land) increased by 1.05%.

It should be noted however that the Just or Market Value increases were substantially higher as follows single family residential by 12.6%, condominiums by 15.1%, improved commercial by 3.6%, industrial by 2.6%, while all others (includes all vacant land) increased by 2.8%.

The average taxable value of a single family residential unit has increased 8.9% from \$72,975 to \$79,447 and condominiums have increased 11.5% from \$34,338 to \$38,303. These averages include the “Save Our Homes” (SOH) limitations and all exemptions.

	Single Family Residential ⁽¹⁾			Condominiums		
	FY 2015	FY 2016	% Change	FY 2015	FY 2016	% Change
Number of Parcels	15,790	15,817	0.2%	14,308	14,308	0.0%
Market Value	\$ 2,053,747,110	\$ 2,312,990,200	12.6%	\$ 960,530,710	\$ 1,105,249,360	15.1%
<i>Average Market Value</i>	\$ 130,066	\$ 146,234	12.4%	\$ 67,132	\$ 77,247	15.1%
Save Our Home Value	\$ 1,699,135,500	\$ 1,805,373,340	6.3%	\$ 777,658,590	\$ 836,024,370	7.5%
<i>Average SOH Value</i>	\$ 107,608	\$ 114,141	6.1%	\$ 54,351	\$ 58,431	7.5%
Taxable Value	\$ 1,152,267,720	\$ 1,256,615,550	9.1%	\$ 491,303,180	\$ 548,040,220	11.5%
<i>Average Taxable Value</i>	\$ 72,975	\$ 79,447	8.9%	\$ 34,338	\$ 38,303	11.5%
SOH Differential	\$ 354,611,610	\$ 507,616,860	43.1%	\$ 182,872,120	\$ 269,224,990	47.2%
SOH plus Exemptions	\$ 901,479,390	\$ 1,056,374,650	17.2%	\$ 469,227,530	\$ 557,209,140	18.8%

(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 .8% 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 Homes” differential, i.e. the amount not subject to taxation increased 44.5% on a combined improved residential (single family and condominiums) basis to \$777 million for FY 2016.

In addition, overall Just or Market Value for improved residential (single family and condominiums) increased \$404 million or 13.4% over the previous year while the taxable value (SOH and exemptions applied) increased 9.8% or \$161.1 million.

The following table provides the comparison of the FY 2015 and FY 2016 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.

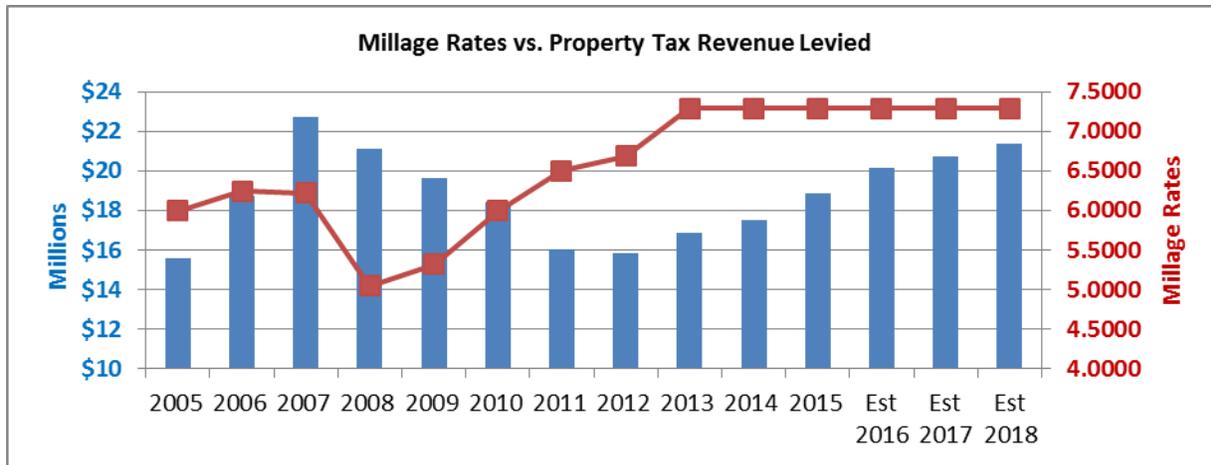
FY 2015 SOH				FY 2016 SOH				
Assessed Value	Homestead Exemption	FY 2015 Taxable Value	Ad Valorem Levy @ 7.2899	Assessed Value ⁽¹⁾	Homestead Exemption	FY 2016 Taxable Value	Ad Valorem Levy @ 7.2899	Difference
\$ 82,291	\$ 50,000	\$ 32,291	\$ 235.40	\$ 87,681	\$ 50,000	\$ 37,681	\$ 274.69	\$ 39.29
75,000	50,000	25,000	182.25	75,600	50,000	25,600	186.62	4.37
100,000	50,000	50,000	364.50	100,800	50,000	50,800	370.33	5.83
125,000	50,000	75,000	546.74	126,000	50,000	76,000	554.03	7.29
150,000	50,000	100,000	728.99	151,200	50,000	101,200	737.74	8.75
175,000	50,000	125,000	911.24	176,400	50,000	126,400	921.44	10.21
200,000	50,000	150,000	1,093.49	201,600	50,000	151,600	1,105.15	11.66
225,000	50,000	175,000	1,275.73	226,800	50,000	176,800	1,288.85	13.12
250,000	50,000	200,000	1,457.98	252,000	50,000	202,000	1,472.56	14.58
275,000	50,000	225,000	1,640.23	277,200	50,000	227,200	1,656.27	16.04
300,000	50,000	250,000	1,822.48	302,400	50,000	252,400	1,839.97	17.50

Gray area represents the actual SOH average assessed values of single family and condominium properties only before exemptions.

(1) Assessed values below orange line are assumed to increase by the "Save Our Homes" (SOH) percentage increase allowable by law of .8%

As stated previously, the FY 2016 proposed General Fund budget is \$57,023,026, including ad valorem revenue 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 2005 and the decline in taxable assessed values beginning in calendar year 2008 or FY 2009. The graph below shows that property tax revenue in FY 2015 mirrored property tax revenue in FY 2006 and the trend continuing through FY 2018 where the City continues to lag property tax collections of a decade ago but supporting FY 2016 to FY 2018 projected expenses.



Conclusion

The City of Tamarac has seen resurgence in taxable property values, 8.33% this year and 7.15% in FY 2014; however the City will continue to face challenges due to slow to moderate upward adjustments in other revenue sources and limited alternatives for revenue against an increase in the cost of service. The anticipated full impact of the legislative and constitutional measures that have limited growth in taxable values has been felt with commercial and nonresidential properties adding \$106.4 million to the nontaxable value of ‘Save Our Homes’. New construction is expected to provide additional revenue as new housing and commercial development is added to the tax rolls. New construction surged in calendar year 2014 to \$2.3 million up from \$922 thousand in the prior year. As a result, it is anticipated that property tax revenue will continue to increase over time as a percentage of total General Fund Revenue in order to keep up with the expected and realized increases in the cost of operations. For example, for FY 2016, the percentage of property taxes as a percentage of general fund revenue is 37.8% and in FY 2015 it was 36.1% or a 4.7% increase.

Staff has initiated a user fee study for the Building Department, Community Development Department, Fire Rescue Department and Engineering Services group. The results of the study should be known by September however, any fee adjustment will not go into effect until FY 2016 and accordingly, any additional fees are not included in this budget proposal. An additional fee study for Parks & Recreation user and program fees is scheduled to be completed in FY 2016 and the cost of the study is included in this proposal.

In addition, staff has recommended the implementation of the Water Service Utility Tax to fund future improvements within the City. This revenue source (10% of water service bill) will provide a fixed revenue source to support continuing revitalization efforts, corridor improvements and support for capital maintenance of existing facilities. The expected annual revenue is estimated between \$800 thousand and \$1 million per year that will be applied toward those efforts.

Staff has 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 2016 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 2016 proposed Budget with two forecast years builds upon the success of the biennial budget and prior budget publications that received the Government Finance Officers Association (GFOA) “Distinguished Budget Presentation Award” in recognition of 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 the budgets effectiveness, in accomplishing 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 continued commitment to the continuing evolution of the budget preparation process.

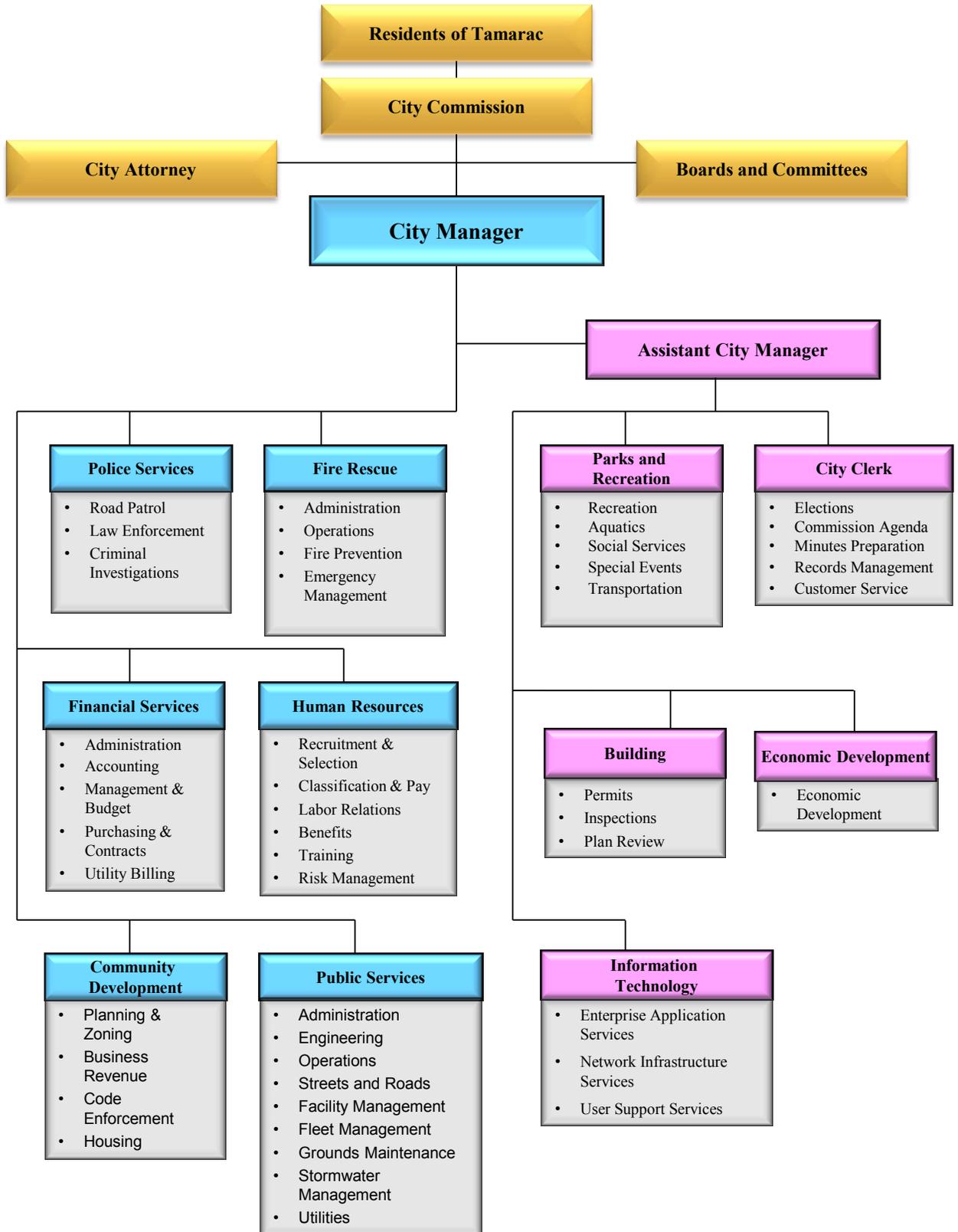
In conclusion, we firmly believe that this budget proposal is both responsive and responsible. It is responsive to the service requirements of our residents and responsible in recognizing challenges associated with the availability of resources. We eagerly anticipate the opportunity to work with the 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 City Manager carries out the policies that are made by the Commission and directs and coordinates the work of all City departments. The City 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”.

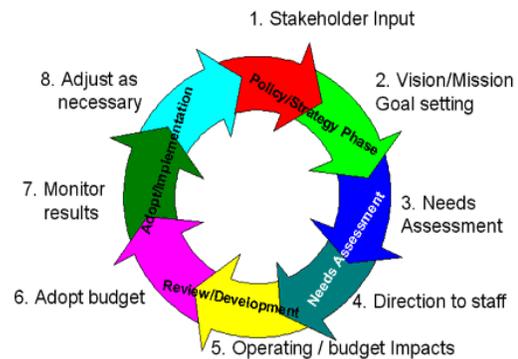


appropriation increases of any nature to occur through a supplemental budget process requiring advertised public hearings. Tamarac’s budget amendment policy allows the maximum flexibility under Florida law.

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

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

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

BASIS OF BUDGETING

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

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

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

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

BUDGET PROCESS AND CALENDAR HIGHLIGHTS

Preparation of the FY 2016 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 Adopted 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.

Florida law provides general guidelines regarding budget amendment policies. Appropriation of additional unanticipated revenue is also allowed by law in all fund categories for many types of revenue at public City Commission meetings. The law allows appropriation increases of any nature to occur through a supplemental budget process requiring advertised public hearings. Tamarac's budget amendment policy allows the maximum flexibility under Florida law. Budget amendments or transfers not requiring an increase in a fund total or department total are granted within guidelines to various levels of management. Formal legal appropriation by the City Commission is at the department level for the general fund and at the fund level for all other funds in order to allow the degree of flexibility provided by City policy.

January/February ~ Budget Planning

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

February/March ~ Development of Budget

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

April/May/June ~ City Manager Review

- *Detailed analysis of budget is accomplished
- *City Manager review of departmental requests
- *Budgetary Issues resolved
- *Adopted 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 Adopted Millage Rate

Adopted 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

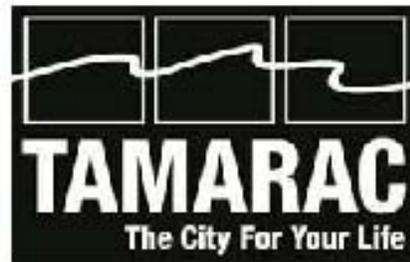
Property Appraiser mails TRIM notices stating Adopted rates to all property owners.

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/December–Final Budget Document

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



BUDGET SUMMARY
CITY OF TAMARAC, FLORIDA - FISCAL YEAR 2016

GENERAL FUND VOTED DEBT	7.2899 0.0952	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	\$ 20,185,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,185,113
Ad Valorem Taxes - Voted Debt	0.0952	-	-	263,600	-	-	-	263,600
Sales and Use Taxes		8,977,537	373,500	-	600,000	-	-	9,951,037
Permits, Fees & Special Assessments		4,968,241	14,198,000	-	-	5,355,516	-	24,521,757
Intergovernmental Revenue		8,142,672	973,739	-	532,697	-	-	9,649,108
Charges for Services		1,579,174	2,350,856	-	-	27,643,856	6,321,073	37,894,959
Judgments, Fines, and Forfeitures		2,117,813	140,000	-	-	-	-	2,257,813
Miscellaneous Revenues		1,097,685	900,304	3,000	2,000,000	414,260	50,100	4,465,349
Internal Service Charges		3,370,351	-	-	-	-	-	3,370,351
TOTAL SOURCES		\$ 50,438,586	\$ 18,936,399	\$ 266,600	\$ 3,132,697	\$ 33,413,632	\$ 6,371,173	\$ 112,559,087
Transfers In		3,137,790	5,977,733	2,537,800	6,703,275	8,704,852	-	27,061,450
Beginning Fund Balances/Reserves/Net Assets		3,671,296	3,542,166	-	1,797,745	3,901,496	1,169,857	14,082,560
TOTAL REVENUES, TRANSFERS & BALANCES		\$ 57,247,672	\$ 28,456,298	\$ 2,804,400	\$ 11,633,717	\$ 46,019,980	\$ 7,541,030	\$ 153,703,097
EXPENDITURES:								
General Government		\$ 13,147,024	\$ -	\$ -	\$ 2,108,075	\$ -	\$ -	\$ 15,255,099
Public Safety		18,408,563	20,748,497	-	4,139,745	-	-	43,296,805
Physical Environment		1,096,477	-	-	1,253,897	32,894,254	-	35,244,628
Transportation		5,480,634	576,400	-	40,000	-	-	6,097,034
Economic Environment		504,162	1,224,739	-	-	-	-	1,728,901
Human Services		209,799	10,000	-	-	-	-	219,799
Culture/Recreation		4,045,280	85,000	-	32,500	2,701,302	-	6,864,082
Debt Service		-	412,373	2,804,400	-	1,313,000	-	4,529,773
Internal Services		-	-	-	-	-	7,163,106	7,163,106
TOTAL EXPENDITURES		\$ 42,891,939	\$ 23,057,009	\$ 2,804,400	\$ 7,574,217	\$ 36,908,556	\$ 7,163,106	\$ 120,399,227
Transfers Out		13,279,358	4,027,545	-	1,800,000	7,954,547	-	27,061,450
Ending Fund Balances/Reserves/Net Assets		1,076,375	1,371,744	-	2,259,500	1,156,877	377,924	6,242,420
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		\$ 57,247,672	\$ 28,456,298	\$ 2,804,400	\$ 11,633,717	\$ 46,019,980	\$ 7,541,030	\$ 153,703,097
The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.								

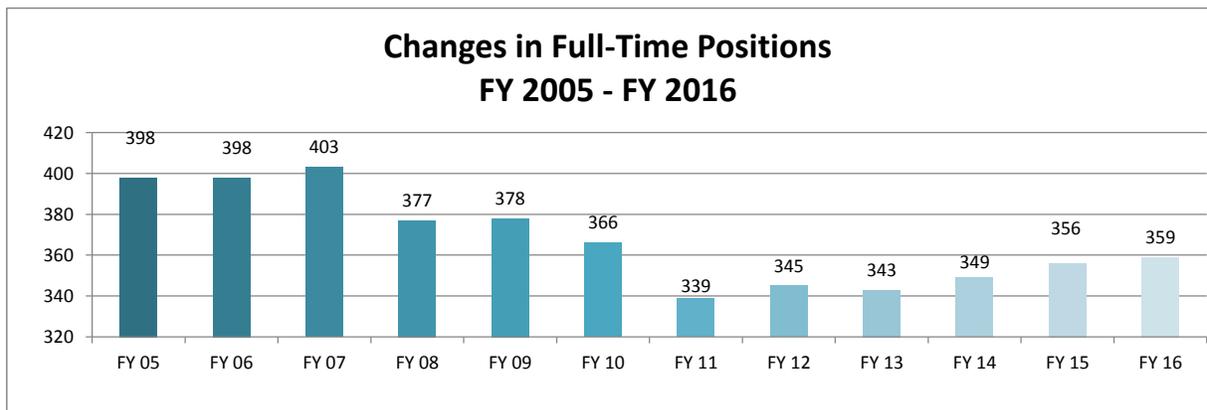
PROPERTY TAX MILLAGE SUMMARY

			OPERATING MILLAGE	DEBT SERVICE MILLAGE	TOTAL MILLAGE
FY 2015 ADOPTED MILLAGE RATE			7.2899	0.1010	7.3909
FY 2016 ROLLED BACK MILLAGE RATE			6.7253	n/a	6.7253
FY 2016 ADOPTED MILLAGE			7.2899	0.0952	7.3851
% INCREASE OVER ROLLED BACK RATE			8.40%	n/a	9.81%
FY 2016 VALUE OF 1 MILL*					
Mills	Gross Revenue	Net Revenue (95%)			
1.00	\$2,914,647	\$2,768,915			
0.75	\$2,185,985	\$2,076,686			
0.50	\$1,457,324	\$1,384,458			
0.40	\$1,165,859	\$1,107,566			
0.30	\$874,394	\$830,674			
0.25	\$728,662	\$692,229			
0.10	\$291,465	\$276,892			
PROPERTY TAXES AT 7.2899 MILLAGE RATE					
		Taxable Value of Dwelling	No Homestead Exemption	With Homestead Exemptions	
		\$175,000	\$1,276	\$911	
		\$150,000	\$1,093	\$729	
		\$125,000	\$911	\$547	
		\$100,000	\$729	\$364	
		\$75,000	\$547	\$364	
		\$50,000	\$364	\$182	
		\$25,000	\$182	\$0	
12 YEAR MILLAGE, TAXABLE VALUE, AND REVENUE HISTORY					
Fiscal Year	Tax Rate/ Millage	Taxable Values	Tax Revenue Budgeted (95%)	% Change in Budgeted Revenue	
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%	
2016*	7.2899	\$2,914,647,296	\$20,185,113	6.32%	

*Based on July 1, 2015 estimated values

PERSONNEL COMPLEMENT
FY 2014 - FY 2016 FUNDED POSITIONS

DEPARTMENT	FY 2014 Adopted				FY 2015 Adopted				FY 2015 Amended				FY 2016 Adopted			
	FT	PT	Temp	FTE												
General Fund																
City Clerk	5	0	0	5.0	5	0	0	5.0	5	0	0	5	5	0	0	5
City Commission	1	5	0	3.5	1	5	0	3.5	1	5	0	3.5	1	5	0	3.5
City Manager	7	0	2	7.7	7	0	1	7.3	7	0	1	7.5	8	0	1	8.5
Community Dev.	17.5	0	0	17.5	18.5	0	0	18.5	18.5	0	0	18.5	17.5	0	0	17.5
Financial Services	24	0	0	24.0	24	0	0	24.0	24	0	0	24.0	24	0	0	24.0
Human Resources	7	1	0	7.5	7	1	0	7.5	8	0	0	8.0	9	0	0	9.0
Information Tech.	8	0	0	8.0	9	0	0	9.0	9	0	0	9.0	9	0	0	9.0
Parks & Recreation	25	15	48	48.5	25	15	45	47.5	25	16	45	48.0	25	19	45	49.5
Public Services	49.7	4	0	51.7	51.04	3	0	52.5	50.04	4	0	52.0	50.04	4	0	52.0
Total General Fund	144.2	25	50	173.4	147.5	24	46	174.9	147.5	25	46	175.5	148.5	28	46	178.0
Fire Rescue Fund																
Fire Rescue	102	0	0	102.0	102	0	0	102.0	103	0	0	103.0	103	0	0	103.0
Building Fund																
Building	17	0	3	18.0	18	0	4	19.3	19	0	3	20.0	19	0	3	20.0
Housing Funds																
Housing	0.5	0	1	0.8	1.5	0	1	1.8	1.5	0	1	1.8	1.5	0	1.0	1.8
Stormwater Management Fund																
Stormwater Mgmt.	20.4	0	0	20.4	20.8	0	0	20.8	20.8	0	0	20.8	20.8	0	0	20.8
Utilities Funds																
Utilities	61.9	0	0	61.9	63.2	0	0	63.2	63.2	0	0	63.2	63.2	0	0	63.2
Risk Management Fund																
Risk Management	3	0	0	3.0	3	0	0	3.0	3	0	0	3.0	3	0	0	3.0
All Funds Total	349	25	54	379.5	356	24	51	385.0	358	25	50	387.3	359	28	50	389.8



FY 2016 ADOPTED STAFFING CHANGES

DEPARTMENT/FUND	FT/PT/TEMP	POSITION TITLE	TOTAL POSITIONS	TOTAL FTE	NOTES
Total Positions FY 2015 Adopted			431		
Total Positions Beginning FY 2015			431		
Total Full Time Equivalents (FTE) FY 2015 Adopted				385.0	
Position Changes during FY 2015			Change		Notes
Building	FT	Electrical Inspector	1	1	FY 2015 - New Position
Building	PT	Electrical Inspector - Will Call	-1	-0.3	FY 2015 - Eliminated
Financial Services	FT	Management & Budget Analyst II	-1	-1	FY 2015 - Eliminated
Financial Services	FT	Budget Manager	1	1	FY 2015 - New position
Public Services	FT	Administrative Coordinator	-1	-1	FY 2015 - Eliminated
Public Services	PT	Office Specialist	1	0.5	FY 2015 - New position
Parks & Recreation	PT	Customer Service Representative/Cashier	1	0.5	FY 2015 - New position
Fire Rescue Department	FT	Fire Inspector	1	1	FY 2015 - New position
Human Resources	PT	HR Support Specialist I	-1	-0.5	FY 2015 - Eliminated
Human Resources	FT	HR Support Specialist I	1	1	FY 2015 - New Position
Information Technology	FT	System Analyst	-2	-2	Reclassified to Enterprise Application Specialist II
Information Technology	FT	Enterprise Application Specialist II	2	2	Reclassified from System Analyst
Information Technology	FT	Network Administrator	-1	-1	Reclassified to Network Administrator I
Information Technology	FT	Network Administrator I	1	1	Reclassified from Network Administrator
Information Technology	FT	Network Administrator	-1	-1	Reclassified to Network Administrator II
Information Technology	FT	Network Administrator II	1	1	Reclassified from Network Administrator
Total Position Changes FY 2015 Amended			2.0	2.2	
Total of All Positions FY 2015 Amended			433		
Total Full Time Equivalents (FTE) FY 2015 Amended				387.2	
Position Changes during FY 2016 Adopted			Change		Notes
Parks & Recreation	PT	Customer Service Representative/Cashier	2	1	FY 2016 - New positions
Parks & Recreation	PT	Recreation Assistant/Sports	1	0.5	FY 2016 - New position
Human Resources	FT	Assistant Director	1	1	FY 2016 - New position
Community Development	FT	Planning & Zoning Manager	-1	-1	Reclassified to Assistant Director
Community Development	FT	Assistant Director	1	1	Reclassified from Planning & Zoning Manager
Community Development	FT	Associate Planner	-1	-1	Reclassified to Planner
Community Development	FT	Planner	1	1	Reclassified from Associate Planner
Community Development	FT	Economic Development Manager	-1	-1	Moved from Community Development
City Manager	FT	Economic Development Manager	1	1	Moved to City Manager
Total Position Changes FY 2016 Adopted			4.0	2.5	
Total of All Positions FY 2016 Adopted			437.0		
Total Full Time Equivalents (FTE) FY 2016 Adopted				389.7	

The City of Tamarac Strategic Plan

City of Tamarac



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:

<p>— GOAL #1 - INCLUSIVE COMMUNITY</p>
<p>— GOAL #2 – HEALTHY FINANCIAL ENVIRONMENT</p>
<p>— GOAL #3 – DYNAMIC ORGANIZATIONAL CULTURE</p>
<p>— GOAL #4 - CLEAR COMMUNICATION</p>
<p>— GOAL #5 – A VIBRANT COMMUNITY</p>

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.

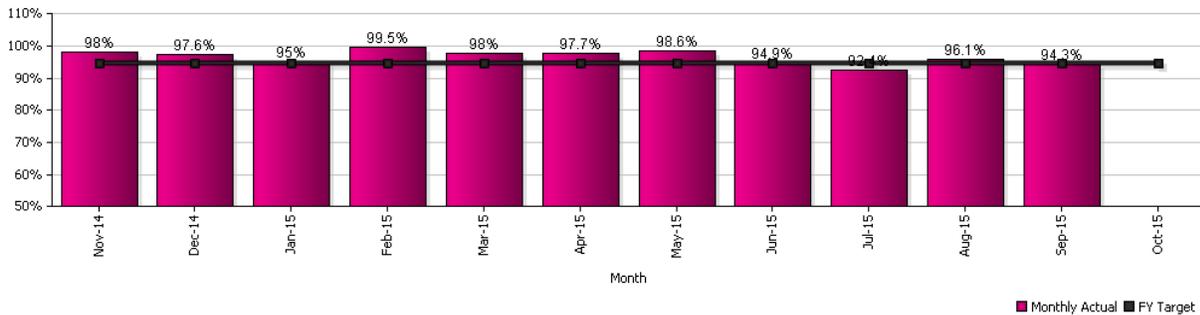
GOAL #1 - INCLUSIVE COMMUNITY

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

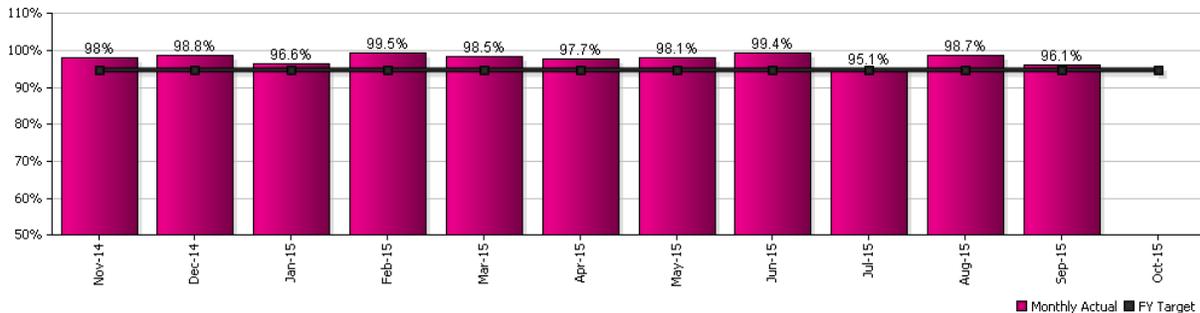
To further enhance the quality of life for our diverse community, the City has planned a number of projects over the next five years, including the following key initiatives:

- Continue citywide bikeway and walkway project
- Develop Waters Edge Park
- Develop the Aquatic Center Annex
- Enhance Caporella Park
- Enhance online services available on the City's website

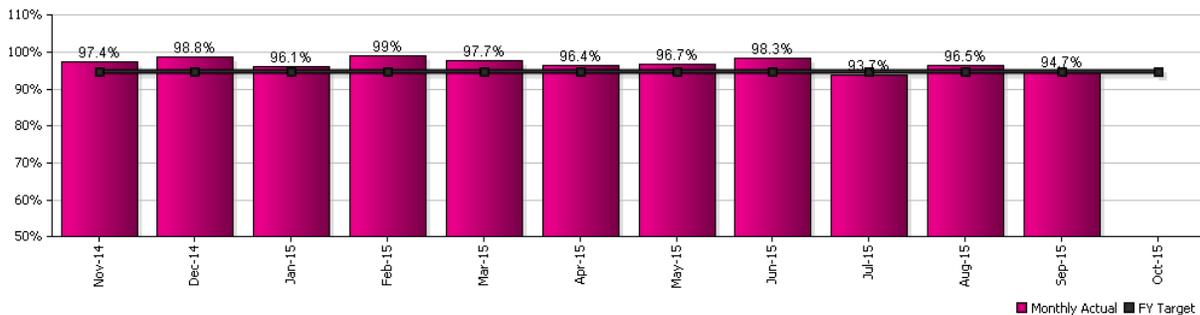
Our goal is "Customer Service, Second to None". Did we meet your expectations?



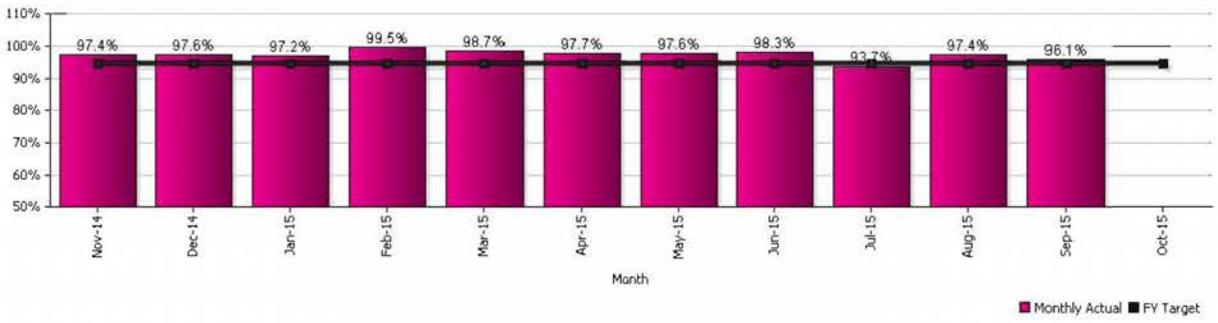
Were we professional and courteous?



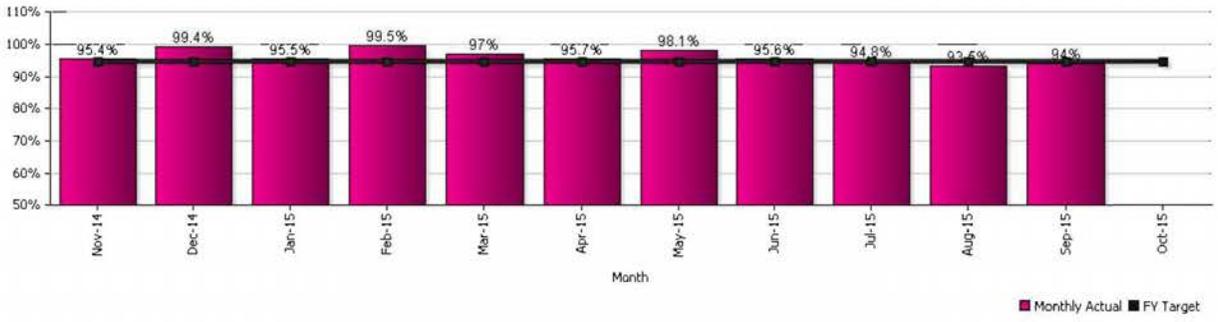
Were your questions answered promptly and completely?



Were we attentive and helpful?



Did we respond in the timeframe promised?

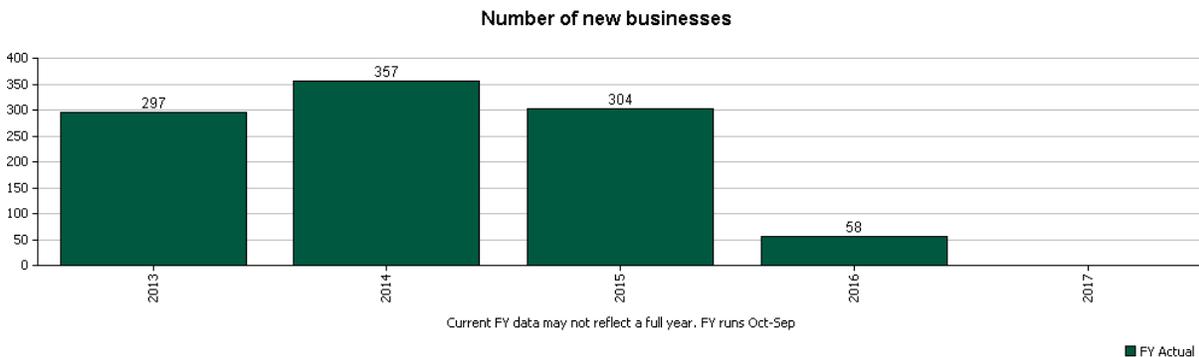
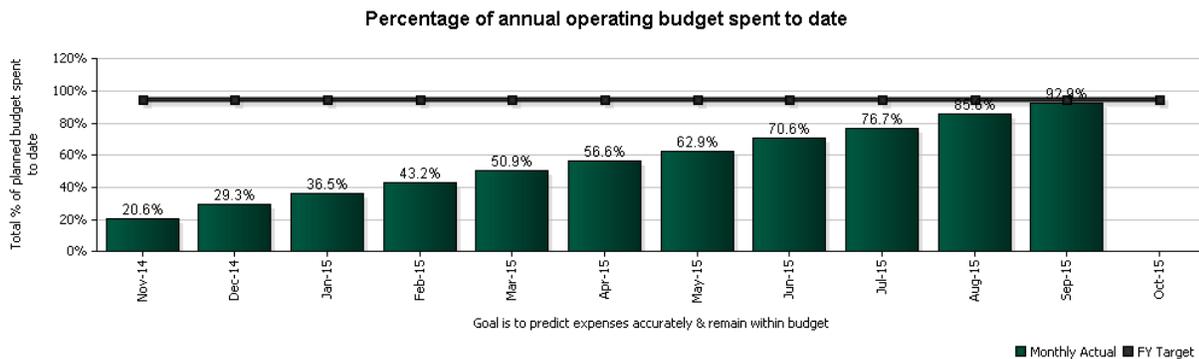
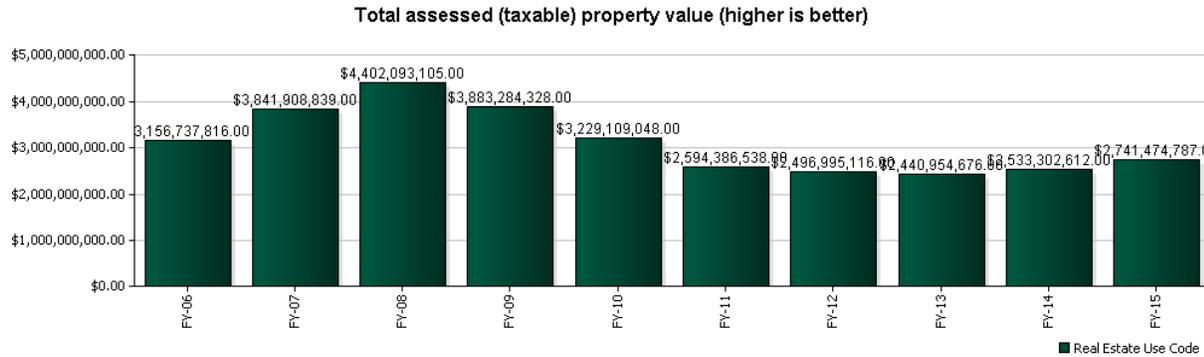


GOAL #2 – HEALTHY FINANCIAL ENVIRONMENT

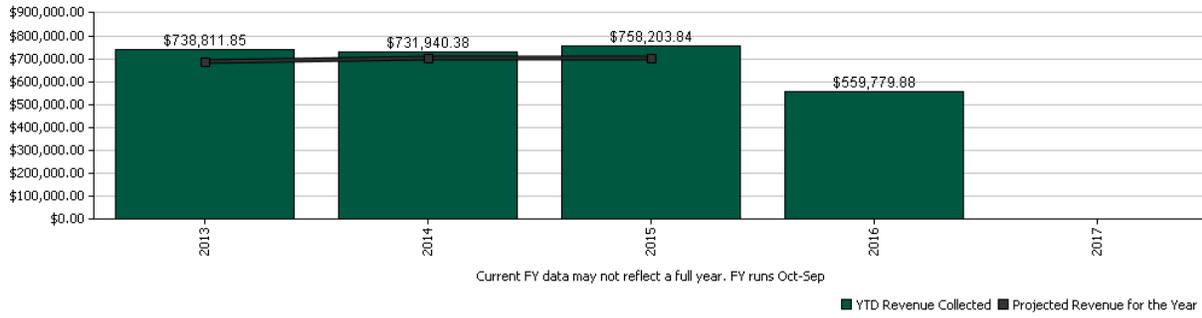
The City of Tamarac will utilize financial management to develop and maintain a healthy financial environment, encouraging and supporting economic development and redevelopment.

To foster a healthy financial environment, the City has planned a number of projects over the next five years, including the following key initiatives:

- Maintain a AA or higher bond rating
- Facilitate the development of the City’s downtown - Tamarac Village©
- Conduct a retailers and restaurants attraction market study



Business license revenue



Measure Details														
Measure	Series Status	Sep-06	Sep-07	Sep-08	Sep-09	Sep-10	Sep-11	Sept-12	Sep-13	Sep-14	Sep-15	Sep-16	Sep-17	Sep-18
Maintain Bond Rating at AA average three major bond rating agencies (bond rating). Target: Maintain a AA or higher rating Financial Services	FY Actual	AA-	AA-	AA-	AA-	AA-	AA	AA	AA	AA	AA			

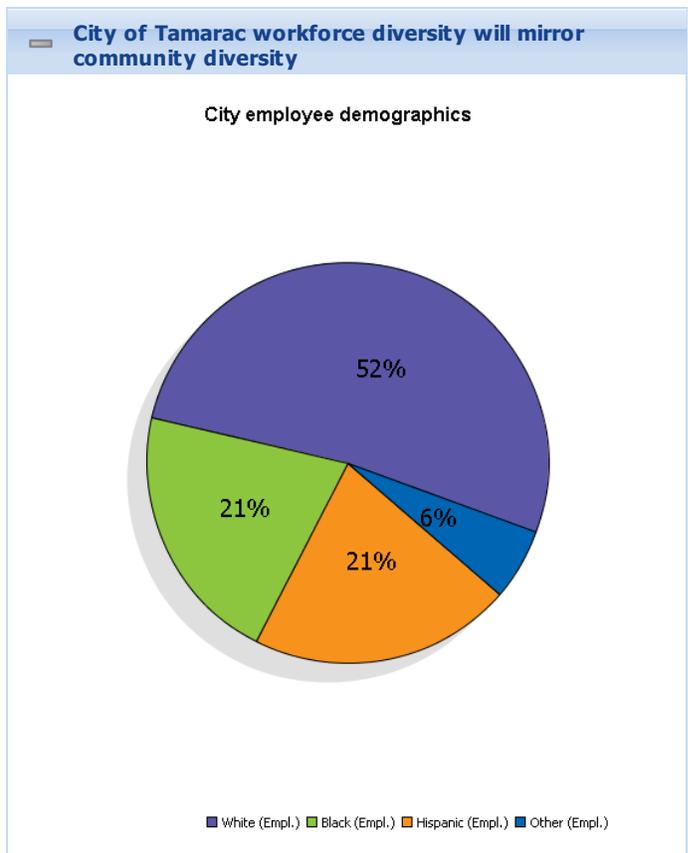
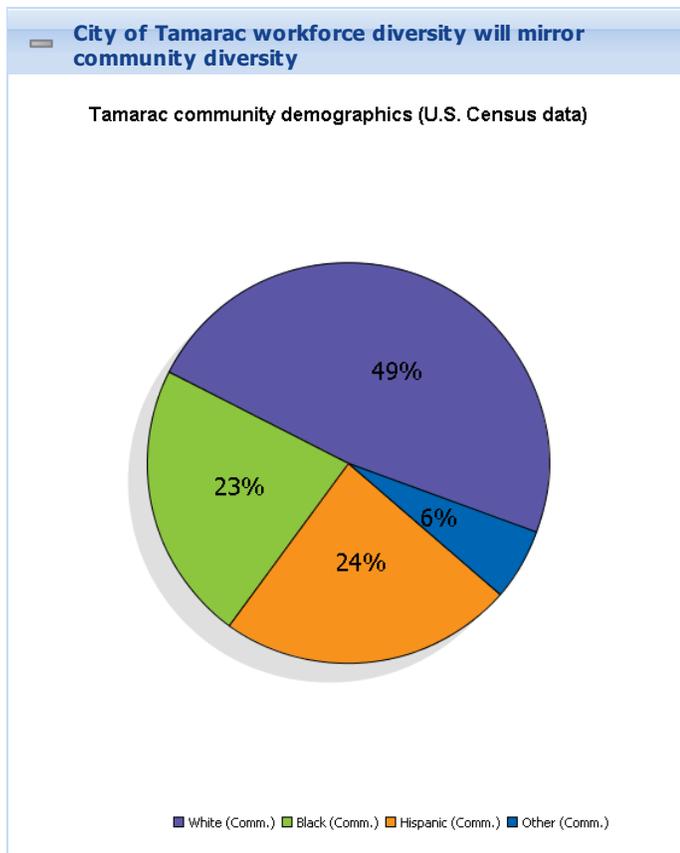
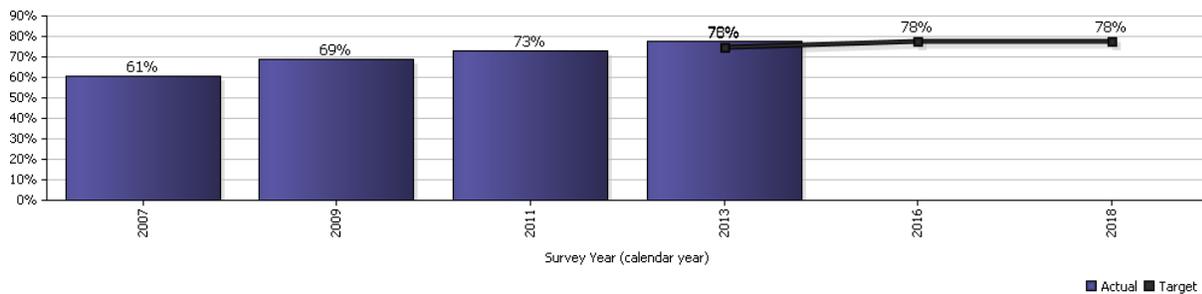
GOAL #3 – DYNAMIC ORGANIZATIONAL CULTURE

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

To promote employee engagement to better serve our customers, the City has planned a number of projects over the next five years, including the following key initiatives:

- Implement upgrades to information technology systems
- Continue to employ and/or create new cross-functional teams to identify and implement process improvements

Employee engagement (employees are knowledgeable and empowered to resolve customer issues independently, have input in decision making, and contribute to achieving the City goals) (higher is better)

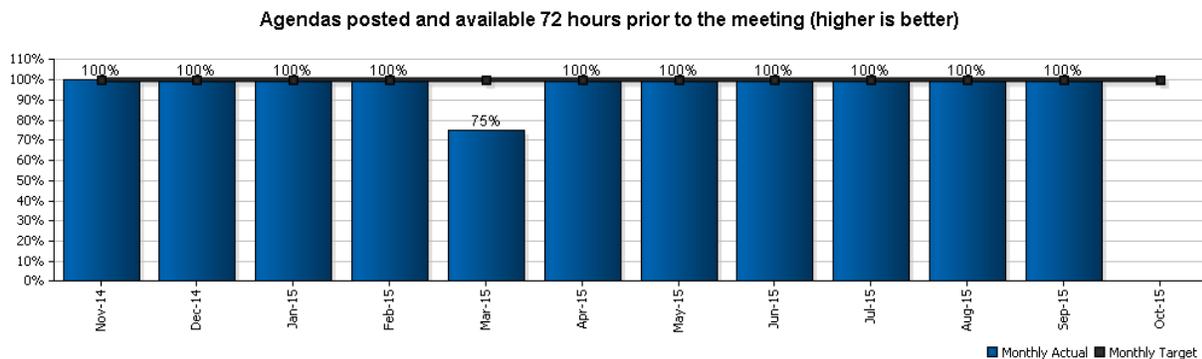
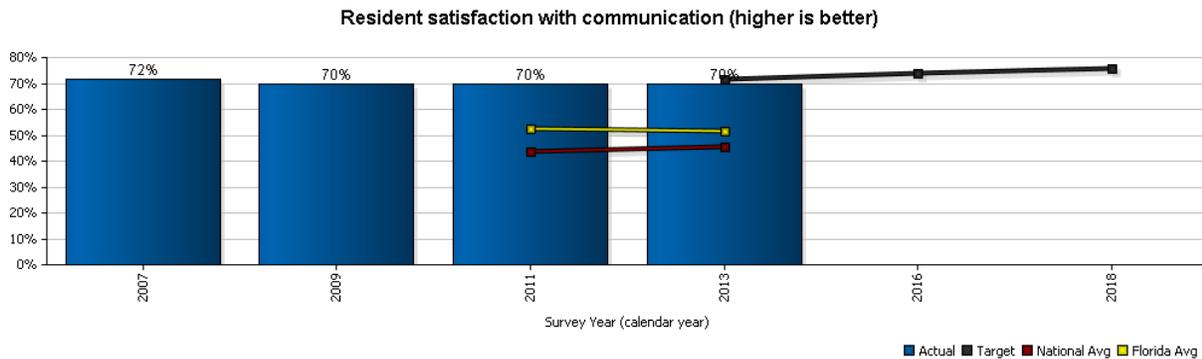


GOAL #4 - CLEAR COMMUNICATION

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

To further enhance Tamarac’s communication with the public, the City has planned a number of projects over the next five years, including the following key initiatives:

- Continue the public outreach program, including the use of social media, to provide for the venues to have a two-way communication on topics of citywide importance
- Expand the use of video on demand, for events and news updates
- Implement a comprehensive community signage program to contribute to fostering a sense of place and provide directions to key City facilities



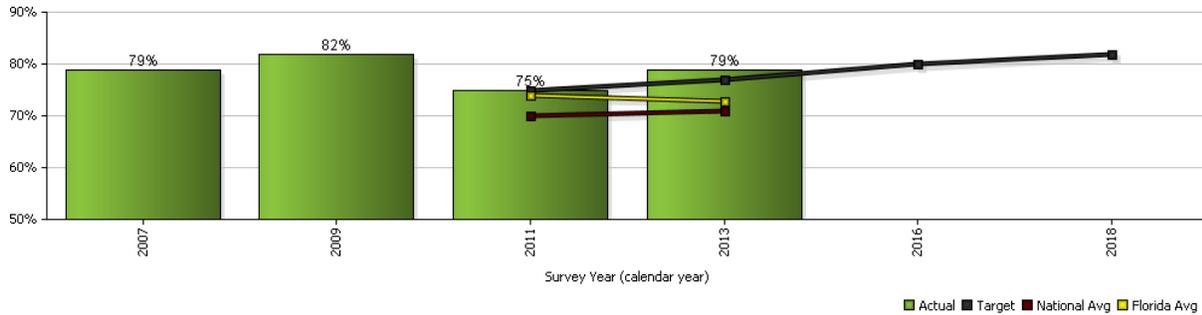
GOAL #5 – A VIBRANT COMMUNITY

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

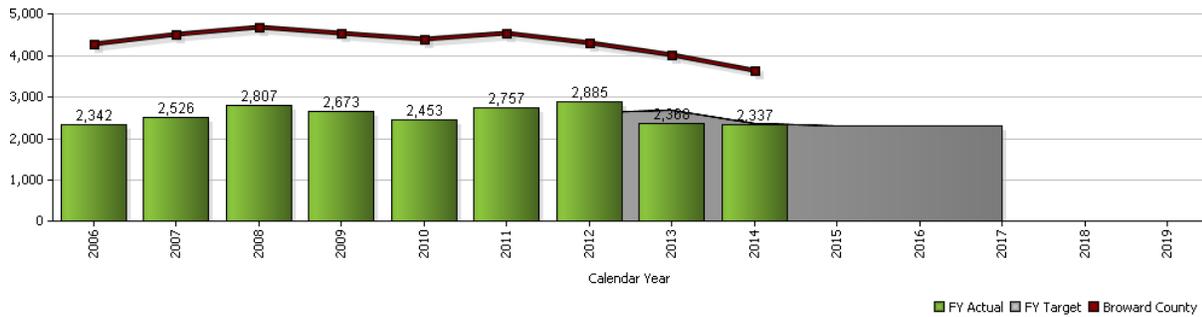
To maintain a vibrant community, the City has planned a number of projects over the next five years, including the following key initiatives:

- Revitalize and enhance the main corridors and streetscapes throughout the City
- Continue the citywide median pressure cleaning program
- Expand the Operation NIP IT program, where the City’s Code Compliance division works in partnership with the neighborhoods to help identify code violations and bring properties into compliance. Participating neighborhood residents, who are facing economic hardship, are able to apply for financial assistance.
- Build a new fire station # 36 (previously known as # 116) on N. University Drive and reconstruct fire station #78 for easier access to Commercial Boulevard to improve response times.

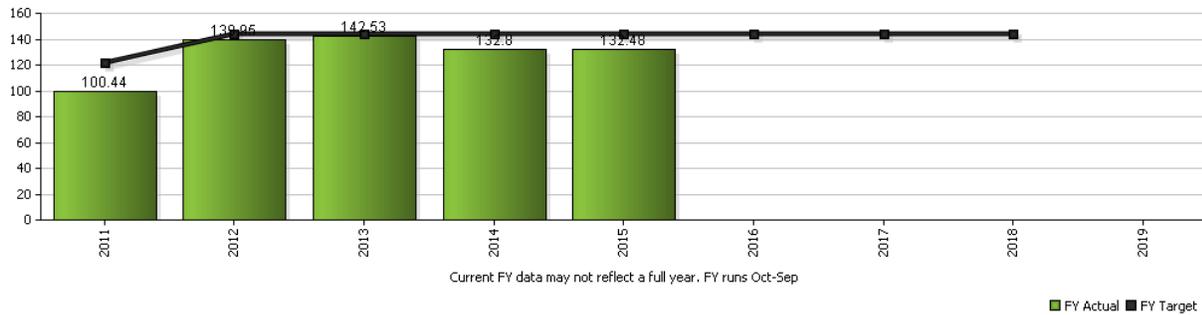
Resident satisfaction with community appearance (higher is better)



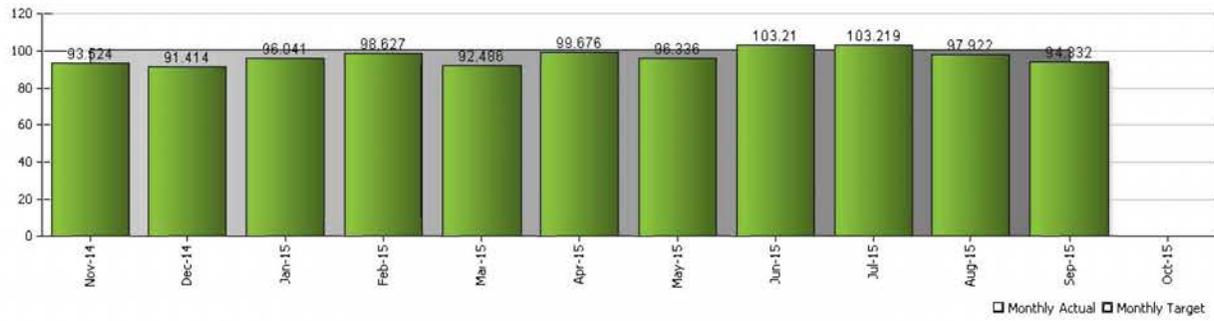
Crime rate per 100,000 residents (lower is better)



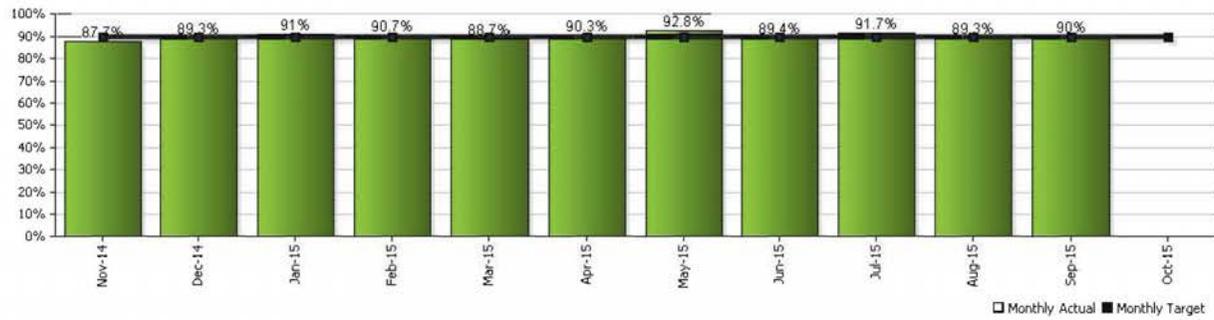
Avg pounds recycled per capita annually (higher is better)

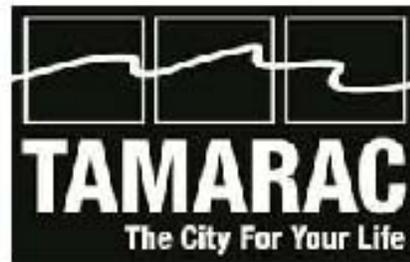


Monthly per capita water usage in gallons (lower is better)



Fire/EMS Response time to emergencies in 8 minutes or less (higher is better)





City of Tamarac, Florida
 FY 2016 Adopted Budget
 FY 2016 PROGRAM MODIFICATION SUMMARY

DEPARTMENT/DIVISION		DESCRIPTION OF PROGRAM MODIFICATION	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
Community Development - Planning & Zoning	3010	Position Upgrade - Assistant Community Development Director	6,838	6,838
Community Development - Planning & Zoning	3010	Position Upgrade - Planner	7,838	7,838
Community Development - Planning & Zoning	3010	Office Space Conversion - Conference Room	8,140	8,140
TOTAL COMMUNITY DEVELOPMENT			\$ 22,816	\$ 22,816
Human Resources - Operations	1710	HR Assistant Director (New Position)	153,671	153,671
Human Resources - Operations	1710	University of Virginia's LEAD Program - Seminars & Training	4,000	4,000
TOTAL HUMAN RESOURCES			\$ 157,671	\$ 157,671
Information Technology	8100	Microsoft Office 365 Migration	150,000	150,000
Information Technology	8100	Computer Replacements (annual computer lease - 4yr)	70,650	70,650
Information Technology	8100	Expansion of Online Services	67,500	-
Information Technology	8100	Network Security Enhancement	138,700	138,700
Information Technology	8100	Digital Signage	24,000	24,000
Information Technology	8100	Virtual Desktops for EOC & Training Room	43,000	43,000
Information Technology	8100	Wireless Network Expansion to Parks	22,180	-
TOTAL INFORMATION TECHNOLOGY DEPARTMENT			\$ 516,030	\$ 426,350
Parks and Recreation - Recreation	7010	Part Time Customer Service Rep/Cashier positions (2)	52,198	52,198
Parks and Recreation - Recreation	7010	New position - Part-time Recreation Assistant	33,563	33,563
Parks and Recreation - Recreation	7010	New program - Tween Camp	9,300	9,300
Parks and Recreation - Special Events	7010	New position - Part-time Special Events Assistant	33,563	-
TOTAL PARKS AND RECREATION DEPARTMENT			\$ 128,624	\$ 95,061
Public Services - Engineering	5002	New position-Engineering Construction Inspector/Plans Examiner	78,000	-
Public Services - Engineering	5020	Low Volume Residential Street Re-Striping Program	10,000	-
Public Services - Engineering	5020	Speed Hump Striping Program	30,000	-
Public Services - Fleet Mgmt.	5080	Position Reclassification - Fleet Coordinator	2,341	-
TOTAL PUBLIC SERVICES DEPARTMENT			\$ 120,341	\$ -
TOTAL GENERAL FUND (001) PROGRAM MODIFICATION REQUESTS			\$ 120,341	\$ 701,898
Information Technology	8105	Fiber Wide Area Network Replacement	1,785,000	-
TOTAL GENERAL CAPITAL IMPROVEMENT PROJECTS FUND (310) PROGRAM MODIFICATION REQUESTS			\$ 1,785,000	\$ -
TOTAL PROGRAM MODIFICATION REQUESTS ALL FUNDS			\$ 1,905,341	\$ 701,898

City of Tamarac, Florida
 FY 2016 Adopted Budget
 FY 2016 CAPITAL OUTLAY REQUESTS

DEPARTMENT/DIVISION		DESCRIPTION OF CAPITAL OUTLAY	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
Parks & Recreation - Recreation	7010	Menorah	12,000	12,000
Parks & Recreation - Recreation	7010	Soccer Goals	1,500	1,500
Parks & Recreation - Recreation	7010	Water Fountain	1,500	1,500
Parks & Recreation - Recreation	7010	TCC Refrigerator	4,000	4,000
Parks & Recreation - Recreation	7010	TCC Aerobic Room Sound System	3,500	3,500
Parks & Recreation - Recreation	7010	TCC mirrors	5,000	5,000
Parks & Recreation - Recreation	7010	PA System (1)	20,000	20,000
Parks & Recreation - Recreation	7010	Recreation Center Lobby Furniture	3,500	3,500
Parks & Recreation - Recreation	7010	Movie Screen	15,000	15,000
Parks & Recreation - Recreation	7030	Bleachers (2)	9,000	9,000
Parks & Recreation - Recreation	7030	Replacement Fitness Center Weight Racks	2,200	2,200
Parks & Recreation - Recreation	7030	Replacement Pool Cleaner	15,000	15,000
Parks & Recreation - Recreation	7030	Concession Equipment	5,000	5,000
Parks & Recreation - Recreation	7030	Pool Guard Fence	3,500	3,500
TOTAL PARKS & RECREATION DEPARTMENT			\$ 100,700	\$ 100,700
Public Services - Streets	5020	Wacker BH65 (Replacing 13 y/o unit)	4,000	4,000
Public Services - Streets	5020	Wacker BS 60-4s (Replacing 13 y/o unit)	4,000	4,000
Public Services - Facilities	5040	Genie Portable Aerial Lift (Replacement of 20yr old unit)	11,000	11,000
TOTAL PUBLIC SERVICES DEPARTMENT			\$ 19,000	\$ 19,000
TOTAL GENERAL FUND (001) CAPITAL OUTLAY REQUESTS			\$ 119,700	\$ 119,700
Fire Rescue - Administration	4520	Logistic Support Vehicle (Repl: Vehicle #354)	35,000	35,000
Fire Rescue - Operations	4520	Major Appliances (6401)	10,000	10,000
Fire Rescue - Operations	4520	Fitness Equipment (6401)	5,000	5,000
Fire Rescue - Operations	4520	St. 15 Front Bay Doors (6401)	125,000	125,000
Fire Rescue - Operations	4520	Fire Apparatus (64-06)	710,000	710,000
Fire Rescue - Operations	4530	Fire Vehicle (Inspector: 64-05)	24,500	24,500
Fire Rescue - Operations	4520	Medical Equipment (6410)- Training Mannequins	5,000	5,000
Fire Rescue - Operations	4520	Medical Equipment (6410)- Hydraulic Stretchers (3)	37,500	37,500
Fire Rescue - Fire Prev	4530	Major Appliances (6401)	6,000	6,000
TOTAL FIRE RESCUE FUND (120) CAPITAL OUTLAY REQUESTS			\$ 958,000	\$ 958,000
Public Services	5002	F-150 Pickup (for Requested Inspector/Examiner Position)	21,500	
TOTAL CAPITAL EQUIPMENT (301) FUND CAPITAL OUTLAY REQUESTS			\$ 21,500	\$ -
Stormwater - Engineering	5050	2016 John Deere HPX Gator to replace 2003 model	11,600	11,600
Stormwater - Engineering	5050	2016 14' Suncoast Trailer to replace 1984 model	3,900	3,900
Stormwater - Engineering	5050	2016 John Deer HPX Gator to replace 2006 model	11,600	11,600
Stormwater - Engineering	5050	2016 14' Suncoast Trailer to replace 2001 model	3,900	3,900
Stormwater - Engineering	5050	2016 Excavator (New)	75,000	75,000
TOTAL STORMWATER FUND (410) CAPITAL OUTLAY REQUESTS			\$ 106,000	\$ 106,000
Utilities - Water	6001	Citywide Painting - IT/Utilities Building	10,000	10,000
Utilities - Water Treatment	6020	Pinch Valve for East 8 Million Accelerator	25,000	25,000
Utilities - Water	6020	Portable Parallel Analyzer	4,000	4,000
Utilities - Water	6030	Heavy Duty 6-18 inch pipe cutter	4,650	4,650
Utilities - Water	6030	Hydraulic Pipe Cutting Chainsaw w/Accessories	6,600	6,600
Utilities - Water	6030	Leak Detection Device/Unit	4,600	4,600
Utilities - Water	6030	Pipe Tapping Devices	5,000	5,000
Utilities - Wastewater	6040	1 Inch High Pressure Sewer Jet Hose	1,550	1,550
Utilities - Wastewater	6040	Wastewater Pumps	65,000	65,000
TOTAL UTILITIES FUND (425) CAPITAL OUTLAY REQUESTS			\$ 126,400	\$ 126,400
Golf Course	7099	Beverage Coolers	14,000	14,000
Golf Course	7099	Ice Machine	6,000	6,000
TOTAL COLONY WEST GOLF COURSE (450) FUND CAPITAL OUTLAY REQUESTS			\$ 20,000	\$ 20,000
TOTAL CAPITAL OUTLAY REQUESTS ALL FUNDS			\$ 1,351,600	\$ 1,330,100

City of Tamarac, Florida
 FY 2017 Proposed Budget
FY 2017 PROGRAM MODIFICATION SUMMARY

DEPARTMENT/DIVISION	DESCRIPTION OF PROGRAM MODIFICATION	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
Information Technology	8100 Information Technology Penetration Testing	25,000	
TOTAL INFORMATION TECHNOLOGY DEPARTMENT		\$ 25,000	
TOTAL GENERAL FUND (001) PROGRAM MODIFICATION REQUESTS		\$ 25,000	\$ -
Information Technology	8105 Fiber Wide Area Network Replacement	1,785,000	
TOTAL GENERAL CAPITAL IMPROVEMENTS FUND (310) PROGRAM MODIFICATION REQUESTS		\$ 1,785,000	\$ -
TOTAL PROGRAM MODIFICATION REQUESTS ALL FUNDS		\$ 1,810,000	\$ -

City of Tamarac, Florida
 FY 2017 Proposed Budget
 FY 2017 CAPITAL OUTLAY REQUESTS

DEPARTMENT/DIVISION	DESCRIPTION OF CAPITAL OUTLAY	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
Parks and Recreation - Operations	7010 Tamarac Park Concession Freezer	5,000	
Parks and Recreation - Operations	7010 Gym Sound System	4,000	
Parks and Recreation - Operations	7010 Tamarac Park Concession Equipment	3,500	
Parks and Recreation - Operations	7010 Special Events Stage	3,500	
Parks and Recreation - Operations	7010 Showmobile	120,000	
Parks and Recreation - Operations	7010 ID Card Printers	10,500	
Parks and Recreation - Operations	7010 U10 Soccer Goal	1,575	
Parks and Recreation - Operations	7010 Refrigerators (2)	6,000	
Parks and Recreation - Operations	7010 Kiln	5,000	
Parks and Recreation - Operations	7010 Spin Bikes (5)	8,000	
Parks and Recreation - Operations	7010 Portable Stage	5,000	
Parks and Recreation - Operations	7010 Portable Sound System	3,500	
Parks and Recreation - Operations	7030 Stereo System	3,500	
TOTAL PARKS AND RECREATION DEPARTMENT		\$ 179,075	\$ -
TOTAL GENERAL FUND (001) CAPITAL OUTLAY REQUESTS		\$ 179,075	\$ -
Fire Rescue - Operations	4520 Major Appliances (6401)- Replacement	15,000	15,000
Fire Rescue - Operations	4520 Fitness Equipment (6401)- Replacement	20,000	20,000
Fire Rescue - Operations	4520 FS #41 Front Bay Doors (6401)	125,000	125,000
Fire Rescue - Operations	4520 Fire Apparatus (6405) Repurpose of existing vehicle	100,000	
Fire Rescue - Fire Prevention	4530 Major Appliances (6401)- Replacement	6,000	
TOTAL FIRE RESCUE FUND (120) CAPITAL OUTLAY REQUESTS		\$ 266,000	\$ 160,000
Public Services - Water Treatment	6020 Pinch Valve for West 8 Million Accelerator	25,000	25,000
Utilities - Wastewater	6040 Warehouse Forklift (Replacement of 1994)	27,500	27,500
Utilities - Wastewater	6040 Power Trac (Sanitary Sewer Inspections - Replacement)	13,500	
Utilities - Wastewater	6040 Wastewater Pumps (In-house Replacements)	65,000	65,000
Utilities - Wastewater	6040 Pan & Tilt Service Lateral (Replacement)	36,500	36,500
TOTAL UTILITIES FUND (425) CAPITAL OUTLAY REQUESTS		\$ 167,500	\$ 154,000
TOTAL CAPITAL OUTLAY REQUESTS ALL FUNDS		\$ 612,575	\$ 314,000

City of Tamarac, Florida
 FY 2018 Proposed Budget
 FY 2018 PROGRAM MODIFICATION SUMMARY

DEPARTMENT/DIVISION	DESCRIPTION OF PROGRAM MODIFICATION	DEPARTMEN T	CITY MANAGER RECOMMENDE
Information Technology	8105 Fiber Wide Area of Network Replacement	1,785,000	
TOTAL INFORMATION TECHNOLOGY DEPARTMENT		\$ 1,785,000	
TOTAL GENERAL CAPITAL IMPROVEMENTS FUND (310) PROGRAM MODIFICATION REQUESTS		\$ 1,785,000	\$ -
TOTAL PROGRAM MODIFICATION REQUESTS ALL FUNDS		\$ 1,785,000	\$ -

City of Tamarac, Florida
 FY 2018 Proposed Budget
 FY 2018 CAPITAL OUTLAY REQUESTS

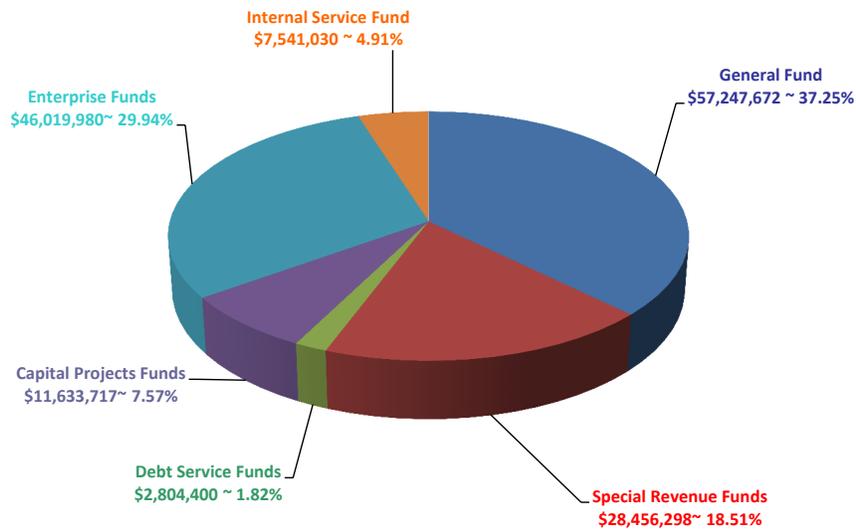
DEPARTMENT/DIVISION		DESCRIPTION OF CAPITAL OUTLAY	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
Parks and Recreation - Operations	7010	Multi-media Projector (2)	3,000	
Parks and Recreation - Operations	7010	Kitchen Stove/ovens (2)	3,000	
Parks and Recreation - Operations	7010	Concession Ice Machine	3,000	
Parks and Recreation - Operations	7010	Jazzercise Stage	3,000	
Parks and Recreation - Operations	7010	Volleyball nets and posts (MPC)	9,000	
Parks and Recreation - Operations	7010	Spin Bikes (5)	8,000	
Parks and Recreation - Operations	7010	Lightning Detector	30,000	
Parks and Recreation - Operations	7010	Sports & Fitness Equip (TCC, TP & TSC)	9,000	
Parks and Recreation - Operations	7010	Gym Scoreboard	7,500	
Parks and Recreation - Operations	7010	Exercise Equipment - Tephford Park	65,000	
Parks and Recreation - Operations	7030	Fitness Room Equipment (Replacement @ Caporella)	225,000	
Parks and Recreation - Operations	7030	Fitness Center Floor	40,000	
Parks and Recreation - Operations	7030	Portable ADA Lift Chair	8,000	
Parks and Recreation - Operations	7030	Lightening Detection System	15,000	
Parks and Recreation - Operations	7030	Thermal Pool Cover Replacement	30,000	
TOTAL PARKS AND RECREATION DEPARTMENT			\$ 458,500	\$ -
TOTAL GENERAL FUND (001) CAPITAL OUTLAY REQUESTS			\$ 458,500	\$ -
Fire Rescue - Operations	4520	Major Appliances (6401)	15,000	
Fire Rescue - Operations	4520	Fitness Equipment (6401)	5,000	
Fire Rescue - Operations	4520	Computer Equipment (6403)	15,000	
Fire Rescue - Operations	4520	Medical & Rescue Equipment (6410)	25,000	
TOTAL FIRE RESCUE FUND (120) CAPITAL OUTLAY REQUESTS			\$ 60,000	\$ -
Public Services - Wastewater	6040	Wastewater Pumps (Replacement)	65,000	65,000
TOTAL UTILITIES FUND (425) CAPITAL OUTLAY REQUESTS			\$ 65,000	\$ 65,000
TOTAL CAPITAL OUTLAY REQUESTS ALL FUNDS			\$ 583,500	\$ 65,000

ALL FUNDS BUDGET HIGHLIGHTS AND SUMMARY SCHEDULES

The FY 2016 total Adopted budget is \$153,703,097 which includes \$57,247,672 for General Fund Expenditures. Summarized below are the changes in fund types between the FY 2014 Actual, FY 2015 Amended Budget and the FY 2016 Adopted Budget.

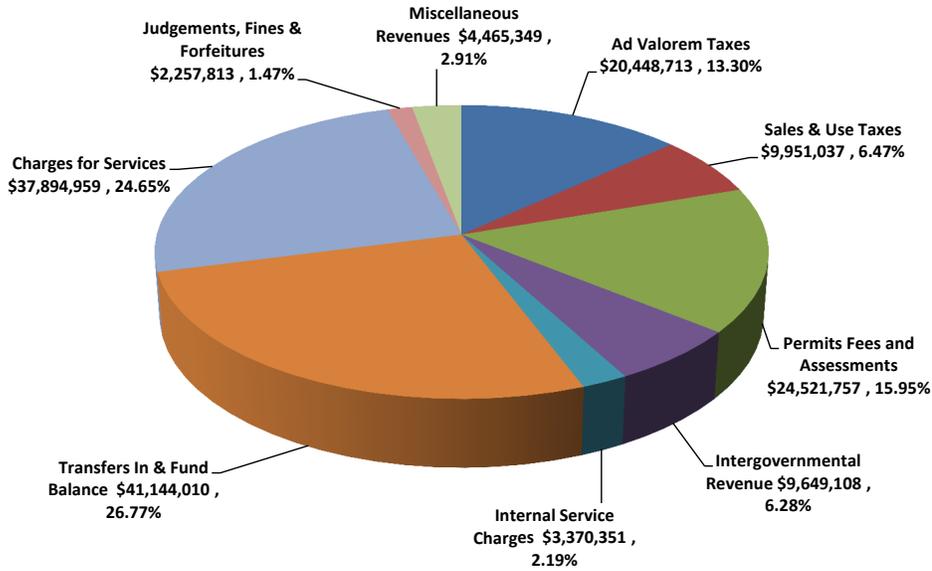
Fund Type	FY 2014 Actual Expenses	FY 2015 Amended Budget	FY 2016 Adopted Budget	Annual \$ Change	Annual % Change	FY 2017 Proposed Budget	FY 2018 Proposed Budget
General Fund	\$ 50,043,327	\$ 52,218,644	\$ 57,247,672	\$ 5,029,028	9.63%	\$ 55,737,767	\$ 57,290,928
Special Revenue Funds	25,228,103	29,220,788	28,456,298	(764,490)	-2.62%	25,429,418	26,219,173
Debt Service Funds	2,743,293	2,811,183	2,804,400	(6,783)	-0.24%	2,826,800	2,593,700
Capital Projects Funds	18,789,187	9,358,004	11,633,717	2,275,713	24.32%	4,675,100	5,718,125
Enterprise Funds	39,532,613	43,076,404	46,019,980	2,943,576	6.83%	42,741,232	45,630,510
Internal Service Fund	6,940,955	6,697,611	7,541,030	843,419	12.59%	6,915,739	6,949,818
Total Expenditures All Funds	\$ 143,277,478	\$ 143,382,634	\$ 153,703,097	\$ 10,320,463	7.20%	\$ 138,326,056	\$ 144,402,254

FY 2016 ADOPTED TOTAL ALL FUNDS BUDGET BY FUND TYPE ~ \$153,703,097

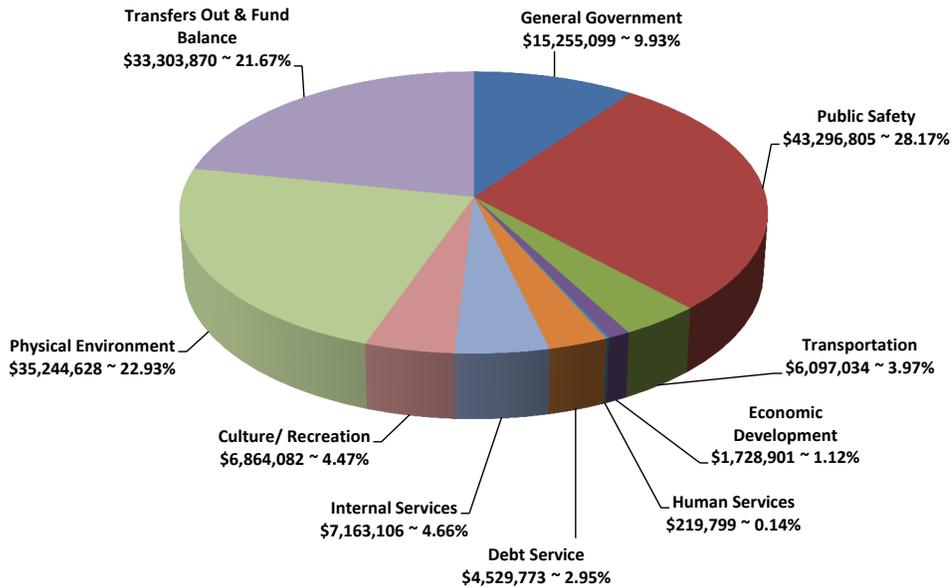


**ALL FUNDS
BUDGET HIGHLIGHTS AND SUMMARY SCHEDULES**

**WHERE THE MONEY COMES FROM
FY 2016 ADOPTED ALL FUNDS REVENUE ~ \$153,703,097**

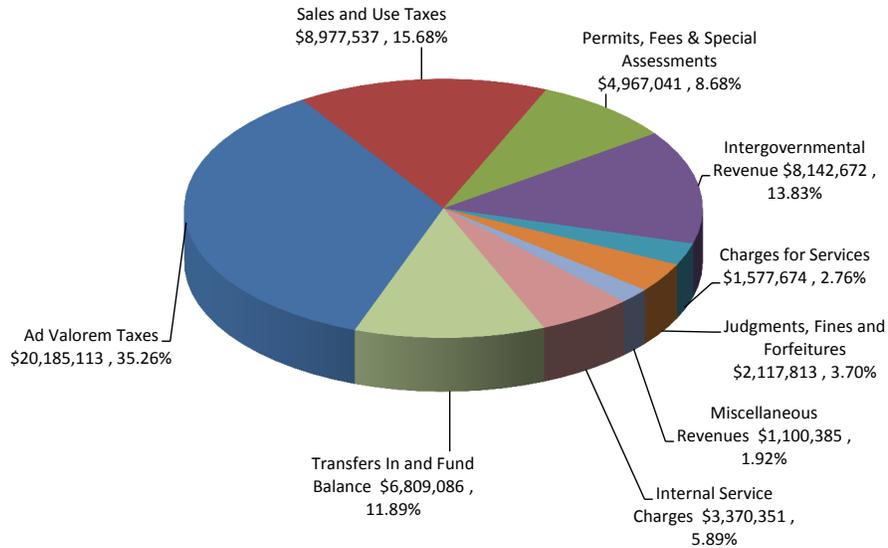


**WHERE THE MONEY GOES
FY 2016 ADOPTED ALL FUNDS EXPENDITURES ~ \$153,703,097**

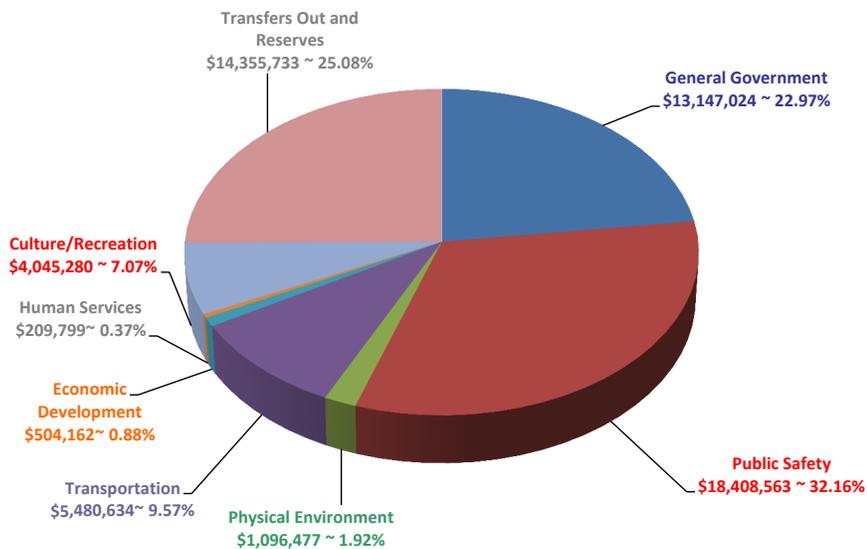


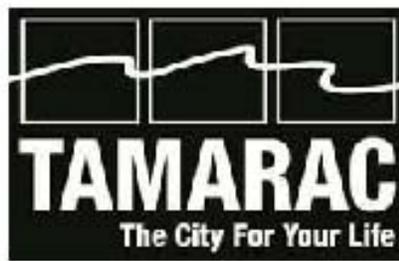
GENERAL FUND BUDGET HIGHLIGHTS AND SUMMARY SCHEDULES

WHERE THE MONEY COMES FROM FY 2016 ADOPTED GENERAL FUND REVENUES ~ \$57,247,672



WHERE THE MONEY GOES FY 2016 ADOPTED GENERAL FUND EXPENDITURES ~ \$57,247,672





GENERAL FUND
SCHEDULE OF REVENUES AND TRANSFERS IN

Revenue Source	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted Budget	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
TAXES							
Ad Valorem Taxes	\$ 17,793,441	\$ 18,985,823	\$ 20,185,113	\$ 1,199,290	6.32%	20,142,060	20,746,322
Local Option, Use & Fuel Tax	1,780,241	1,651,745	1,881,928	230,183	13.94%	1,898,278	1,911,943
Local Business Tax	742,848	720,644	767,144	46,500	6.45%	767,144	767,144
Utility Service Taxes	4,288,435	3,631,465	4,018,289	386,824	10.65%	4,137,984	4,261,252
Communication Svcs. Taxes	2,506,630	2,345,219	2,310,176	(35,043)	-1.49%	2,347,565	2,348,739
Total Taxes	27,111,595	27,334,896	29,162,650	1,827,754	6.69%	29,293,031	30,035,400
INTERGOVERNMENTAL							
State Shared Revenues	5,788,655	5,696,163	5,996,091	299,928	5.27%	6,079,617	6,281,207
Local Shared Revenues	280,303	141,267	186,704	45,437	32.16%	186,704	186,704
Shared Revenue--Local Govt	32,248	55,000	58,000	3,000	5.45%	58,300	58,600
Payments In Lieu of Taxes	1,741,947	1,857,746	1,901,877	44,131	2.38%	1,863,332	1,873,781
Total Intergovernmental	7,843,153	7,750,176	8,142,672	392,496	5.06%	8,187,953	8,400,292
CHARGES FOR SERVICES							
General Government	635,492	568,000	568,000	-	0.00%	568,000	568,000
Physical Environment	420,317	151,000	126,000	(25,000)	-16.56%	191,000	191,000
Transportation	32,119	32,050	32,150	100	0.31%	32,150	32,150
Culture/Recreation	832,012	887,655	851,524	(36,131)	-4.07%	860,465	907,294
Total Charges for Services	1,919,940	1,638,705	1,577,674	(61,031)	-3.72%	1,651,615	1,698,444
PERMITS, FEES & SPECIAL ASSESSMENTS							
Franchise Fees	5,001,885	4,878,534	4,967,041	88,507	1.81%	4,942,137	4,949,857
Special Assessments	7,481	-	-	-	-	-	-
Total Permits, Fees & Special	5,009,366	4,878,534	4,967,041	88,507	1.81%	4,942,137	4,949,857
FINES AND FORFEITURES							
Judgements & Fines	734,592	1,757,307	1,848,737	91,430	5.20%	350,812	355,485
Violations of Ordinances	393,128	178,781	269,076	90,295	50.51%	269,780	270,519
Total Fines and Forfeitures	1,127,720	1,936,088	2,117,813	181,725	9.39%	620,592	626,004
MISCELLANEOUS							
Miscellaneous Revenues	464,126	271,524	269,813	(1,711)	-0.63%	307,763	308,847
Investment Income	119,303	168,000	176,400	-	0.00%	186,420	195,681
Rent and Advertising Fees	796,990	740,814	652,672	(88,142)	-11.90%	650,622	683,416
Disposition of Fixed Assets	96,171	-	-	-	-	-	-
Sale of Surplus Materials	3,189	-	1,500	1,500	0.00%	-	-
Total Miscellaneous	1,479,779	1,180,338	1,100,385	(79,953)	-6.77%	1,144,805	1,187,944
TOTAL REVENUE	\$ 44,491,553	\$ 44,718,737	\$ 47,068,235	\$ 2,349,498	5.25%	\$ 45,840,133	\$ 46,897,941
OTHER FINANCING SOURCES							
Administrative Svc. Fees	2,942,850	2,951,475	3,370,351	418,876	14.19%	3,621,200	3,875,962
Operating Transfers In	2,608,924	2,766,914	3,137,790	370,876	13.40%	3,202,441	3,436,156
Appropriated Fund Balance	-	1,781,518	3,671,296	1,889,778	106.08%	3,073,993	3,080,869
Total Other Financing Sources	5,551,774	7,499,907	10,179,437	2,679,530	35.73%	9,897,634	10,392,987
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 50,043,327	\$ 52,218,644	\$ 57,247,672	\$ 5,029,028	9.63%	\$ 55,737,767	\$ 57,290,928

GENERAL FUND
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT

	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
GENERAL GOVERNMENT							
Commission	\$ 559,413	\$ 596,814	\$ 631,075	\$ 34,261	5.74%	618,254	631,583
City Manager	1,054,589	1,110,184	1,301,720	191,536	17.25%	1,350,294	1,403,855
City Attorney	553,212	590,580	590,580	-	0.00%	590,580	590,580
City Clerk	514,892	569,378	550,742	(18,636)	-3.27%	570,563	586,860
Financial Services	1,881,522	1,981,573	2,027,791	46,218	2.33%	2,150,537	2,241,623
Human Resources	1,039,293	1,133,910	1,276,360	142,450	12.56%	1,311,014	1,362,626
Community Development	725,184	1,084,294	916,386	(167,908)	-15.49%	928,552	958,088
Information Technology	1,638,309	2,272,383	2,478,368	205,985	9.06%	2,379,025	2,023,210
Public Services	2,133,424	2,167,793	2,313,786	145,993	6.73%	2,307,124	2,368,923
Non Departmental	735,684	902,536	1,060,216	157,680	17.47%	1,040,589	1,105,929
Total General Government	10,835,522	12,409,445	13,147,024	737,579	5.94%	13,246,532	13,273,277
PUBLIC SAFETY							
Police Services	13,163,236	14,032,136	14,803,897	771,761	5.50%	15,566,153	16,371,855
Red Light Cameras	400,485	1,581,932	1,507,587	(74,345)	-4.70%	20,659	21,374
Non Departmental	1,184,523	973,400	1,233,100	259,700	26.68%	1,218,400	1,218,400
Protective Inspections	94,998	96,714	98,206	1,492	1.54%	100,427	103,946
Code Enforcement	677,905	798,086	765,773	(32,313)	-4.05%	755,933	781,072
Total Public Safety	15,521,147	17,482,268	18,408,563	926,295	5.30%	17,661,572	18,496,647
TRANSPORTATION							
Public Services Administration	268,720	237,858	150,976	(86,882)	-36.53%	156,420	162,128
Public Services Operations	531,236	553,469	618,484	65,015	11.75%	645,095	672,912
Grounds Maintenance	2,448,682	2,883,104	2,909,974	26,870	0.93%	2,950,793	2,994,051
Transit Services	454,399	467,046	463,745	(3,301)	-0.71%	487,394	500,564
Streets and Roads	1,242,455	1,302,392	1,337,455	35,063	2.69%	1,370,492	1,413,722
Total Transportation	4,945,492	5,443,869	5,480,634	36,765	0.68%	5,610,194	5,743,377
CULTURE / RECREATION							
Recreation Activities	3,009,111	3,235,301	3,244,805	9,504	0.29%	3,288,201	3,406,123
Aquatic Center	778,957	784,874	800,475	15,601	1.99%	753,402	765,688
Total Culture/Recreation	3,788,068	4,020,175	4,045,280	25,105	0.62%	4,041,603	4,171,811
ECONOMIC DEVELOPMENT							
Economic Development	441,411	680,668	504,162	(176,506)	-25.93%	515,287	527,301
Total Economic Development	441,411	680,668	504,162	(176,506)	-25.93%	515,287	527,301
HUMAN SERVICES							
Human Services	198,428	204,944	209,799	4,855	2.37%	217,468	225,868
Total Human Services	198,428	204,944	209,799	4,855	2.37%	217,468	225,868
PHYSICAL ENVIRONMENT							
Water/ Wastewater Utility	698,349	796,491	795,464	(1,027)	(0)	799,941	814,988
Engineering	268,201	338,540	301,013	(37,527)	-11.08%	311,327	324,306
Total Physical Environment	966,550	1,135,031	1,096,477	(38,554)	-3.40%	1,111,268	1,139,294
TOTAL EXPENDITURES	\$ 36,696,618	\$ 41,376,400	\$ 42,891,939	\$ 1,515,539	3.66%	\$ 42,403,924	\$ 43,577,575
TRANSFERS OUT & RESERVES							
Transfer Out - Fire Rescue Fund 120	6,342,109	6,379,742	5,977,733	(402,009)	-6.30%	6,278,313	6,624,908
Transfer Out - Revenue Bond Fund 239	2,475,300	2,542,538	2,537,800	(4,738)	-0.19%	2,561,300	2,590,700
Transfer Out - Capital Equipment 301	93,000	239,899	237,000	(2,899)	-1.21%	237,000	237,000
Transfer Out - Capital 302	126,623	-	-	-	-	-	-
Transfer Out - Capital Maintenance 303	-	-	500,000	500,000	100%	500,000	500,000
Transfer Out - Capital Project 310	-	-	1,500,000	1,500,000	100%	500,000	500,000
Transfer Out - Corridor Imp. Fund 315	1,000,000	1,000,000	1,000,000	-	0%	1,000,000	1,000,000
Transfer Out - Tamarac Village 380	-	-	779,775	779,775	100%	767,000	760,000
Transfer Out - Stormwater Fund 410	300,336	317,791	327,918	10,127	3.19%	350,489	361,004
Transfer Out - Stormwater Fund 450	1,825,000	164,917	419,132	254,215	154.15%	164,917	164,917
Reserves	-	-	326,375	326,375	100%	224,824	224,824
Contingencies	-	197,357	750,000	552,643	280.02%	750,000	750,000
Total Transfers Out & Reserves	12,162,368	10,842,244	14,355,733	3,513,489	32.41%	13,333,843	13,713,353
TOTAL EXPENDITURES AND	\$ 48,858,986	\$ 52,218,644	\$ 57,247,672	\$ 5,029,028	9.63%	\$ 55,737,767	\$ 57,290,928

**ALL FUNDS
SCHEDULE OF REVENUES**

Fund No.	Revenue Source	FY 2014 Actuals	FY 2015 Amended Budget	FY 2016 Adopted Budget	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
001	General Fund							
	Ad Valorem Taxes	\$ 17,793,441	\$ 18,985,823	\$ 20,185,113	1,199,290	6.32%	\$ 20,142,060	\$ 20,746,322
	Sale and Use	1,780,241	1,651,745	1,881,928	230,183	13.94%	1,898,278	1,911,943
	Franchise Taxes	5,009,366	4,878,534	4,967,041	88,507	1.81%	4,942,137	4,949,857
	Utility Service & Communications Taxes	6,795,065	5,976,684	6,328,465	351,781	5.89%	6,485,549	6,609,991
	License/Permit	742,848	720,644	767,144	46,500	6.45%	767,144	767,144
	Intergovernmental	7,843,153	7,750,176	8,142,672	392,496	5.06%	8,187,953	8,400,292
	Charges for Services	1,919,940	1,638,705	1,577,674	(61,031)	-3.72%	1,651,615	1,698,444
	Fines and Forfeitures	743,591	433,781	615,226	181,445	41.83%	620,592	626,004
	Miscellaneous Revenues	1,477,420	1,100,713	1,095,385	(5,328)	-0.48%	1,144,805	1,187,944
	Other Sources	5,551,774	5,718,389	6,508,141	789,752	13.81%	6,823,641	7,312,118
	Appropriated Fund Balance	-	1,781,518	3,671,296	1,889,778	106.08%	3,073,993	3,080,869
	General Fund	49,656,839	50,636,712	55,740,085	5,103,373	10.08%	55,737,767	57,290,928
003	Red Light Cameras							
	Violations of Ordinances	384,129	1,502,307	1,502,587	280	0.02%	-	-
	Miscellaneous Revenues	2,359	79,625	5,000	(74,625)	-93.72%	-	-
	Red light Cameras Fund Total	386,488	1,581,932	1,507,587	(74,345)	-4.70%	-	-
	General Fund Total	50,043,327	52,218,644	57,247,672	5,029,028	9.63%	55,737,767	57,290,928
	Special Revenue Funds							
120	Fire/Rescue Fund							
	Charges for Services	2,398,139	2,167,580	2,188,856	21,276	0.98%	2,210,345	2,232,048
	Special Assessments	11,602,248	11,385,195	11,601,000	215,805	1.90%	11,601,000	11,601,000
	Transfer from General Fund	6,342,109	6,379,742	6,533,557	153,815	2.41%	6,278,313	6,624,908
	Misc. Revenues	173,977	106,005	80,480	(25,525)	-24.08%	80,952	81,432
	Other Resources	-	1,110,496	-	(1,110,496)	-100.00%	-	-
	Appropriated Fund Balance	-	839,678	1,468,860	629,182	74.93%	-	-
	Fire/Rescue Fund Total	20,516,473	21,988,696	21,872,753	(115,943)	-0.53%	20,170,610	20,539,388
128	Law Enforcement Trust Fund Federal							
	Miscellaneous Revenues	19,773	-	-	-	-	-	-
	Law Enforcement Trust Fund Federal Total	19,773	-	-	-	-	-	-
130	Law Enforcement Trust Fund State							
	Appropriated Fund Balance	-	7,291	-	(7,291)	-100.00%	-	-
	Miscellaneous Revenues	39,311	-	-	-	-	-	-
	Law Enforcement Trust Fund State Total	39,311	7,291	-	(7,291)	-100.00%	-	-
142	Parks and Recreation Fund							
	Miscellaneous Revenues	70,834	-	-	-	-	-	-
	Parks and Recreation Fund Total	70,834	-	-	-	-	-	-
143	Streetscape IMR Trust							
	Miscellaneous Revenues	9,195	-	-	-	-	-	-
	Appropriation Fund Balance	-	-	651,200	651,200	100.00%	-	-
	Streetscape IMR Trust Fund Total	9,195	-	651,200	651,200	100.00%	-	-
144	Trafficways Improvement Fund							
	Miscellaneous Revenues	5,474	-	-	-	-	-	-
	Trafficways Improvement Fund Total	5,474	-	-	-	-	-	-
146	Public Arts Fund							
	Charges for Services	276,921	150,000	150,000	-	0.00%	150,000	150,000
	Miscellaneous Revenues	5,255	7,500	4,000	(3,500)	-46.67%	650,000	2,500
	Appropriated Fund Balance	-	1,342,500	681,000	(661,500)	-49.27%	-	647,500
	Public Arts Fund Total	282,176	1,500,000	835,000	(665,000)	-44.33%	800,000	800,000
148	Local Option Gas Tax Fund							
	Local Option, Use & Fuel Tax	387,984	369,004	373,500	4,496	1.22%	376,420	380,185
	Interest Earnings	3,974	-	2,000	2,000	100.00%	500	500
	Appropriated Fund Balance	-	1,492,140	451,706	(1,040,434)	-69.73%	200,000	500,000
	Local Option Gas Tax Fund Total	391,958	1,861,144	827,206	(1,033,938)	-55.55%	576,920	880,685
150	Building Fund							
	Building Permits	2,281,447	2,237,000	2,537,000	300,000	13.41%	2,537,000	2,537,000
	Charges for Services	15,869	10,000	12,000	2,000	20.00%	12,000	12,000
	Judgements, Fines, & Forfeits	190,367	140,000	140,000	-	0.00%	140,000	140,000
	Miscellaneous Revenues	47,151	14,000	57,000	43,000	307.14%	57,000	57,000
	Appropriated Fund Balance	-	416,596	289,400	(127,196)	-30.53%	62,827	180,039
	Building Fund Total	2,534,834	2,817,596	3,035,400	217,804	7.73%	2,808,827	2,926,039
152	RCMP Grant Fund							
	Grant Revenue	150,000	233,000	194,000	(39,000)	-16.74%	150,000	150,000
	RCMP Grant Fund Total	150,000	233,000	194,000	(39,000)	-16.74%	150,000	150,000

**ALL FUNDS
SCHEDULE OF REVENUES**

Fund No.	Revenue Source	FY 2014 Actuals	FY 2015 Amended Budget	FY 2016 Adopted Budget	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
154	Community Development Block Grant							
	Grant Revenues	430,289	355,970	366,236	10,266	2.88%	355,970	355,970
	CDBG Fund Total	430,289	355,970	366,236	10,266	2.88%	355,970	355,970
155	State Housing Initiative Program Fund							
	Grant Revenues	1,697	278,643	293,709	15,066	5.41%	278,643	278,643
	Miscellaneous Revenues	30,479	-	-	-	-	-	-
	SHIP Fund Total	32,176	278,643	293,709	15,066	5.41%	278,643	278,643
156	Home (HUD) Program Fund							
	Grant Revenues	94,980	78,448	70,794	(7,654)	-9.76%	78,448	78,448
	Home (HUD) Fund Total	94,980	78,448	70,794	(7,654)	-9.76%	78,448	78,448
160	Neighborhood Stabilization 3 Fund							
	Grant Revenues	639,470	100,000	250,000	150,000	150.00%	150,000	150,000
	Neighborhood Stabilization 3 Fund Total	639,470	100,000	250,000	150,000	150.00%	150,000	150,000
162	Afford Housing Impact Fees							
	Special Assess/Impact Fees	6,801	-	60,000	60,000	100.00%	60,000	60,000
	Afford Housing Impact Fees	6,801	-	60,000	60,000	100.00%	60,000	60,000
199	Donations & Sponsorship Fund							
	Miscellaneous Revenues	4,359	-	-	-	-	-	-
	Donations & Sponsorship Fund Total	4,359	-	-	-	-	-	-
	Special Revenue Fund - Total	25,228,103	29,220,788	28,456,298	(764,490)	-2.62%	25,429,418	26,219,173
	Debt Service Funds							
238	General Obligation Bond Fund							
	Ad Valorem Taxes	265,523	263,045	263,600	555	0.21%	262,500	-
	Miscellaneous Revenues	677	600	-	(600)	-100.00%	-	-
	General Obligation Bond Fund Total	266,200	263,645	263,600	(45)	-0.02%	262,500	-
239	Revenue Bond Fund							
	Transfer from General Fund	2,475,300	2,542,538	2,537,800	(4,738)	-0.19%	2,561,300	2,590,700
	Miscellaneous Revenues	1,793	5,000	3,000	(2,000)	-40.00%	3,000	3,000
	Revenue Bond Fund Total	2,477,093	2,547,538	2,540,800	(6,738)	-0.26%	2,564,300	2,593,700
	Debt Services - Total	2,743,293	2,811,183	2,804,400	(6,783)	-0.24%	2,826,800	2,593,700
	Capital Projects Funds							
301	Capital Equipment Fund							
	Transfer from General Fund	93,000	239,899	237,000	(2,899)	-1.21%	237,000	237,000
	Transfer from Fire Fund	190,000	275,000	-	(275,000)	-100.00%	-	-
	Transfer from Building Fund	14,000	37,101	25,000	(12,101)	-32.62%	25,000	25,000
	Miscellaneous Revenues	5,420	-	-	-	-	-	-
	Appropriated Fund Balance	-	-	128,000	128,000	100.00%	122,000	542,000
	Capital Equipment Fund Total	302,420	552,000	390,000	(162,000)	-29.35%	384,000	804,000
302	Golf Course CIP Fund							
	Other Sources	472,363	-	-	-	-	-	-
	Miscellaneous Revenues	14,470	-	-	-	-	-	-
	Golf Course CIP Fund Total	486,833	-	-	-	-	-	-
303	Capital Maintenance Fund							
	Transfers from General Fund	-	-	500,000	500,000	100.00%	500,000	500,000
	Appropriation Fund Balance	-	-	-	-	-	21,600	-
	Capital Maintenance Fund Total	-	-	500,000	500,000	100.00%	521,600	500,000
310	General Capital Improv. Projects Fund							
	Transfer from General Fund	-	-	1,500,000	1,500,000	100.00%	500,000	500,000
	Transfer from Building Fund	-	14,787	210,300	195,513	0.00%	-	-
	Federal Grant Fund	297,773	-	-	-	0.00%	-	-
	Appropriated Fund Balance	-	2,754,680	420,745	(2,333,935)	-84.73%	1,502,500	2,154,125
	Miscellaneous Revenues	39,378	-	600,000	600,000	0.00%	-	-
	General Capital Improv. Projects Fund Total	337,151	2,769,467	2,731,045	(38,422)	-1.39%	2,002,500	2,654,125
315	Corridor Improvement Fund							
	Local Govt Grant	-	-	532,697	532,697	100.00%	-	-
	Miscellaneous Revenues	1,447	-	-	-	-	-	-
	Other Sources	1,000,000	1,000,000	1,651,200	651,200	65.12%	1,000,000	1,000,000
	Corridor Improvement Fund Total	1,001,447	1,000,000	2,183,897	1,183,897	118.39%	1,000,000	1,000,000
320	Public Service Facilities Fund							
	Median Improvement FDOT	1	1,216,740	-	(1,216,740)	-100.00%	-	-
	Miscellaneous Revenues	25,021	25,000	-	(25,000)	-100.00%	-	-
	Appropriated Fund Balance	-	782,904	1,249,000	466,096	59.53%	-	-
	Public Service Facilities Fund Total	25,022	2,024,644	1,249,000	(775,644)	-38.31%	-	-
326	CIP 05 Revenue Bond Fund							
	Miscellaneous Revenues	12,659	-	-	-	-	-	-
	Other Sources	-	-	3,800,000	3,800,000	100.00%	-	-
	Appropriated Fund Balance	-	960,000	-	(960,000)	-100.00%	-	-
	CIP 05 Revenue Bond Fund Total	12,659	960,000	3,800,000	2,840,000	295.83%	-	-

**ALL FUNDS
SCHEDULE OF REVENUES**

Fund No.	Revenue Source	FY 2014 Actuals	FY 2015 Amended Budget	FY 2016 Adopted Budget	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
380	Tamarac Village Fund							
	Miscellaneous Revenues	3,655	-	-	-	-	767,000	760,000
	Federal Grant	-	1,800,000	-	(1,800,000)	-100.00%	-	-
	Other Sources	16,620,000	-	779,775	779,775	100.00%	-	-
	Appropriated Fund Balance	-	251,893	-	(251,893)	-100.00%	-	-
	Tamarac Village Fund Total	16,623,655	2,051,893	779,775	(1,272,118)	-62.00%	767,000	760,000
	Capital Projects Funds - Total	18,789,187	9,358,004	11,633,717	2,275,713	24.32%	\$ 4,675,100	\$ 5,718,125
	Enterprise Funds							
410	Stormwater Management Fund							
	Interest Earnings	37,772	54,000	60,000	6,000	11.11%	60,000	60,000
	Special Assessment /Impact Fees	5,467,108	5,198,189	5,355,516	157,327	3.03%	5,514,759	5,680,201
	Interfund Transfers	320,249	338,298	349,036	10,738	3.17%	372,245	383,409
	Appropriated Net Assets	-	688,140	44,062	(644,078)	-93.60%	-	-
	Stormwater Management Fund Total	5,825,129	6,278,627	5,808,614	(470,013)	-7.49%	5,947,004	6,123,610
411	Stormwater Capital Project Fund							
	Miscellaneous Revenues	8,969	-	-	-	-	-	-
	Intrafund Transfer	1,366,611	1,032,300	886,684	(145,616)	-14.11%	800,000	800,000
	Stormwater Capital Proj. Fund Total	1,375,580	1,032,300	886,684	(145,616)	-14.11%	800,000	800,000
425	Utilities Operating Fund							
	Charges for Services	24,457,955	25,114,512	25,271,167	156,655	0.62%	27,772,369	29,187,980
	Federal Grant	25,975	-	-	-	-	-	-
	Miscellaneous Revenues	91,700	76,000	90,800	14,800	19.47%	90,840	90,840
	Appropriated Net Assets	-	1,691,225	2,857,434	1,166,209	68.96%	-	-
	Utilities Operating Fund Total	24,575,630	26,881,737	28,219,401	1,337,664	4.98%	27,863,209	29,278,820
432	Utilities CIAC							
	CIAC Revenues	293,200	500	-	(500)	0.00%	-	-
	Miscellaneous Revenues	505,652	-	-	-	-	-	-
	Utilities CIAC Fund Total	798,852	500	-	(500)	-100.00%	-	-
441	Utilities R & R Fund							
	Miscellaneous Revenues	29,437	-	-	-	-	-	-
	Intrafund Transfer	3,790,000	5,600,000	7,050,000	1,450,000	25.89%	5,100,000	6,260,000
	Appropriated Net Assets	-	361,495	1,000,000	638,505	176.63%	-	-
	Utilities R & R Fund Total	3,819,437	5,961,495	8,050,000	2,088,505	35.03%	5,100,000	6,260,000
450	Colony West Golf Course							
	Charges for Services	1,245,894	2,356,743	2,372,689	15,946	0.68%	2,610,697	2,747,758
	Miscellaneous Revenues	67,091	255,405	263,460	8,055	3.15%	255,405	255,405
	Interfund Transfers	1,825,000	309,597	419,132	109,535	35.38%	164,917	164,917
	Colony West Golf Course Fund Total	3,137,985	2,921,745	3,055,281	133,536	4.57%	3,031,019	3,168,080
	Enterprise Funds - Total	39,532,613	43,076,404	46,019,980	2,943,576	6.83%	42,741,232	45,630,510
	Internal Service Funds							
502	Health Insurance Fund							
	Charges for Services	4,469,826	4,107,250	4,892,900	785,650	19.13%	4,269,055	4,270,385
	Interfund Transfers	650,000	-	-	-	-	-	-
	Miscellaneous Revenues	391,469	-	-	-	-	-	-
	Health Insurance Fund Total	5,511,295	4,107,250	4,892,900	785,650	19.13%	4,269,055	4,270,385
504	Risk Management Fund							
	Charges for Services	1,211,927	1,335,991	1,428,173	92,182	6.90%	1,527,770	1,663,020
	Miscellaneous Revenues	217,733	65,000	50,100	(14,900)	-22.92%	50,100	50,100
	Appropriated Net Assets	-	1,189,370	1,169,857	(19,513)	-1.64%	1,068,814	966,313
	Risk Management Fund Total	1,429,660	2,590,361	2,648,130	57,769	2.23%	2,646,684	2,679,433
	Internal Service Funds - Total	6,940,955	6,697,611	7,541,030	843,419	12.59%	6,915,739	6,949,818
	TOTAL REVENUES - ALL FUNDS	\$ 143,277,478	\$ 143,382,634	\$ 153,703,097	\$ 10,320,463	7.20%	\$ 138,326,056	\$ 144,402,254

**ALL FUNDS
SCHEDULE OF EXPENDITURES**

Fund No.	Fund Name	FY 2014 Actuals	FY 2015 Amended Budget	FY 2016 Adopted Budget	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
General Fund		\$ 48,858,986	\$ 52,218,644	\$ 57,247,672	\$ 5,029,028	9.63%	\$ 55,737,767	\$ 57,290,928
SPECIAL REVENUE FUNDS								
120	Fire/Rescue Fund	18,473,206	21,988,696	21,872,753	(115,943)	-0.53%	20,170,610	20,539,388
130	Law Enforcement Trust Fund	2,709	7,291	-	(7,291)	-100.00%	-	-
143	Streetscape IMR Trust	-	-	651,200	651,200	100.00%	-	-
146	Public Arts Fund	117,657	1,500,000	835,000	(665,000)	-44.33%	800,000	800,000
148	Local Option Gas Tax Fund	-	1,861,144	827,206	(1,033,938)	-55.55%	576,920	880,685
150	Building Fund	2,247,185	2,817,596	3,035,400	217,804	7.73%	2,808,827	2,926,039
152	RCMP Grant	150,000	233,000	194,000	(39,000)	-16.74%	150,000	150,000
154	CDBG Fund	430,288	355,970	366,236	10,266	2.88%	355,970	355,970
155	SHIP Fund	32,177	278,643	293,709	15,066	5.41%	278,643	278,643
156	Home HUD Fund	94,978	78,448	70,794	(7,654)	-9.76%	78,448	78,448
160	Neighborhood Stabilization Fund 3	639,470	100,000	250,000	150,000	150.00%	150,000	150,000
162	Afford Housing Impact Fees	-	-	60,000	60,000	100.00%	60,000	60,000
199	Donations and Sponsorships	740	-	-	-	-	-	-
Special Revenue Funds		22,188,410	29,220,788	28,456,298	(764,490)	-2.62%	25,429,418	26,219,173
DEBT SERVICE FUNDS								
238	General Obligation Bond Fund	262,373	263,645	263,600	(45)	-0.02%	262,500	-
239	Revenue Bond Fund	2,464,948	2,547,538	2,540,800	(6,738)	-0.26%	2,564,300	2,593,700
Debt Service		2,727,321	2,811,183	2,804,400	(6,783)	-0.24%	2,826,800	2,593,700
CAPITAL PROJECTS FUNDS								
301	Capital Equipment Fund	725,104	552,000	390,000	(162,000)	-29.35%	384,000	804,000
302	Golf Course CIP Fund	196,906	-	-	-	-	-	-
303	Capital Maintenance Fund	-	-	500,000	500,000	100.00%	521,600	500,000
310	General Capital Project Fund	3,100,639	2,769,467	2,731,045	(38,422)	-1.39%	2,002,500	2,654,125
315	Corridor Improvement Fund	17,271	1,000,000	2,183,897	1,183,897	118.39%	1,000,000	1,000,000
320	Public Service Facilities Fund	710,169	2,024,644	1,249,000	(775,644)	-38.31%	-	-
326	CIP Revenue Bond Fund	1,244,217	960,000	3,800,000	2,840,000	295.83%	-	-
380	Tamarac Village Fund	14,278,528	2,051,893	779,775	(1,272,118)	-62.00%	767,000	760,000
Capital Projects Funds		20,272,834	9,358,004	11,633,717	2,275,713	24.32%	4,675,100	5,718,125
ENTERPRISE FUNDS								
410	Stormwater Management Fund	5,456,109	6,278,627	5,808,614	(470,013)	-7.49%	5,947,004	6,123,610
411	Stormwater Capital Proj. Fund	7,113	1,032,300	886,684	(145,616)	-14.11%	800,000	800,000
425	Utilities Operating Fund	24,444,498	26,881,737	28,219,401	1,337,664	4.98%	27,863,209	29,278,820
432	Utilities CIAC Fund	-	500	-	(500)	-100.00%	-	-
441	Utilities R & R Fund	312,058	5,961,495	8,050,000	2,088,505	35.03%	5,100,000	6,260,000
450	Colony West Golf Course Fund	2,028,970	2,921,745	3,055,281	133,536	4.57%	3,031,019	3,168,080
Enterprise Funds		32,248,748	43,076,404	46,019,980	2,943,576	6.83%	42,741,232	45,630,510
INTERNAL SERVICE FUND								
502	Health Insurance Fund	5,066,768	4,107,250	4,892,900	785,650	19.13%	4,269,055	4,270,385
504	Risk Management Fund	2,470,496	2,590,361	2,648,130	57,769	2.23%	2,646,684	2,679,433
Internal Service Fund		7,537,264	6,697,611	7,541,030	843,419	12.59%	6,915,739	6,949,818
TOTAL EXPENDITURES ALL FUNDS		\$ 133,833,563	\$ 143,382,634	\$ 153,703,097	\$ 10,320,463	7.20%	\$ 138,326,056	\$ 144,402,254

SUMMARY OF CHANGES IN FUND BALANCES ~ OPERATING FUNDS

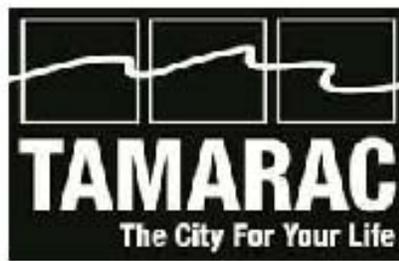
	General Fund	Fire Rescue Fund	Building Fund	Stormwater Fund	Utilities Operating Fund	Insurance Services Fund
October 1, 2014 Fund Balance	\$ 28,780,913	\$ 9,023,542	\$ 1,202,314	\$ 12,438,123	\$ 19,483,717	\$ 5,443,487
FY 2015 Amended Budget Revenues	\$ 50,453,628	\$ 21,149,018	\$ 2,401,000	\$ 5,590,487	\$ 25,190,512	\$ 6,208,241
FY 2015 Appropriated Fund Balance	1,781,518	1,654,143	416,596	688,140	1,691,225	1,189,370
FY 2015 Amended Budget Expenditures	52,235,146	22,803,161	2,817,596	6,278,627	26,881,737	7,397,611
Net Gain (Loss) to Fund Balance/Net Assets	\$ (1,781,518)	\$ (1,654,143)	\$ (416,596)	\$ (688,140)	\$ (1,691,225)	\$ (1,189,370)
September 30, 2015 Year End Balance (Projected)	\$ 26,999,395	\$ 7,369,399	\$ 785,718	\$ 11,749,983	\$ 17,792,492	\$ 6,632,857
FY 2016 Adopted Budget Revenues	\$ 53,576,376	\$ 20,403,893	\$ 2,746,000	\$ 5,764,552	\$ 25,361,967	\$ 6,371,173
FY 2016 Appropriated Fund Balance	3,671,296	1,468,860	289,400	44,062	2,857,434	1,169,857
FY 2016 Adopted Budget Expenditures	57,247,672	21,872,753	3,035,400	5,808,614	28,219,401	7,541,030
Projected Net Gain (Loss) to Fund Balance	\$ (3,671,296)	\$ (1,468,860)	\$ (289,400)	\$ (44,062)	\$ (2,857,434)	\$ (1,169,857)
September 30, 2016 Projected Fund Balance	\$ 23,328,099	\$ 5,900,539	\$ 496,318	\$ 11,705,921	\$ 14,935,058	\$ 5,463,000

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

Changes in Fund Balances--Operating Funds

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

The City's Budget seeks to preserve and build fund balances in each of the operating funds to continue implementation of the Fund Balance Policy. Budgeting in FY 2016 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 2016 Budget.



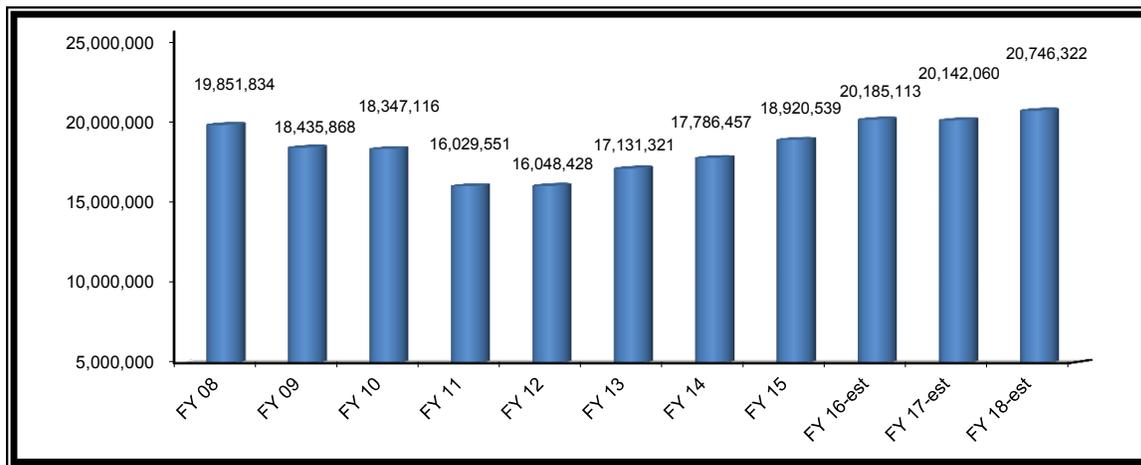
MAJOR REVENUE SOURCES: TRENDS

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 was a steady decline in these areas due to economic instability.

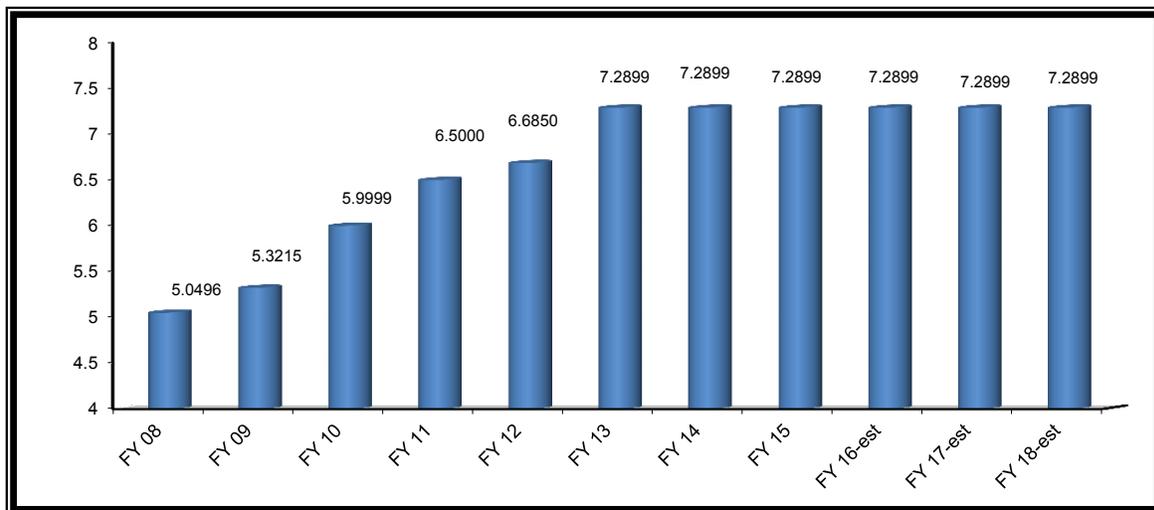
Property Tax

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

Property Tax Revenue History

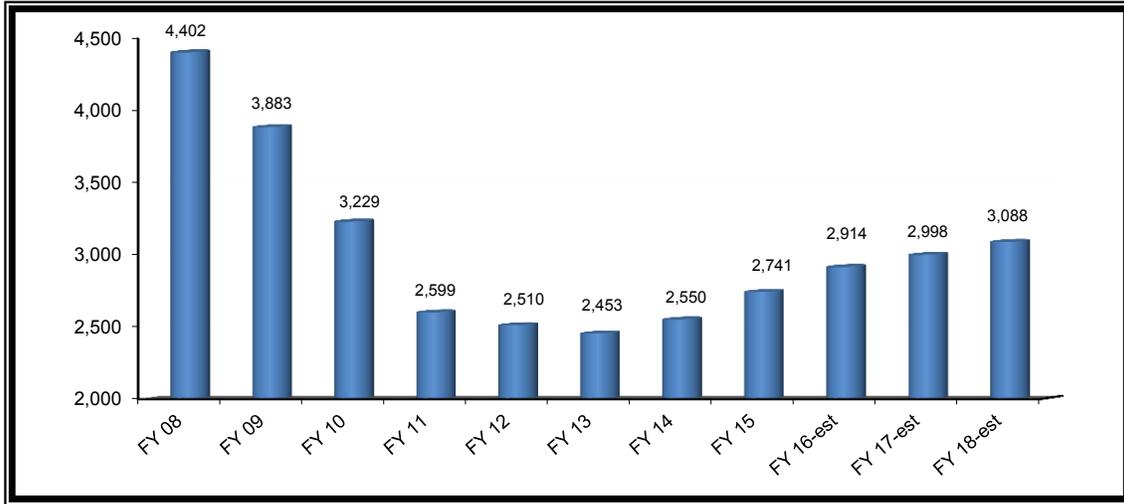


Millage Rate History



MAJOR REVENUE SOURCES: TRENDS

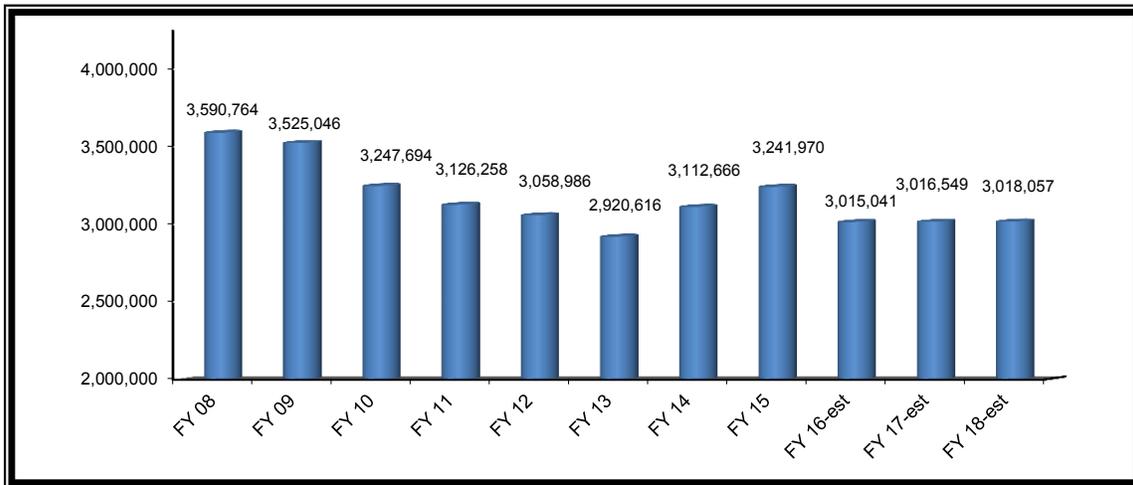
Tamarac Taxable Value History in Billions



Franchise Fees

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

Franchise Fee – Electric History

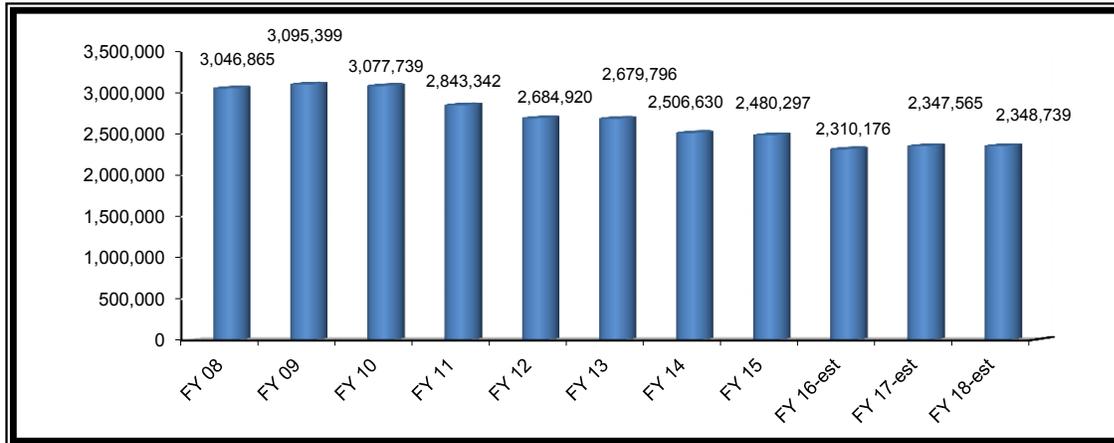


MAJOR REVENUE SOURCES: TRENDS

Communication Services Tax

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

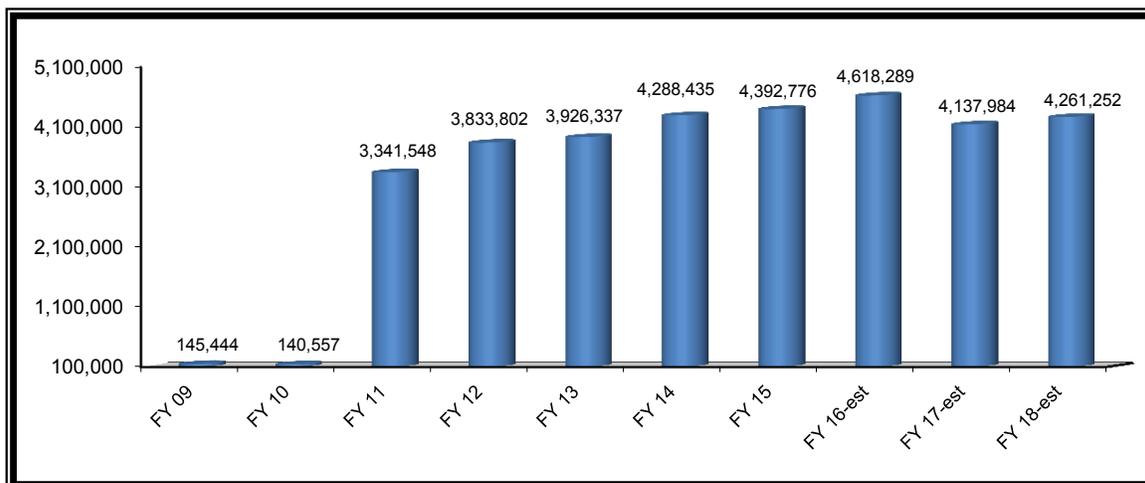
Communication Services Tax History



Public Service Tax

A Public Service Tax is levied on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled; manufactured gas either metered or bottled, and water service. This revenue source was implemented during FY 2010 in a much needed effort to bridge the gap in other declining revenue sources such as property and other fees. The FY 2016 anticipated revenue is approximately \$4.6 million.

Public Service Tax History

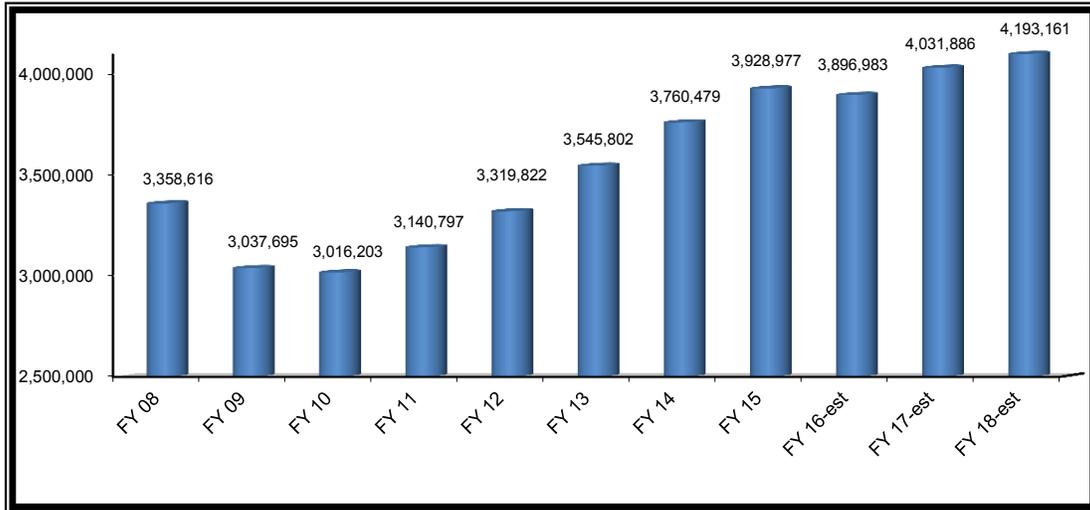


MAJOR REVENUE SOURCES: TRENDS

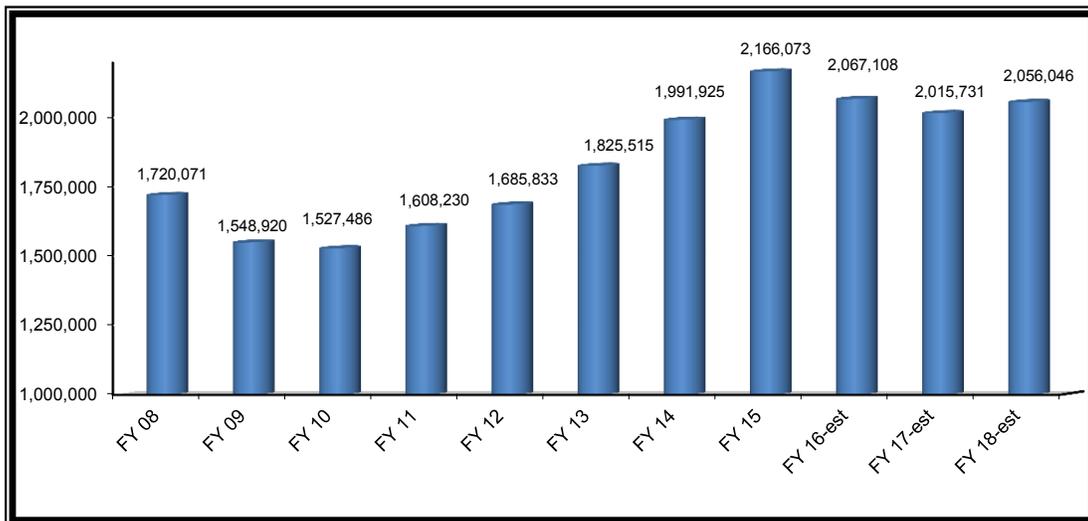
Intergovernmental Revenues

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

Half-Cent Sales Tax History



Municipal Revenue Sharing History

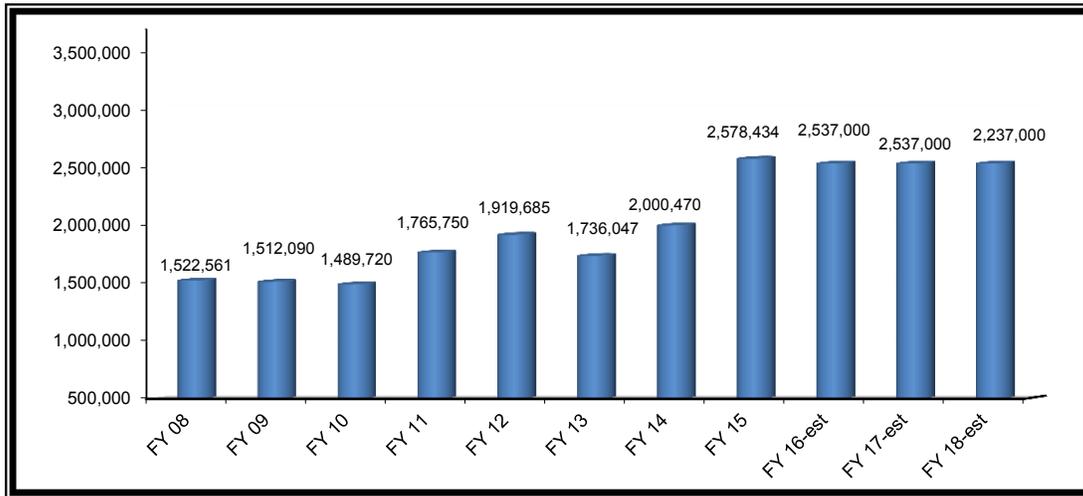


MAJOR REVENUE SOURCES: TRENDS

Building Fund: Licenses and Permits

The licenses and permits category consists primarily of building permits and occupational license revenues. Building permits have shown the greatest volatility, which reflects building “boom” cycles within the City. 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.

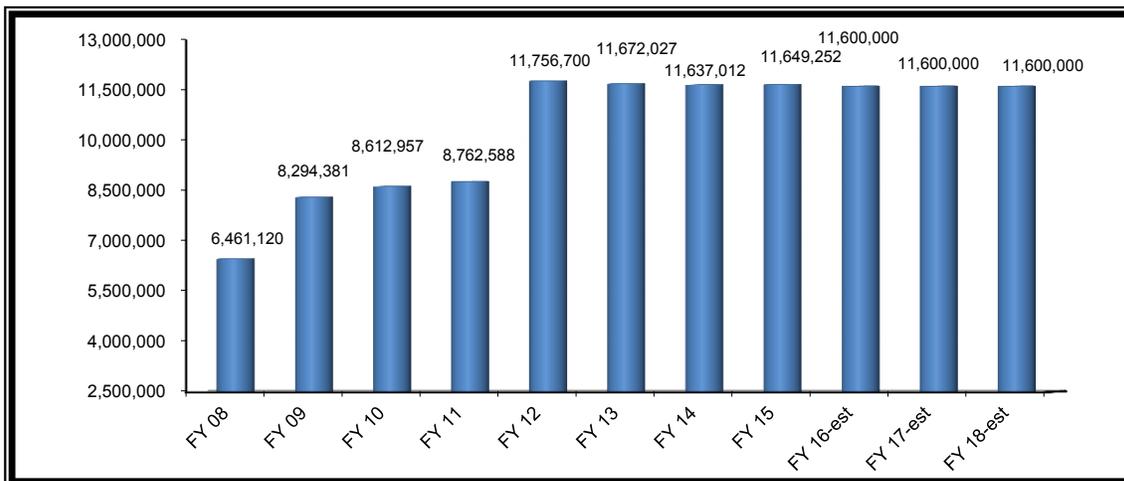
Building Permit Fee History



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 Adopted for FY 2016 provides 90% of necessary funding.

Fire Rescue Assessment Fee History

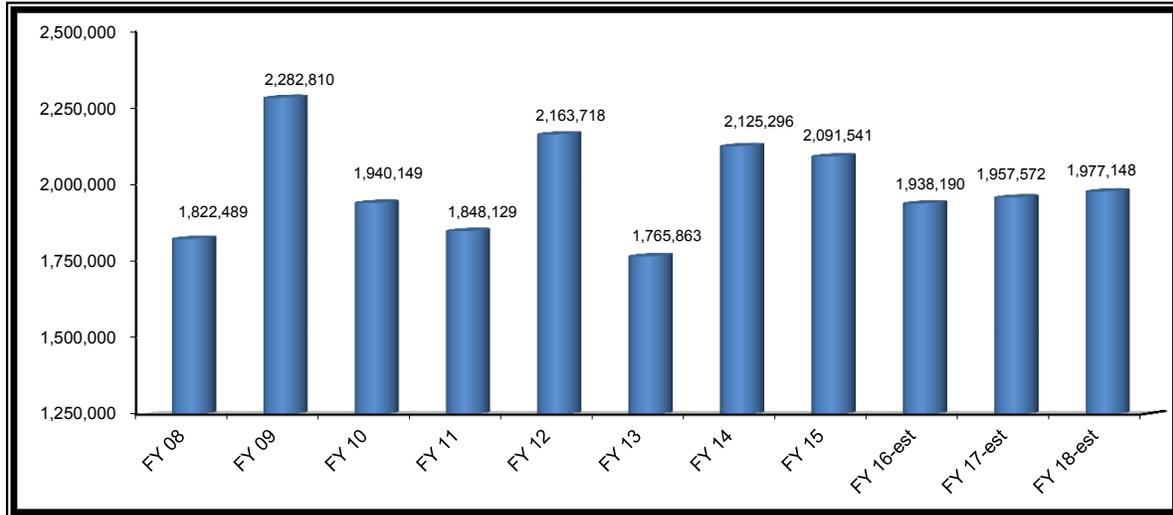


MAJOR REVENUE SOURCES: TRENDS

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.

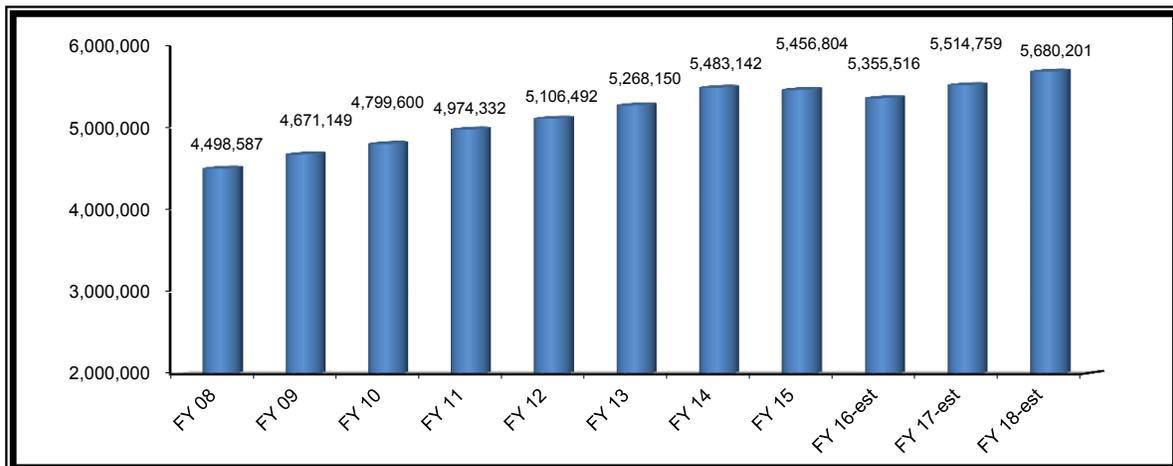
Emergency Service Fee History



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



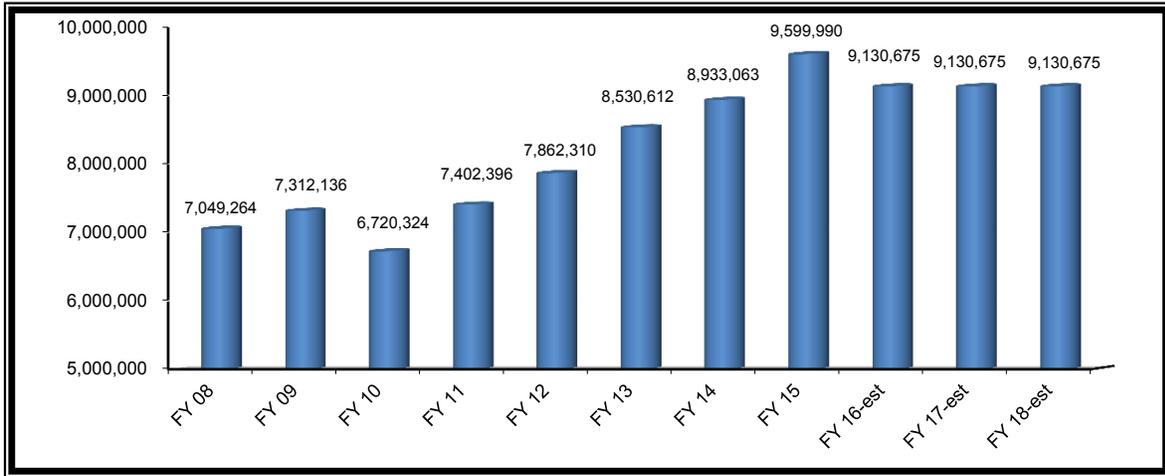
MAJOR REVENUE SOURCES: TRENDS

Utilities Fund: Water and Wastewater Revenues

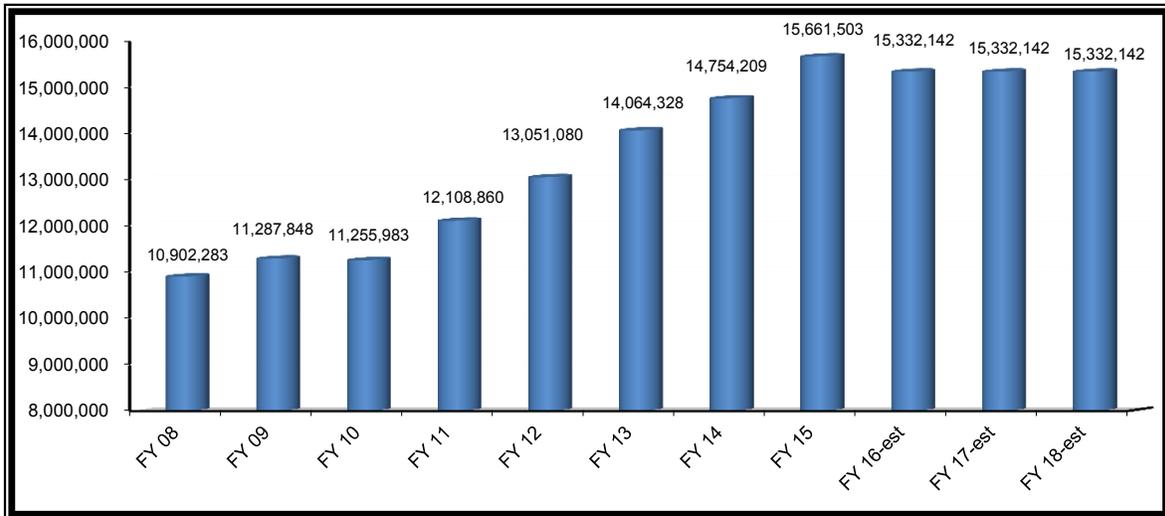
The Utilities Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The City provides water in a safe and efficient manner and transports the wastewater from these dwellings. The City pays Broward County for the wastewater disposal, as a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

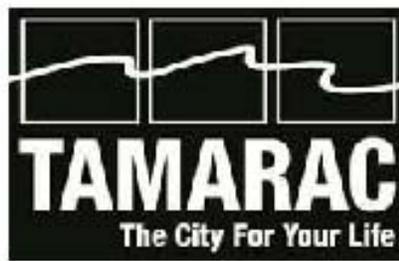
In FY 2010, Water revenues decreased because of an 18% Utility surcharge that had been added in FY 2007 as a result of severe water restrictions (hence reduced usage); which was removed in FY 2010 as the drought experience abated.

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 2016	FY 2017	FY 2018
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 2016	FY 2017	FY 2018
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 of three months of operating and maintenance expenses or a minimum of \$5,000,000.
- Any surplus revenue in excess of this operating reserve minimum balance target is utilized to pay for all or a portion of the cost of capital projects.

Stormwater Fund:

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

Policy #5:

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

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

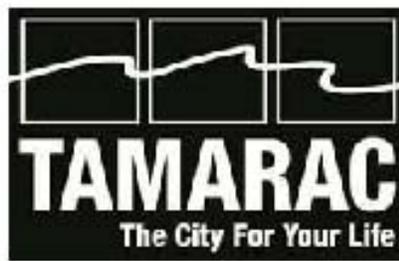
ECONOMIC RESOURCES

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.

- **SUB-FUND 003 – RED LIGHT CAMERA** – This fund accounts for red light camera revenues/expenditures.

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 143- STREETSCAPE IMPROVEMENT TRUST - 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 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 DESCRIPTIONS

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 152 – RCMP GRANT FUND – is for the Residential Construction Mitigation Program. These are state grant funds used to assist qualified home owners in making improvements to mitigate windstorm damages. Funds are awarded on an annual basis.

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

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

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

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

FUND 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 162 – AFFORDABLE HOUSING IMPACT FEES – Used to account for the collection of impact fees used for the benefit of the provision of affordable housing.

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

FUND DESCRIPTIONS

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 303 – CAPITAL MAINTENANCE FUND – This fund is used for the purpose of budgeting for governmental fund capital maintenance improvements.

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.

PROPRIETARY FUND TYPES

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

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

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

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

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

- **SUB-FUND 432 - UTILITIES CIAC FUND** - The objective of the Utilities CIAC (Contributions In Aid of Construction) Fund is to provide funding for expansion to the utility's

FUND DESCRIPTIONS

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.

City of Tamarac, Florida
FY 2016 Adopted Budget

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 2016 Adopted 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 2016 Adopted Budget.

Reimbursement to the General Fund FY 2013 ~ FY 2016

Fund Name	FY 2013 Allocation	FY 2014 Allocation	FY 2015 Allocation	FY 2016 Allocation
Fire Rescue Fund	\$ 1,963,742	\$ 2,151,442	\$ 2,269,342	\$ 2,542,054
Building Fund	417,569	457,482	497,572	595,736
Stormwater Management Fund	573,744	628,584	619,837	715,953
Utilities Fund**	2,023,924	2,217,377	2,230,709	2,516,852
Risk Management Fund	88,436	96,889	100,929	137,546
Total Charge Back for Central Services	\$5,067,415	\$5,551,774	\$5,718,389	\$6,508,141

*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.

CITY OF TAMARAC, FLORIDA
FY 2016 Adopted Budget
General Fund Cost Allocations and Methods

Total General Fund FY 2016 Adopted Budget	\$57,023,026
Minus Contingency, Capital, Transfers, and Other Non-Chargeback Items	\$42,289,337
Total General Fund Amount to Charge Back	\$14,733,689

Department/Division	Amount to be Allocated	FY 2016 Allocation	Charges to General Fund	Charges to All Other Funds
City Attorney	\$619,080	Ordinances and Resolutions - 243 % of Total Ordinances and Resolutions Amount of Allocation	131 87.33% \$540,643	19 12.67% \$78,437
City Clerk	\$550,742	Agenda Items/Scanned Items - 1124 % of Total Scanned Images/Agenda Items Amount of Allocation	1,084 96.44% \$531,142	40 3.56% \$19,600
City Commission	\$615,675	Ordinances and Resolutions - 243 % of Total Ordinances and Resolutions Amount of Allocation	131 87.33% \$537,669	19 12.67% \$78,006
City Manager	\$3,654,681	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	178.27 46.00% \$1,681,153	211.16 54.00% \$1,973,528
Finance Administration	\$339,907	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	178.27 46.00% \$156,358	211.16 54.00% \$183,549
Accounting	\$918,006	Accounting Transactions - 28,576 % of Total Accounting Transactions Amount of Allocation	19,423 56.49% \$518,581	10,220 43.51% \$399,425
Management and Budget	\$348,760	% of Total Operating Budget - \$99,586,174 % of Total Budget Amount of Allocation	\$57,023,026 60.50% \$211,000	\$42,563,148 39.50% \$137,760
Purchasing and Contracts	\$475,811	Total PO's -1,009 % of Total Requisitions Amount of Allocation	549 54.41% \$258,890	460 45.59% \$216,920
Customer Serv/Utility Billing	\$788,802	Customer Service Transactions - 185,304 % of Total Transactions/Revenue Amount of Allocation	35,397 11.48% \$90,555	273,043 88.520% \$698,247
Human Resources	\$1,276,360	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	178.27 45.78% \$584,279	211.16 54.22% \$692,081
Information Technology	\$2,449,946	Electronic Devices - 1031 % of Electronic Devices Amount of Allocation	663 64.31% \$1,591,637	368 35.69% \$858,309
Public Works Admin	\$75,488	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	178.27 45.78% \$34,556	211.16 54.22% \$40,932
Public Works Operations	\$309,242	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	178.27 45.78% \$141,563	211.16 54.22% \$167,679
Facilities Maintenance	\$1,399,989	Total Hours Spent on Work Orders - 5,750 % of Total Work Orders Amount of Allocation	4,314.5 75.00% \$1,049,992	1,435.5 25.00% \$349,997
Fleet Maintenance	\$876,117	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 33.96% \$297,529	Per Cost Study 66.04% \$578,588
Facility Cost Recovery	\$35,083	Annual Depreciation Square Footage share of Building Depreciation Amount of Allocation	Per Building Varies	Per Building Varies \$35,083
Total Allocations	\$14,733,689	→	\$8,225,547	\$6,508,141

CITY OF TAMARAC, FLORIDA
FY 2016 Adopted Budget
General Fund Overhead Allocation to Fire Rescue Fund

Total General Fund FY 2016 Adopted Budget	\$57,023,026
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$42,289,337
Total General Fund Amount to Charge Back	\$14,733,689

Departments/Amounts to be Allocated		FY 2016 Allocation	Fire Rescue Fund
City Attorney	\$619,080	Ordinances and Resolutions - 243	5
		% of Total Ordinances and Resolutions	3.33%
		Amount of Allocation	\$20,615
City Clerk	\$550,742	Agenda Items/Scanned Items - 1124	\$10
		% of Total Scanned Images/Agenda Items	0.89%
		Amount of Allocation	\$4,900
City Commission	\$615,675	Ordinances and Resolutions - 243	5
		% of Total Ordinances and Resolutions	3.33%
		Amount of Allocation	\$20,502
City Manager	\$3,654,681	FTE Employees - 389.4	103
		% of Total Number of Employees	26.00%
		Amount of Allocation	\$950,217
Finance Administration	\$339,907	FTE Employees - 389.4	103
		% of Total Number of Employees	26.00%
		Amount of Allocation	\$88,376
Accounting	\$918,006	Accounting Transactions - 28,576	5,088
		% of Total Accounting Transactions	17.16%
		Amount of Allocation	\$157,530
Management & Budget	\$348,760	% of Total Operating Budget - \$99,586,174	\$18,027,858
		% of Total Budget	16.70%
		Amount of Allocation	\$58,243
Purchasing & Contracts	\$475,811	Total PO's -1,009	146
		% of Total Requisitions	14.47%
		Amount of Allocation	\$68,849
Customer Serv/Utility Billing	\$788,802	Customer Service Transactions - 185,304	239
		% of Total Transactions/Revenue	0.08%
		Amount of Allocation	\$631
Human Resources	\$1,276,360	FTE Employees - 389.4	103
		% of Total Number of Employees	26.45%
		Amount of Allocation	\$337,584
Information Technology*	\$2,474,946	Electronic Devices - 1031	153
		% of Electronic Devices	14.84%
		Amount of Allocation	\$367,282
Public Works Administration	\$75,488	FTE Employees - 389.4	103
		% of Total Number of Employees	26.45%
		Amount of Allocation	\$19,966
Public Works Operations	\$309,242	FTE Employees - 389.4	103
		% of Total Number of Employees	26.45%
		Amount of Allocation	\$81,791
Facilities	\$1,399,989	Total Hours Spent on Work Orders - 5,750	952
		% of Total Square Footage	16.60%
		Amount of Allocation	\$232,398
Fleet	\$876,117	Fleet - Average Vehicle Maintenance	Per Cost Study
		% of Total Fleet Expense	15.20%
		Amount of Allocation	\$133,170
			Fire Rescue Fund
Total General Fund Allocations	\$14,733,689	→	\$2,542,054

CITY OF TAMARAC, FLORIDA
FY 2016 Adopted Budget
General Fund Overhead Allocation to Building Fund

Total General Fund FY 2016 Adopted Budget	\$57,023,026
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$42,289,337
Total General Fund Amount to Charge Back	\$14,733,689

Departments/Amounts to be Allocated	FY 2016 Allocation	Building Fund
City Attorney \$619,080	Ordinances and Resolutions - 243 % of Total Ordinances and Resolutions Amount of Allocation	1 0.67% \$4,148
City Clerk \$550,742	Agenda Items/Scanned Items - 1124 % of Total Scanned Images/Agenda Items Amount of Allocation	3 0.27% \$1,470
City Commission \$615,675	Ordinances and Resolutions - 243 % of Total Ordinances and Resolutions Amount of Allocation	1 0.67% \$4,125
City Manager \$3,654,681	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	20 5.00% \$182,734
Finance Administration \$339,907	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	20 5.00% \$16,995
Accounting \$918,006	Accounting Transactions - 28,576 % of Total Accounting Transactions Amount of Allocation	806 2.72% \$24,970
Management & Budget \$348,760	% of Total Operating Budget - \$99,586,174 % of Total Budget Amount of Allocation	\$2,434,382 2.30% \$8,021
Purchasing & Contracts \$475,811	Total PO's -1,009 % of Total Requisitions Amount of Allocation	16 1.59% \$7,545
Customer Serv/Utility Billing \$788,802	Customer Service Transactions - 185,304 % of Total Transactions/Revenue Amount of Allocation	0 0.00% \$0
Human Resources \$1,276,360	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	20 5.14% \$65,554
Information Technology* \$2,474,946	Electronic Devices - 1031 % of Electronic Devices Amount of Allocation	76 7.37% \$182,404
Public Works Administration \$75,488	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	20 5.14% \$3,877
Public Works Operations \$309,242	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	20 5.14% \$15,883
Facilities \$1,399,989	Total Hours Spent on Work Orders - 5,750 % of Total Square Footage Amount of Allocation	52 0.90% \$12,600
Fleet \$876,117	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 5.26% \$46,084
Facility Cost Recovery \$52,931	Annual Depreciation - \$52931 % of Total Facility Occupied Amount of Allocation	\$52,931 36.51% \$19,326
		Building Fund
Total General Fund Allocations	\$14,733,689 →	\$595,736

CITY OF TAMARAC, FLORIDA
FY 2016 Adopted Budget
General Fund Overhead Allocation to Stormwater Fund

Total General Fund FY 2016 Adopted Budget	\$57,023,026
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$42,289,337
Total General Fund Amount to Charge Back	\$14,733,689

Departments/Amounts to be Allocated		FY 2016 Allocation	Stormwater Fund
City Attorney	\$619,080	Ordinances and Resolutions - 243 % of Total Ordinances and Resolutions Amount of Allocation	6 4.00% \$24,763
City Clerk	\$550,742	Agenda Items/Scanned Items - 1124 % of Total Scanned Images/Agenda Items Amount of Allocation	12 1.07% \$5,880
City Commission	\$615,675	Ordinances and Resolutions - 243 % of Total Ordinances and Resolutions Amount of Allocation	6 4.00% \$24,627
City Manager	\$3,654,681	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	21 5.00% \$182,734
Finance Administration	\$339,907	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	21 5.00% \$16,995
Accounting	\$918,006	Accounting Transactions - 28,576 % of Total Accounting Transactions Amount of Allocation	1,383 4.67% \$42,871
Management & Budget	\$348,760	% of Total Operating Budget - \$99,586,174 % of Total Budget Amount of Allocation	\$3,804,835 3.50% \$12,207
Purchasing & Contracts	\$475,811	Total PO's -1,009 % of Total Requisitions Amount of Allocation	90 8.92% \$42,442
Customer Serv/Utility Billing	\$788,802	Customer Service Transactions - 185,304 % of Total Transactions/Revenue Amount of Allocation	44,750 14.50% \$114,376
Human Resources	\$1,276,360	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	21 5.34% \$68,107
Information Technology*	\$2,474,946	Electronic Devices - 1031 % of Electronic Devices Amount of Allocation	11 1.07% \$26,482
Public Works Administration	\$75,488	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	21 5.34% \$4,028
Public Works Operations	\$309,242	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	21 5.34% \$16,501
Facilities	\$1,399,989	Total Hours Spent on Work Orders - 5,750 % of Total Square Footage Amount of Allocation	6 0.10% \$1,400
Fleet	\$876,117	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 14.00% \$122,656
Facility Cost Recovery	\$52,931	Annual Depreciation - \$52,931 % of Total Facility Occupied Amount of Allocation	\$52,931 18.67% \$9,884
			Stormwater Fund
Total General Fund Allocations	\$14,733,689	→	\$715,953

CITY OF TAMARAC, FLORIDA

FY 2016 Adopted Budget

General Fund Overhead Allocation to Utilities Fund

Total General Fund FY 2016 Adopted Budget	\$57,023,026
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$42,289,337
Total General Fund Amount to Charge Back	\$14,733,689

Departments/Amounts to be Allocated		FY 2016 Allocation	Utilities Fund
City Attorney	\$619,080	Ordinances and Resolutions - 243 % of Total Ordinances and Resolutions Amount of Allocation	6 4.00% \$24,763
City Clerk	\$550,742	Agenda Items/Scanned Items - 1124 % of Total Scanned Images/Agenda Items Amount of Allocation	12 1.07% \$5,880
City Commission	\$615,675	Ordinances and Resolutions - 243 % of Total Ordinances and Resolutions Amount of Allocation	6 4.00% \$24,627
City Manager	\$3,654,681	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	64 17.00% \$621,296
Finance Administration	\$339,907	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	64 17.00% \$57,784
Accounting	\$918,006	Accounting Transactions - 28,576 % of Total Accounting Transactions Amount of Allocation	5,114 17.25% \$158,356
Management & Budget	\$348,760	% of Total Operating Budget - \$99,586,174 % of Total Budget Amount of Allocation	\$15,785,489 14.70% \$51,268
Purchasing & Contracts	\$475,811	Total PO's -1,009 % of Total Requisitions Amount of Allocation	188 18.63% \$88,653
Customer Serv/Utility Billing	\$788,802	Customer Service Transactions - 185,304 % of Total Transactions/Revenue Amount of Allocation	228,000 73.92% \$583,082
Human Resources	\$1,276,360	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	64 16.53% \$211,008
Information Technology*	\$2,474,946	Electronic Devices - 1031 % of Electronic Devices Amount of Allocation	113 10.96% \$246,254
Public Works Administration	\$75,488	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	64 16.53% \$12,480
Public Works Operations	\$309,242	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	64 16.53% \$51,124
Facilities	\$1,399,989	Total Hours Spent on Work Orders - 5,750 % of Total Square Footage Amount of Allocation	425 7.40% \$103,599
Fleet	\$876,117	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 31.58% \$276,678
			Utilities Fund
Total General Fund Allocations	\$14,733,689	→	\$2,516,852

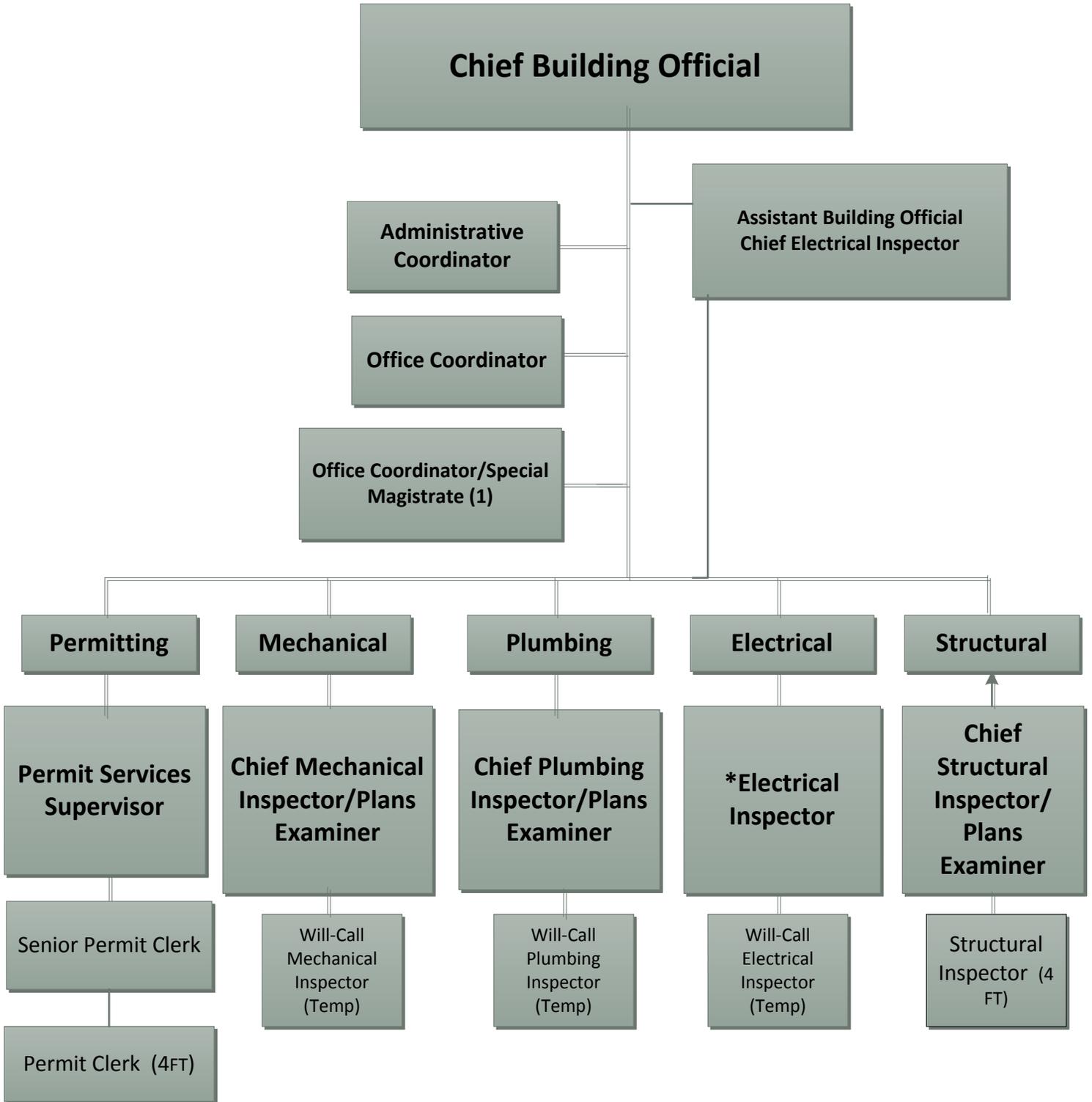
CITY OF TAMARAC, FLORIDA
FY 2016 Adopted Budget
General Fund Overhead Allocation to Risk Fund

Total General Fund FY 2016 Adopted Budget	\$57,023,026
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$42,289,337
Total General Fund Amount to Charge Back	\$14,733,689

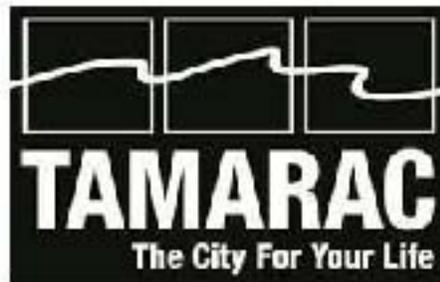
Departments/Amounts to be Allocated		FY 2015 Projected Allocation	Risk Fund
City Attorney	\$619,080	Ordinances and Resolutions - 243 % of Total Ordinances and Resolutions Amount of Allocation	1 0.67% \$4,148
City Clerk	\$550,742	Agenda Items/Scanned Items - 1124 % of Total Scanned Images/Agenda Items Amount of Allocation	3 0.27% \$1,470
City Commission	\$615,675	Ordinances and Resolutions - 243 % of Total Ordinances and Resolutions Amount of Allocation	1 0.67% \$4,125
City Manager	\$3,654,681	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	3 1.00% \$36,547
Finance Administration	\$339,907	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	3 1.00% \$3,399
Accounting	\$918,006	Accounting Transactions - 28,576 % of Total Accounting Transactions Amount of Allocation	508 1.71% \$15,698
Management & Budget	\$348,760	% of Total Operating Budget - \$99,586,174 % of Total Budget Amount of Allocation	\$2,510,584 2.30% \$8,021
Purchasing & Contracts	\$475,811	Total PO's -1,009 % of Total Requisitions Amount of Allocation	20 1.98% \$9,431
Customer Serv/Utility Billing	\$788,802	Customer Service Transactions - 185,304 % of Total Transactions/Revenue Amount of Allocation	5400.00% 0.02% \$158
Human Resources	\$1,276,360	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	3 0.77% \$9,828
Information Technology*	\$2,474,946	Electronic Devices - 1031 % of Electronic Devices Amount of Allocation	15 1.45% \$35,887
Public Works Administration	\$75,488	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	3 0.77% \$581
Public Works Operations	\$309,242	FTE Employees - 389.4 % of Total Number of Employees Amount of Allocation	3 0.77% \$2,380
Facilities	\$1,399,989	Total Hours Spent on Work Orders - 5,750 % of Total Square Footage Amount of Allocation	1 0.00% \$0
Fleet	\$876,117	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 0.00% \$0
Facility Cost Recovery	\$52,931	Annual Depreciation - \$52,931 % of Total Facility Occupied Amount of Allocation	\$132,446 4.43% \$5,873
			Risk Fund
Total General Fund Allocations	\$14,733,689	→	\$137,546

Building Department

19 Full Time, 3 Temporary (20 FTE)



*Electrical Inspector added in April of FY15



Building Departmental Financial Summary

Financial Summary ~ Department Revenues							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Building Permits	\$ 2,281,447	\$ 2,237,000	\$ 2,537,000	\$ 300,000	13.41%	\$ 2,537,000	\$ 2,537,000
Building Educ. Assessments	15,869	10,000	12,000	2,000	20.00%	12,000	12,000
Judgments, Fines & Forfeits	43,477	12,000	55,000	43,000	358.33%	55,000	55,000
Miscellaneous Revenue	3,674	2,000	2,000	-	0.00%	2,000	2,000
Violations of Ordinances	190,367	140,000	140,000	-	0.00%	140,000	140,000
Appropriated Fund Balance	-	416,596	289,400	(127,196)	-30.53%	62,827	180,039
DEPARTMENT TOTALS	\$ 2,534,834	\$ 2,817,596	\$ 3,035,400	\$ 217,804	7.73%	\$ 2,808,827	\$ 2,926,039

Financial Summary ~ Category Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 1,661,380	\$ 2,019,330	\$ 1,994,962	\$ (24,368)	-2.14%	\$ 2,044,882	\$ 2,117,212
Operating Expenditures	104,050	248,806	196,202	(52,604)	-21.37%	183,870	181,288
Capital Outlay	10,273	-	13,200	13,200	100%	-	-
Other Uses	471,482	549,460	831,036	281,576	51.25%	580,075	627,539
DEPARTMENT TOTALS	\$ 2,247,185	\$ 2,817,596	\$ 3,035,400	\$ 217,804	7.73%	\$ 2,808,827	\$ 2,926,039

Financial Summary ~ Program Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Administration/Operations	\$ 2,247,185	\$ 2,817,596	\$ 3,035,400	\$ 217,804	7.73%	\$ 2,808,827	\$ 2,926,039
DEPARTMENT TOTALS	\$ 2,247,185	\$ 2,817,596	\$ 3,035,400	\$ 217,804	7.73%	\$ 2,808,827	\$ 2,926,039

Building - Program Description (3500)

Building

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 enforces 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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Average number of business days to review building permit applications for small permit applications <i>Plan Review</i>	3.92	5.00	2.84	5.00	5.00	5.00
Average number of business days to review building permit applications for additions, alterations and new development projects <i>Plan Review</i>	5.60	10.00	5.22	10.00	10.00	10.00
Achieve 95% customer service satisfaction rating annually utilizing customer survey	90.23%	95.00%	82.89%	95.00%	95.00%	95.00%
Percent of total inspectors completing a minimum of 16 hours of continuous education <i>Training (Building)</i>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage of monthly inspection requests scheduled via electronic means (IVR, Click2Gov) <i>Inspections</i>	41.13%	60.00%	56.91%	60.00%	60.00%	60.00%

Building (3500)

Financial Summary ~ Department Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Building Permits	\$ 2,281,447	\$ 2,237,000	\$ 2,537,000	\$ 300,000	13.41%	\$ 2,537,000	\$ 2,537,000
Building Educ. Assessments	15,869	10,000	12,000	2,000	20.00%	12,000	12,000
Judgments, Fines & Forfeits	43,477	12,000	55,000	43,000	358.33%	55,000	55,000
Miscellaneous Revenue	3,674	2,000	2,000	-	0.00%	2,000	2,000
Violations of Ordinances	190,367	140,000	140,000	-	0.00%	140,000	140,000
Appropriated Fund Balance	-	416,596	289,400	(127,196)	-30.53%	62,827	180,039
TOTALS	\$ 2,534,834	\$ 2,817,596	\$ 3,035,400	\$ 217,804	7.73%	\$ 2,808,827	\$ 2,926,039

Financial Summary ~ Category Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 1,661,380	\$ 2,019,330	\$ 1,994,962	\$ (24,368)	-1.23%	\$ 2,044,882	\$ 2,117,212
Operating Expenditures	104,050	248,806	196,202	(52,604)	-21.14%	183,870	181,288
Capital Outlay	10,273	-	13,200	13,200	100.00%	-	-
Other Uses	471,482	549,460	831,036	281,576	38.47%	580,075	627,539
TOTALS	\$ 2,247,185	\$ 2,817,596	\$ 3,035,400	\$ 217,804	7.73%	\$ 2,808,827	\$ 2,926,039

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
Electrical 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		3	3
Total Personnel Complement	19	0	3	20

FY 2016 Major Variances +/-:**Personal Services**

Decrease in personal services is due to a reduction in part-time (will call) estimates offset by planned adjustments in payroll and benefits.

\$ (24,368)

Operating Expenditures**Increases/Decreases for:**

Net decrease in operating expenditures results from a decrease in professional services for outside inspection services, rentals & leases, repairs and maintenance, printing costs, books and publications and dues and training, offset by increases in travel, filing & recording fees, credit card merchant fees, and furniture replacement costs.

\$ (52,604)

Capital Outlay:**Increases/Decrease for:**

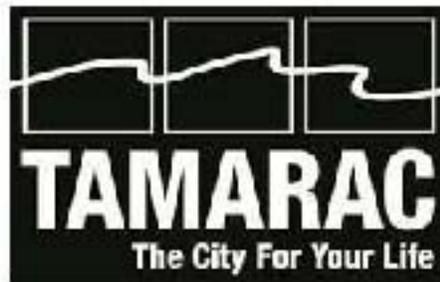
Increase for the replacement of the microfilm machine.

\$ 13,200

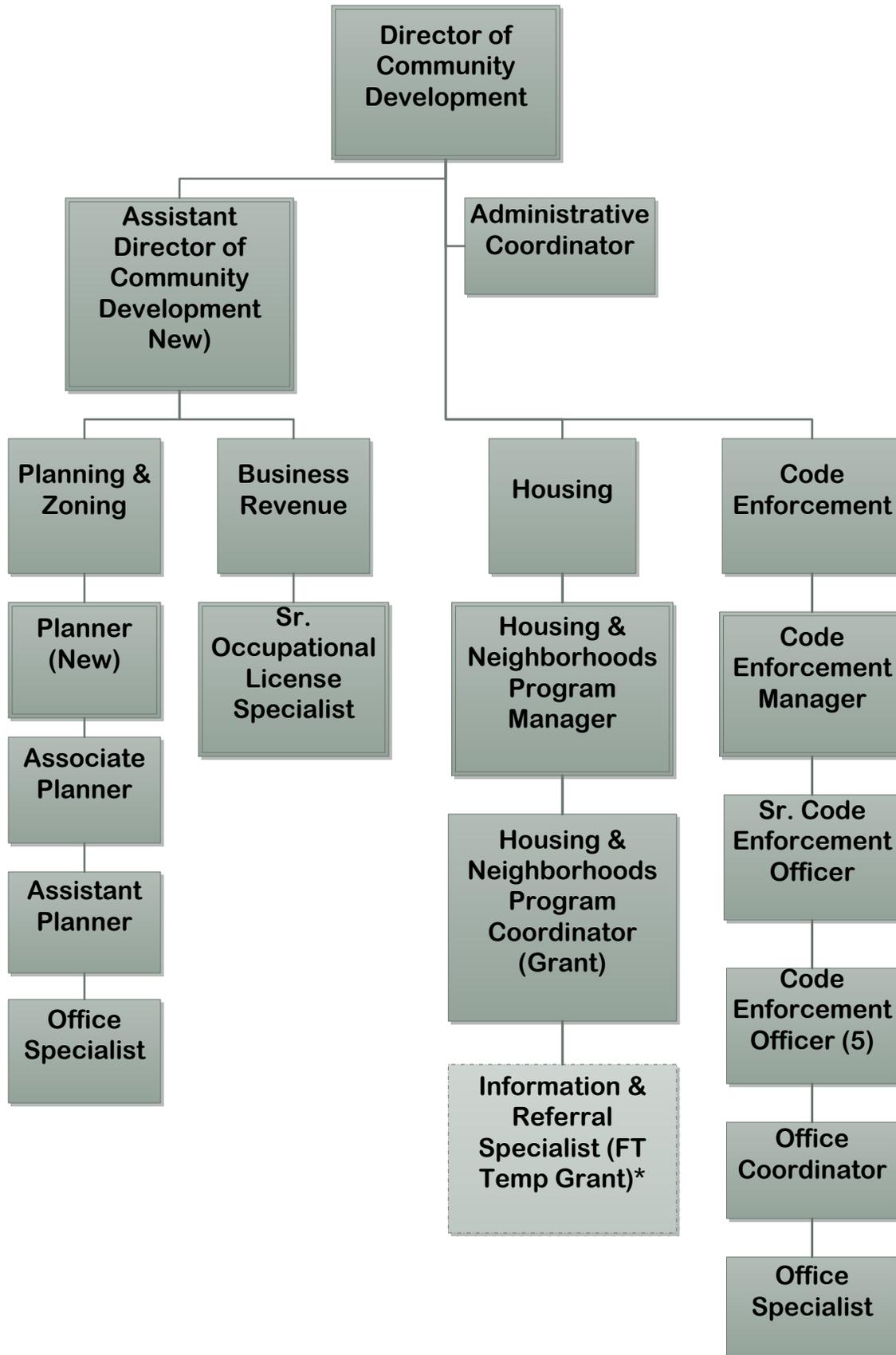
Other Uses:**Increases/Decreases for:**

Net increase as a result of a transfer to Fund 310 for the cost of the electronic plan review module offset by a decrease in the transfer to Fund 301 for vehicle replacements

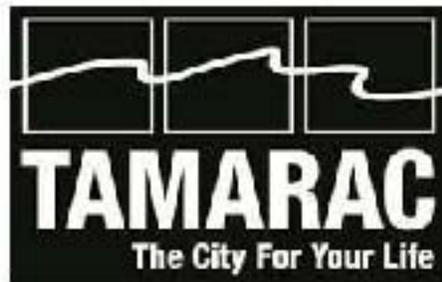
\$ 281,576



Community Development 19 FTE, 1 Temp (19.5 FTE)



*Position reports to Parks funded by CDBG from Community Development



Community Development Departmental Financial Summary

Financial Summary ~ Department Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Planning Fees	\$ 63,448	\$ 48,000	\$ 48,000	\$ -	0.00%	\$ 48,000	\$ 48,000
Code Enforcement	354,690	165,375	255,000	89,625	54.20%	255,000	255,000
Lot Clearing Charges	2,148	1,000	1,000	-	0.00%	1,000	1,000
City Licenses	739,772	705,000	751,644	46,644	6.62%	751,644	751,644
Occupational License - County	32,248	55,000	58,000	3,000	5.45%	58,300	58,600
CDBG Grant	430,289	355,970	366,236	10,266	2.88%	355,970	355,970
SHIP Grant	32,176	278,643	293,709	15,066	5.41%	278,643	278,643
RCMP Grant	150,000	233,000	194,000	(39,000)	-16.74%	150,000	150,000
Home Grant	94,980	78,448	70,794	(7,654)	-9.76%	78,448	78,448
Neighborhood Stab. Grant 3	639,470	100,000	250,000	150,000	150.00%	150,000	150,000
Afford Housing	6,801	-	60,000	60,000	0.00%	60,000	60,000
DEPARTMENT TOTALS	\$ 2,546,022	\$ 2,020,436	\$ 2,348,383	\$ 327,947	16.23%	\$ 2,187,005	\$ 2,187,305

Financial Summary ~ Category Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 1,643,742	\$ 1,956,813	\$ 1,817,242	\$ (139,571)	-7.13%	\$ 1,821,354	\$ 1,882,017
Operating Expenditures	1,222,919	1,076,834	858,665	(218,169)	-20.26%	716,873	715,492
Capital Outlay	48,657	(69,402)	3,350	72,752	-104.83%	-	-
Reserves	-	5,000	-	(5,000)	0.00%	-	-
Other Uses	27,681	251,041	325,847	74,806	0.00%	309,746	308,658
DEPARTMENT TOTALS	\$ 2,942,999	\$ 3,220,286	\$ 3,005,104	\$ (215,182)	-6.68%	\$ 2,847,973	\$ 2,906,167

Financial Summary ~ Program Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Planning and Zoning	\$ 725,184	\$ 1,084,294	\$ 916,386	\$ (167,908)	-15.49%	\$ 928,552	\$ 958,088
Code Enforcement	677,905	798,086	765,773	(32,313)	-4.05%	755,933	781,072
Business Revenue	94,998	96,714	98,206	1,492	1.54%	100,427	103,946
Economic Development (1)	139,280	175,351	-	(175,351)	-100.00%	-	-
Housing	1,305,632	1,065,841	1,224,739	158,898	14.91%	1,063,061	1,063,061
DEPARTMENT TOTALS	\$ 2,942,999	\$ 3,220,286	\$ 3,005,104	\$ (215,182)	-6.68%	\$ 2,847,973	\$ 2,906,167

(1) Moved to City Manager Department

Planning and Zoning - Program Description (3010)

Planning and Zoning

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 2015 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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of administrative site plan reviews completed within 15 business days or less (Monthly)	85.14%	95.00%	96.88%	95.00%	95.00%	95.00%
Percentage of Plan Reviews Completed with 3 Reviews or Less (Monthly)	97.67%	95.00%	99.08%	95.00%	95.00%	95.00%
Percentage of Land Development Applications (that involve new development or redevelopment) Processed in 80 business days or less (Quarterly)	84.00%	90.00%	100.00%	90.00%	95.00%	95.00%
Percentage of Zoning Inquiry Letters processed on time (Quarterly)	95.00%	95.00%	100.00%	95.00%	95.00%	95.00%
Percentage of Field Zoning Inspections completed in 1 day or less (Monthly)	99.20%	97.00%	100.00%	97.00%	97.00%	97.00%

Planning and Zoning (3010)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Planning Fees	\$ 63,448	\$ 48,000	\$ 48,000	\$ -	0.00%	\$ 48,000	\$ 48,000
TOTALS	\$ 63,448	\$ 48,000	\$ 48,000	\$ -	0.00%	\$ 48,000	\$ 48,000

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 665,977	\$ 823,109	\$ 821,426	\$ (1,683)	-0.20%	\$ 844,592	\$ 874,328
Operating Expenditures	59,207	261,185	91,610	(169,575)	-64.93%	83,960	83,760
Capital Outlay	-	-	3,350	3,350		-	-
TOTALS	\$ 725,184	\$ 1,084,294	\$ 916,386	\$ (167,908)	-15.49%	\$ 928,552	\$ 958,088

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Director of Community Development	1			1
Assistant Director of Community Development	1			1
Housing and Neighborhood Prog. Manager*	0.50			0.50
Office Specialist	1			1
Assistant Planner	1			1
Associate Planner	1			1
Planner	1			1
Administrative Coordinator	1			1
Total Personnel Complement	7.50	0	0	7.50

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

FY 2016 Major Variances +/-:

Personal Services:

Net decrease in personal services is a result of an increase for two upgrades, Planning & Zoning Manager to Assistant Director and an Associate Planner to a Planner position offset by adjustments in benefits. \$ (1,683)

Operating Expenditures:

Net decrease is a result of a one time expenditure in FY 2015 for the code rewrite not repeated in FY 2016 along with minor adjustments in various other accounts. \$ (169,575)

Capital Outlay:

Increase results for addition of office furniture and computer equipment for the re-equipping of a conference room \$ 3,350

Code Enforcement (3020)

Code Compliance

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of First Responses to all complaints within 1 day (Monthly)	96.38%	90.00%	98.65%	90.00%	90.00%	90.00%
Percent of code cases brought into voluntary compliance prior to administrative/ judicial process within 90 days (Quarterly)	72.55%	70.00%	74.67%	70.00%	70.00%	70.00%
Completion of 12 community outreach neighborhood presentations annually (Monthly)	8	12	13	12	12	12
Number of commercial properties brought into compliance through the Commercial Property Initiative (Annually)	16	8	47	8	8	8

Code Enforcement (3020)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Code Enforcement	\$ 354,690	\$ 165,375	\$ 255,000	\$ 89,625	54.20%	\$ 255,000	\$ 255,000
Lot Clearing Charges	2,148	1,000	1,000	-	0.00%	1,000	1,000
TOTALS	\$ 356,838	\$ 166,375	\$ 256,000	\$ 89,625	53.87%	\$ 256,000	\$ 256,000

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 637,952	\$ 709,046	\$ 700,983	\$ (8,063)	-1.14%	\$ 690,843	\$ 713,282
Operating Expenditures	39,953	89,040	64,790	(24,250)	-27.23%	65,090	67,790
TOTALS	\$ 677,905	\$ 798,086	\$ 765,773	\$ (32,313)	-4.05%	\$ 755,933	\$ 781,072

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*	0.84			0.84
Total Personnel Complement	8.84	0	0	8.84

*Position split funded with Police Services Fund 003

FY 2016 Major Variances+/(-):**Personal Services:**

Decrease in personal services due to salary and benefits adjustments \$ (8,063)

Operating Expenditures:

Net decrease results from a reduction in the N.I.P. It Program due to a lack of usage and other minor adjustments to various accounts \$ (24,250)

Business Revenue - Program Description (3030)

Business Revenue

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percent of Businesses that receive an Annual Inspection (Monthly)	8.00%	23.00%	6.86%	25.00%	25.00%	50.00%
Percent of time business license issued (from application to submission) within 5 days or less (Monthly)	99.50%	100.00%	100.00%	100.00%	100.00%	100.00%

Business Revenue (3030)

Financial Summary ~ Division Revenues							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
City Licenses	\$ 739,772	\$ 705,000	\$ 751,644	\$ 46,644	6.62%	\$ 751,644	\$ 751,644
Occupational License - County	32,248	55,000	58,000	3,000	5.45%	58,300	58,600
TOTALS	\$ 772,020	\$ 760,000	\$ 809,644	\$ 49,644	6.53%	\$ 809,944	\$ 810,244

Financial Summary ~ Division Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 90,376	\$ 91,439	\$ 92,706	\$ 1,267	1.39%	\$ 95,527	\$ 98,446
Operating Expenditures	4,622	5,275	5,500	225	4.27%	4,900	5,500
TOTALS	\$ 94,998	\$ 96,714	\$ 98,206	\$ 1,492	1.54%	\$ 100,427	\$ 103,946

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

FY 2016 Major Variances +/-:

Personal Services:

Increase in personal services due to salary and benefits adjustments \$ 1,267

Operating Expenditures:

Net increase is a result of minor adjustments to various accounts to reflect actual expenditures \$ 225

Economic Development Division -Program Description (3040)

Economic Development

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 within 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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
New jobs created due to business relocations, expansions, redevelopment, & start up (Quarterly)	93	90		90	90	90
Number of businesses visited through the retention and expansion program (Monthly)	25	30		30	30	30
Number of businesses representatives who attended entrepreneurship outreach programs (Monthly)	213	200		200	200	200
Number of activities that contribute to commercial/retail development in the City. (Monthly)	7	7		7	7	7
Number of retained jobs through economic development efforts (Monthly)	0	15		15	15	15

Position moved to City Manager's Department

FY15 Actual is unavailable due to performance measure reevaluation

Economic Development (3040)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 112,861	\$ 130,489	\$ -	\$ (130,489)	-100.00%	\$ -	\$ -
Operating Expenditures	26,419	44,862	-	(44,862)	-100.00%	\$ -	\$ -
TOTALS	\$ 139,280	\$ 175,351	\$ -	\$ (175,351)	-100.00%	\$ -	\$ -

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

FY 2016 Major Variances +/-:

Personal Services:

Decrease in personal services due to division being added to City Manager Department \$ (130,489)

Operating Expenditures:

Decrease in operating expenditures as position was removed from Community Development and added to the City Manager Department \$ (44,862)

Housing Division - Program Description (CDBG/SHIP/NSP/HOME)

Housing

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 program 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 communication 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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Number of recipients assisted by the Housing Division through grant programs (households that received funds from more than one funding source will only be counted once) Monthly	20	12	19	12	12	12
Percentage of Home rehabilitations where contract was awarded within 80 days of approval date (NEW FY14) (Monthly)	80.00%	80.00%	87.50%	80.00%	80.00%	80.00%
Percentage of Home Rehabilitations that are Completed within 90 days of the Building Permit Issuance (Monthly)	100.00%	90.00%	74.00%	90.00%	90.00%	90.00%
Percentage of residents who find annual neighborhood meetings informative/very informative (Annual)	84.73%	90.00%	90.74%	90.00%	90.00%	90.00%
Number of HOA meetings attended by staff (from any department) (Monthly)	14	84	10	40	40	40

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

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
RCMP Grant	\$ 150,000	\$ 233,000	\$ 194,000	\$ (39,000)	-16.74%	\$ 150,000	\$ 150,000
CDBG Grant	430,289	355,970	366,236	10,266	2.88%	355,970	355,970
SHIP Grant	32,176	278,643	293,709	15,066	5.41%	278,643	278,643
Home Grant	94,980	78,448	70,794	(7,654)	-9.76%	78,448	78,448
Neighborhood Stab. Grant	639,470	100,000	250,000	150,000	150.00%	150,000	150,000
Afford Housing	6,801	-	60,000	60,000	100.00%	60,000	60,000
TOTALS	\$ 1,353,716	\$ 1,046,061	\$ 1,234,739	\$ 188,678	18.04%	\$ 1,073,061	\$ 1,073,061

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 136,576	\$ 202,730	\$ 202,127	\$ (603)	-0.30%	\$ 190,392	\$ 195,961
Operating Expenditures	1,092,718	676,472	696,765	20,293	3.00%	562,923	558,442
Capital Outlay	48,657	(69,402)	-	69,402	-100.00%	-	-
Reserves	-	5,000	-	(5,000)	-100.00%	-	-
Other Uses	27,681	251,041	325,847	74,806	29.80%	309,746	308,658
TOTALS	\$ 1,305,632	\$ 1,065,841	\$ 1,224,739	\$ 158,898	14.91%	\$ 1,063,061	\$ 1,063,061

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Housing and Neighborhood Prog. Manager*	0.50			0.50
Housing & Neighborhood Prog. Coordinator**	1			1
Information & Referral Specialist**			1	0.50
Total Personnel Complement	1.50	0	0.50	2.00

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

**Housing & Neighborhood Program Coordinator & Information & Referral Specialist are 100% grant funded

FY 2016 Major Variances +/-:

Personal Services:

Net decrease is a result of planned adjustments to salary and benefits. \$ (603)

Operating Expenditures:

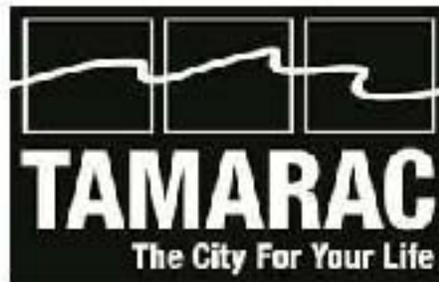
Net increase is a result of an increase to the RCMP program expenses. \$ 20,293

Capital Outlay:

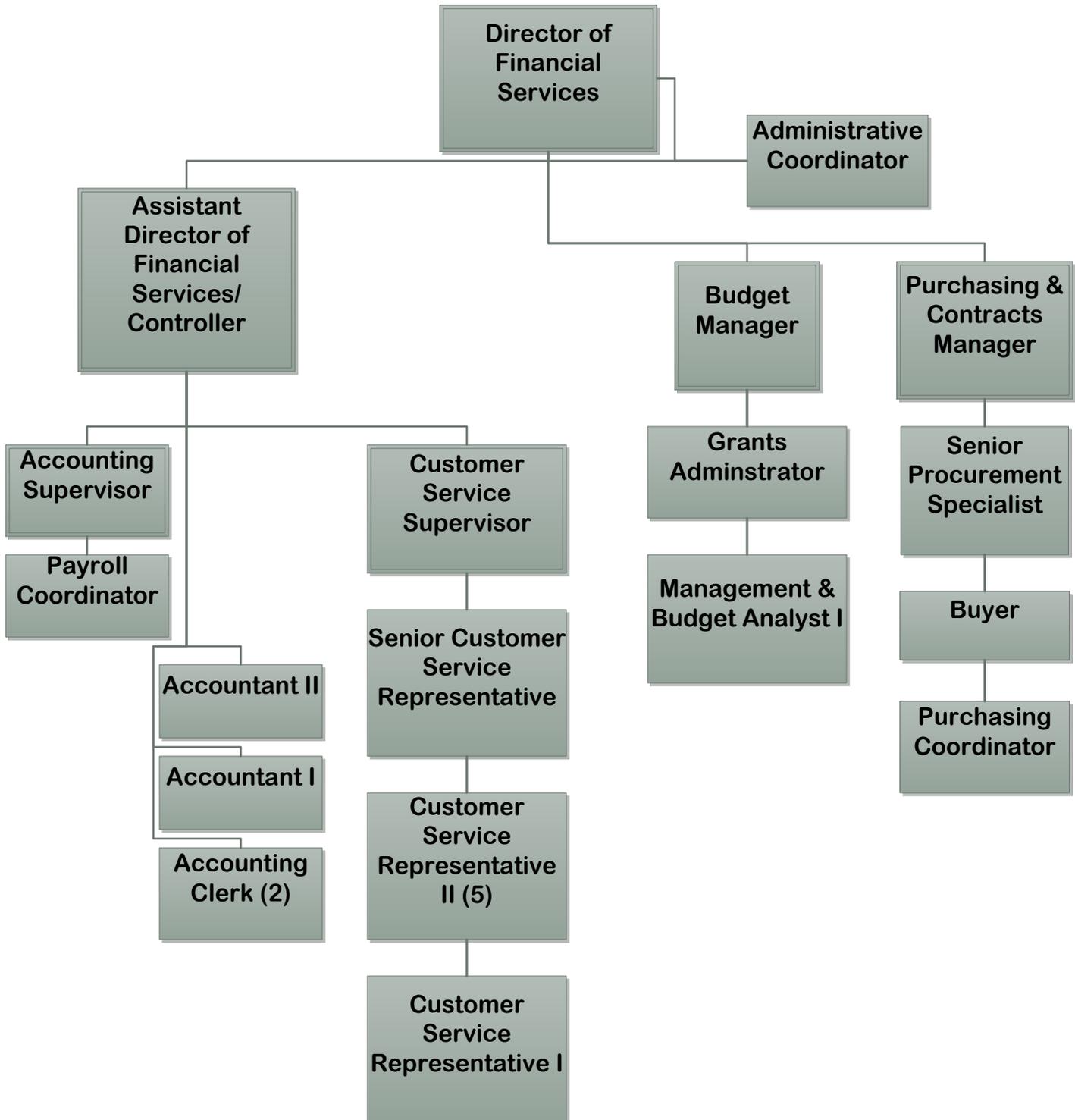
Net increase results from the fact the second budget amendment will reflect the negative amount in FY 15 thus reducing or eliminating the difference. \$ 69,402

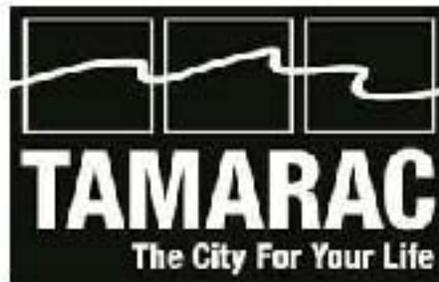
Other Uses:

Net increase reflects minor adjustments to accounts to reflect expected actual expenses in the future \$ 74,806



Financial Services 24 Full Time (24 FTE)





Financial Services Departmental Financial Summary

Financial Summary ~ Division Revenues								
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018	
Lien Searches	\$ 246,600	\$ 220,000	\$ 220,000	\$ -	0.00%	\$ 220,000	\$ 220,000	
TOTALS	\$ 246,600	\$ 220,000	\$ 220,000	\$ -	0.00%	\$ 220,000	\$ 220,000	

Financial Summary ~ Category Expenditures								
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018	
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast	
Personal Services	\$ 2,216,262	\$ 2,318,738	\$ 2,372,097	\$ 53,359	2.30%	\$ 2,460,788	\$ 2,566,876	
Operating Expenditures	363,609	459,326	451,158	(8,168)	-1.78%	489,690	489,735	
DEPARTMENT TOTALS	\$ 2,579,871	\$ 2,778,064	\$ 2,823,255	\$ 45,191	1.63%	\$ 2,950,478	\$ 3,056,611	

Financial Summary ~ Program Expenditures								
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018	
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast	
Administration	\$ 438,513	\$ 455,461	\$ 339,907	\$ (115,554)	-25.37%	\$ 354,362	\$ 370,351	
Accounting and Financial Reporting	800,770	842,811	863,313	20,502	2.43%	936,579	971,095	
Management and Budget	202,829	234,137	348,760	114,623	48.96%	364,281	383,939	
Purchasing and Contracts	439,410	449,164	475,811	26,647	5.93%	495,315	516,238	
Utility Billing/Customer Service	698,349	796,491	795,464	(1,027)	-0.13%	799,941	814,988	
DEPARTMENT TOTALS	\$ 2,579,871	\$ 2,778,064	\$ 2,823,255	\$ 45,191	1.63%	\$ 2,950,478	\$ 3,056,611	

Financial Services Administration (1501)

Financial Services

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.

Budget Performance Measures														
Measure	Series Status	Sep-06	Sep-07	Sep-08	Sep-09	Sep-10	Sep-11	Sept-12	Sep-13	Sep-14	Sep-15	Sep-16	Sep-17	Sep-18
Maintain Bond Rating at AA average three major bond rating agencies (bond rating). Target: Maintain a AA or higher rating Financial Services	FY Actual	AA-	AA-	AA-	AA-	AA-	AA	AA	AA	AA	AA			

Administration (1501)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 419,709	\$ 434,336	\$ 318,874	\$ (115,462)	-26.58%	\$ 334,097	\$ 350,176
Operating Expenditures	18,804	21,125	21,033	(92)	-0.44%	20,265	20,175
TOTALS	\$ 438,513	\$ 455,461	\$ 339,907	\$ (115,554)	-25.37%	\$ 354,362	\$ 370,351

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Director of Financial Services	1			1
Administrative Coordinator	1			1
Total Personnel Complement	2	0	0	2

FY 2016 Major Variances +/- :

Personal Services:

Increases/Decreases for:

Decrease due to Grants Administrator moved to Management & Budget \$ (115,462)

Accounting and Financial Reporting - Program Description (1510)

Accounting

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 26 consecutive years, 29 years in all.

Goals & Objectives:

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

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of EFT transactions vs AP check and wire transfers. <i>Financial Services</i>	35.27%	40.00%	33.48%	40.00%	40.00%	40.00%
Timely Completion of the CAFR (# days from Sept 30 FY Close) Target ≤ 183 (Annual) <i>Financial Services Scorecard</i>	166.00	183.00	161.00	183.00	183.00	183.00
Percentage of Time "GFOA Certificate of Excellence Reporting" received <i>Financial Services Scorecard</i>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Accounting and Financial Reporting (1510)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 681,071	\$ 711,001	\$ 727,103	\$ 16,102	2.26%	\$ 760,269	\$ 794,885
Operating Expenditures	119,699	131,810	136,210	4,400	3.34%	176,310	176,210
Capital Outlay	-	-	-	-	-	-	-
TOTALS	\$ 800,770	\$ 842,811	\$ 863,313	\$ 20,502	2.43%	\$ 936,579	\$ 971,095

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Assistant Director of Financial Svcs./Controller	1			1
Accountant I	0.93			0.93
Accountant II	1			1
Accounting Supervisor	1			1
Accounting Clerk	2			2
Payroll Coordinator	1			1
Total Personnel Complement	6.93	0	0	6.93

**Position split funded with Police Services Fund 003*

FY 2016 Major Variances +/- :

Personal Services:

Increase in personnel services results from planned salary & benefit adjustments \$ 16,102

Operating Expenditures:

Increase due to arbitrage rebate calculations due in FY16 for 2013 CIP Bond & 2010 Sales Tax Bond \$ 4,400

Management and Budget - Program Description (1530)

Management and Budget

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Awarded Points for GFOA Distinguished Budget Award (Max 372) Annual <small>Financial Services Scorecard</small>	296.00	350.00	290.00	350.00	350.00	350.00
Number of training hours provided to departments to increase communication of budgeting procedures (i.e. budget processes, how to access budget printouts, etc.) <small>Financial Services Scorecard</small>	20.00	20.00	20.00	20.00	20.00	20.00
Citywide budget to actual % <small>Financial Services</small>	94.38%	95.00%	92.94%	95.00%	95.00%	95.00%

Management and Budget (1530)

Financial Summary ~ Division Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 193,306	\$ 224,252	\$ 337,965	\$ 113,713	50.71%	\$ 355,026	\$ 373,044
Operating Expenditures	9,523	9,885	10,795	910	9.21%	9,255	10,895
TOTALS	\$ 202,829	\$ 234,137	\$ 348,760	\$ 114,623	48.96%	\$ 364,281	\$ 383,939

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Budget Manager	1			1
Grants Administrator	1			1
Management and Budget Analyst I	1			1
Total Personnel Complement	3	0	0	3

FY 2016 Major Variances +/- :

Personal Services:

Increase/Decrease for:

Increase due to reclassification of Management & Budget Analyst II position to Budget Manager & of addition of Grants Administrator from Administration Division (1501) \$ 113,713

Operating Expenditures:

Increases/Decreases for:

Increase in travel and training due to addition of the above mentioned positions \$ 910

Purchasing and Contracts - Program Description (1540)

Procurement

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of New Bids/RFP's on schedule within 90 days	97.87%	80.00%	100.00%	80.00%	80.00%	80.00%
Ratio of Number of P.O./B.O transactions to total documents including check requests.	87.93%	90.00%	87.75%	90.00%	90.00%	90.00%
Percentage of Users Surveyed who rate purchasing services as satisfactory or higher on annual user survey	100.00%	98.00%	100.00%	99.00%	100.00%	100.00%

Purchasing and Contracts (1540)

Financial Summary ~ Division Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 426,477	\$ 433,258	\$ 459,701	\$ 26,443	6.10%	\$ 478,785	\$ 499,438
Operating Expenditures	12,933	15,906	16,110	204	1.28%	16,530	16,800
TOTALS	\$ 439,410	\$ 449,164	\$ 475,811	\$ 26,647	5.93%	\$ 495,315	\$ 516,238

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
Procurement Coordinator	1			1
Total Personnel Complement	4	0	0	4

FY 2016 Major Variances +/- :

Personal Services:

Increases in personal services for planned salary and benefit adjustments. \$ 26,443

Operating Expenditures:

Net increase reflects minor adjustments to accounts to reflect expected actual expenses in the future \$ 204

Utility Billing/Customer Service - Program Description (1560)

Customer Service

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentages of in-person visitors rating customer service as satisfied or very satisfied. Target 95% (Annual) Financial Services Scorecard	99.17%	95.00%	98.59%	95.00%	95.00%	95.00%
Number of electronic payments received (IVR, C2G, and ACH) Target 85,000 (Annual) Financial Services Scorecard	86,359.00	85,000.00	88,968.00	87,000.00	87,000.00	87,000.00

Utility Billing/Customer Service (1560)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Lien Searches	\$ 246,600	\$ 220,000	\$ 220,000	\$ -	0.00%	\$ 220,000	\$ 220,000
TOTALS	\$ 246,600	\$ 220,000	\$ 220,000	\$ -	0.00%	\$ 220,000	\$ 220,000

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 495,699	\$ 515,891	\$ 528,454	\$ 12,563	2.44%	\$ 532,611	\$ 549,333
Operating Expenditures	202,650	280,600	267,010	(13,590)	-4.84%	267,330	265,655
TOTALS	\$ 698,349	\$ 796,491	\$ 795,464	\$ (1,027)	-0.13%	\$ 799,941	\$ 814,988

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

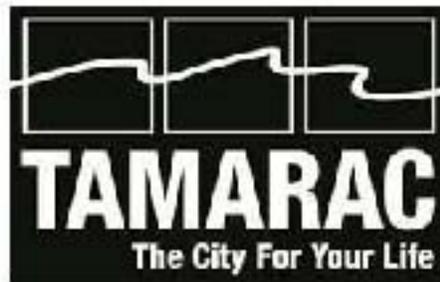
FY 2016 Major Variances +/-) :

Personal Services:

Increases in personal services for planned salary and benefit adjustments \$ 12,563

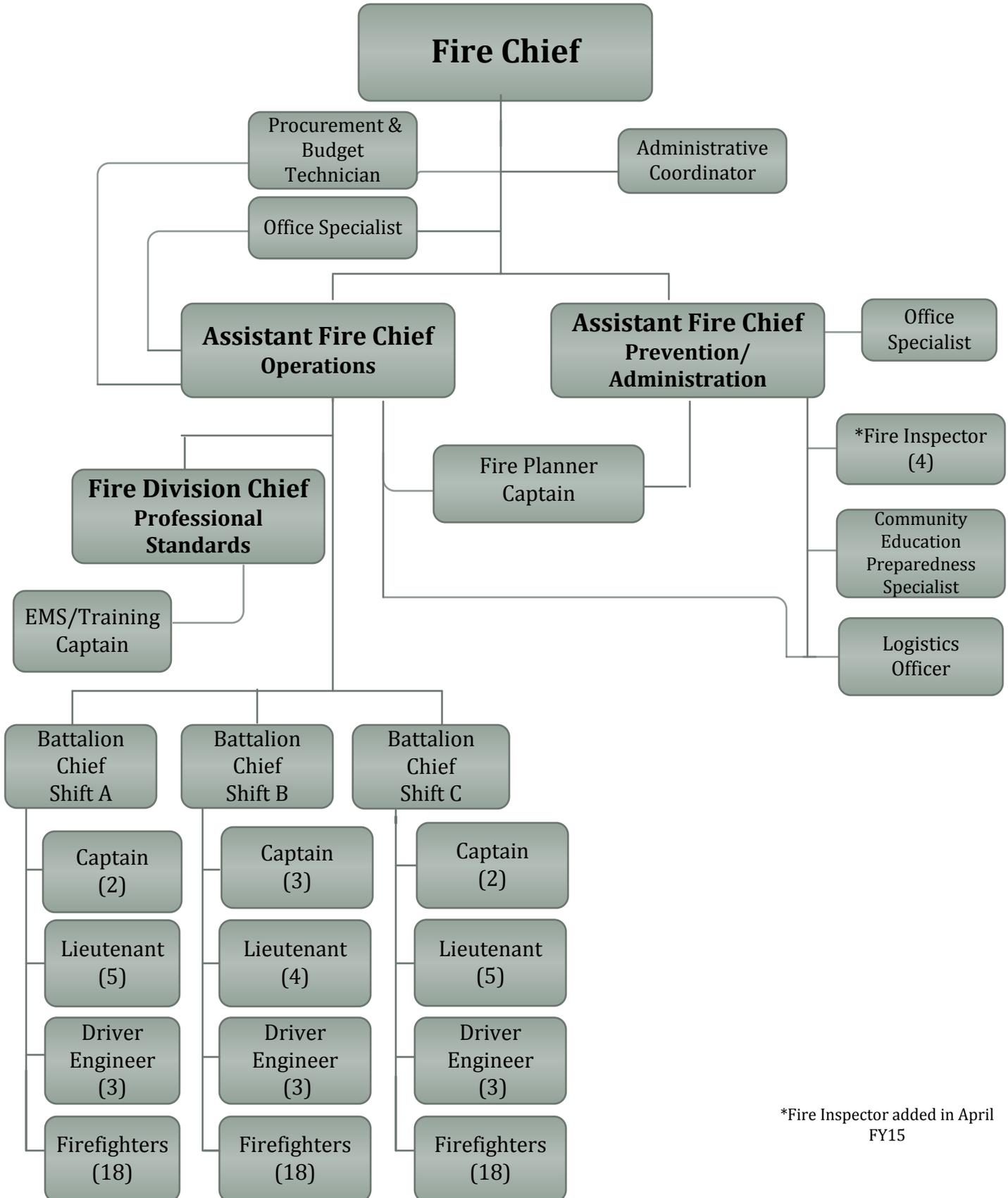
Operating Expenditures:

Net decrease results from a decrease in lockbox service costs and minor adjustments in other accounts to reflect actual expenditures \$ (13,590)



Fire Rescue Department

103 Full Time (103 FTE)



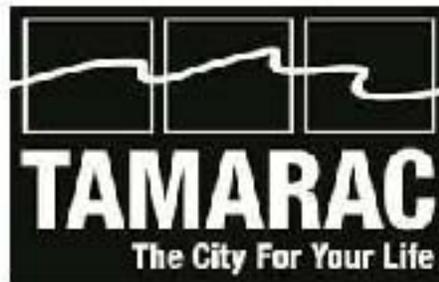
*Fire Inspector added in April FY15

Fire Rescue Departmental Financial Summary

Financial Summary ~ Department Revenues							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Firefighter's Supp Comp	\$ 51,820	\$ 48,990	\$ 49,000	\$ 10	0.02%	\$ 49,000	\$ 49,000
Federal Grant	12,626	26,000	-	(26,000)	-100.00%	-	-
State Grant	56,341	-	-	-	0.00%	-	-
Training Fees	1,393	-	-	-	0.00%	-	-
Interest Earnings	28,690	31,015	31,480	465	1.50%	31,952	32,432
Disposition-Fixed Assets	16,444	-	-	-	0.00%	-	-
Interfund Transfers	6,342,109	6,379,742	5,977,733	(402,009)	-6.30%	6,278,313	6,624,908
Permits, Fee and Special Assessment	11,602,248	11,385,195	11,601,000	215,805	1.90%	11,601,000	11,601,000
Public Safety Inspection Fees	2,398,139	2,167,580	2,188,856	21,276	0.98%	2,210,345	2,232,048
Contributions and Donations	2,500	-	-	-	0.00%	-	-
Miscellaneous Revenues	4,163	-	-	-	0.00%	-	-
Installment Purchase Proceeds	-	1,110,496	555,824	(554,672)	-49.95%	-	-
Appropriated Fund Balance	-	839,678	1,468,860	629,182	74.93%	-	-
DEPARTMENT TOTALS	\$ 20,516,473	\$ 21,988,696	\$ 21,872,753	\$ (115,943)	-0.53%	\$ 20,170,610	\$ 20,539,388

Financial Summary ~ Category Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 14,136,960	\$ 15,510,817	\$ 14,947,979	\$ (562,838)	-3.63%	\$ 15,208,559	\$ 15,525,952
Operating Expenditures	1,133,670	1,566,829	1,399,755	(167,074)	-10.66%	1,290,717	1,285,599
Capital Outlay	221,088	1,997,655	2,196,399	198,744	9.95%	160,000	66,000
Other Uses	2,744,511	2,547,503	2,545,309	(2,194)	-0.09%	2,650,720	2,837,072
Debt Service	236,977	365,892	412,373	46,481	12.70%	408,819	347,263
Contingency	-	-	350,937	350,937	-	431,795	457,502
Reserves	-	-	20,001	20,001	100.00%	20,000	20,000
DEPARTMENT TOTALS	\$ 18,473,206	\$ 21,988,696	\$ 21,872,753	\$ (115,943)	-0.53%	\$ 20,170,610	\$ 20,539,388

Financial Summary ~ Program Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Administration	\$ 3,477,342	\$ 3,333,332	\$ 3,692,040	\$ 358,708	10.76%	\$ 3,895,478	\$ 4,138,263
Operations	14,264,541	17,652,640	17,144,835	(507,805)	-2.88%	15,263,470	15,361,006
Fire Prevention	731,323	1,002,724	1,035,878	33,154	3.31%	1,011,662	1,040,119
DEPARTMENT TOTALS	\$ 18,473,206	\$ 21,988,696	\$ 21,872,753	\$ (115,943)	-0.53%	\$ 20,170,610	\$ 20,539,388



Fire Rescue Administration -Program Description (4501)

Fire Rescue

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 achieved an ISO Class 1 rating in 2015, and has plans to seek an 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 City Goals, Tamarac Fire Rescue will pursue Fire Department Accreditation from the Commission on Fire Accreditation International (CAFI).

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Achieve 95% customer satisfaction rating annually using the Fire Inspection and EMS customer survey.	96.87%	95.00%	97.90%	95.00%	95.00%	95.00%

Fire Rescue Administration (4501)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Permits, Fees & Special Assessments	11,602,248	11,385,915	11,601,000	215,085	1.89%	\$ 11,601,000	\$ 11,601,000
Training Fees	1,393	-	-	-	0.00%	-	-
Interest Earnings	28,690	31,015	31,480	465	1.50%	31,952	32,432
Transfer In from General Fund	6,342,109	6,379,742	5,977,733	(402,009)	-6.30%	6,278,313	6,624,908
Installment Purchase Proceeds	-	1,110,496	555,824	(554,672)	-49.95%	-	-
Appropriated Fund Balance	-	839,678	1,468,860	629,182	74.93%	-	-
TOTALS	\$ 17,974,440	\$ 19,746,846	\$ 19,634,897	\$ (111,949)	-0.57%	\$ 17,911,265	\$ 18,258,340

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 481,646	\$ 505,639	\$ 503,521	\$ (2,118)	-0.42%	\$ 526,056	\$ 548,970
Operating Expenditures	251,185	280,190	272,272	(7,918)	-2.83%	266,907	274,719
Other Uses	2,744,511	2,547,503	2,545,309	(2,194)	-0.09%	2,650,720	2,837,072
Contingency	-	-	350,937	350,937	100.00%	431,795	457,502
Reserves	-	-	20,001	20,001	100.00%	20,000	20,000
TOTALS	\$ 3,477,342	\$ 3,333,332	\$ 3,692,040	\$ 358,708	10.76%	\$ 3,895,478	\$ 4,138,263

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 2016 Major Variances +/- :**Personal Services:**

Net decrease in personal services is a result of planned adjustments in wages and benefits \$ (2,118)

Operating Expenditures:

Net decrease in operating expenditures results from a decrease in consultant services offset by an increase in insurance service charges \$ (7,918)

Other Uses:

Net decrease in other uses results from a decrease in amounts transferred to Fund 301 offset by an increase in the amount transfer to the General Fund. \$ (2,194)

Fire Operations - Program Description (4520)

Operations

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 achieved an ISO Class 1 rating in 2015. 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.

Goal & 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 processes and enhance 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 prepare and provide accurate data records for analysis to continue to improve service delivery methods. 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).

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Conduct 100% hydrant inspections, per ISO	101.57%	100.00%	102.12%	100.00%	100.00%	100.00%
Fractile EMS response time (9-1-1 call to arrival on Scene in 8 minutes or less) EMS	89.81%	90.00%	90.44%	90.00%	90.00%	90.00%
EMS % Return of Spontaneous Circulation-Quarterly EMS	49.25%	30.00%	48.75%	30.00%	30.00%	30.00%

Fire Operations (4520)

Financial Summary ~ Division Revenues							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actuals	Amended	Adopted	Change	Change	Forecast	Forecast
Federal Grant	\$ 12,626	\$ 26,000	\$ -	\$ (26,000)	-100.00%	\$ -	\$ -
State Grant	56,341	-	-	-	0.00%	-	-
Firefighter's Supp Comp	51,820	48,990	49,000	10	0.02%	49,000	49,000
Public Safety Inspection Fees	11,602,248	11,385,195	11,601,000	215,805	1.90%	11,601,000	11,601,000
Contributions & Donations	2,500	-	-	-	0.00%	-	-
TOTALS	\$ 11,725,535	\$ 11,460,185	\$ 11,650,000	\$ 189,815	1.66%	\$ 11,650,000	\$ 11,650,000

Financial Summary ~ Division Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actuals	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 13,000,829	\$ 14,120,727	\$ 13,573,400	\$ (547,327)	-3.88%	\$ 13,789,521	\$ 14,061,353
Operating Expenditures	817,820	1,194,066	994,163	(199,903)	-16.74%	905,130	892,390
Capital Outlay	208,915	1,971,955	2,164,899	192,944	9.78%	160,000	60,000
Debt Service	236,977	365,892	412,373	46,481	12.70%	408,819	347,263
TOTALS	\$ 14,264,541	\$ 17,652,640	\$ 17,144,835	\$ (507,805)	-2.88%	\$ 15,263,470	\$ 15,361,006

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	16			16
Driver Engineer	9			9
Firefighter/EMT/Paramedic	54			54
Total Personnel Complement	92	0	0	92

FY 2016 Major Variances +/- :

Personal Services:

Net decrease in personal services is a result of planned salary, benefits and pension experience adjustments \$ (547,327)

Operating Expenditures:

Net decrease is a result of a decrease in leasehold improvements and associated accounts for establishing FS 36 and FS 78 temp sites, decrease in promotional testing and physicals costs, offset by increases in repairs and maintenance costs and minor increases in other accounts to reflect actual expenditures. \$ (199,903)

Capital Outlay:

Net increase is a result of a decrease in costs associated with the acquisition of four ambulances in FY 2015 offset by increases in the acquisition of a new Aerial Fire Apparatus and new/replacement vehicles \$ 192,944

Debt Service:

Net increase in debt service is a result of the last two leased ambulances delivered in FY 2015 is reflected first year lease debt service in FY 2016 \$ 46,481

Fire Prevention, Public Education and Emergency Management (4530)

Prevention (Inspections)

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. The Fire Rescue Department achieved an ISO Class 1 rating in 2015.

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Conduct fire drills in 100% of Tamarac public/private schools thru 12 grade(n=schools/1 contact per year)	145.00%	100.00%	76.19%	100.00%	100.00%	100.00%
Completion of fire inspections for commercial and multi-family residential occupancies	2,293	2,654	2,030	2,654	2,654	2,654

Fire Prevention, Public Education and Emergency Management (4530)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Annual Inspection Fees	\$ 218,206	\$ 204,020	\$ 206,060	\$ 2,040	1.00%	\$ 208,121	\$ 210,202
Fire Re-Inspection Fees	6,150	3,060	3,091	31	1.01%	3,122	3,153
Residential Fire Safety	1,840	1,500	1,515	15	1.00%	1,530	1,545
Plan Review Fees	46,647	40,000	40,000	-	0.00%	40,000	40,000
TOTALS	\$ 272,843	\$ 248,580	\$ 250,666	\$ 2,086	0.84%	\$ 252,773	\$ 254,900

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 654,485	\$ 833,131	\$ 871,058	\$ 37,927	4.55%	\$ 892,982	\$ 915,629
Operating Expenditures	64,665	111,573	133,320	21,747	19.49%	118,680	118,490
Capital Outlay	12,173	58,020	31,500	(26,520)	-45.71%	-	6,000
TOTALS	\$ 731,323	\$ 1,002,724	\$ 1,035,878	\$ 33,154	3.31%	\$ 1,011,662	\$ 1,040,119

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*	4			4
Total Personnel Complement	7	0	0	7

FY 2016 Major Variances +/- :

Personal Services:

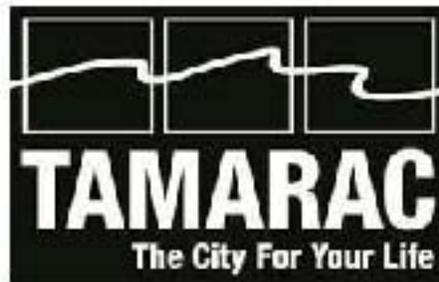
Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 37,927

Operating Expenditures:

Net increase is a result of a increases in various accounts for training, uniforms, protective clothing, travel and other supplies. \$ 21,747

Capital Outlay:

Net decrease is a result of a new vehicle for the new inspector position purchased in FY15. \$ (26,520)



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 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 428,995	\$ 446,426	\$ 462,092	\$ 15,666	3.51%	\$ 464,671	\$ 477,960
Operating Expenditures	45,479	67,065	80,505	13,440	20.04%	65,105	65,145
Grants and Aids	84,939	83,323	88,478	5,155	6.19%	88,478	88,478
DEPARTMENT TOTALS	\$ 559,413	\$ 596,814	\$ 631,075	\$ 34,261	5.74%	\$ 618,254	\$ 631,583

Financial Summary ~ Program Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Administration	\$ 559,413	\$ 596,814	\$ 631,075	\$ 34,261	5.74%	\$ 618,254	\$ 631,583
DEPARTMENT TOTALS	\$ 559,413	\$ 596,814	\$ 631,075	\$ 34,261	5.74%	\$ 618,254	\$ 631,583

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 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 428,995	\$ 446,426	\$ 462,092	\$ 15,666	3.51%	\$ 464,671	\$ 477,960
Operating Expenditures	45,479	67,065	80,505	13,440	20.04%	65,105	65,145
Grants and Aids	84,939	83,323	88,478	5,155	6.19%	88,478	88,478
TOTALS	\$ 559,413	\$ 596,814	\$ 631,075	\$ 34,261	5.74%	\$ 618,254	\$ 631,583

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 2016 Major Variances +/- :

Personal Services:

Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 15,666

Operating Expenditures:

Net increase is a result of an increase in travel and training \$ 13,440

Grants and Aids:

Net increase is a result of an increase in the request from the Aging & Disability Resource group \$ 5,155

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:

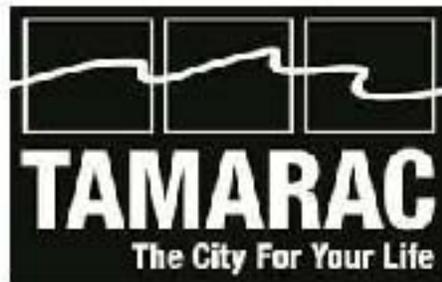
The City Attorney's Office will prepare all legal documents for litigation within the time frame designated by the Court. The City Attorney's Office will file answers to all complaints within twenty days of receipt.

Financial Summary ~ Category Expenditures

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Operating Expenditures	\$ 553,212	\$ 590,580	\$ 590,580	\$ -	0.00%	\$ 590,580	\$ 590,580
DEPARTMENT TOTALS	\$ 553,212	\$ 590,580	\$ 590,580	\$ -	0.00%	\$ 590,580	\$ 590,580

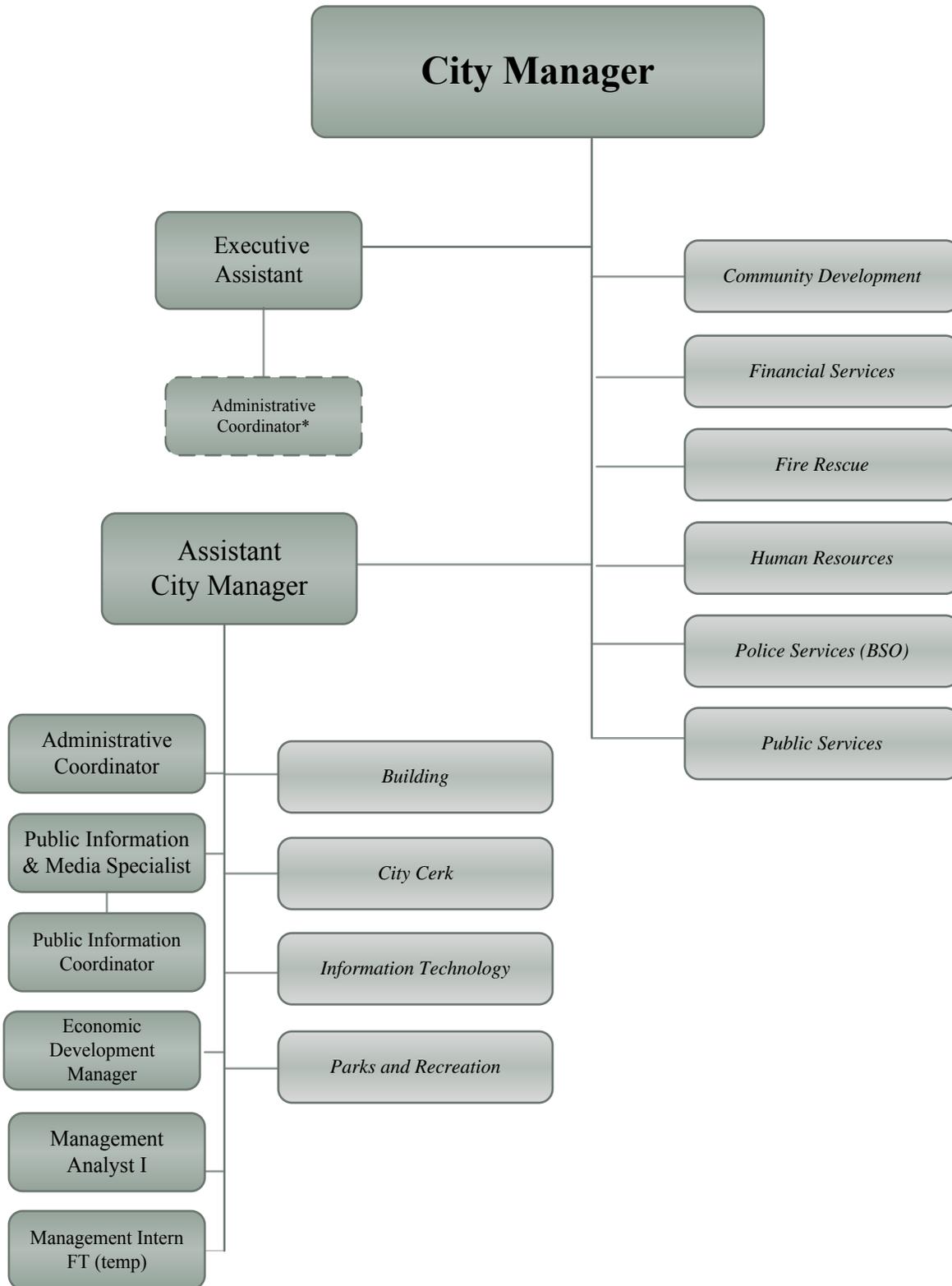
Financial Summary ~ Program Expenditures

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
City Attorney's Office	\$ 553,212	\$ 590,580	\$ 590,580	\$ -	0.00%	\$ 590,580	\$ 590,580
DEPARTMENT TOTALS	\$ 553,212	\$ 590,580	\$ 590,580	\$ -	0.00%	\$ 590,580	\$ 590,580

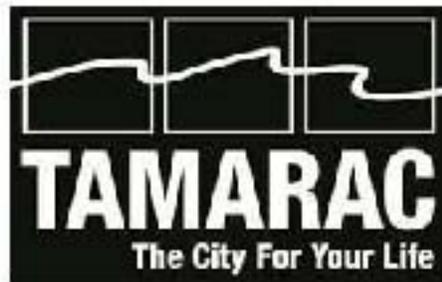


City Manager

8 Full Time, 1 Temp (8.5 FTE)



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



City Manager Departmental Financial Summary

Financial Summary ~ Category Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 1,164,438	\$ 1,280,681	\$ 1,470,777	\$ 190,096	14.84%	\$ 1,530,446	\$ 1,595,951
Operating Expenditures	183,916	297,520	297,105	(415)	-0.14%	297,135	297,205
Capital Outlay	-	2,300	3,000	700	30.43%	3,000	3,000
DEPARTMENT TOTALS	\$ 1,348,354	\$ 1,580,501	\$ 1,770,882	\$ 190,381	12.05%	\$ 1,830,581	\$ 1,896,156

Financial Summary ~ Program Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
City Manager's Office	\$ 1,054,589	\$ 1,110,184	\$ 1,125,835	\$ 15,651	1.41%	\$ 1,168,098	\$ 1,214,992
Economic Development	0	0	175,885	175,885	100%	182,196	188,863
Public Information Office	293,765	470,317	469,162	(1,155)	-0.25%	480,287	492,301
DEPARTMENT TOTALS	\$ 1,348,354	\$ 1,580,501	\$ 1,770,882	\$ 190,381	12.05%	\$ 1,830,581	\$ 1,896,156

City Manager - Program Description (0501)

City Manager

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percent of customers who "agree"/"strongly agree" that the City staff they interacted with met or exceeded their expectations for "Customer Service, Second to None"	97.00%	95.00%	96.16%	95.00%	95.00%	95.00%
Percent of residents "satisfied" or "very satisfied" with overall quality of services provided by the City (2013 National Average = 57%). *Data gathered from regularly conducted Community Survey	80.00%	82.00%	80.00%	84.00%	84.00%	86.00%
Percent of residents "satisfied" or "very satisfied" with overall quality of life in the City (2013 National Average = 80%). *Data gathered from regularly conducted Community Survey	76.00%	75.00%	76.00%	78.00%	78.00%	79.00%
Percent of residents who "agree" or "strongly agree" the City does a good job serving the needs of diverse populations in the community. *Data gathered from regularly conducted Community Survey	55.00%	60.00%	55.00%	60.00%	60.00%	60.00%
Percentage of residents "satisfied" or "very satisfied" with overall value they receive for their City tax dollars and fees (2013 National Average = 45%). *Data gathered from regularly conducted Community Survey	56.00%	60.00%	56.00%	60.00%	60.00%	60.00%

City Manager (0501)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 1,022,975	\$ 1,068,591	\$ 1,084,242	\$ 15,651	1.46%	\$ 1,126,475	\$ 1,173,369
Operating Expenditures	31,614	41,593	41,593	-	0.00%	41,623	41,623
TOTALS	\$ 1,054,589	\$ 1,110,184	\$ 1,125,835	\$ 15,651	1.41%	\$ 1,168,098	\$ 1,214,992

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)			1	0.50
Total Personnel Complement	5	0	1	5.50

FY 2016 Major Variances +/- :

Personal Services:

Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 15,651

Economic Development Division -Program Description (3040)

Economic Development

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 within 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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
New jobs created due to business relocations, expansions, redevelopment, & start up (Quarterly)	93	90		90	90	90
Number of businesses visited through the retention and expansion program (Monthly)	25	30		30	30	30
Number of businesses representatives who attended entrepreneurship outreach programs (Monthly)	213	200		200	200	200
Number of activities that contribute to commercial/retail development in the City. (Monthly)	7	7		7	7	7
Number of retained jobs through economic development efforts (Monthly)	0	15		15	15	15

Position moved from Community Development Department
FY15 Actual is unavailable due to performance measure reevaluation

Economic Development (0525)

Financial Summary ~ Division Expenditures								
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018	
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast	
Personal Services	\$ -	\$ -	\$ 131,023	\$ 131,023	100.00%	\$ 137,334	\$ 144,001	
Operating Expenditures	-	-	44,862	44,862	100.00%	44,862	44,862	
TOTALS	\$ -	\$ -	\$ 175,885	\$ 175,885	100.00%	\$ 182,196	\$ 188,863	

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

FY 2016 Major Variances +/-:

Personal Services:

Increase in personal services is a result of division being added to City Manager Department as well as personal services is a result of planned salary, benefits and pension experience adjustments \$ 131,023

Operating Expenditures:

Increase in operating expenditures as position was moved from Community Development and added to City Manager Department. There are no major changes in budget year over year. \$ 44,862

Public Information Office (0530)

Public Information Office

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.

Budget Performance Measures						
Measure	FY14 Target	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percent of residents "satisfied" or "very satisfied" with the quality of the City's news magazine, the Tam-A-Gram. *Data gathered from regularly conducted Community Surveys	86.00%	86.00%	81.00%	87.00%	87.00%	87.00%
Percent of residents "satisfied" or "very satisfied" with the overall effectiveness of City communication with the public (2013 National Average = 46%). *Data gathered from regularly conducted Community Survey	72.00%	72.00%	70.00%	74.00%	74.00%	76.00%

Public Information (0530)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 141,463	\$ 212,090	\$ 255,512	\$ 43,422	20.47%	\$ 266,637	\$ 278,581
Operating Expenditures	152,302	255,927	210,650	(45,277)	-17.69%	210,650	210,720
Capital Outlay	-	2,300	3,000	700	30.43%	3,000	3,000
TOTALS	\$ 293,765	\$ 470,317	\$ 469,162	\$ (1,155)	-0.25%	\$ 480,287	\$ 492,301

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

FY 2016 Major Variances +/- :**Personal Services:**

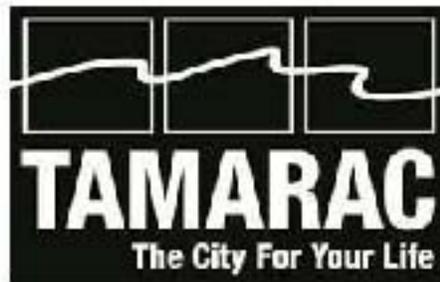
Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 43,422

Operating Expenditures:

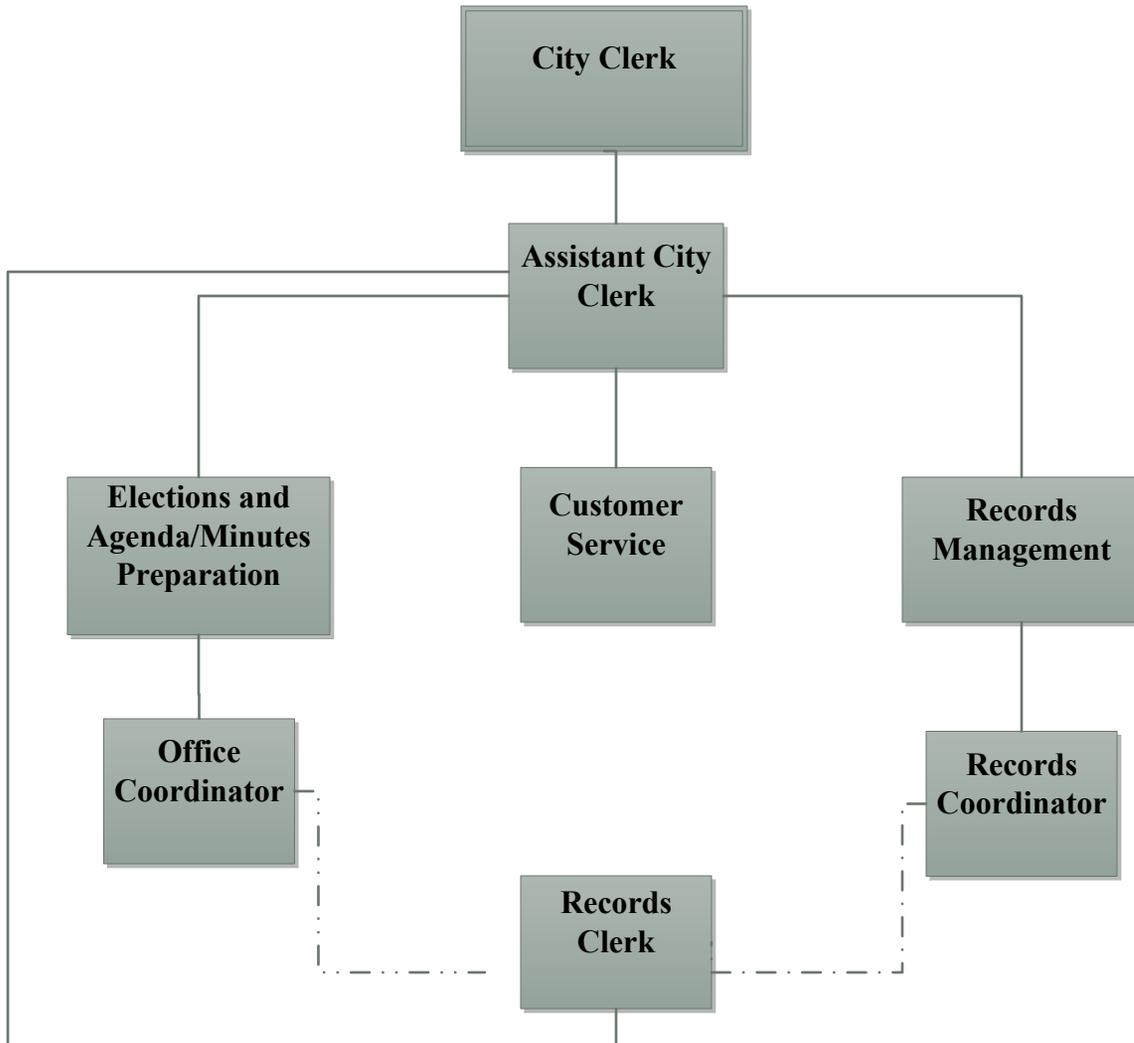
Net decrease is a result of decreases in printing and binding costs, other promotional activity and other advertising offset by an increase in advertising and professional services \$ (45,277)

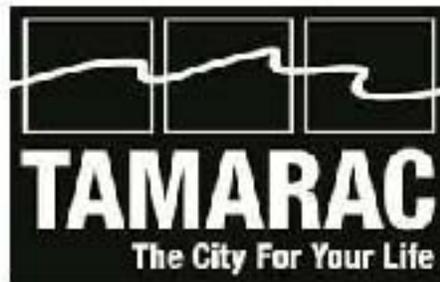
Capital Outlay:

Increase is a result of an increase in cost of items to be purchased in FY 2016 (purchasing a camera and accessories) versus items purchased in 2015. \$ 700



**City Clerk
5 Full Time (5 FTE)**





City Clerk Departmental Financial Summary

Financial Summary ~ Category Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 326,316	\$ 430,969	\$ 440,177	\$ 9,208	2.14%	\$ 457,198	\$ 476,115
Operating Expenditures	173,141	119,559	110,565	(8,994)	-7.52%	113,365	110,745
Capital Outlay	15,435	18,850	-	(18,850)	-100.00%	-	-
DEPARTMENT TOTALS	\$ 514,892	\$ 569,378	\$ 550,742	\$ (18,636)	-3.27%	\$ 570,563	\$ 586,860

Financial Summary ~ Program Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
City Clerk	\$ 514,892	\$ 569,378	\$ 550,742	\$ (18,636)	-3.27%	\$ 570,563	\$ 586,860
DEPARTMENT TOTALS	\$ 514,892	\$ 569,378	\$ 550,742	\$ (18,636)	-3.27%	\$ 570,563	\$ 586,860

City Clerk - Program Description (1300)

City Clerk/ Gen. Gvt

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.).

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of Public Records Requests Acknowledged within 1 day	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percent of Commission Meeting Minutes transcribed within 3 days following a Commission Meeting	90.74%	100.00%	89.13%	90.00%	90.00%	90.00%
Agendas for regularly scheduled City Commission meetings posted and available to the public at least 72 hours prior to the meeting	95.83%	100.00%	97.92%	100.00%	100.00%	100.00%
Voter turnout in Tamarac will be above Broward County Avg	2.70%			3.50%		5.00%

City Clerk (1300)

Financial Summary ~ Division Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 326,316	\$ 430,969	\$ 440,177	\$ 9,208	2.14%	\$ 457,198	\$ 476,115
Operating Expenditures	173,141	119,559	110,565	(8,994)	-7.52%	113,365	110,745
Capital Outlay	15,435	18,850	-	(18,850)	-100.00%	-	-
TOTALS	\$ 514,892	\$ 569,378	\$ 550,742	\$ (18,636)	-3.27%	\$ 570,563	\$ 586,860

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 2016 Major Variances +/- :

Personal Services:

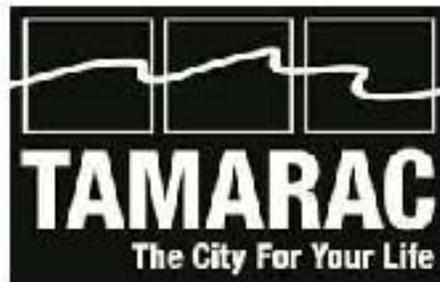
Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 9,208

Operating Expenditures:

Net decrease is a result of decreases in advertising, recording fees, travel & training, and rentals offset by increases in contractual services, and various accounts reflecting actual expenditures \$ (8,994)

Capital Outlay:

Net decreases is a result of no new purchases of capital equipment \$ (18,850)



Police Services (4120)
Departmental Financial Summary

Financial Summary ~ Department Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Fines & Forfeits - County	\$ 121,675	\$ 115,000	\$ 116,150	1,150	1.00%	\$ 117,312	\$ 118,485
Parking Violations	228,788	140,000	230,000	90,000	64.29%	233,500	237,000
Red light violations	731,979	2,953,810	2,953,810	-	0.00%	-	-
Red light violations (contra)	(384,759)	(1,451,503)	(1,451,503)	-	0.00%	-	-
Red light Admin fees	2,359	79,625	5,000	(74,625)	-93.72%	-	-
Red Light - Fines & Forfeits	36,909	-	280	280	100.00%	-	-
DEPARTMENT TOTALS	\$ 736,951	\$ 1,836,932	\$ 1,853,737	\$ 16,805	0.91%	\$ 350,812	\$ 355,485

Financial Summary ~ Category Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 416,328	\$ 451,299	\$ 554,693	\$ 103,394	22.91%	\$ 571,659	\$ 631,374
Operating Exp - School Crossing	171,424	196,915	196,915	-	0.00%	202,822	208,907
Operating Exp - Police/BSO	12,591,681	13,435,221	14,106,982	671,761	5.00%	14,812,331	15,552,948
Operating Exp - Red-light Cameras	384,288	1,530,633	1,452,894	(77,739)	-5.08%	-	-
DEPARTMENT TOTALS	\$ 13,563,721	\$ 15,614,068	\$ 16,311,484	\$ 697,416	4.47%	\$ 15,586,812	\$ 16,393,229

Financial Summary ~ Program Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Crossing Guards	\$ 171,424	\$ 196,915	\$ 196,915	\$ -	0.00%	\$ 202,822	\$ 208,907
Police Services	12,991,812	13,835,221	14,606,982	771,761	5.58%	15,363,331	16,162,948
Red Light Cameras	400,485	1,581,932	1,507,587	(74,345)	-4.70%	20,659	21,374
DEPARTMENT TOTALS	\$ 13,563,721	\$ 15,614,068	\$ 16,311,484	\$ 697,416	4.47%	\$ 15,586,812	\$ 16,393,229

Police Services/Broward Sheriff's Office (4120)

Broward Sheriff

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 102 budgeted positions to include a District Chief, two Lieutenants, eight Sergeants, 71 deputies, two red light program: one motorcycle deputy and one Community Service Aide 14 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.

Budget Performance Measures

Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Number of High visibility traffic and corridor operations	15.00	20.00	14.00	20.00	20.00	20.00
Number of District participation in community outreach programs/meetings	125	125	141	125	125	125
Number of volunteer hours	4,578.00	3,000.00	6,586.00	3,000.00	3,000.00	3,000.00
Percentage of days minimum staffing requirements were met	95.88%	100.00%	100.00%	100.00%	100.00%	100.00%

Police Services (4120)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Fines & Forfeits - County	\$ 121,675	\$ 115,000	\$ 116,150	\$ 1,150	1.00%	\$ 117,312	\$ 118,485
Parking Violations	228,788	140,000	230,000	90,000	64.29%	233,500	237,000
TOTALS	\$ 350,463	\$ 255,000	\$ 346,150	\$ 91,150	35.75%	\$ 350,812	\$ 355,485

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 400,131	\$ 400,000	\$ 500,000	\$ 100,000	25.00%	\$ 551,000	\$ 610,000
Operating Exp - School Crossing	171,424	196,915	196,915	-	0.00%	202,822	208,907
Operating Exp - Police/BSO	12,591,681	13,435,221	14,106,982	671,761	5.00%	14,812,331	15,552,948
TOTALS	\$ 13,163,236	\$ 14,032,136	\$ 14,803,897	\$ 771,761	5.50%	\$ 15,566,153	\$ 16,371,855

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 2016 Major Variances +/- :**Personal Services:**

Net increase in contribution to the Police Pension Plan \$ 100,000

Operating Expenditures:

Net increase in budget request from the Broward Sheriff's office for services in FY 2016 \$ 671,761

Police Services/Red Light Camera Program (4121)

Police Services/ Red Light Camera Program

Scorecard

Mission

The Red Light Photo Enforcement Program's Mission is to partner with 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 and 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.

Budget Performance Measures

Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Number of months where rejection rates do not increase greater than 2% month over month	7.00	12.00		12.00	12.00	12.00

Police Services/Red Light Camera (4121)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Red light violations	\$ 731,979	\$ 2,953,810	\$ 2,953,810	\$ -	0.00%	\$ -	\$ -
Red light violations (contra)	(384,759)	(1,451,503)	(1,451,503)	-	0.00%	-	-
Fines & Forfeits	36,909	-	280	280	100.00%	-	-
Red light Admin fees	2,359	79,625	5,000	(74,625)	-93.72%	-	-
TOTALS	\$ 386,488	\$ 1,581,932	\$ 1,507,587	\$ (74,345)	-4.70%	\$ -	\$ -

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 16,197	\$ 51,299	\$ 54,693	\$ 3,394	6.62%	\$ 20,659	\$ 21,374
Operating Exp	384,288	1,530,633	1,452,894	(77,739)	-5.08%	-	-
TOTALS	\$ 400,485	\$ 1,581,932	\$ 1,507,587	\$ (74,345)	-4.70%	\$ 20,659	\$ 21,374

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Motorcycle Deputy	1			1
Community Service Aide	1			1
Office Coordinator*	0.16			0.16
Accountant I*	0.07			0.07
Total Personnel Complement	2.23	0	0	2.23

* Position split funded with General Fund 001

FY 2016 Major Variances +/- :

Personal Services:

Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 3,394

Increase/Decrease for:

Net decrease is a result of an estimated decrease in billing services with the provider. \$ (77,739)

Non-Departmental (9000)

Financial Summary ~ Category Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 1,223,340	\$ 1,006,938	\$ 1,258,938	\$ 252,000	25.03%	\$ 1,258,938	\$ 1,258,938
Operating Expenditures	696,867	865,248	1,032,878	167,630	19.37%	998,551	1,063,891
Capital Outlay	8,366	35,000	35,000	-	0.00%	35,000	35,000
Grant & Aid	-	3,750	1,500	(2,250)	-60.00%	1,500	1,500
Transfer Out - Fire Rescue	6,342,109	6,379,742	5,977,733	(402,009)	-6.30%	6,278,313	6,624,908
Transfer Out - Revenue Bond	2,475,300	2,542,538	2,537,800	(4,738)	-0.19%	2,561,300	2,590,700
Transfer Out - Maintenance	-	-	500,000	500,000	0.00%	500,000	500,000
Transfer Out - Corridor Imp.	1,000,000	1,000,000	1,000,000	-	0.00%	1,000,000	1,000,000
Transfer Out - Capital Projects	-	-	1,500,000	1,500,000	0.00%	500,000	500,000
Transfer Out - Tamarac Village	-	-	779,775	779,775		767,000	760,000
Transfer Out - Stormwater	300,336	317,791	327,918	10,127	3.19%	350,489	361,004
Transfer Out - Capital Equipment	93,000	239,899	237,000	(2,899)	-1.21%	237,000	237,000
Transfer Out - Colony West Golf Course	1,951,623	164,917	419,132	254,215	154.15%	164,917	164,917
Contingency/Other Uses	-	197,357	750,000	552,643	280.02%	750,000	750,000
Encumbrances	-	-	326,375	326,375	100.00%	224,824	224,824
TOTALS	\$ 14,090,941	\$ 12,753,180	\$ 16,684,049	\$ 3,930,869	30.82%	\$ 15,627,832	\$ 16,072,682

FY 2016 Major Variances +/- :**Personal Services :**

Net increase is a result of expected increases in insurance premium taxes. \$ 252,000

Operating Expenditures:

Net increase is a result of an increase in insurance service charges to the Risk Fund offset by a small decrease in dues & memberships \$ 167,630

Grant & Aid:

Net decrease in grants & aids is a result of a decrease in the Q-Tip rebate \$ (2,250)

Transfer Out:

Net increase in transfers out is primarily a result of a decrease in transfers to the Fire Rescue fund and Capital Equipment Fund offset by an increase to the Capital Projects Fund and Tamarac Village Fund. \$ 2,634,471

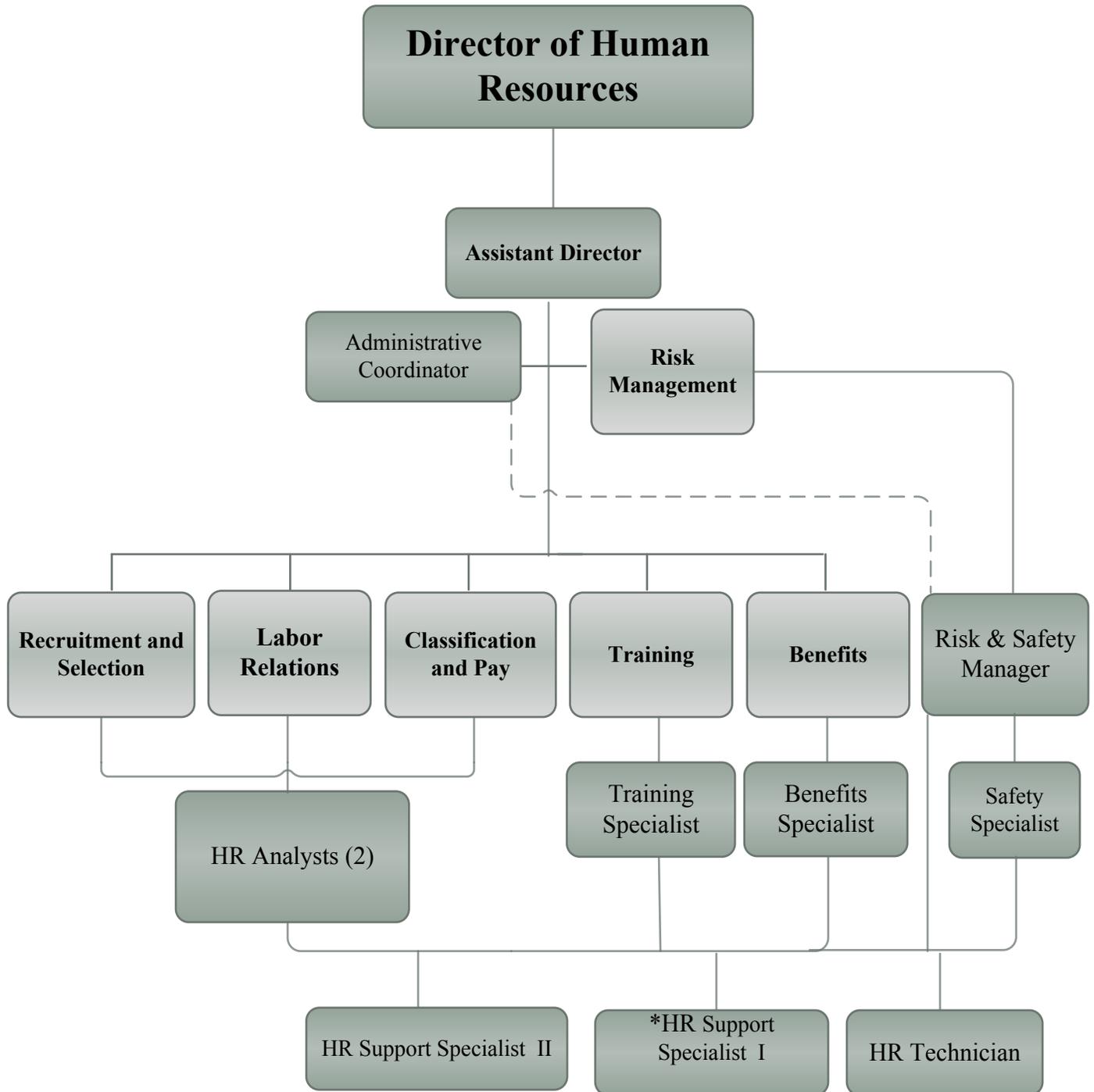
Contingency/Other Uses:

Net increase in contingency is a result of recording the amount for the year over used amounts from the prior year. \$ 552,643

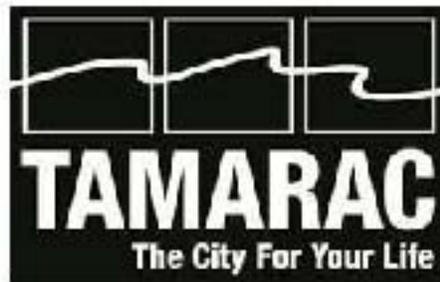
Encumbrances:

Net increase due to a transfer in FY15 for prior year encumbrances. \$ 326,375

Human Resources Department 12 Full Time (12 FTE)



*HR Support Specialist I made FT in April FY15



Human Resources Departmental Financial Summary

Financial Summary ~ Department Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Insurance Service Fees	\$ 920,460	\$ 948,073	\$ 1,117,948	\$ 169,875	17.92%	\$ 1,211,504	\$ 1,338,723
Claims -Refunds	102,044	-	-	-		-	-
Worker's Comp Fees	291,467	387,918	310,225	(77,693)	-20.03%	316,266	324,297
Interest Earnings	21,311	50,000	35,100	(14,900)	-29.80%	35,100	35,100
Miscellaneous Revenues	94,378	-	-	-	0.00%	-	-
Property Settlements	-	15,000	15,000	-		15,000	15,000
Appropriated Fund Balance-Risk	-	1,189,370	1,169,857	(19,513)	-1.64%	1,068,814	966,313
DEPARTMENT TOTALS	\$ 1,429,660	\$ 2,590,361	\$ 2,648,130	\$ 57,769	2.23%	\$ 2,646,684	\$ 2,679,433

Financial Summary ~ Category Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 1,265,475	\$ 1,283,462	\$ 1,460,206	\$ 176,744	13.77%	\$ 1,517,852	\$ 1,589,226
Operating Expenditures	1,582,088	2,198,903	2,214,284	15,381	0.70%	2,189,846	2,202,833
Capital Outlay	12,226	1,441	-	(1,441)	0.00%	-	-
Contingency	-	240,465	250,000	9,535	3.97%	250,000	250,000
DEPARTMENT TOTALS	\$ 2,859,789	\$ 3,724,271	\$ 3,924,490	\$ 200,219	5.38%	\$ 3,957,698	\$ 4,042,059

Financial Summary ~ Program Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Operations	\$ 897,988	\$ 979,775	\$ 1,121,211	\$ 141,436	14.44%	\$ 1,149,382	\$ 1,194,146
Training and Development	141,305	154,135	155,149	1,014	0.66%	161,632	168,480
Risk Management	1,820,496	2,590,361	2,648,130	57,769	2.23%	2,646,684	2,679,433
DEPARTMENT TOTALS	\$ 2,859,789	\$ 3,724,271	\$ 3,924,490	\$ 200,219	5.38%	\$ 3,957,698	\$ 4,042,059

Human Resources - Program Descriptions (1710/1720)

Human Resources

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 2016, the Human Resources Department will focus on successfully negotiating a collective bargaining agreement with the International Association of Firefighters, successfully transitioning and improving the day-to-day administration of the Firefighter's Pension Plan, and enhancing succession planning in order to capture the knowledge and experience of employees retiring from the workforce. As turnover has increased, as expected, due to increased competitiveness in the labor market, we must focus on recruitment and retention, and maintaining competitive pay in the geographic market. This focus will help the City continue to hire and retain qualified 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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of those hired who have successfully completed their initial probationary period <small>Recruitment</small>	92.59%	95.00%	93.33%	95.00%	95.00%	95.00%
Percentage Grievances/Admin Hearings resolved before passing from management control <small>Labor Relations</small>	100.00%	95.00%	96.00%	95.00%	95.00%	95.00%
Percentage of employees satisfied with training (i.e. rating of 4 or 5 for "met objectives" and "content was useful") <small>HR Training</small>	99.30%	96.00%	100.00%	96.00%	96.00%	96.00%

Human Resources Operations (1710/1720)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 885,178	\$ 900,565	\$ 1,072,707	\$ 172,142	19.11%	\$ 1,111,361	\$ 1,162,903
Operating Expenditures	141,889	231,904	203,653	(28,251)	-12.18%	199,653	199,723
Capital Outlay	12,226	1,441	-	(1,441)	-100.00%	-	-
TOTALS	\$ 1,039,293	\$ 1,133,910	\$ 1,276,360	\$ 142,450	12.56%	\$ 1,311,014	\$ 1,362,626

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Director of Human Resources	1			1
Assistant Director	1			1
Human Resources Analyst*	1.50			1.50
Training Specialist	1			1
Benefits Specialist	1			1
Administrative Coordinator	1			1
HR Support Specialist II*	0.75			0.75
HR Support Specialist I	1			1
HR Technician*	0.75			0.75
Total Personnel Complement	9	0	0	9

*Position split funded between General Fund 001 & Risk Fund 504

FY 2016 Major Variances +/- :

Personal Services:

Net increase due to addition of Assistant Director position as well as planned salary, benefits and pension experience adjustments \$ 172,142

Operating Expenditures:

Net decrease is a result of decreasing attorney services and supplies-software offset by an increase in training and background checks \$ (28,251)

Capital Outlay:

Net decrease reflects an adjustment to estimated capital items to be replaced or purchased in the current year versus the previous year. \$ (1,441)

Risk Management - Program Description (8401)

Risk

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Number of incidents per 100,000 miles driven (YTD)	2.16	2.80	2.59	2.70	2.60	2.50
Worker's comp incident rate per \$100,000 payroll (YTD)	0.14	0.25	0.11	0.24	0.23	0.22
General Liability Claims per 10,000 population served	3.41	3.00	1.79	2.90	2.80	2.70
Workers' Comp Experience Modifier (Annual)	0.78	0.75	0.75	0.75	0.75	0.75

Risk Management (8401)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Insurance Service Fees	\$ 920,460	\$ 948,073	\$ 1,117,948	\$ 169,875	17.92%	\$ 1,211,504	\$ 1,338,723
Claims - Refunds	102,044	-	-	-	-	-	-
Worker's Comp Fees	291,467	387,918	310,225	(77,693)	-20.03%	316,266	324,297
Interest Earnings	21,311	50,000	35,100	(14,900)	-29.80%	35,100	35,100
Miscellaneous Revenues	94,378	-	-	-	0.00%	-	-
Property Settlements	-	15,000	15,000	-	-	15,000	15,000
Appropriated Net Assets	-	1,189,370	1,169,857	(19,513)	-1.64%	1,068,814	966,313
TOTALS	\$ 1,429,660	\$ 2,590,361	\$ 2,648,130	\$ 57,769	2.23%	\$ 2,646,684	\$ 2,679,433

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 380,297	\$ 382,897	\$ 387,499	\$ 4,602	1.20%	\$ 406,491	\$ 426,323
Operating Expenditures	1,440,199	1,966,999	2,010,631	43,632	2.22%	1,990,193	2,003,110
Contingency	-	240,465	\$ 250,000	9,535	3.97%	250,000	250,000
TOTALS	\$ 1,820,496	\$ 2,590,361	\$ 2,648,130	\$ 57,769	2.23%	\$ 2,646,684	\$ 2,679,433

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Risk and Safety Manager	1			1
Safety Specialist	1			1
HR Analyst*	0.50			0.50
HR Support Specialist II*	0.25			0.25
HR Technician*	0.25			0.25
Total Personnel Complement	3	0	0	3

*Position split funded between General Fund 001 & Risk Fund 504

FY 2016 Major Variances +/- :

Personal Services:

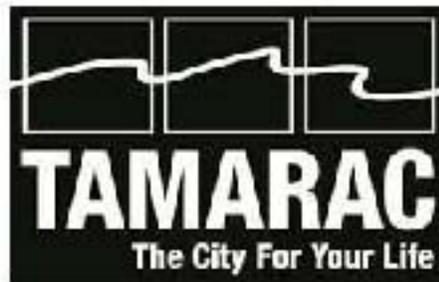
Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 4,602

Operating Expenditures:

Net increase is a result of an increase in interfund service charges and a net increase in premiums/claims offset by decreases in other operating expenses. \$ 43,632

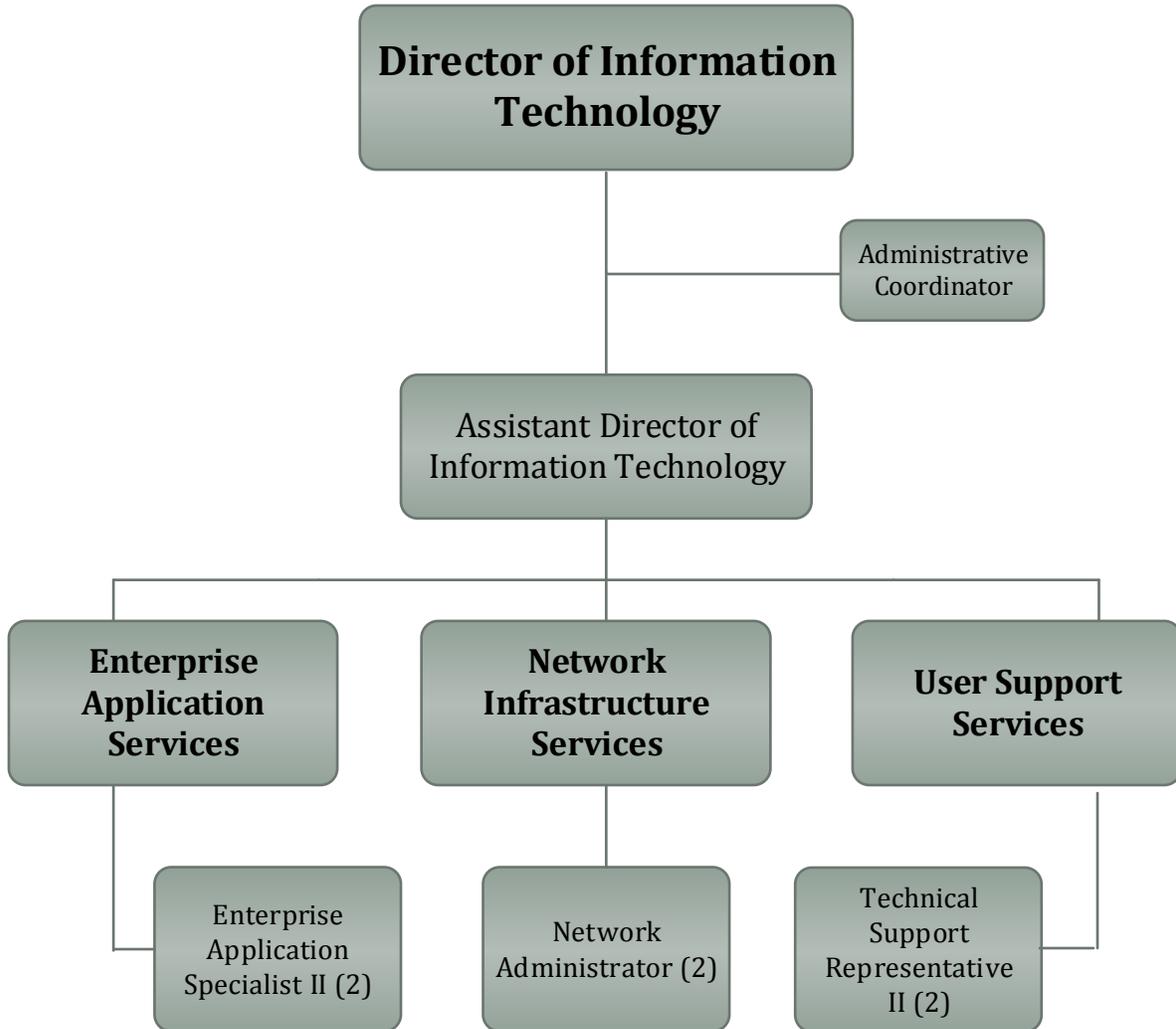
Contingency:

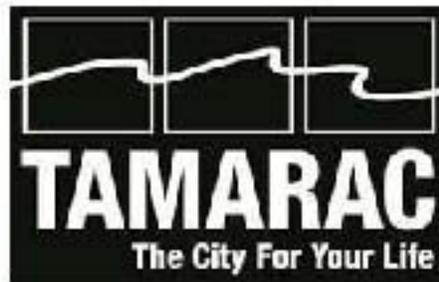
Net increase due primarily to a transfer in FY15 for prior year encumbrances, the FY15 adopted budget was \$250,000. \$ 9,535



Information Technology Department

9 Full Time (9 FTE)





Information Technology Departmental Financial Summary

Financial Summary ~ Department Revenues

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Telecommunications Tower	\$ 665,439	\$ 630,000	\$ 575,116	\$ (54,884)	-8.71%	\$ 572,372	\$ 569,491
DEPARTMENT TOTALS	\$ 665,439	\$ 630,000	\$ 575,116	\$ (54,884)	-8.71%	\$ 572,372	\$ 569,491

Financial Summary ~ Category Expenditures

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 874,090	\$ 1,060,274	\$ 1,050,943	\$ (9,331)	-0.88%	\$ 1,091,205	\$ 1,142,420
Operating Expenditures	706,507	888,646	1,179,925	291,279	32.78%	834,320	799,090
Capital Outlay	57,712	323,463	247,500	(75,963)	-23.48%	453,500	81,700
DEPARTMENT TOTALS	\$ 1,638,309	\$ 2,272,383	\$ 2,478,368	\$ 205,985	9.06%	\$ 2,379,025	\$ 2,023,210

Financial Summary ~ Program Expenditures

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
IT Operations	\$ 1,638,309	\$ 2,272,383	\$ 2,478,368	\$ 205,985	9.06%	\$ 2,379,025	\$ 2,023,210
DEPARTMENT TOTALS	\$ 1,638,309	\$ 2,272,383	\$ 2,478,368	\$ 205,985	9.06%	\$ 2,379,025	\$ 2,023,210

Information Technology - Program Description (8100)

Information Technology

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Average Amount of Time Service Desk Request is Completed (hrs)	26.16	30.00	29.42	30.00	30.00	30.00
Percentage of Time IT Systems Available During Business Hours	99.50%	99.50%	99.15%	99.50%	99.50%	99.50%
Backup Success Rate (%)	72.30%	95.00%	59.57%	95.00%	95.00%	95.00%
IT Customer Satisfaction rate (%)	98.17%	97.00%	97.58%	97.00%	97.00%	97.00%

Information Technology (8100)

Financial Summary ~ Division Revenues							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Telecommunications Tower	\$ 665,439	\$ 630,000	\$ 575,116	\$ (54,884)	-8.71%	\$ 572,372	\$ 569,491
TOTALS	\$ 665,439	\$ 630,000	\$ 575,116	\$ (54,884)	-8.71%	\$ 572,372	\$ 569,491

Financial Summary ~ Division Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 874,090	\$ 1,060,274	\$ 1,050,943	\$ (9,331)	-0.88%	\$ 1,091,205	\$ 1,142,420
Operating Expenditures	706,507	888,646	1,179,925	291,279	32.78%	834,320	799,090
Capital Outlay/Other	57,712	323,463	247,500	(75,963)	-23.48%	453,500	81,700
TOTALS	\$ 1,638,309	\$ 2,272,383	\$ 2,478,368	\$ 205,985	9.06%	\$ 2,379,025	\$ 2,023,210

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Director of Information Technology	1			1
Assistant Director of Information Technology	1			1
Enterprise Application Specialist II	2			2
Network Administrator I	1			1
Network Administrator II	1			1
Technical Support Representative I	1			1
Technical Support Representative II	1			1
Administrative Coordinator	1			1
Total Personnel Complement	9	0	0	9

FY 2016 Major Variances +/- :

Personal Services:

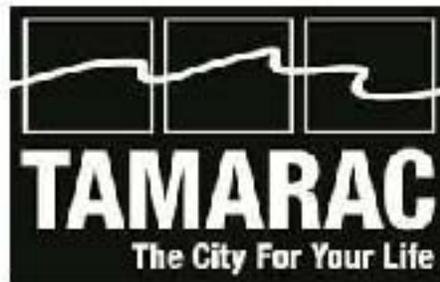
Net decrease in personal services is a result of planned salary, benefits and pension experience \$ (9,331)

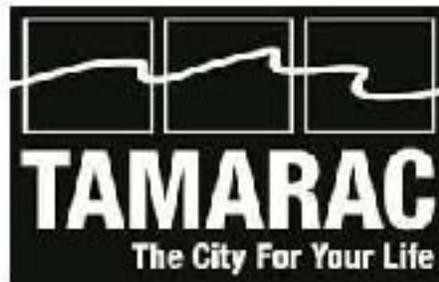
Operating Expenditures:

Net increase in operating expenditures is a result of increases in engineering services and software costs for the Microsoft 360 implementation, increased costs for service contracts offset by decreases in various accounts to reflect estimated actual costs. \$ 291,279

Capital Outlay:

Net decrease in capital outlay is a result in a decrease in equipment related purchases in comparison to the prior year. The overall estimated equipment costs for this fiscal year is \$247,500 and capital outlay is included in the Asset Management Program \$ (75,963)





Parks and Recreation Departmental Financial Summary

Financial Summary ~ Department Revenues							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
After-School Program	\$ 37,252	\$ 42,500	\$ 41,310	\$ (1,190)	-2.80%	\$ 42,136	\$ 42,979
Summer Camp Fees	211,696	218,600	234,850	16,250	7.43%	237,848	247,103
Concession Sales	5,716	6,200	6,262	62	1.00%	6,325	6,388
Activity Fees	43,019	43,100	43,531	431	1.00%	43,966	44,406
Youth Activity Fees	10,965	15,000	15,150	150	1.00%	15,302	15,455
Adult Trip Fees	12,450	17,250	17,423	173	1.00%	17,597	17,773
Youth Basketball League	35,918	34,000	28,000	(6,000)	-17.65%	28,000	28,000
Fitness Activity Fees	68,326	78,500	79,285	785	1.00%	80,078	80,879
Instructional Class Fees	120,700	153,169	125,000	(28,169)	-18.39%	126,250	159,075
Senior Program Fees	33,496	30,000	30,300	300	1.00%	30,603	30,909
Youth Soccer League	41,105	44,625	45,071	446	1.00%	45,522	45,977
Youth Softball League	-	1,111	1,122	11	0.99%	1,133	1,144
Adult Softball League	10,790	16,800	16,968	168	1.00%	17,138	17,309
Men Basketball League	16,450	16,800	16,968	168	1.00%	17,138	17,309
Sponsorship Fees	4,900	5,000	4,000	(1,000)	-20.00%	4,000	4,000
Youth Flag Football	6,350	6,000	6,060	60	1.00%	6,121	6,182
Co-Ed Kickball League	3,575	3,600	3,636	36	1.00%	3,672	3,709
Adult Flag Football	4,400	3,200	3,232	32	1.00%	3,264	3,297
Youth Baseball League	7,760	-	-	-	-	-	-
Non-Resident Fees	1,390	1,500	1,515	15	1.00%	1,530	1,545
Recreation Special Events	15,078	4,300	4,343	43	1.00%	4,386	4,430
Turkey Trot 5K Race	43,014	43,000	37,250	(5,750)	-13.37%	37,250	37,250
Facility Rentals	89,840	78,500	45,000	(33,500)	-42.68%	45,450	80,879
Shelter Rentals	16,965	16,800	16,968	168	1.00%	17,138	17,309
Background Checks	6,212	5,500	5,610	110	2.00%	5,722	5,836
Aquatic Admission Fees	44,556	49,500	49,995	495	1.00%	50,495	51,000
Aquatic Program Fees	30,302	31,000	31,310	310	1.00%	31,623	31,939
Aquatic Concession Sales	1,922	3,300	3,333	33	1.00%	3,366	3,400
Aquatic Swim T License Fee	14,670	14,100	-	(14,100)	-	-	-
Rents/Aquatic Facility	4,250	6,000	6,060	60	1.00%	6,121	6,182
Mass Transit/Broward	95,295	95,015	94,200	(815)	-0.86%	94,200	94,200
Bus Service Fee	18,846	18,300	18,400	100	0.55%	18,400	18,400
Social Services Transport Fee	13,273	13,750	13,750	-	0.00%	13,750	13,750
DEPARTMENT TOTALS	\$ 1,070,481	\$ 1,116,020	\$ 1,045,902	\$ (70,118)	-6.28%	\$ 1,055,524	\$ 1,138,014

Financial Summary ~ Category Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 2,766,940	\$ 2,836,823	\$ 2,933,815	\$ 96,992	3.42%	\$ 3,043,550	\$ 3,169,908
Operating Expenditures	1,602,443	1,677,394	1,684,309	6,915	0.41%	1,702,915	1,728,335
Capital Outlay	71,512	177,948	100,700	(77,248)	-43.41%	-	-
DEPARTMENT TOTALS	\$ 4,440,895	\$ 4,692,165	\$ 4,718,824	\$ 26,659	0.57%	\$ 4,746,465	\$ 4,898,243

Financial Summary ~ Program Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Recreation	\$ 3,009,111	\$ 3,235,301	\$ 3,244,805	\$ 9,504	0.29%	\$ 3,288,201	\$ 3,406,123
Aquatics	778,957	784,874	800,475	15,601	1.99%	753,402	765,688
Social Services	198,428	204,944	209,799	4,855	2.37%	217,468	225,868
Transportation	454,399	467,046	463,745	(3,301)	-0.71%	487,394	500,564
DEPARTMENT TOTALS	\$ 4,440,895	\$ 4,692,165	\$ 4,718,824	\$ 26,659	0.57%	\$ 4,746,465	\$ 4,898,243

Recreation - Program Description (7010)

Parks and Recreation

Mission

We are committed to enriching the quality of life by being a leader in delivering superior and sustainable programs, facilities and services to our community.

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of department wide class attendance towards capacity	89.64%	87.00%	88.47%	87.00%	88.00%	89.00%
Percentage of time active space (ball fields, mtg rooms, picnic shelters) in use	67.07%	65.00%	69.20%	67.00%	67.00%	67.00%
Total Value of Sponsorships (in-kind and monetary) Special Events	\$10,175.00	\$12,000.00	\$17,200.00	\$13,000.00	\$14,000.00	\$15,000.00
Transactional Surveys - Percentage of all Parks and Recreation customers rating service a score of 4 or 5	97.55%	95.00%	98.15%	95.00%	95.00%	95.00%

Recreation (7010)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
TOTALS	\$ 847,367	\$ 885,055	\$ 828,854	\$ (56,201)	-6.35%	\$ 812,369	\$ 919,143

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 2,077,979	\$ 2,139,545	\$ 2,207,330	\$ 67,785	3.17%	\$ 2,301,565	\$ 2,401,525
Operating Expenditures	918,029	957,808	971,475	13,667	1.43%	986,636	1,004,598
Capital Outlay	13,103	137,948	66,000	(71,948)	-52.16%	-	-
TOTALS	\$ 3,009,111	\$ 3,235,301	\$ 3,244,805	\$ 9,504	0.29%	\$ 3,288,201	\$ 3,406,123

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Director of Parks & Recreation	1			1
Assistant Director of Parks & Recreation	1			1
Recreation Superintendent	1			1
Parks & Rec Site Supervisor	3			3
Special Events Coordinator	1			1
Recreation Programmer I	2			2
Recreation Programmer II	4			4
Administrative Coordinator	1			1
Recreation Assistant (P/T)		6		3
Community Services Manager	1			1
Senior Customer Service Rep/Cashier	1			1
Customer Service Rep./Cashier II	1			1
Customer Service Rep./Cashier (P/T)		7		3.50
Customer Service Representative (P/T)		2		1.00
Seasonal Employees:				
Recreation Leader II Seasonal			3	1
Summer Camp Site Supervisor			8	2.67
Summer Camp Recreation Leader I			13	4.33
Summer Camp Recreation Leader II			10	3.33
Summer Camp Junior Counselor			10	3.33
Summer Camp Recreation Assistant			1	0.33
Total Personnel Complement	17	13	45	38.50

FY 2016 Major Variances +/- :**Personal Services**

Net increase in personal services is a result of an addition of three part-time positions, two customer service rep/cashier positions and one recreation assistant, and planned salary, benefits and pension experience adjustments \$ 67,785

Operating Expenditures:

Net increase is a result of various adjustments to accounts to reflect actual estimated expenditures \$ 13,667

Capital Outlay:

Net decrease reflects an adjust to estimated capital items to be replaced or purchased in the current year versus the previous year. Capital outlay is included in the Asset Management Program \$ (71,948)

Aquatics - Program Description (7030)

Aquatics and Fitness Center

Mission

We are committed to enriching the quality of life by being a leader in delivering superior and sustainable programs and facilities and services to our community.

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percent Aquatics class attendance	98.00%	84.00%	96.17%	87.00%	88.00%	89.00%
Transactional Surveys - Percentage of Aquatics customers rating customer service a score of 4 or 5	98.74%	95.00%	97.84%	95.00%	95.00%	95.00%

Aquatics (7030)

Financial Summary ~ Division Revenues

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Aquatic Admission Fees	\$ 44,556	\$ 49,500	\$ 49,995	\$ 495	1.00%	\$ 50,495	\$ 51,000
Aquatic Program Fees	30,302	31,000	31,310	310	1.00%	31,623	31,939
Aquatic Concession Sales	1,922	3,300	3,333	33	1.00%	3,366	3,400
Rentals/Aquatic Facility	4,250	6,000	6,060	60	1.00%	6,121	6,182
Aquatic Swim T License Fee	14,670	14,100	-	(14,100)	(100.00)	-	-
TOTALS	\$ 95,700	\$ 103,900	\$ 90,698	\$ (13,202)	-12.71%	\$ 91,605	\$ 92,521

Financial Summary ~ Division Expenditures

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 128,252	\$ 126,424	\$ 152,347	\$ 25,923	20.50%	\$ 137,334	\$ 143,142
Operating Expenditures	598,737	618,450	613,428	(5,022)	-0.81%	616,068	622,546
Capital Outlay	51,968	40,000	34,700	(5,300)	-13.25%	-	-
TOTALS	\$ 778,957	\$ 784,874	\$ 800,475	\$ 15,601	1.99%	\$ 753,402	\$ 765,688

Personnel Complement

Position Title	Full Time	Part Time	Temp	FTE's
Parks & Rec. Site Supervisor	1			1
Recreation Assistant P/T		2		1
Total Personnel Complement	1	2		2

FY 2016 Major Variances +/- :

Personal Services

Net increase in personal services is a result of planned salary, benefits and pension experience \$ 25,923

Operating Expenditures:

Net decrease is a result of decreases in contract costs, food costs, and repairs & maintenance costs, offset by increases in fixed utility costs \$ (5,022)

Capital Outlay:

Net decrease reflects an adjust to estimated capital items to be replaced or purchased in the current year versus the previous year. Capital outlay is included in the Asset Management Program \$ (5,300)

Social Services - Program Description (7040)

Social Services

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Total Social Services Provided (waivers, referrals, home visits, cases) Parks and Recreation	1,512.00	1,525.00	993.00	1,530.00	1,550.00	1,560.00
# volunteer hours Parks and Rec Volunteers	16,383.20	16,400.00	16,571.85	16,425.00	16,450.00	16,500.00
Transactional Surveys - Percentage of Social Services customers rating customer service a score of 4 or 5	98.95%	95.00%	99.25%	95.00%	95.00%	95.00%

Social Services (7040)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 180,130	\$ 187,646	\$ 194,341	\$ 6,695	3.57%	\$ 202,010	\$ 210,070
Operating Expenditures	18,298	17,298	15,458	(1,840)	-10.64%	15,458	15,798
TOTALS	\$ 198,428	\$ 204,944	\$ 209,799	\$ 4,855	2.37%	\$ 217,468	\$ 225,868

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Social Services Supervisor	1			1
Office Specialist	1			1
Information & Referral Specialist*			0.50	0.50
Total Personnel Complement	2	0	0	2

* Position funded thru CDBG/SHIP grant thru Community Development

FY 2016 Major Variances +/- :

Personal Services

Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 6,695

Operating Expenditures:

Net decrease in operating expenditures is a result of decreases in fuel and printing costs \$ (1,840)

Transportation - Program Description (7050)

Transportation Division

Mission

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

Program Description

The City of Tamarac has an integrated transportation program that includes three types of transportation: para-transit, transit and, shuttle. The 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 and 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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Passengers per Hour on the BC Transit Route	14.81	15.00	15.27	15.50	15.70	16.00
Total Paratransit Trips	12,223	12,500	6,508	12,600	12,700	12,800
Total Passengers for All Transportation Services	65,423	65,600	65,227	66,000	66,050	66,100
Transactional Surveys - Percentage of Transportation customers rating service a score of 4 or 5	99.47%	95.00%	98.73%	95.00%	95.00%	95.00%

Transportation (7050)

Financial Summary ~ Division Revenues							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Adopted	Adopted
Mass Transit/Broward	\$ 95,295	\$ 95,015	\$ 94,200	\$ (815)	-0.86%	\$ 94,200	\$ 94,200
Bus Service Fee	18,846	18,300	18,400	100	0.55%	18,400	18,400
Social Service Transport Fee	13,273	13,750	13,750	-	0.00%	13,750	13,750
TOTALS	\$ 127,414	\$ 127,065	\$ 126,350	\$ (715)	-0.56%	\$ 126,350	\$ 126,350

Financial Summary ~ Division Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Adopted	Adopted
Personal Services	\$ 380,579	\$ 383,208	\$ 379,797	\$ (3,411)	-0.89%	\$ 402,641	\$ 415,171
Operating Expenditures	67,379	83,838	83,948	110	0.13%	84,753	85,393
Capital Outlay	6,441	-	-	-	0.00%	-	-
TOTALS	\$ 454,399	\$ 467,046	\$ 463,745	\$ (3,301)	-0.71%	\$ 487,394	\$ 500,564

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Lead Bus Driver/Scheduler	1			1
Transportation Dispatch Clerk	1			1
Bus Driver	3	4		5
Total Personnel Complement	5	4	0	7

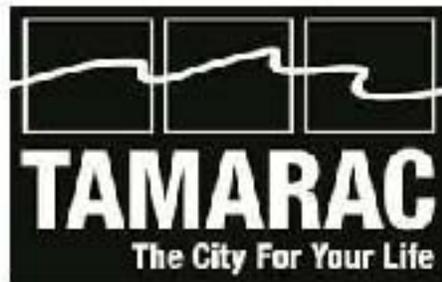
FY 2016 Major Variances +/- :

Personal Services

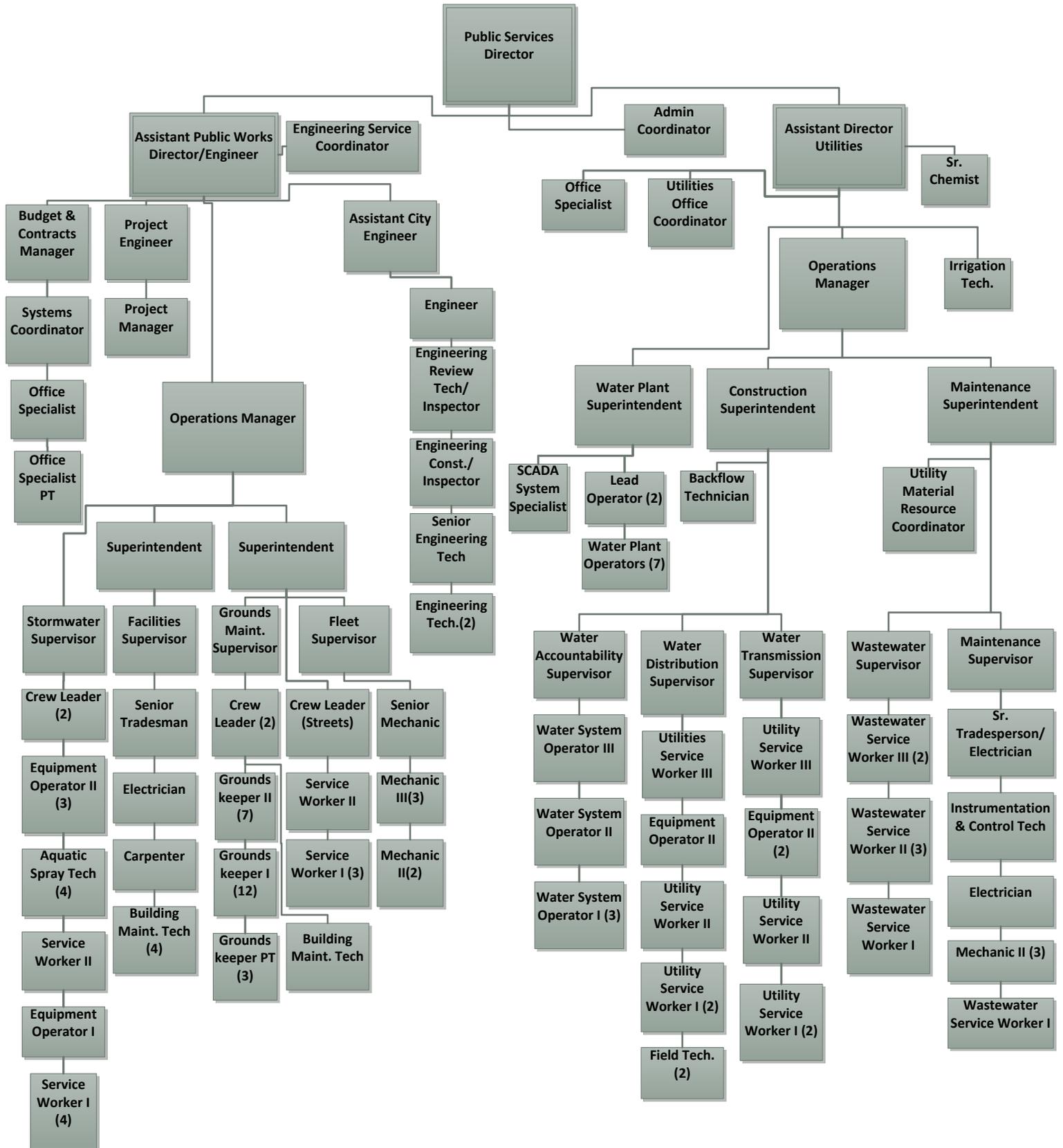
Net decrease in personal services is a result of planned salary, benefits and pension experience adjustments \$ (3,411)

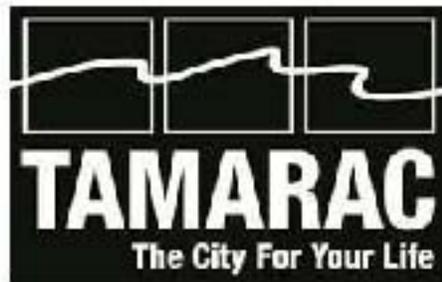
Operating Expenditures:

Net increase is a result of various adjustments to accounts to reflect actual estimated expenditures \$ 110



Public Services
134 Full Time, 4 Part Time (136 FTE)





**Public Services
Departmental Financial Summary**

Financial Summary ~ Department Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
General Fund							
Engineering Fees	\$ 299,899	\$ 50,000	\$ 50,000	\$ -	0.00%	\$ 50,000	\$ 50,000
Stormwater Fund							
Special Assessments	5,467,108	5,198,189	5,355,516	157,327	3.03%	\$ 5,514,759	\$ 5,680,201
Interest Earnings	37,772	54,000	60,000	6,000	11.11%	60,000	60,000
Transfer In	320,249	338,298	349,036	10,738	3.17%	372,245	383,409
Appropriated Net Assets	-	688,140	44,062	(644,078)	-93.60%	-	-
Utilities Fund							
Water	9,090,173	9,285,249	9,324,675	39,426	0.42%	\$ 10,258,241	\$ 10,786,614
Wastewater	14,761,567	15,289,623	15,366,492	76,869	0.50%	16,934,128	17,821,366
Late Charges	247,779	270,000	250,000	(20,000)	-7.41%	250,000	250,000
Misc. Service Charges	358,436	270,000	330,000	60,000	22.22%	330,000	330,000
Miscellaneous Revenues	35,273	8,000	8,000	-	0.00%	8,000	8,000
Interest Earnings	56,427	65,000	82,800	17,800	27.38%	82,840	82,840
Appropriated Net Assets	-	1,691,225	2,857,434	1,166,209	68.96%	-	-
DEPARTMENT TOTALS	\$ 30,674,683	\$ 33,207,724	\$ 34,078,015	\$ 870,291	2.62%	\$ 33,860,213	\$ 35,452,430

Financial Summary ~ Category Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 10,441,509	\$ 11,105,257	\$ 11,662,606	\$ 557,349	5.02%	\$ 11,941,820	\$ 12,318,640
Operating Expenditures	20,288,498	19,300,578	19,451,252	150,674	0.78%	19,824,172	20,382,175
Capital Outlay	36,579	1,612,283	475,400	(1,136,883)	-70.51%	548,500	633,000
Debt Service	853,284	1,311,000	1,313,000	2,000	0.15%	1,308,000	1,306,800
Contingency/Other Uses	5,173,455	7,166,715	8,504,547	1,337,832	18.67%	7,649,601	8,447,857
Reserves	-	147,687	252,898	105,211	71.24%	279,371	250,000
DEPARTMENT TOTALS	\$ 36,793,325	\$ 40,643,520	\$ 41,659,703	\$ 1,016,183	2.50%	\$ 41,551,464	\$ 43,338,472

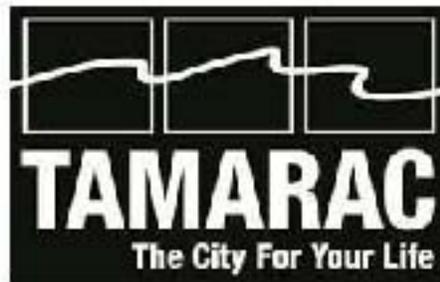
Financial Summary ~ Program Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Public Works - General Fund	\$ 6,892,718	\$ 7,483,156	\$ 7,631,688	\$ 148,532	1.98%	\$ 7,741,251	\$ 7,936,042
Stormwater	5,456,109	6,278,627	5,808,614	(470,013)	-7.49%	\$ 5,947,004	\$ 6,123,610
Utilities	24,444,498	26,881,737	28,219,401	1,337,664	4.98%	\$ 27,863,209	\$ 29,278,820
DEPARTMENT TOTALS	\$ 36,793,325	\$ 40,643,520	\$ 41,659,703	\$ 1,016,183	2.50%	\$ 41,551,464	\$ 43,338,472

**Public Works
Departmental Financial Summary**

Financial Summary ~ Department Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Engineering Fees	\$ 299,899	\$ 50,000	\$ 50,000	\$ -	0.00%	\$ 50,000	\$ 50,000
DEPARTMENT TOTALS	\$ 299,899	\$ 50,000	\$ 50,000	\$ -	0.00%	\$ 50,000	\$ 50,000

Financial Summary ~ Category Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 5,402,367	\$ 5,642,648	\$ 5,809,448	\$ 166,800	2.96%	\$ 5,937,732	\$ 6,133,614
Operating Expenditures	5,328,223	6,071,896	5,713,275	(358,621)	-5.91%	5,848,152	6,011,253
Capital Outlay	73,776	1,497,657	1,061,684	(435,973)	-29.11%	121,000	1,192,000
Debt Service	184,963	404,000	403,000	(1,000)	-0.25%	402,000	399,800
Contingency/Other Uses	1,366,611	1,177,882	1,186,684	8,802	0.75%	2,000,000	972,985
Reserves	-	-	152,895	152,895	100.00%	179,371	150,000
DEPARTMENT TOTALS	\$ 12,355,940	\$ 14,794,083	\$ 14,326,986	\$ (467,097)	-3.16%	\$ 14,488,255	\$ 14,859,652

Financial Summary ~ Program Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Administration	\$ 268,720	\$ 237,858	\$ 150,976	\$ (86,882)	-36.53%	\$ 156,420	\$ 162,128
Engineering	268,201	338,540	301,013	(37,527)	-11.08%	311,327	324,306
Operations	531,236	553,469	618,484	65,015	11.75%	645,095	672,912
Streets	1,242,455	1,302,392	1,337,455	35,063	2.69%	1,370,492	1,413,722
Facility Management	1,323,524	1,291,210	1,437,669	146,459	11.34%	1,415,578	1,449,326
Fleet Management	809,900	876,583	876,117	(466)	-0.05%	891,546	919,597
Grounds Maintenance	2,448,682	2,883,104	2,909,974	26,870	0.93%	2,950,793	2,994,051
Stormwater Operations	5,456,109	6,278,627	5,808,614	(470,013)	-7.49%	5,947,004	6,123,610
Stormwater Capital	7,113	1,032,300	886,684	(145,616)	-14.11%	800,000	800,000
DEPARTMENT TOTALS	\$ 12,355,940	\$ 14,794,083	\$ 14,326,986	\$ (467,097)	-3.16%	\$ 14,488,255	\$ 14,859,652



Public Works Administration (5001)

Public Works

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of Work orders/ inspections completed on time (grounds, stormwater, fac, eng, streets)	100.00%	95.00%	99.69%	95.00%	95.00%	95.00%
Percentage of all PW citizen requests addressed within specified timeframes (stormwater, streets, grounds)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Public Works/Administration (5001)

Financial Summary ~ Division Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 215,510	\$ 217,013	\$ 135,081	\$ (81,932)	-37.75%	\$ 140,525	\$ 146,233
Operating Expenditures	53,210	20,845	15,895	(4,950)	-23.75%	15,895	15,895
TOTALS	\$ 268,720	\$ 237,858	\$ 150,976	\$ (86,882)	-36.53%	\$ 156,420	\$ 162,128

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Director of Public Services*	0.27			0.27
Office Specialist P/T		1		0.50
Systems Coordinator**	0.50			0.50
Total Personnel Complement	0.77	1	0	1.27

*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 2016 Major Variances +/- :

Personal Services

Net decrease in personal services is a result of the elimination of the Administrative Coordinator position offset by the addition of a part-time office specialist position, planned salary, benefits and pension experience adjustments \$ (81,932)

Operating Expenditures:

Net decrease is a result of various adjustments to accounts to reflect actual estimated expenditures \$ (4,950)

Public Services Engineering - Program Description (5002/6002)

Engineering

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of engineering inspections completed within 1 day	100.00%	95.00%	99.25%	95.00%	95.00%	95.00%
Percentage of Development review committee packages reviewed within 10 days	100.00%	100.00%	99.75%	100.00%	100.00%	100.00%
Percentage of Engineering permit applications reviewed within 10 days	100.00%	100.00%	98.17%	100.00%	100.00%	100.00%
Percentage of Mapping requests responded to in 2 days	99.75%	100.00%	100.00%	100.00%	100.00%	100.00%

Engineering (5002)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Engineering Fees	\$ 299,899	\$ 50,000	\$ 50,000	\$ -	0.00%	\$ 50,000	\$ 50,000
TOTALS	\$ 299,899	\$ 50,000	\$ 50,000	\$ -	-	\$ 50,000	\$ 50,000

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 253,171	\$ 318,969	\$ 281,863	\$ (37,106)	-11.63%	\$ 292,377	\$ 303,156
Operating Expenditures	15,030	19,571	19,150	(421)	-2.15%	18,950	21,150
TOTALS	\$ 268,201	\$ 338,540	\$ 301,013	\$ (37,527)	-11.08%	\$ 311,327	\$ 324,306

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Project Engineer	1			1
Engineer Review Technician/Inspector	1			1
Office Coordinator**	0.50			0.50
Total Personnel Complement	2.50	0	0	2.50

**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 2016 Major Variances +/- :

Personal Services

Net decrease in personal services is a result of the reallocation of a position to the Operations Division-5005 planned salary, benefits and pension experience adjustments \$ (37,106)

Operating Expenditures:

Net decrease is a result of various adjustments to accounts to reflect actual estimated expenditures \$ (421)

Public Works/Operations - Program Description (5005)

Recycling

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 material 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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Average number of pounds recycled per capita	132.80	145.00	132.48	145.00	145.00	145.00
Recycling/Solid Waste complaints per year	94	200	47	200	200	200

Operations (5005)

Financial Summary ~ Division Expenditures

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 508,516	\$ 471,294	\$ 544,809	\$ 73,515	15.60%	\$ 571,420	\$ 599,237
Operating Expenditures	22,720	82,175	73,675	(8,500)	-10.34%	73,675	73,675
TOTALS	\$ 531,236	\$ 553,469	\$ 618,484	\$ 65,015	11.75%	\$ 645,095	\$ 672,912

Personnel Complement

Position Title	Full Time	Part Time	Temp	FTE's
Operations Manager*	0.80			0.80
Asst Director/City Engr/Cap Proj Mgr**	0.30			0.30
Public Works Superintendent/Streets and Grounds	1			1
Superintendent/Stormwater and Facilities*	0.40			0.40
Budget and Contracts Manager**	0.27			0.27
Project Manager	1			1
Total Personnel Complement	3.77	0	0	3.77

*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 2016 Major Variances +/- :

Personal Services

Net increase in personal services is a result of the reallocation of a position from the Engineering Division-5002, planned salary, benefits and pension experience adjustments \$ 73,515

Operating Expenditures:

Net decrease is a result of decreases in contractual services and copier rentals \$ (8,500)

Public Works/Streets - Program Description (5020)

Streets

Mission

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

Program Description

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

Goals & Objectives

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

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of Work Orders completed in 5 days or less	100.00%	100.00%	98.88%	100.00%	100.00%	100.00%
Percentage of Resident complaints resolved within 24 hrs	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage of Street lights in service	96.08%	98.00%	96.39%	98.00%	98.00%	98.00%

Streets (5020)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 318,968	\$ 355,247	\$ 353,169	\$ (2,078)	-0.58%	\$ 362,282	\$ 372,352
Operating Expenditures	883,936	945,985	966,286	20,301	2.15%	1,008,210	1,041,370
Capital Outlay	39,551	1,160	18,000	16,840	1451.72%	-	-
TOTALS	\$ 1,242,455	\$ 1,302,392	\$ 1,337,455	\$ 35,063	2.69%	\$ 1,370,492	\$ 1,413,722

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 2016 Major Variances +/- :**Personal Services**

Net decrease in personal services is a result of planned salary, benefits and pension experience adjustments \$ (2,078)

Operating Expenditures:

Net increase in operating expenditures is a result of decreases in contractual services and material & supplies offset by an increase in electric costs for Street Lighting \$ 20,301

Capital Outlay:

Net increase results from the replacement of two pieces of equipment in the amount of \$8,000 \$ 16,840

Public Works/Facility Management - Program Description (5040)

Facilities

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of Work Orders completed in 48 hrs or less	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage of Facilities routine repairs completed in 5 days or less	100.00%	93.00%	100.00%	93.00%	93.00%	93.00%
Janitorial Contractor performance rating (monthly average)	3.48	3.00	3.67	3.00	3.00	3.00

Facility Management (5040)

Financial Summary ~ Division Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 630,413	\$ 616,816	\$ 697,004	\$ 80,188	13.00%	\$ 671,943	\$ 691,321
Operating Expenditures	673,886	674,394	729,665	55,271	8.20%	743,635	758,005
Capital Outlay	19,225	-	11,000	11,000	100.00%	-	-
TOTALS	\$ 1,323,524	\$ 1,291,210	\$ 1,437,669	\$ 146,459	11.34%	\$ 1,415,578	\$ 1,449,326

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 2016 Major Variances +/- :

Personal Services

Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 80,188

Operating Expenditures:

Net increase in utility costs, custodial services, facilities maintenance, copier rentals, and supplies \$ 55,271

Capital Outlay:

Net increase is the result of replacing the Genie Portable Aerial lift \$ 11,000

Public Works/Fleet Management (5080)

Fleet

Mission

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

Program Description

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

Goals & Objectives

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

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of Total Units Available Serviced In-House	100.00%	99.00%	100.00%	99.00%	99.00%	99.00%
Percentage of Prev maint performed on schedule	100.00%	99.00%	100.00%	99.00%	99.00%	99.00%
Percentage of unscheduled repairs to all work orders	8.59%	15.00%	12.06%	15.00%	15.00%	15.00%
Percentage of Hrs billed to work orders	94.37%	94.00%	94.34%	94.00%	94.00%	94.00%

Fleet Management (5080)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 647,165	\$ 663,608	\$ 668,967	\$ 5,359	0.81%	\$ 683,876	\$ 703,447
Operating Expenditures	162,735	212,975	207,150	(5,825)	-2.74%	207,670	216,150
TOTALS	\$ 809,900	\$ 876,583	\$ 876,117	\$ (466)	-0.05%	\$ 891,546	\$ 919,597

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 2016 Major Variances +/- :

Personal Services

Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 5,359

Operating Expenditures:

Net decrease is a result of a net decrease in maintenance costs and fuel costs offset by increases in supplies, travel, and licenses & permits \$ (5,825)

Public Works/Grounds Maintenance - Program Description (5090)

Grounds Maintenance

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of Work Orders completed in 48 hrs or less	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage of Resident complaints resolved within 24 hrs	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage of Landscape permit Inspections completed within 24hrs	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Grounds Maintenance (5090)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Adopted	FY 2018 Adopted
Personal Services	\$ 1,164,422	\$ 1,361,336	\$ 1,404,345	\$ 43,009	3.16%	\$ 1,443,764	\$ 1,485,622
Operating Expenditures	1,269,260	1,519,768	1,505,629	(16,139)	-1.06%	1,507,029	1,508,429
Capital Outlay	15,000	2,000	-	(2,000)	100.00%	-	-
TOTALS	\$ 2,448,682	\$ 2,883,104	\$ 2,909,974	\$ 26,870	0.93%	\$ 2,950,793	\$ 2,994,051

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	11	3		12.50
Total Personnel Complement	22	3	0	23.50

FY 2016 Major Variances +/- :

Personal Services

Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 43,009

Operating Expenditures:

Net decrease is a result of a net decrease in employment agency fees and supplies offset by increases in chemical costs. \$ (16,139)

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

Stormwater

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of Resident complaints resolved within 24 hrs	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage of Catch basins cleaned/mo	100.54%	100.00%	126.37%	100.00%	100.00%	100.00%
Percentage of Drainage pipe cleaned/mo	129.01%	100.00%	105.10%	100.00%	100.00%	100.00%
Percentage of waterways treated for aquatic weeds monthly	102.37%	100.00%	105.87%	100.00%	100.00%	100.00%

Stormwater Engineering and Operations (5050)

Financial Summary ~ Division Revenues							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Stormwater Fees	\$ 5,467,108	\$ 5,198,189	\$ 5,355,516	\$ 157,327	3.03%	\$ 5,514,759	\$ 5,680,201
Tax Collector	807	-	-	-	-	-	-
Interest Income	36,965	54,000	60,000	6,000	11.11%	60,000	60,000
Transfers In	320,249	338,298	349,036	10,738	0	372,245	383,409
Appropriated Net Asset	-	688,140	44,062	(644,078)	-93.60%	-	-
TOTALS	\$ 5,825,129	\$ 6,278,627	\$ 5,808,614	\$ (470,013)	-7.49%	\$ 5,947,004	\$ 6,123,610

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 1,664,202	\$ 1,638,365	\$ 1,724,210	\$ 85,845	5.24%	\$ 1,771,545	\$ 1,832,246
Operating Expenditures	2,247,446	2,559,183	2,195,825	(363,358)	-14.20%	2,273,088	2,376,579
Capital Outlay	(7,113)	499,197	146,000	(353,197)	-70.75%	121,000	392,000
Debt Service	184,963	404,000	403,000	(1,000)	-0.25%	402,000	399,800
Contingency/Other Uses	1,366,611	1,177,882	1,186,684	8,802	0.75%	1,200,000	972,985
Reserves	-	-	152,895	152,895	100.00%	179,371	150,000
TOTALS	\$ 5,456,109	\$ 6,278,627	\$ 5,808,614	\$ (470,013)	-7.49%	\$ 5,947,004	\$ 6,123,610

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Public Services Director*	0.19			0.19
Assistant Director/City Engineer/Cap Proj Mgr*	0.50			0.50
Operations Manager**	0.20			0.20
Public Works Superintendent /Stormwater and Facilities**	0.60			0.60
Budget and Contracts Manager*	0.19			0.19
Systems Coordinator**	0.50			0.50
Office Coordinator**	0.50			0.50
Stormwater Supervisor	1			1
Assistant City Engineer***	0.70			0.70
Engineer***	0.40			0.40
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	20.78	0	0	20.78

*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

FY 2016 Major Variances +/-:**Personal Services:**

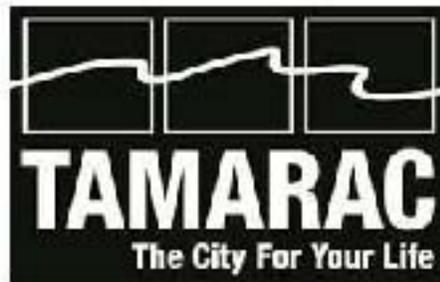
Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 85,845

Operating Expenditures:

Net decrease is primarily due to the decrease in professional services for the stormwater master plan in the amount of \$400,000 and various other adjustments in accounts to reflect actual costs. \$ (363,358)

Capital Outlay:

Net decrease reflects an adjustment to estimated capital items to be replaced or purchased in the current year versus the previous year. Capital outlay is included in the Asset Management Program \$ (353,197)



Utilities Departmental Financial Summary

Financial Summary ~ Department Revenues

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Water	\$ 9,090,173	\$ 9,285,249	\$ 9,324,675	\$ 39,426	0.42%	\$ 10,258,241	\$ 10,786,614
Water Incentive Grant	25,975	-	-	-	-	-	-
Wastewater	14,761,567	15,289,263	15,366,492	77,229	0.51%	16,934,128	17,821,366
Late Charges	247,779	270,000	250,000	(20,000)	-7.41%	250,000	250,000
Misc. Service Charges	358,436	270,000	330,000	60,000	22.22%	330,000	330,000
Interest Earnings	56,427	65,000	82,800	17,800	27.38%	82,840	82,840
Miscellaneous Revenues	35,273	11,000	8,000	(3,000)	-27.27%	8,000	8,000
Appropriated Net Assets	-	1,691,225	2,857,434	1,166,209	68.96%	-	-
DEPARTMENT TOTALS	\$ 24,575,630	\$ 26,881,737	\$ 28,219,401	\$ 1,337,664	4.98%	\$ 27,863,209	\$ 29,278,820

Financial Summary ~ Category Expenditures

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 5,039,142	\$ 5,462,609	\$ 5,853,158	\$ 390,549	7.15%	\$ 6,004,088	\$ 6,185,026
Operating Expenditures	14,960,275	13,265,682	13,737,977	472,295	3.56%	13,976,020	14,370,922
Capital Outlay/CIP	(30,084)	1,109,926	300,400	(809,526)	-72.94%	427,500	241,000
Debt Service	668,321	907,000	910,000	3,000	0.33%	906,000	907,000
Other Uses	3,806,844	5,617,346	7,067,863	1,450,517	25.82%	5,118,402	6,278,954
Contingency	-	371,487	250,000	(121,487)	-32.70%	1,331,199	1,195,918
Reserves	-	147,687	100,003	(47,684)	-32.29%	100,000	100,000
DEPARTMENT TOTALS	\$ 24,444,498	\$ 26,881,737	\$ 28,219,401	\$ 1,337,664	4.98%	\$ 27,863,209	\$ 29,278,820

Financial Summary ~ Program Expenditures

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Administration	\$ 9,114,923	\$ 11,837,161	\$ 13,584,421	\$ 1,747,260	14.76%	\$ 12,887,770	\$ 14,281,887
Engineering	597,209	530,294	495,727	(34,567)	-6.52%	509,385	559,118
Water Treatment	2,341,950	2,663,189	2,807,947	144,758	5.44%	2,895,560	2,947,485
Water Distribution	2,351,944	3,138,566	2,917,575	(220,991)	-7.04%	2,993,452	3,067,105
Wastewater Collection	7,367,418	8,712,527	8,413,731	(298,796)	-3.43%	8,577,042	8,423,225
Non Departmental	2,671,054	-	-	-	-	-	-
	\$ 24,444,498	\$ 26,881,737	\$ 28,219,401	\$ 1,337,664	4.98%	\$ 27,863,209	\$ 29,278,820

Utilities Administration - Program Description (6001)

Utilities

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of all Utilities after-hours citizen requests addressed within specified timeframes (Wastewater, Water Distribution, WTP)	97.97%	93.30%	97.63%	93.30%	93.30%	93.30%

Utilities/Administration (6001)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 521,389	\$ 594,461	\$ 655,873	\$ 61,412	10.33%	\$ 672,394	\$ 701,398
Operating Expenditures	4,782,603	4,169,180	4,585,682	416,502	9.99%	4,759,775	5,098,617
Capital Outlay	(664,234)	30,000	15,000	(15,000)	-50.00%	-	-
Debt Service	668,321	907,000	910,000	3,000	0.33%	906,000	907,000
Intrafund Transfer	3,806,844	5,617,346	7,067,863	1,450,517	25.82%	5,118,402	6,278,954
Contingency	-	371,487	250,000	(121,487)	-32.70%	1,331,199	1,195,918
Non Departmental	2,671,054	-	-	-	-	-	-
Reserves	-	147,687	100,003	(47,684)	-32.29%	100,000	100,000
TOTALS	\$ 11,785,977	\$ 11,837,161	\$ 13,584,421	\$ 1,747,260	14.76%	\$ 12,887,770	\$ 14,281,887

Personnel Complement				
Position Title	Full Time	Part Time	Temp	FTE's
Public Services Director*	0.54			0.54
Assistant Director/City Engr/Cap Proj Manager*	0.20			0.20
Assistant Director of Utilities**	0.80			0.80
Budget & Contracts Manager*	0.54			0.54
Administrative Coordinator	1			1
Office Specialist	1			1
Office Coordinator	1			1
Total Personnel Complement	5.08	0	0	5.08

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

** Position split funded between 6001 & 6002

FY 2016 Major Variances +/-:**Personal Services:**

Net increase in personal services is a result of an allocation change for the Assistant Director/City Engr/Cap Proj Manager of 20% to Administration and planned salary, benefits and pension experience adjustments \$ 61,412

Operating Expenditures:

Net increase in operating expenditures is a result of increases in interfund service charges, insurance services charges and R&M facilities \$ 416,502

Capital Outlay:

Net decrease reflects an adjust to estimated capital items to be replaced or purchased in the current year versus the previous year. Capital outlay is included in the Asset Management Program \$ (15,000)

Intrafund Transfer:

Increase represents the increase in renewal and replacement work scheduled for FY 2016 funded through utility fees \$ 1,450,517

Public Services Engineering - Program Description (5002/6002)

Engineering

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percentage of engineering inspections completed within 1 day	100.00%	95.00%	99.25%	95.00%	95.00%	95.00%
Percentage of Development review committee packages reviewed within 10 days	100.00%	100.00%	99.75%	100.00%	100.00%	100.00%
Percentage of Engineering permit applications reviewed within 10 days	100.00%	100.00%	98.17%	100.00%	100.00%	100.00%
Percentage of Mapping requests responded to in 2 days	99.75%	100.00%	100.00%	100.00%	100.00%	100.00%

Engineering (6002)

Financial Summary ~ Division Expenditures

	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 537,214	\$ 447,824	\$ 431,407	\$ (16,417)	-3.67%	\$ 445,065	\$ 460,798
Operating Expenditures	59,995	82,470	49,320	(33,150)	-40.20%	\$ 49,320	\$ 49,320
Capital Outlay	-	-	15,000	15,000	100.00%	\$ 15,000	\$ 49,000
TOTALS	\$ 597,209	\$ 530,294	\$ 495,727	\$ (34,567)	-6.52%	\$ 509,385	\$ 559,118

Personnel Complement

Position Title	Full Time	Part Time	Temp	FTE's
Assistant City Engineer**	0.30			0.30
Assistant Director of Utilities	0.20			0.20
Eng. Const. Inspector/Plans Examiner	1			1
Engineer**	0.60			0.60
Senior Engineering Technician	1			1
Engineering Technician	1			1
Total Personnel Complement	4.10	0	0	4.10

*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

FY 2016 Major Variances +/-:

Personal Services:

Net decrease in personal services is a result of planned salary, benefits and pension experience adjustments \$ (16,417)

Operating Expenditures:

Net decrease in operating expenditures is a result of a decrease in contractual services offset by an increase in service contracts \$ (33,150)

Capital Outlay:

Net increase reflects an increase in capitalized engineering services for various projects \$ 15,000

Water Treatment - Program Description (6020)

Water Treatment Plant

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.

Budget Performance Measures

Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Monthly per capita water usage in gallons	95.38	101.00	96.35	101.00	101.00	101.00
Percentage of unaccounted water (will not exceed the South Florida Water Management District's standard of 10%)	3.84%	7.50%	3.30%	7.50%	7.50%	7.50%
Percentage of water samples tested and reported to be in compliance w/ federal regs (in distribution, WTP, and raw)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Water Treatment (6020)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 1,016,439	\$ 1,060,387	\$ 1,201,847	\$ 141,460	13.34%	\$ 1,238,350	\$ 1,268,615
Operating Expenditures	1,352,368	1,602,802	1,577,100	(25,702)	-1.60%	1,632,210	1,678,870
Capital Outlay	(26,857)	-	29,000	29,000	100.00%	25,000	-
TOTALS	\$ 2,341,950	\$ 2,663,189	\$ 2,807,947	\$ 144,758	5.44%	\$ 2,895,560	\$ 2,947,485

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 B, C	7			7
Total Personnel Complement	12	0	0	12

FY 2016 Major Variances +/-:

Personal Services:

Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 141,460

Operating Expenditures:

Net decrease in operating expenditures is a result of a moving the rebate program to the Water Distribution Division 6030, reduction in sludge removal costs, offset by increases in chemical and electric costs. \$ (25,702)

Capital Outlay:

Net increase reflects an adjust to estimated capital items to be replaced or purchased in the current year versus the previous year. Capital outlay is included in the Asset Management Program \$ 29,000

Water Distribution - Program Description (6030)

Water Distribution

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.

Budget Performance Measures

Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Water Distribution System Integrity (total # of breaks/leaks per 100 miles of pipe per year)	5.12	12.00	5.91	12.00	12.00	12.00
Number of customer accounts per 1000 experiencing water disruption >12 hrs	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Water Distribution after-hours/emergency callouts responded to within 1 hour	99.36%	95.00%	99.24%	95.00%	95.00%	95.00%
Call Outs Log						

Water Distribution (6030)

Financial Summary ~ Division Expenditures							
	FY 2014	FY 2015	FY 2016	Dollar	Percent	FY 2017	FY 2018
	Actual	Amended	Adopted	Change	Change	Forecast	Forecast
Personal Services	\$ 1,582,683	\$ 1,949,736	\$ 2,045,115	\$ 95,379	4.89%	\$ 2,099,502	\$ 2,160,755
Operating Expenditures	524,101	669,330	776,610	107,280	16.03%	\$ 777,950	\$ 779,350
Capital Outlay	245,160	519,500	95,850	(423,650)	-81.55%	\$ 116,000	\$ 127,000
TOTALS	\$ 2,351,944	\$ 3,138,566	\$ 2,917,575	\$ (220,991)	-7.04%	\$ 2,993,452	\$ 3,067,105

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 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 II	1			1
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

FY 2016 Major Variances +/-:

Personal Services:

Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 95,379

Operating Expenditures:

Net increase in operating expenditures is a result of a moving and increasing the rebate program from Water Treatment to the Water Distribution Division 6030 and increase in R&M water lines and irrigation offset by decreases small equipment costs. \$ 107,280

Capital Outlay:

Net decrease reflects an adjust to estimated capital items to be replaced or purchased in the current year versus the previous year. Capital outlay is included in the Asset Management Program \$ (423,650)

Wastewater Collection - Program Description (6040)

Wastewater Collection

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.

Budget Performance Measures						
Measure	FY14 Actual	FY15 Target	FY15 Actual (Unaudited)	FY16 Target	FY17 Target	FY18 Target
Percent of After Hours/Emergency Call Outs responded to within 1 hour Call Outs Log (Brian and Chet)	99.24%	95.00%	100.00%	95.00%	95.00%	95.00%
Wastewater Collection System Integrity (Collection system main blockages during the year per 100 miles of collection system piping) Video Sealing Operations (Brian)	3.22	2.00	1.29	3.00	3.00	3.00
Sewer Overflow Rate (Collection system piping condition and effectiveness of routine maintenance) per 100 miles Video Sealing Operations (Brian)	0.00	1.00	0.00	1.00	1.00	1.00
Decrease Sanitary Sewer Flow (Gallons per minute flow reduced by grouting and or pipe lining procedures)	351	400	1,053	400	400	400

Wastewater Collection (6040)

Financial Summary ~ Division Expenditures							
	FY 2014 Actual	FY 2015 Amended	FY 2016 Adopted	Dollar Change	Percent Change	FY 2017 Forecast	FY 2018 Forecast
Personal Services	\$ 1,381,417	\$ 1,410,201	\$ 1,518,916	\$ 108,715	7.71%	\$ 1,548,777	\$ 1,593,460
Operating Expenditures	5,570,154	6,741,900	6,749,265	7,365	0.11%	6,756,765	6,764,765
Capital Outlay	415,847	560,426	145,550	(414,876)	-74.03%	271,500	65,000
TOTALS	\$ 7,367,418	\$ 8,712,527	\$ 8,413,731	\$ (298,796)	-3.43%	\$ 8,577,042	\$ 8,423,225

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

FY 2016 Major Variances +/-:

Personal Services:

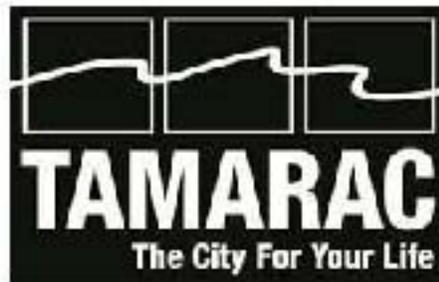
Net increase in personal services is a result of planned salary, benefits and pension experience adjustments \$ 108,715

Operating Expenditures:

Net increase is a result of increase in electric service offset by a decrease in repairs & maintenance \$ 7,365

Capital Outlay:

Net decrease reflects an adjust to estimated capital items to be replaced or purchased in the current year versus the previous year. Capital outlay is included in the Asset Management Program \$ (414,876)



City of Tamarac, Florida
FY 2016 Adopted Budget

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 Adopted 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 2016 ~ 2021. 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 2016 ~ 2021 is primarily based on replacement costs. In recent years, limited funding for both new and replacement vehicles has forced staff to focus on maintaining the essential elements of our existing fleet. In FY 2011, the City began to replace and surplus those vehicles that have been deemed by the Fleet Division to be eligible for replacement. The Fleet Manager reviews the life expectancy, maintenance records and total mileage of each vehicle scheduled for replacement. Occasionally, exceptions are approved and vehicles can be kept in service subject to ongoing review.

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

ASSET MANAGEMENT PROGRAM, CONTINUED

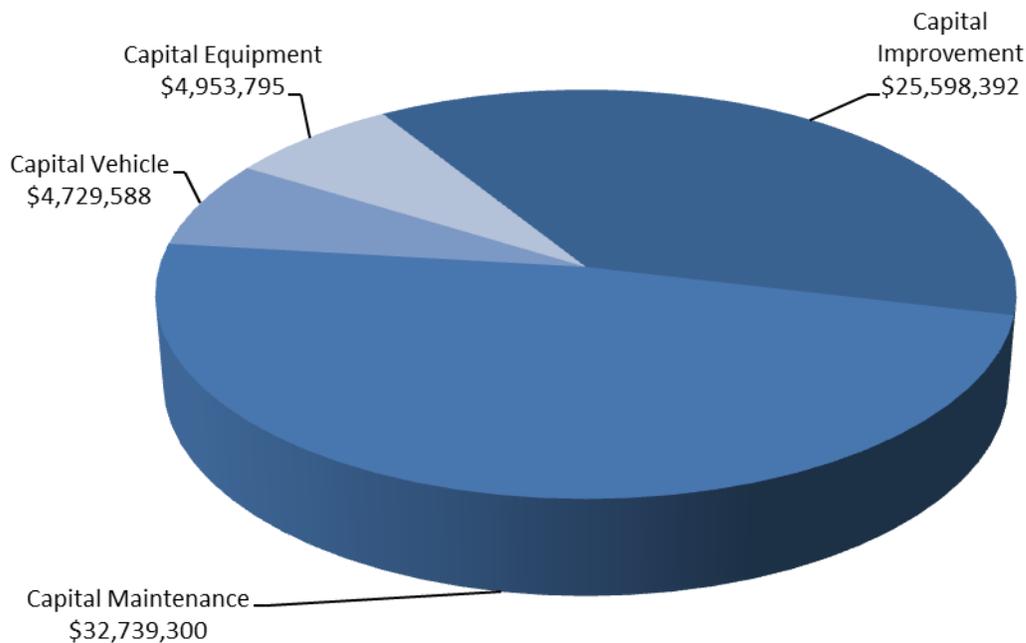
The national and local economies continue to exercise significant impact upon local government funding ability. The aforementioned projects are important to the City and need to proceed. In the event of unanticipated deterioration of the economy, the City must be prepared to re-adjust the scheduling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

Program Summary

The funding requirements of the Asset Management Program for FY 2016 ~ 2021 are summarized below:

Capital Improvement	\$	25,598,392
Capital Maintenance		32,739,300
Capital Vehicle		4,729,588
Capital Equipment		4,953,795
Total Program	\$	68,021,075

**FY 2016 ~ 2021 Asset Management Program
Program Summary Total \$68,021,075**



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 Corridor Walls at planned locations
- Design and construction of median improvements at the Sawgrass Expressway entrance to Commercial Blvd
- Design and construction of a Comprehensive Signage Program throughout the City
- Design and construction of Bikeway Paths throughout designated areas within the City
- Design and construction of Fire Station East 78
- Design, fabrication and installation of public artwork at various locations within the City
- Design, demolition, construction and various site improvements at Colony West
- Renovations to Sunset Point Park
- Restoration of three master stormwater pump station receiving ponds
- Citywide repair and replacement culvert and headwall improvement

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

Recurring Capital Maintenance

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

ASSET MANAGEMENT PROGRAM, CONTINUED

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

Project Title

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

Project Number

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

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 Adopted 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 Adopted fiscal year budget, i.e. FY 2016.

FY 2016 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 2017 through FY 2021 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 Adopted by the City Manager, including prior approval, as well as the level of funding requested for the FY 2016 budget year and the program for the period FY 2017-2021.

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

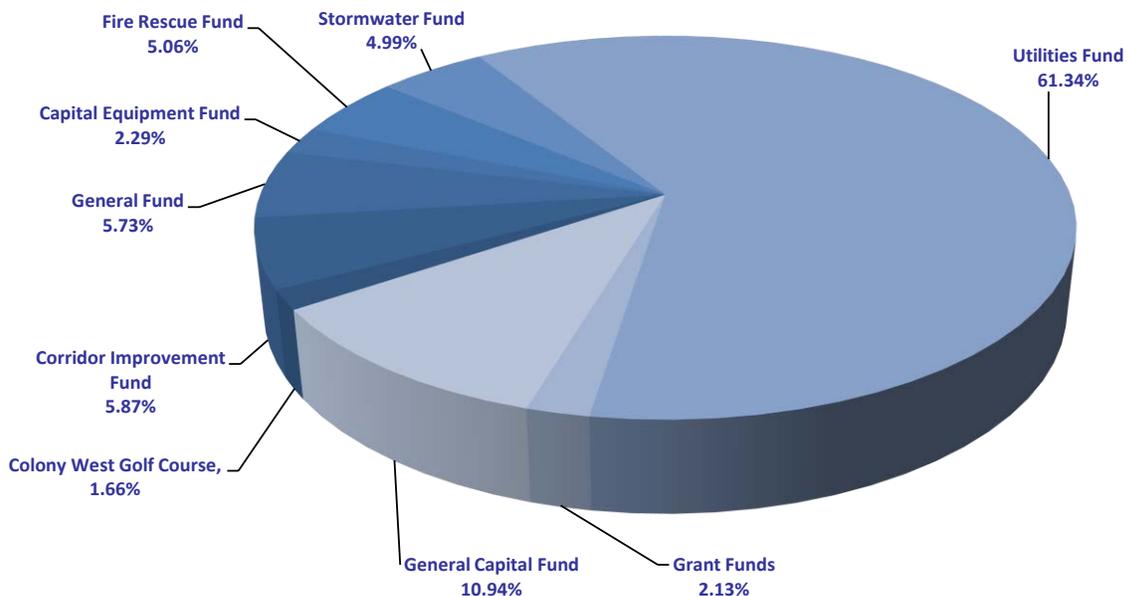
The relationship between the Capital Improvements Program and the annual operating budget/debt service obligations is often misunderstood. The Capital Program has two direct impacts on the Adopted budget. The primary impact is reflected in the various debt service accounts. The chart below indicates the City’s total debt funds by funding source for various projects for FY 2016 ~ 2021 as related to the Asset Management Program.

Public Service Facilities Fund	\$	1,249,000
2005 Revenue Bond Fund		-
Total Program	\$	1,249,000

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 2016 ~ 2021 as related to the Asset Management Program.

Capital Equipment Fund	\$	1,424,800
Colony West Golf Course		1,029,215
Corridor Improvement Fund		3,651,200
Fire Rescue Fund		3,145,288
General Fund		3,560,995
General Capital Fund		6,802,670
Grants		1,322,697
Stormwater Fund		3,105,714
Utilities Fund		38,141,696
Total Program	\$	62,184,275

**FY 2016 ~ 2021 Asset Management Program
Source of Funds, Percent of Totals**

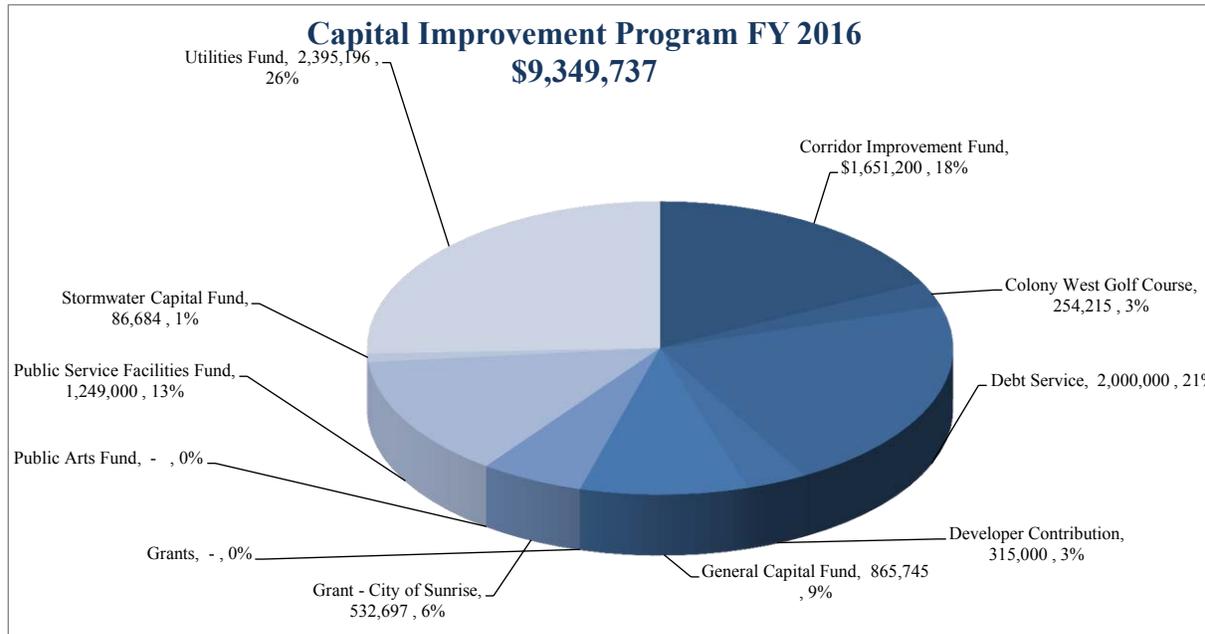
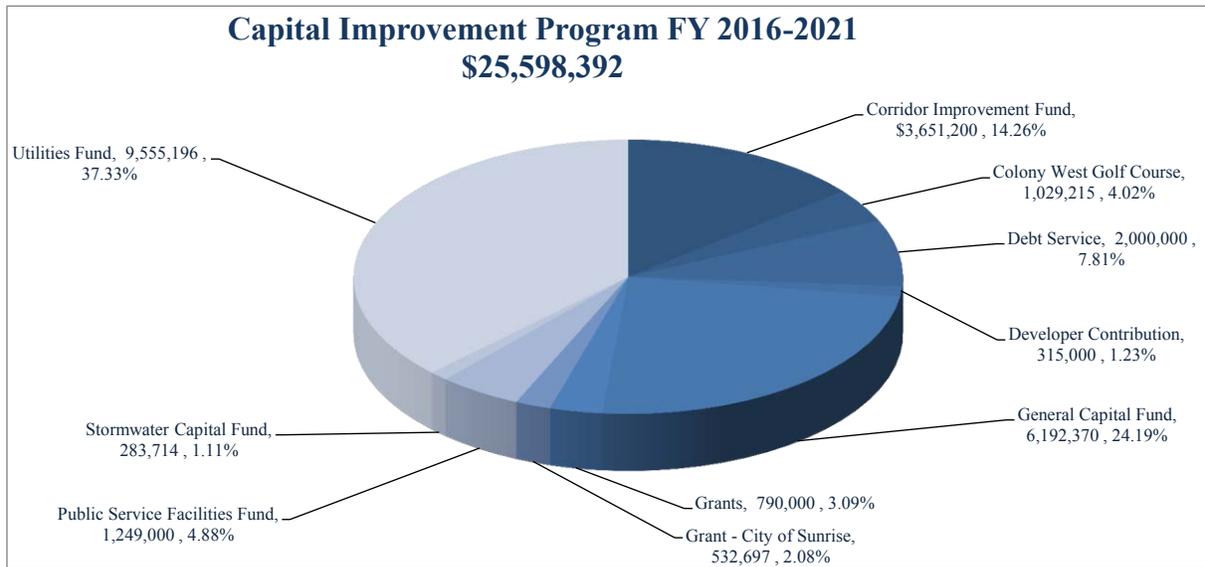


The information demonstrated in the proceeding pages is developed with the reader in mind to provide further understanding regarding the City’s various projects, project funding sources, and the impact regarding the City’s strategic planning goals.

CAPITAL IMPROVEMENT PROGRAM SUMMARY

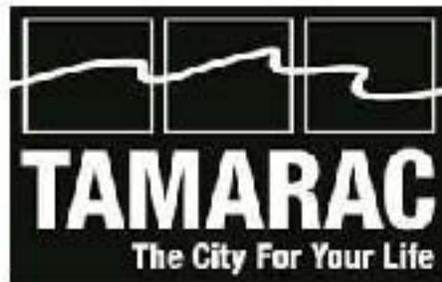
6-Year Projects Summary by Funding Source

Funding Source	Prior Yr	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
								FY 2016 THRU FY 2021
Corridor Improvement Fund	\$ 2,000,000	\$ 1,651,200	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 3,651,200
Colony West Golf Course	110,680	254,215	775,000	-	-	-	-	1,029,215
Debt Service	-	2,000,000	-	-	-	-	-	2,000,000
Developer Contribution	-	315,000	-	-	-	-	-	315,000
General Capital Fund	3,091,943	865,745	1,987,500	2,714,125	550,000	75,000	-	6,192,370
Grants	250,000	-	-	790,000	-	-	-	790,000
Grant - City of Sunrise	-	532,697	-	-	-	-	-	532,697
Public Arts Fund	710,000	-	-	-	-	-	-	-
Public Service Facilities Fund	-	1,249,000	-	-	-	-	-	1,249,000
Stormwater Capital Fund	675,000	86,684	197,030	-	-	-	-	283,714
Utilities Fund	2,400,000	2,395,196	2,150,000	1,110,000	2,100,000	50,000	1,750,000	9,555,196
GRAND TOTAL	\$ 9,237,623	\$ 9,349,737	\$ 6,109,530	\$ 5,614,125	\$ 2,650,000	\$ 125,000	\$ 1,750,000	\$ 25,598,392



CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT	PROJECT #	FUNDING SOURCE	PRIOR YEAR FUNDING	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL THRU FY 2021	TOTAL ALL YEARS	
COMMUNITY DEVELOPMENT												
Corridor Walls	N/A	Corridor Improvement Fund	2,000,000	450,000	630,000	1,000,000	-	-	-	2,080,000	4,080,000	
Central Park Contribution	N/A	Developer Contribution	-	315,000	-	-	-	-	-	315,000	315,000	
Commercial Blvd Median Pine Island to Sawgrass	PW16A	Corridor Improvements Fund	-	651,200	-	-	-	-	-	651,200	651,200	
Commercial Blvd Median Pine Island to Sawgrass	PW16A	Grant - City of Sunrise	-	532,697	-	-	-	-	-	532,697	532,697	
Comprehensive Signage Program	PW16B	Corridor Improvements Fund	-	550,000	370,000	-	-	-	-	920,000	920,000	
Bus Benches (21)	GP17A	General Capital Fund	-	52,500	-	-	-	-	-	52,500	52,500	
Neighborhood Signage Program	GP12B	General Capital Fund	335,000	260,000	-	-	-	-	-	260,000	260,000	
Bus Shelters	GP15C	General Capital Fund	280,000	-	-	-	-	-	-	-	280,000	
Fire Station 78 Public Art	PA15B	Public Arts Fund	125,000	-	-	-	-	-	-	-	125,000	
Sunset Park Public Art	PA15C	Public Arts Fund	335,000	-	-	-	-	-	-	-	335,000	
University Blvd. Overpass	PA15D	Public Arts Fund	75,000	-	-	-	-	-	-	-	75,000	
Significant PA Sculpture	PA15F	Public Arts Fund	175,000	-	-	-	-	-	-	-	175,000	
PUBLIC WORKS												
Emergency Generator - Parks and Recreation	PW15C	General Capital Fund	250,000	239,745	-	-	-	-	-	239,745	489,745	
Security System Improvements	GP15F	General Capital Fund	75,000	75,000	75,000	75,000	-	75,000	-	375,000	450,000	
CW Concession/Restroom Building Demo/Pkrg Lot Imp	PW16E	Colony West Golf Course	-	254,215	-	-	-	-	-	254,215	254,215	
Fire Station #36: University Drive	FR16A	Debt Service	-	2,000,000	-	-	-	-	-	2,000,000	2,000,000	
Fire Station #36: University Drive	FR16A	Public Facilities Fund	-	1,249,000	-	-	-	-	-	1,249,000	1,249,000	
Fire Station #36: University Drive	FR16A	General Capital Fund	-	551,000	-	-	-	-	-	551,000	551,000	
Colony West Parking Lot / Lighting	N/A	Colony West Golf Course	-	775,000	-	-	-	-	-	775,000	775,000	
Waters Edge Park	PW17A	General Capital Fund	27,933	1,600,000	-	-	-	-	-	1,600,000	1,627,933	
Tamarac Sports Complex Concession Bldg/Site Improv's	N/A	General Capital Fund	-	-	-	1,578,125	-	-	-	1,578,125	1,578,125	
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	
Pine Island Pedestrian Crossing	PW10B	General Capital Fund	168,000	-	-	500,000	-	-	-	500,000	668,000	
Bikeways Path Phase 5	N/A	General Capital Fund	-	-	-	-	475,000	-	-	475,000	475,000	
Soccer/Football Field Artificial Turf Project	GP14E	General Capital Fund	1,408,000	-	-	-	-	-	-	-	1,408,000	
Fire Apparatus Storage	FR15A	General Capital Fund	260,000	-	-	-	-	-	-	-	260,000	
Colony West Maintenance Area Improvements	GP15B	Colony West Golf Course	110,680	-	-	-	-	-	-	-	110,680	
Sunset Point Park Renovations	GP15D	General Capital Fund	538,010	-	-	-	-	-	-	-	538,010	
PUBLIC SERVICES - STORMWATER												
CW Concession/Restroom Building Demo/Pkrg Lot Imp	PW16E	Stormwater-Capital Fund	-	60,000	-	-	-	-	-	60,000	60,000	
Colony West Parking Lot / Lighting	N/A	Stormwater Capital Fund	-	-	197,030	-	-	-	-	197,030	197,030	
Colony West Maintenance Area Improvements	GP15B	Stormwater Capital Fund	25,000	26,684	-	-	-	-	-	26,684	51,684	
Receiving Pond Erosion Control	SW15D	Stormwater Capital Fund	650,000	-	-	-	-	-	-	-	650,000	
UTILITIES												
Install Wastewater Flowmeter on 30-In line	UT16A	Utilities	-	350,000	-	-	-	-	-	350,000	350,000	
Paint Storage Tanks/ Filters/Accelerators/Piping	UT16B	Utilities	-	250,000	-	-	-	-	-	250,000	250,000	
Shaker Village Pipe Bursing (Zones 2-6)	UT16C	Utilities	-	1,250,000	-	-	-	-	-	1,250,000	1,250,000	
Scada Redundancy in Hardening WTP Control Building	UT14K	Utilities	1,100,000	500,000	-	-	-	-	-	500,000	1,600,000	
Replace Greenleaf Filter Media/Sandblast/Paint	UT17A	Utilities	-	750,000	-	-	-	-	-	750,000	750,000	
Rehabilitation of Filters 1 & 2 at WTP	UT17B	Utilities	-	300,000	-	-	-	-	-	300,000	300,000	
Relocate Backyard Water Mains - Tamarac East	UT17C	Utilities	-	1,100,000	-	-	-	-	-	1,100,000	1,100,000	
Replace Wastewater Force Mains	UT18A	Utilities	-	500,000	-	-	-	-	-	500,000	500,000	
Grants/TAM Sq. WM Replacement	UT18B	Utilities	-	450,000	-	-	-	-	-	450,000	450,000	
Replace Tr 27 pumps with VFD's and New MCC	UT18C	Utilities	-	100,000	-	-	1,150,000	-	-	1,250,000	1,250,000	
Tract 27 Generator & ATS replacement	UT18D	Utilities	-	35,000	-	-	350,000	-	-	385,000	385,000	
Grants Shopping Center Generator Replacement	UT18F	Utilities	-	25,000	-	-	250,000	-	-	275,000	275,000	
Replace WTP Package Filter Media-Filters 3 & 4	N/A	Utilities	-	-	-	-	350,000	-	-	350,000	350,000	
Replace Lime Silos and Slaker Systems	N/A	Utilities	-	-	-	-	-	50,000	-	50,000	800,000	
Rehabilitation of West 8 MG Accelerator	N/A	Utilities	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000	



**CAPITAL IMPROVEMENT PROGRAM FY16 – FY21
PROJECT DESCRIPTIONS**

COMMUNITY DEVELOPMENT

Corridor Walls

Est. Total Cost: \$4,080,000 (FY14-18) **Prior Year Funding:** \$2,000,000 **Operating Impact:** \$60,000

FUND: Fund 315

Description: The project includes installation of buffer treatments on private property to be completed in a consistent manner through proper planning to achieve an aesthetically acceptable look. The impact on the budget is anticipated to be significant as the project will have routine repair and maintenance costs.

Central Park Contribution

Est. Total Cost: \$315,000 (FY16) **Prior Year Funding:** \$0 **Operating Impact:** \$0

FUND: Developer Contribution

Description: Consistent with the City's 2014 adopted Major Arterial Corridor Study, the project is a voluntary contribution by the developer of Central Park. Funds are to be used at the City's discretion for perimeter landscaping and buffer wall improvements on Commercial Boulevard. The contribution is an inducement to the City allowing the density to increase back to the original 496 single family residential units.

PW15C: Emergency Generator – Parks and Recreation

Est. Total Cost: \$489,745 **Prior Year Funding:** \$250,000 **Operating Impact:** \$0

FUND: Fund 310

Description: Purchase and installation of an emergency generator to be placed at the Tamarac Recreation Center located at Tamarac Park on University Drive. This item was carried over and enhanced from the Capital Equipment Program of the FY15 Adopted Budget.

PW16A: Commercial Blvd Median Improvements

Est. Total Cost: \$1,183,897 **Prior Year Funding:** \$0 **Operating Impact:** \$0

FUND: Fund 315 (55%); Grant – City of Sunrise (45%)

Description: The Sawgrass Expressway entrance onto Commercial Boulevard is one of the City's highly traveled gateways. It provides significant visibility and presence to travelers entering the City. The adopted 2014 Major Arterial Corridor Study identified this gateway on Commercial Boulevard as requiring significant streetscape and hardscape improvements to reinforce the unique character of the block and to enhance the overall presence and appearance of the corridor. Since some of the project area is under the jurisdiction of both the City of Tamarac and the City of Sunrise, both cities will collaborate by virtue of a Joint Participation Agreement in order to share the cost of design, permitting and construction, as well as the cost for the maintenance of the improvements once installed.

PW16B : Comprehensive Signage Program

Est. Total Cost: \$920,000 **Prior Year Funding:** \$0 **Operating Impact:** \$0

FUND: Fund 315

Description: In an effort to implement the adopted 2014 Major Arterial Corridor Study and to reinforce the City's branding initiative, staff included an Action Item in the FY14 Strategic Planning Session. The Item requires the development of signage designs that include gateway facilities with electronic message centers and directional elements for a citywide Comprehensive Signage Program. Most recently, as a part of the FY15 Strategic Planning Session, the neighborhood signage component was added to the Comprehensive Signage Program. While the designs, specifications and master site planning of the signs are funded in FY15, funds will be required for the fabrication and installation of a significant amount of signs expected to be installed citywide.

**CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

GP17A:	Bus Benches (21)			
Est. Total Cost:	\$52,500	Prior Year Funding:	\$0	Operating Impact: \$0
FUND:	Fund 310			
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.			
GP12B:	Neighborhood Signage Program			
Est. Total Cost:	\$595,000	Prior Year Funding:	\$335,000	Operating Impact: \$0
FUND:	Fund 310			
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 Shelters			
Est. Total Cost:	\$280,000	Prior Year Funding:	\$280,000	Operating Impact: \$0
FUND:	Fund 310			
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:	\$125,000	Operating Impact: \$0
FUND:	Fund 146			
Description:	This project will establish priority areas for design, fabrication and installation of public artwork integrated into the Commercial Blvd façade of the new Fire Station 78. This 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:	\$335,000	Operating Impact: \$0
FUND:	Fund 146			
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 and 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:	\$75,000	Operating Impact: \$0
FUND:	Fund 146			
Description:	This project will establish public artwork on the sides or interior of the 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.			

**CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

PA15F: Significant Public Art Sculpture

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

FUND: Fund 146

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.

PUBLIC WORKS

GP15F: Security System Improvements

Est. Total Cost: \$450,000 **Prior Year Funding: \$75,000** **Operating Impact: \$0**

FUND: Fund 310

Description: The 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.

PW16E: Colony West Concession/Restroom Building Demo and Parking Lot Improvements

Est. Total Cost: \$314,215 **Prior Year Funding: \$0** **Operating Impact: \$0**

FUND: Fund 450 (\$254,215); 410 (\$60,000)

Description: The scope of the project includes the construction of a parking lot at Colony west on the concession/restroom building site in order to provide more convenient parking for Colony West patrons, which is anticipated to improve business. Parking lot construction will also allow for the installation of handicap parking adjacent to the clubhouse, bringing the facility into compliance with current ADA accessibility regulations.

FR16A: Fire Station #36: University Fire Station

Est. Total Cost: \$3,800,000 **Prior Year Funding: \$0** **Operating Impact: \$100,000**

FUND: Fund Debt Svc (\$2,000,000); Fund 320 (\$1,249,000); Fund 310 (\$551,000)

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

Colony West Parking Lot / Lighting

Est. Total Cost: \$775,000 (FY17) **Prior Year Funding: \$0** **Operating Impact: \$0**

FUND: Fund 450

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.

PW17A: Water Edge Park

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

FUND: Fund 310

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. Impact on the operating budget is estimated at \$15,000 annually to include mowing, janitorial, chemicals, irrigation landscaping, and maintenance supplies.

**CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

Tamarac Sports Complex Concession Building and Site Improvements

Est. Total Cost: \$1,578,125 (FY18) Prior Year Funding: \$0 Operating Impact: \$0

FUND: Fund 310

Description: The project includes the demolition of west concession/restroom/storage building (approx. 1,000 sq. ft.) and the construction of a new facility to include a concession area, restrooms, a meeting/events room, and a storage area. In addition, this project will include general site improvements. The current concession stand is used by the City's leagues and for special events and additional athletic leagues. Over the past two years, the facility had many unplanned repairs.

Bikeways Path Phase 4

Est. Total Cost: \$860,000 (FY18) Prior Year Funding: \$0 Operating Impact: \$0

FUND: Fund 310 (\$70,000); Grant (\$790,000)

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 (FY18) Prior Year Funding: \$0 Operating Impact: \$0

FUND: Fund 310

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.

PW10B: Pine Island Pedestrian Crossing

Est. Total Cost: \$668,000 Prior Year Funding: \$168,000 Operating Impact: \$0

FUND: Fund 310

Description: This project will be located in the vicinity of Pine Island Road and NW 57th Street, slated to be developed as a pedestrian-friendly mixed use corridor known as Tamarac Village corridor. The project will serve to facilitate pedestrian crossing of Pine Island Road.

Bikeway Paths Phase 5

Est. Total Cost: \$475,000 (FY19) Prior Year Funding: \$0 Operating Impact: \$0

FUND: Fund 310

Description: This project will include the development of bikeway/walkway connectivity to the County's Greenway system, connecting from Bikeway Phase 4 at NW 72nd Street, traveling north on University Drive, connecting to NW 76th Street, and ending at NW 70th Avenue. 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.

**CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

GP14E: Soccer/Football Field Artificial Turf Project

Est. Total Cost: \$1,408,000 **Prior Year Funding: \$1,408,000** **Operating Impact: \$4,000**

FUND: Fund 310

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: \$260,000** **Operating Impact: \$0**

FUND: Fund 310

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: \$257,560 **Prior Year Funding: \$185,680** **Operating Impact: \$0**

FUND: Fund 410 (\$25,000); Fund 411 (\$26,684); Fund 441 (\$45,196); Fund 450 (\$110,680)

Description: This project includes resurfacing the maintenance compound to 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: \$538,010 **Prior Year Funding: \$538,010** **Operating Impact: \$5,000**

FUND: Fund 310

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.

PUBLIC SERVICES – STORMWATER

Colony West Parking Lot / Lighting

Est. Total Cost: \$197,030 (FY17) **Prior Year Funding: \$0** **Operating Impact: \$0**

FUND: Fund 410

Description: This project provides resurfacing of 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.

**CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

SW15D: Receiving Pond Erosion Control

Est. Total Cost: \$650,000 **Prior Year Funding: \$650,000** **Operating Impact: \$0**

FUND: Fund 410

Description: This project consists of the installation of an 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

UT16A: Install Wastewater Flowmeter on 30-In line

Est. Total Cost: \$350,000 **Prior Year Funding: \$0** **Operating Impact: \$0**

FUND: Fund 425

Description: This project is in conjunction with Broward County to move the County's number 455 wastewater meter to a location on Southgate Blvd. This will allow for a more accurate reading of approximately 66% of the City's wastewater charges. It is anticipated that the impact on the operating budget is zero.

UT16B: Paint Storage Tanks/filters/Accelerators/Piping

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

FUND: Fund 425

Description: This project will paint all four water stage tanks along with the external surfaces of the accelerators, lime silos, filters, Motor control Centers (MCC's), piping, Bleach building and Main Control Building. These are all completed on a 7-10 year cycle. It is anticipated that the impact on the operating budget is zero.

UT16C: Shaker Village Pipe Bursting (Zones 2-6)

Est. Total Cost: \$1,250,000 **Prior Year Funding: \$0** **Operating Impact: \$0**

FUND: Fund 425

Description: This project will utilize the pipe bursting process to replace water mains and water service pipes in the Shaker Village neighborhood. The pipe bursting process is less disruptive to our customers than traditional open cut methods. It is anticipated that the impact on the operating budget is zero.

UT14K: Scada Redundancy in Hardening WTP Control Building

Est. Total Cost: \$1,600,000 **Prior Year Funding: \$1,100,000** **Operating Impact: \$0**

FUND: Fund 425

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.

UT17A: Replace Greenleaf Filter Media/Sandblast/Paint

Est. Total Cost: \$750,000 **Prior Year Funding: \$0** **Operating Impact: \$0**

FUND: Fund 425

Description: This project will sandblast and paint the internals of the Greenleaf Filter and replace all Support Media and Filter media. This last major rehabilitation of the Greenleaf Filter was completed in late 2007. It is anticipated that the impact on the operating budget is zero.

**CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

UT17B: Rehabilitation of Filters 1 and 2 at WTP

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

FUND: Fund 425

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.

UT17C: Relocate Backyard Water Mains – Tamarac East

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

FUND: Fund 425

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.

UT18A: Replace Wastewater Force Mains

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

FUND: Fund 425

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.

UT18B: Grant's/Tamarac Square Water Main Upgrade

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

FUND: Fund 425

Description: The 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.

UT18C: Replace TR 27 pumps with VFD's and New MCC

Est. Total Cost: \$1,250,000 **Prior Year Funding:** \$0 **Operating Impact:** \$0

FUND: Fund 425

Description: The project will replace all the pumps and equip them with variable frequency drives (VFD's). The Building will also be painted and rehabilitated as required and a new Motor Control Center (MCC) installed. The project will be designed and permitted by one of our Engineering consultants. This system was installed in 1987 and will soon be 30 years old and the equipment is becoming worn out and obsolete will replace all the pumps and equip them with variable frequency drives. Operating budget impact is expected to be zero.

UT18D: Tract 27 Generator and ATS replacement

Est. Total Cost: \$385,000 **Prior Year Funding:** \$0 **Operating Impact:** \$0

FUND: Fund 425

Description: The project will replace the existing 30 year old Diesel Emergency Generator and automatic transfer Switch (ATS) with a new Emergency Generator that is compliant with all Air Emission Regulations. The project will be designed and permitted by one of our Engineering consultants. It is anticipated that the impact on the operating budget is zero.

**CAPITAL IMPROVEMENT PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

UT18F: Grants Shopping Center Generator Replacement

Est. Total Cost: \$275,000 **Prior Year Funding: \$0** **Operating Impact: \$0**

FUND: Fund 425

Description: The project will replace the existing 30+ year old Diesel Emergency Generator and transfer switch with a new Emergency Generator that is compliant with all Air Emission Regulations. The project will be designed and permitted by one of our Engineering consultants. It is anticipated that the impact on the operating budget is zero.

Replace WTP Package Filter Media – Filters 3&4

Est. Total Cost: \$350,000 (FY19) **Prior Year Funding: \$0** **Operating Impact: \$0**

FUND: Fund 425

Description: The project provides for the replacement of filter media materials in two of the six package water filter units at the Water Treatment Plant resulting in increased volume of processed water.

Replace Lime Silos and Slaker Systems

Est. Total Cost: \$800,000 (FY20-21) **Prior Year Funding: \$0** **Operating Impact: \$0**

FUND: Fund 425

Description: The project will replace both Wallace and Tiernan lime slakers and the PLC system along with the lime silos. The project will be designed and permitted by one of our Engineering consultants. It is anticipated that the impact on the operating budget is zero.

Rehabilitation of West 8 MG Accelerator

Est. Total Cost: \$1,000,000 (FY21) **Prior Year Funding: \$0** **Operating Impact: \$0**

FUND: Fund 425

Description: The project will replace the bottom support ring on the accelerator along with the launders and Gearbox. The project will be designed and permitted by one of our Engineering consultants. It will also require the unit to be sandblasted and painted.

UW14B: University Drive Water Main Upgrade

Est. Total Cost: \$1,250,000 **Prior Year Funding: \$1,250,000** **Operating Impact: \$0**

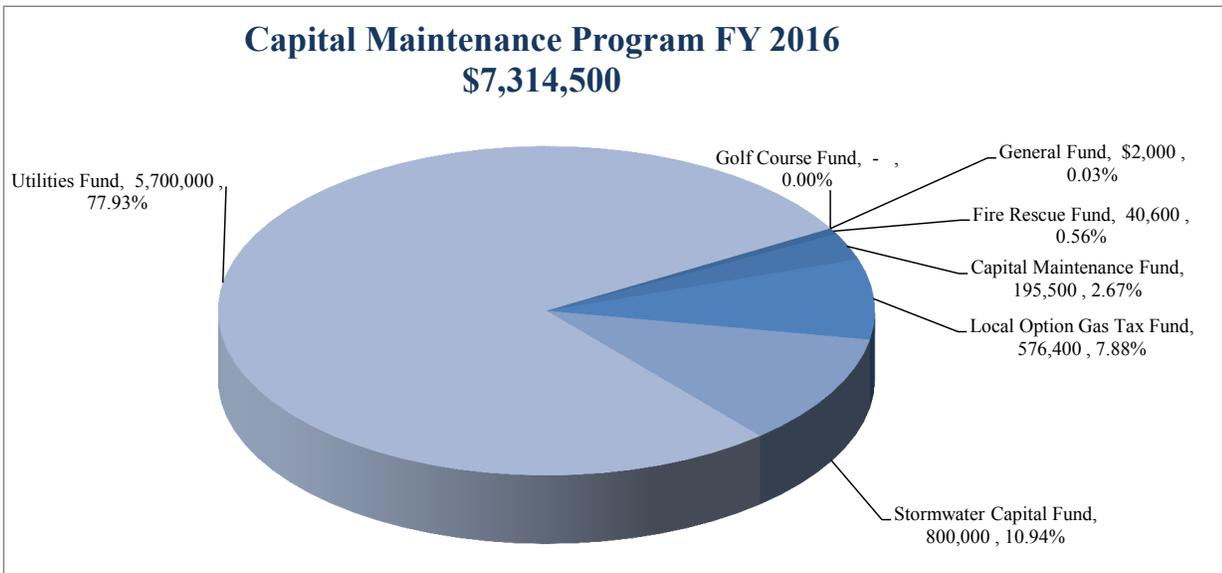
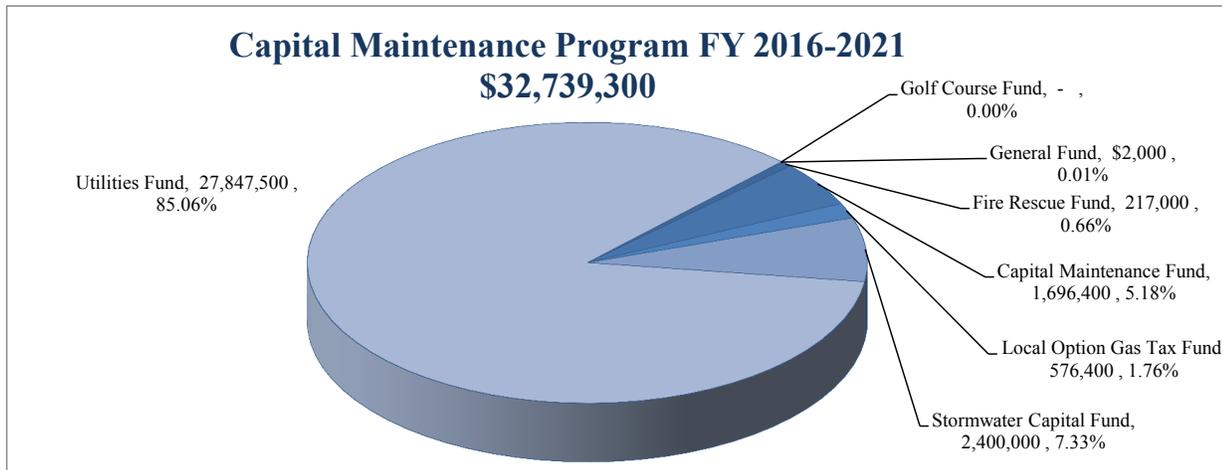
FUND: Fund 425

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.

CAPITAL MAINTENANCE PROGRAM SUMMARY

6-Year Projects Summary by Funding Source

Funding Source	Prior Yr	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
								FY 2016 THRU FY 2021
General Fund	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Fire Rescue Fund	88,200	40,600	47,600	40,600	47,600	40,600	-	217,000
Capital Maintenance Fund	12,000	195,500	521,600	206,300	76,900	49,900	646,200	1,696,400
Local Option Gas Tax Fund	-	576,400	-	-	-	-	-	576,400
Stormwater Capital Fund	1,777,246	800,000	-	800,000	-	800,000	-	2,400,000
Utilities Fund	8,840,000	5,700,000	5,021,700	4,550,000	5,220,500	3,855,300	3,500,000	27,847,500
Golf Course Fund	-	-	-	-	-	-	-	-
GRAND TOTAL	\$ 10,719,446	\$ 7,314,500	\$ 5,590,900	\$ 5,596,900	\$ 5,345,000	\$ 4,745,800	\$ 4,146,200	\$ 32,739,300



DEPARTMENT	PROJECT #	FUNDING SOURCE	PRIOR YEAR FUNDING					TOTAL FY 2016	TOTAL THRU FY 2021 ALL YEARS
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020		
CAPITAL MAINTENANCE PROGRAM									
PARKS AND RECREATION									
TCC Basketball Rim Servicing	N/A	General Fund	2,000	-	-	-	-	2,000	4,000
Aquatic Center Pump Room Renovations	PW16D	Capital Maintenance Fund 303	-	140,100	-	-	-	172,600	172,600
Aq Ctr Spray Ground/Main Pool Renovat'ns	PW17B	Capital Maintenance Fund 303	-	110,000	-	-	-	110,000	110,000
Aquatic Center Large Slide Replacement	PW17C	Capital Maintenance Fund 303	-	240,000	-	-	-	240,000	240,000
Small Scale Pavement Improvements	N/A	Local Options Gas Tax-3cents	-	576,400	-	-	-	576,400	576,400
Sub-totals			2,000	490,100	-	-	-	1,101,000	1,103,000
FIRE RESCUE									
(4) Autopulkes	N/A	Fire Rescue Fund	7,000	7,000	-	7,000	-	14,000	21,000
(1) DocuMed	N/A	Fire Rescue Fund	10,000	5,000	5,000	5,000	5,000	25,000	35,000
(8) LifePaks	N/A	Fire Rescue Fund	32,000	16,000	16,000	16,000	16,000	80,000	112,000
(2) Breathing Air Compressors (MAKO)	N/A	Fire Rescue Fund	5,000	2,500	2,500	2,500	2,500	12,500	17,500
(1) Motorola Solutions	N/A	Fire Rescue Fund	10,200	5,100	5,100	5,100	5,100	25,500	35,700
(6) Stretchers	N/A	Fire Rescue Fund	11,000	5,500	5,500	5,500	5,500	27,500	38,500
(1) Telestaff Maintenance	N/A	Fire Rescue Fund	13,000	6,500	6,500	6,500	6,500	32,500	45,500
Sub-totals			88,200	47,600	40,600	47,600	40,600	217,000	305,200
PUBLIC SERVICES									
HVAC R&R Program									
(15) AHU VAV Boxes - City Hall Phase II	PW16F	Capital Maintenance Fund 303	-	-	-	-	-	-	40,000
(2) 10 Ton Split Carrier - Aquatic Center	PW16F	Capital Maintenance Fund 303	40,000	-	-	-	-	-	17,000
(1) 2 Ton Split Carrier - Aquatic Center	PW16F	Capital Maintenance Fund 303	-	-	-	-	-	-	3,000
(1) 40 Ton CDU Trane - BSO	PW16F	Capital Maintenance Fund 303	-	-	-	-	-	-	35,000
(20) AHU VAV Boxes - City Hall Phase I	N/A	Capital Maintenance Fund 303	-	31,500	-	-	-	-	31,500
(1) 8 Ton Split Carrier - Water Treatment Plant	N/A	Utilities Capital Fund	-	10,300	-	-	-	-	10,300
(1) 10 Ton A/H Trane - Water Treatment Plant	N/A	Utilities Capital Fund	-	6,200	-	-	-	-	6,200
(1) 2 Ton Split Trane - Water Treatment Plant	N/A	Utilities Capital Fund	-	3,100	-	-	-	-	3,100
(1) 5 Ton A/H Trane - Water Treatment Plant	N/A	Utilities Capital Fund	-	2,100	-	-	-	-	2,100
(1) 8 Pkg Split Trane - Aquatic Center	N/A	Capital Maintenance Fund 303	-	34,000	-	-	-	-	34,000
(1) 40 Ton Split Trane - Broward Sheriff's	N/A	Capital Maintenance Fund 303	-	53,100	-	-	-	-	53,100
(1) 40 Ton A/H Trane - Broward Sheriff's	N/A	Capital Maintenance Fund 303	-	26,600	-	-	-	-	26,600
(2) 20 Ton Pkg. Trane - City Hall	N/A	Capital Maintenance Fund 303	-	53,200	-	-	-	-	53,200
(15) VAV Boxes	N/A	Capital Maintenance Fund 303	-	33,000	-	-	-	-	33,000
(1) 3-Ton Pkg. Trane - Fire Station #78	N/A	Capital Maintenance Fund 303	-	6,400	-	-	-	-	6,400
(2) 16 Ton Split Carrier - Parks and Recreation	N/A	Capital Maintenance Fund 303	-	-	65,800	-	-	-	65,800
(1) 3 Ton A/H Trane - City Hall	N/A	Capital Maintenance Fund 303	-	-	11,100	-	-	-	11,100
(1) 8 Ton Pkg - Fire Station 41	N/A	Capital Maintenance Fund 303	-	-	39,600	-	-	-	39,600
(6) 3.5 Ton Pkg. Trane - Utilities/IT	N/A	Utilities Capital Fund	-	-	8,900	-	-	-	8,900
(1) 5 Ton Pkg. Trane - Utilities/IT	N/A	Utilities Capital Fund	-	-	22,000	-	-	-	22,000
(1) Split APC - Utilities/IT	N/A	Utilities Capital Fund	-	-	-	-	-	-	22,000
(2) 5 Ton Pkg - Fire Station 41	N/A	Capital Maintenance Fund 303	-	-	11,600	-	-	-	11,600
(1) 8 Ton Pkg - Fire Station 41	N/A	Capital Maintenance Fund 303	-	-	9,200	-	-	-	9,200
(1) 3.5 Ton Split Trane - Public Works	N/A	Capital Maintenance Fund 303	-	-	4,500	-	-	-	4,500
(3) 6 Ton Pkg. Carrier - Park Admin	N/A	Capital Maintenance Fund 303	-	-	24,600	-	-	-	24,600
(1) 10 Ton CDU - Water Treatment Plant	N/A	Utilities Capital Fund	-	-	5,300	-	-	-	5,300
(3) 24 Ton Water Pkg - City Hall	N/A	Capital Maintenance Fund 303	-	-	-	-	209,400	-	209,400
(2) 24 Ton Water Pkg - City Hall	N/A	Capital Maintenance Fund 303	-	-	-	-	139,600	-	139,600
(1) 17.5 Ton Pkg - Community Center	N/A	Capital Maintenance Fund 303	-	-	-	-	46,600	-	46,600
(1) 27.5 Ton Pkg - Community Center	N/A	Capital Maintenance Fund 303	-	-	-	-	52,400	-	52,400
(1) 17 Ton Pkg - Community Center	N/A	Capital Maintenance Fund 303	-	-	-	-	35,000	-	35,000
(2) 25 Ton Pkg - Community Center	N/A	Capital Maintenance Fund 303	-	-	-	-	104,800	-	104,800
(2) 15 Ton Pkg - Community Center	N/A	Capital Maintenance Fund 303	-	-	-	-	58,400	-	58,400
HVAC Program Sub-totals			-	95,000	206,300	147,400	55,200	646,200	1,203,300
Painting Program									
Painting - TCC Interior	N/A	Capital Maintenance Fund 303	12,000	-	-	-	-	-	13,000
Painting - Tamarac Park Building	N/A	Capital Maintenance Fund 303	-	-	-	-	-	-	40,000
Painting - Aquatic Center	N/A	Capital Maintenance Fund 303	-	-	-	-	-	-	15,000
Painting Program Sub-totals			12,000	-	-	-	-	-	68,000
Public Services Sub-totals			12,000	163,000	206,300	147,400	55,200	646,200	1,271,300

DEPARTMENT	CAPITAL MAINTENANCE PROGRAM	PROJECT #	FUNDING SOURCE	PRIOR YEAR FUNDING						TOTAL FY 2016	TOTAL ALL YEARS	
				FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021			
PUBLIC SERVICES - STORMWATER	Citywide Culvert & Headwall Improvements	SW16A	Stormwater Capital Fund	800,000	-	-	-	-	-	800,000	2,577,246	
		N/A	Stormwater Capital Fund	-	-	800,000	-	-	-	800,000	800,000	
		N/A	Stormwater Capital Fund	-	-	-	-	800,000	-	-	800,000	800,000
			Stormwater Sub-totals	800,000	-	800,000	-	800,000	-	-	2,400,000	4,177,246
UTILITIES	Wastewater Rehabilitation (I & J)	UT16D	Utilities Capital Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	18,000,000	23,200,000
		UT16E	Utilities Capital Fund	720,000	240,000	240,000	240,000	-	-	-	960,000	1,680,000
		UT16F	Utilities Capital Fund	450,000	125,000	125,000	125,000	-	-	-	500,000	950,000
		UT16G	Utilities Capital Fund	275,000	100,000	100,000	100,000	-	-	-	400,000	675,000
		UT16H	Utilities Capital Fund	210,000	75,000	75,000	75,000	-	-	-	300,000	510,000
		UT16I	Utilities Capital Fund	360,000	60,000	60,000	60,000	-	-	-	240,000	600,000
		UT16J	Utilities Capital Fund	100,000	100,000	100,000	100,000	-	-	-	400,000	500,000
		UT16L	Utilities Capital Fund	500,000	500,000	500,000	500,000	-	-	-	3,000,000	3,500,000
		UT16O	Utilities Capital Fund	500,000	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000	5,000,000
		UT16P	Utilities Capital Fund	-	200,000	-	-	-	-	-	200,000	200,000
		UT16Q	Utilities Capital Fund	-	350,000	-	-	-	-	-	350,000	350,000
		UT16R	Utilities Capital Fund	-	100,000	-	-	-	-	-	100,000	100,000
		UT16S	Utilities Capital Fund	625,000	300,000	350,000	300,000	350,000	-	-	600,000	600,000
		N/A	Utilities Capital Fund	-	-	-	400,000	-	-	-	1,650,000	2,275,000
		N/A	Utilities Capital Fund	-	-	-	250,000	-	-	-	400,000	400,000
UT15M	Utilities Capital Fund	100,000	-	-	-	-	-	-	250,000	250,000		
UT15N	Utilities Capital Fund	300,000	-	-	-	-	-	-	100,000	100,000		
	Utilities Sub-totals	8,840,000	5,700,000	5,000,000	4,550,000	5,150,000	5,345,000	4,745,800	3,500,000	27,750,000	36,590,000	
	TOTAL	\$ 10,719,446	\$ 7,314,500	\$ 5,590,900	\$ 5,596,900	\$ 4,550,000	\$ 5,345,000	\$ 4,745,800	\$ 4,146,200	\$ 32,739,300	\$ 43,458,746	
SUMMARY OF REVENUES												
			General Fund	2,000	2,000	-	-	-	-	-	2,000	4,000
			Capital Maintenance	12,000	195,500	521,600	76,900	49,900	646,200	1,696,400	1,708,400	1,708,400
			Fire Rescue Fund	88,200	40,600	40,600	47,600	40,600	-	217,000	305,200	305,200
			Local Options Gas Tax-3cents	-	576,400	-	-	-	-	576,400	576,400	576,400
			Stormwater Capital Fund	1,777,246	800,000	-	800,000	-	-	-	2,400,000	4,177,246
			Utilities Capital Fund	8,840,000	5,700,000	5,021,700	5,220,500	3,855,300	3,500,000	27,847,500	36,687,500	
			Total	\$ 10,719,446	\$ 7,314,500	\$ 5,590,900	\$ 5,345,000	\$ 4,745,800	\$ 4,146,200	\$ 32,739,300	\$ 43,458,746	
SUMMARY BY PROGRAM												
			Parks & Recreation	2,000	610,900	490,100	-	-	-	-	1,101,000	1,103,000
			Fire Rescue	88,200	40,600	47,600	47,600	40,600	-	217,000	305,200	305,200
			Public Services	12,000	163,000	53,200	147,400	55,200	646,200	1,271,300	1,283,300	
			Public Services - Stormwater	1,777,246	800,000	-	800,000	-	-	-	2,400,000	4,177,246
			Public Services - Utilities	8,840,000	5,700,000	5,000,000	5,150,000	3,850,000	3,500,000	27,750,000	36,590,000	
			Total	\$ 10,719,446	\$ 7,314,500	\$ 5,590,900	\$ 5,345,000	\$ 4,745,800	\$ 4,146,200	\$ 32,739,300	\$ 43,458,746	

CAPITAL MAINTENANCE PROGRAM PROJECT DESCRIPTIONS

PARKS AND RECREATION

TCC Basketball Rim Servicing

Est. Total Cost: \$4,000

FUND: Fund 001 **Prior Year Funding:** \$2,000 **Operating Impact: \$0**

Description: The scope of the project includes the service maintenance of the equipment that elevates and positions eight basketball rims at the Tamarac Community Center (TCC).

PW16D: Caporella Aquatic Center Pump Room Renovations

Est. Total Cost: \$172,600

FUND: Fund 303 **Prior Year Funding:** \$0 **Operating Impact: \$0**

Description: The scope of the project includes renovations to the Aquatic Center pump room and filtration pumps, including five new pumps, two chemical feeders, two new chemical controllers and two variable frequency drives for pumps 1 & 2. Design, which will include reconfiguring the pump room to improvement access and operations, will be completed in FY16 and construction in FY17.

PW17B: Caporella Aquatic Sprayground and Main Pool Resurfacing

Est. Total Cost: \$110,000

FUND: Fund 303 **Prior Year Funding:** \$0 **Operating Impact: \$0**

Description: The scope of the project includes the interior of the pool and sprayground to be resurfaced to include acid washing, bond coating, diamond brite, filtration system covers, gutters, grates and tiles.

PW17C: Caporella Aquatic Center Large Slide Replacement

Est. Total Cost: \$240,000

FUND: Fund 303 **Prior Year Funding:** \$0 **Operating Impact: \$0**

Description: The scope of the project includes the replacement of the main pool large slide to include the following: stainless steel and powder coated slide(s)/tower, engineering and permitting and the demolition and removal of existing slide. The existing large slide in the main pool at the Caporella Aquatic Complex has been deteriorating including cracking and peeling on the inside and outside of the slide, rusting bolts, weakening support of the tower and cracking on the step treads.

Small Scale Pavement Improvement Projects

Est. Total Cost: \$576,400

FUND: Fund 148 **Prior Year Funding:** \$0 **Operating Impact: \$0**

Description: The scope of the project will include the milling and repaving of asphalt surfaces at Fire Station #15, Caporella Park, White Oak Lane, and NW 86th Terrace (entrance to Atrium). The four asphalt areas have been identified by both City residents and City staff as in need of repair/repaving. All four locations are showing signs of severe cracking and unrevealing, which creates a safety concern for the end users. By combining these separate locations into one project, the overall cost should be reduced by minimizing mobilization and material costs.

PUBLIC SERVICES

PW16F: HVAC R&R Program FY2016 - 2021

Est. Total Cost: \$95,000

FUND: Fund 303 **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 16 for replacement of HVAC units/components. 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.

**CAPITAL MAINTENANCE PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

Painting Program FY2016 - 2021

Est. Total Cost: \$80,000

FUND: Fund 303 **Prior Year Funding:** \$12,000 **Operating Impact: \$0**

Description: This project seeks to establish funding for an on-going effort to maintain the interior and exterior of buildings citywide.

STORMWATER

SW16A: Citywide Culvert & Headwall Improvements

Est. Total Cost: \$2,577,246

FUND: Fund 410 **Prior Year Funding:** \$1,777,246 **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.

Citywide Culvert & Headwall Improvements

Est. Total Cost: \$1,600,000 (FY18, FY20)

FUND: Fund 410 **Prior Year Funding: \$0** **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

UT16D: Wastewater Rehabilitation (I & I)

Est. Total Cost: \$23,200,000 Prior Year Funding: \$5,200,000 Operating Impact: \$0

FUND: Utility Capital Fund

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.

UT16E: Tamarac Utility System Rehabilitation

Est. Total Cost: \$1,680,000 Prior Year Funding: \$720,000 Operating Impact: \$0

FUND: Utility Capital Fund

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.

UT16F: Electrical/Mechanical Pump Station Renewal

Est. Total Cost: \$950,000 Prior Year Funding: \$450,000 Operating Impact: \$0

FUND: Utility Capital Fund

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.

**CAPITAL MAINTENANCE PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

UT16G: Renewal/Replacement at WTP

Est. Total Cost: \$675,000 **Prior Year Funding:** \$275,000 **Operating Impact:** \$0

FUND: Utility Capital Fund

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, and there is an operation costs saving when aging facilities are replaced with more efficient facilities.

UT16H: Irrigation Replacement

Est. Total Cost: \$510,000 **Prior Year Funding:** \$210,000 **Operating Impact:** \$0

FUND: Utility Capital Fund

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 cost to include continually maintain street median irrigation systems.

UT16I: WTP Well Upgrade Project

Est. Total Cost: \$600,000 **Prior Year Funding:** \$360,000 **Operating Impact:** \$0

FUND: Utility Capital Fund

Description: This project will rehabilitate raw water wells in the Water Treatment Plant well field on a ten-year rotating basis. Raw water wells 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.

UT16J: SCADA Upgrades Wastewater Pump Stations

Est. Total Cost: \$500,000 **Prior Year Funding:** \$100,000 **Operating Impact:** \$0

FUND: Utility Capital Fund

Description: This project will replace the PLC's (Programmable Logic Controllers) and Motorola radios in approximately 20 Wastewater Pump stations. These parts are currently obsolete and difficult to obtain. The parts that are removed will be used to service the remaining 62 pump stations as parts wear out. It is anticipated that the impact on the operating budget is zero.

UT16L: Citywide Water Distribution System Upgrade

Est. Total Cost: \$3,500,000 **Prior Year Funding:** \$500,000 **Operating Impact:** \$0

FUND: Utility Capital Fund

Description: This project will utilize pipe bursting and open cut techniques to replace undersized water mains, and water mains that need to be replaced. It is anticipated that the impact on the operating budget is zero.

UT16O: Rehab Accelerators/External Tank Coatings

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

FUND: Utility Capital Fund

Description: This project will continue the scheduled maintenance for external rehabilitation of accelerators, tanks, filters and piping at the Water Treatment Plant. It is anticipated that the impact on the operating budget is zero.

**CAPITAL MAINTENANCE PROGRAM, CONTINUED
PROJECT DESCRIPTIONS**

UT16P: Replace Bleach Generator Electrodes and Rectifier

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

FUND: Utility Capital Fund

Description: This project will replace one set of electrodes on the bleach generator and purchase a spare set. One set of electrodes is currently seven years old and the other is three. The useful life of electrodes is 5-7 years. This project will also purchase a new rectifier since the current unit is 10 years old and that is very near its useful life. It is anticipated that the impact on the operating budget is zero.

UT16Q: Rehab Accelerators – Internals

Est. Total Cost: \$350,000 Prior Year Funding: \$0 Operating Impact: \$0

FUND: Utility Capital Fund

Description: This project project will sandblast and paint the internals of both 8 MGD Accelerators and repair bad steel and launders as required. The project will also purchase one spare Gearbox. It is anticipated that the impact on the operating budget is zero.

UT16R: Water Treatment Plant Stormwater Improvements

Est. Total Cost: \$600,000 Prior Year Funding: \$0 Operating Impact: \$0

FUND: Utility Capital Fund

Description: This project will engage a Consulting Engineer to write a Stormwater Master Control Plan for the Water Plant. The Consulting Engineer will design and install stormwater systems to bring the Water Plant into compliance with all local, state and Federal Stormwater and NPDES Regulations. It is anticipated that the impact on the operating budget is zero.

UT16S: Wastewater Pump Station Renewal

Est. Total Cost: \$2,275,000 Prior Year Funding: \$625,000 Operating Impact: \$0

FUND: Utility Capital Fund

Description: This project will replace and upgrade the pumps. The piping in two wastewater pump stations per year on a 20-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.

Tract 27 Generator & ATS Replacement

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

FUND: Utility Capital Fund

Description: This project will replace the aging emergency generator and automatic transfer switch (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.

Grants Shopping Center Generator Replacement

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

FUND: Utility Capital Fund

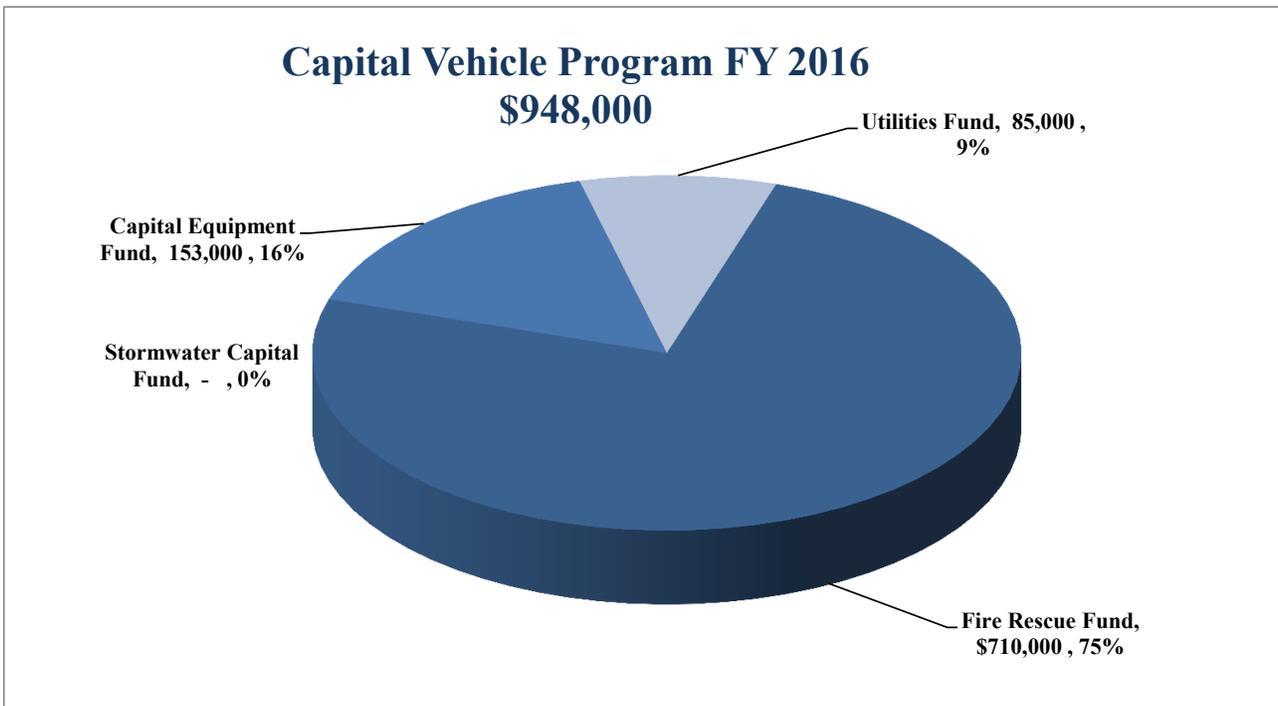
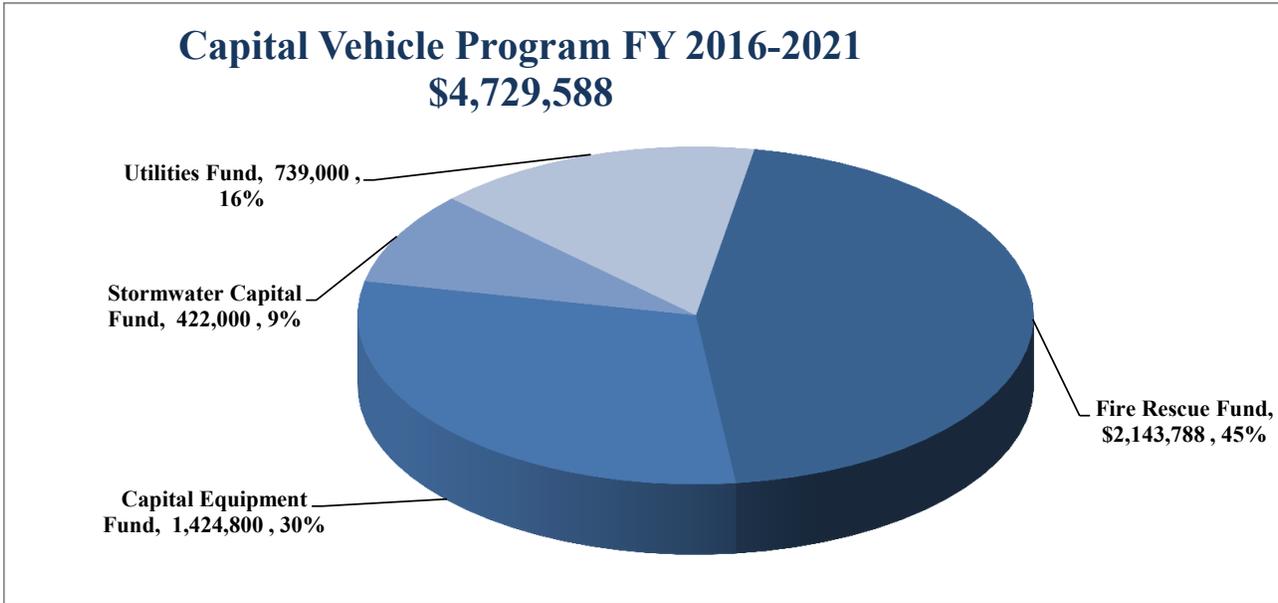
Description: This project will replace the aging emergency generator at the Grant's Shopping Center water re-pump facility which is no longer reliable when called upon during emergencies. It is anticipated that the impact on the operating budget is zero.

**CAPITAL MAINTENANCE PROGRAM, CONTINUED
PROJECT DESCRIPTIONS****UT15M: Tract 27 Small Pumps/Motor with VFD Drive****Est. Total Cost: \$100,000 Prior Year Funding: \$100,000 Operating Impact: \$0****FUND:** Utility Capital Fund**Description:** This project provides replacement of the pumps, motors, and controls at the Tract 27 water re-pump station with variable frequency drive (VFD) 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: \$300,000 Operating Impact: \$0****FUND:** Utility Capital Fund**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.

CAPITAL VEHICLE PROGRAM SUMMARY

6-Year Projects Summary by Funding Source

Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Fire Rescue Fund	\$ 710,000	\$ 100,000	\$ 658,488	\$ 22,300	\$ 653,000	\$ -	\$ 2,143,788
Capital Equipment Fund	153,000	147,000	267,000	365,800	286,000	206,000	1,424,800
Stormwater Capital Fund	-	-	335,000	35,000	52,000	-	422,000
Utilities Fund	85,000	78,000	165,000	96,100	172,300	142,600	739,000
GRAND TOTAL	\$ 948,000	\$ 325,000	\$ 1,425,488	\$ 519,200	\$ 1,163,300	\$ 348,600	\$ 4,729,588



CAPITAL VEHICLE/EQUIPMENT PROGRAM

DEPARTMENT	Unit #	FUNDING SOURCE	PROJECT #	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
BUILDING										
	555	Capital Equipment Fund	CV16A	5,000	5,000	3,000	-	-	-	13,000
2006 Ford Ranger Ext. Cab Pickup Std. Bed				4,000	4,000	6,000	-	-	-	14,000
2008 Ford Ranger Ext. Cab Pickup 2WD	557	Capital Equipment Fund	CV16A	6,000	6,000	6,000	6,000	5,000	-	29,000
2004 Ford Explorer XLS 4 Dr. SUV	551	Capital Equipment Fund	CV16A	5,000	5,000	5,000	7,000	-	-	22,000
2004 Ford Explorer XLS 4 Dr. SUV 2WD	550	Capital Equipment Fund	CV16A	5,000	5,000	5,000	7,000	-	-	22,000
2006 Ford Ranger Ext. Cab Pickup 2WD	556	Capital Equipment Fund	CV16A	5,000	5,000	5,000	7,000	-	-	22,000
Sub-total				25,000	25,000	25,000	20,000	5,000	-	100,000
COMMUNITY DEVELOPMENT										
2002 Chevy S/10 Std. Cab Pickup 2WD	616	Capital Equipment Fund	CV16B	18,000	-	-	-	-	-	18,000
2005 Ford Ranger Std. Cab Pickup 2WD	6554	Capital Equipment Fund	CV17B	-	20,000	-	-	-	-	20,000
2005 Ford Ranger Std. Cab Pickup 2WD	553	Capital Equipment Fund		-	-	-	-	24,400	-	24,400
Sub-total				18,000	20,000	-	-	24,400	-	62,400
FIRE RESCUE										
Fire Apparatus	348	Fire Rescue Fund		710,000	-	-	-	-	-	710,000
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	356	Fire Rescue Fund		-	-	39,000	-	-	-	39,000
2008 Ford F350 W/Topper Crew Cad Std. Cab	365	Fire Rescue Fund		-	-	39,000	-	-	-	39,000
2008 Ford F350 Crewcab Std. Bed Pickup	357	Fire Rescue Fund		-	100,000	-	-	-	-	100,000
2011 Ford Escape 4DR 2WD SUV	358	Fire Rescue Fund		-	-	-	22,300	-	-	22,300
2004 Rescue/Ambulance	338	Fire Rescue Fund		-	-	-	-	300,000	-	300,000
2004 Rescue/Ambulance	342	Fire Rescue Fund		-	-	-	-	300,000	-	300,000
2008 Ford F350 W/Topper Crew Cad Std. Cab	357	Fire Rescue Fund		-	-	-	-	53,000	-	53,000
Sub-total				710,000	100,000	658,488	22,300	653,000	-	2,143,788
INFORMATION TECHNOLOGY										
2001 E250 Cargo Van 138WB	100	Capital Equipment Fund		-	-	-	-	-	26,400	26,400
Sub-total				-	-	-	-	-	26,400	26,400
PARKS & RECREATION										
2000 Ford Explorer XLS 4 Dr. SUV 4WD	704	Capital Equipment Fund	CV17B	-	36,000	-	-	-	-	36,000
2000 Ford F150 Std Cab Pickup 2WD	2703	Capital Equipment Fund	CV18A	-	-	27,000	-	-	-	27,000
2002 Ford Explorer XLS 4DR. 4X4	706	Capital Equipment Fund		-	-	-	33,100	-	-	33,100
2004 FRTL. Sprinter 8 Pass. Van	821	Capital Equipment Fund		-	-	-	27,900	-	-	27,900
2000 Chevy Venture 2 Dr. Van-HC 2WD	702	Capital Equipment Fund		-	-	-	-	30,000	-	30,000
2013 4500 16+2(20) Pass HC Bus	830	Capital Equipment Fund		-	-	-	-	85,100	-	85,100
2013 4500 16+2(20) Pass HC Bus	831	Capital Equipment Fund		-	-	-	-	-	87,600	87,600
Sub-total				-	36,000	27,000	61,000	115,100	87,600	326,700
PUBLIC WORKS										
2000 Ford E250 2 Dr. Van 2WD	2035	Capital Equipment Fund	CV16B	27,000	-	-	-	-	-	27,000
2002 Ford F350 Ext. Cab Pickup 4WD	2046	Capital Equipment Fund	CV16B	55,000	-	-	-	-	-	55,000
2003 Chevy 2500 Std. Cab / Bed 4WD	2050	Capital Equipment Fund	CV16B	28,000	-	-	-	-	-	28,000
2005 Chevy 2500 Std. Cab Pickup 2WD	2060	Capital Equipment Fund	CV17B	-	29,000	-	-	-	-	29,000
2005 Chevy 1500 Ext. Cab Std. Bed	2057	Capital Equipment Fund	CV17B	-	37,000	-	-	-	-	37,000
2005 Chevy 2500 Std. Cab Pickup 2WD	2058	Capital Equipment Fund	CV18A	-	-	29,000	-	-	-	29,000
2004 Chevy 1500 Ext. Cab Pickup 2WD	2055	Capital Equipment Fund	CV18A	-	-	35,000	-	-	-	35,000
2004 Ford E250 2 Dr. Van 2WD	2056	Capital Equipment Fund	CV18A	-	-	32,000	-	-	-	32,000
2005 Chevy 2500 Std. Cab Std. Bed	2059	Capital Equipment Fund	CV18A	-	-	33,000	-	-	-	33,000
2005 Chevy 2500 Std. Cab Std. Bed	2074	Capital Equipment Fund	CV18A	-	-	47,000	-	-	-	47,000
2005 Chevy 2500 Std. Cab Std. Bed	2551	Capital Equipment Fund	CV18A	-	-	39,000	-	-	-	39,000

CAPITAL VEHICLE/EQUIPMENT PROGRAM

DEPARTMENT	Unit #	FUNDING SOURCE	PROJECT #	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
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
2006 Chevy 2500 Std. Cab Std. Bed	2063	Capital Equipment Fund		-	-	-	32,600	-	-	32,600
2006 2500 Pickup Std. Cab Std. Bed 2WD	2065	Capital Equipment Fund		-	-	-	27,600	-	-	27,600
2006 Ford Ranger Pickup Ext. Cab 2WD	2067	Capital Equipment Fund		-	-	-	27,700	-	-	27,700
2013 10D Dumptruck SA DRW 2WD	2081	Capital Equipment Fund		-	-	-	86,700	-	-	86,700
2013 Chevy Equinox LS SUV 4DR AWD	2083	Capital Equipment Fund		-	-	-	24,600	-	-	24,600
2005 Chevy 2500 Std. Cab Std. Bed 2WD	2712	Capital Equipment Fund		-	-	-	27,600	-	-	27,600
2006 Ford Ranger Pickup Ext. Cab 2WD	2068	Capital Equipment Fund		-	-	-	-	24,400	-	24,400
2006 550 Pickup Std. Cab Util Bed	2069	Capital Equipment Fund		-	-	-	-	41,500	-	41,500
2008 Ford Ranger Ext Cab Pickup 2WD	2071	Capital Equipment Fund		-	-	-	-	24,400	-	24,400
2008 E-250 Cargo Van 2WD	2072	Capital Equipment Fund		-	-	-	-	25,600	-	25,600
2008 E-250 Cargo Van 2WD	2073	Capital Equipment Fund		-	-	-	-	25,600	-	25,600
2013 10YD. Dumptruck SA DRW 2WD	2082	Capital Equipment Fund		-	-	-	-	-	92,000	92,000
Sub-total				110,000	66,000	215,000	284,800	141,500	92,000	909,300

PUBLIC WORKS - STORMWATER

Gradall	2030	Stormwater Fund		-	-	300,000	-	-	-	300,000
2004 Chevy 1500 Ext. Cab Pickup 2WD	2054	Stormwater Fund		-	-	35,000	-	-	-	35,000
2006 Chevy 2500 Std. Cab Pickup 4WD	2063	Stormwater Fund		-	-	-	35,000	-	-	35,000
2003 Ford F450 Std. Cab Pickup 4WD	2053	Stormwater Fund		-	-	-	-	52,000	-	52,000
Sub-total				-	-	335,000	35,000	52,000	-	422,000

UTILITIES

2006 Chevy 2500 Std. Cab Pickup 2WD	4050	Utilities Fund		35,000	-	-	-	-	-	35,000
2008 Ford Ranger Ext. Cab Pickup 2WD	4053	Utilities Fund		25,000	-	-	-	-	-	25,000
2008 Ford Ranger Ext. Cab Pickup 2WD	4054	Utilities Fund		25,000	-	-	-	-	-	25,000
2006 Ford Ranger Std. Cab Bed	4046	Utilities Fund		-	41,000	-	-	-	-	41,000
2006 Chevy 1500 Ext Cab Std. Bed	4045	Utilities Fund		-	37,000	-	-	-	-	37,000
2002 Ford Explorer XLS 4 Dr. SUV 4WD	4028	Utilities Fund		-	-	38,000	-	-	-	38,000
2006 Chevy 2500	4047	Utilities Fund		-	-	33,000	-	-	-	33,000
2008 Ford 350	4064	Utilities Fund		-	-	47,000	-	-	-	47,000
2008 Ford 350	4065	Utilities Fund		-	-	47,000	-	-	-	47,000
2004 Chevy 1500 Ext. Cab Pickup 2WD	4030	Utilities Fund		-	-	-	22,800	-	-	22,800
2007 Ford F150 Ext Cab Pickup 2WD	4052	Utilities Fund		-	-	-	22,700	-	-	22,700
2008 E-250 Cargo Van 2WD	4058	Utilities Fund		-	-	-	24,900	-	-	24,900
2012 Ford F250 4X4 Std. Cab Std. Bed	4071	Utilities Fund		-	-	-	25,700	-	-	25,700
2006 Ford Explorer SUV 4DR 2WD	4049	Utilities Fund		-	-	-	-	31,800	-	31,800
2013 INT. Chassis Vacon Rodder	4072	Utilities Fund		-	-	-	-	100,300	-	100,300
2014 F450 Std. Cab/12' Dumbbody	4079	Utilities Fund		-	-	-	-	40,200	-	40,200
2006 Ford Ranger Std. Cab Bed 2WD	4051	Utilities Fund		-	-	-	-	-	25,100	25,100
2008 E-250 Cargo Van 2WD	4056	Utilities Fund		-	-	-	-	-	26,400	26,400
2008 F350 Std. Cab Util-Bed 2WD	4062	Utilities Fund		-	-	-	-	-	91,100	91,100
Sub-total				85,000	78,000	165,000	96,100	172,300	142,600	739,000
TOTAL				\$ 948,000	\$ 325,000	\$ 1,425,488	\$ 519,200	\$ 1,163,300	\$ 348,600	\$ 4,729,588

SUMMARY OF REVENUES

Fire Rescue Fund				710,000	100,000	658,488	22,300	653,000	-	2,143,788
Capital Equipment Fund				153,000	147,000	267,000	365,800	286,000	206,000	1,424,800
Stormwater Capital Fund				-	-	335,000	35,000	52,000	-	422,000
Utilities Fund				85,000	78,000	165,000	96,100	172,300	142,600	739,000
Total				\$ 948,000	\$ 325,000	\$ 1,425,488	\$ 519,200	\$ 1,163,300	\$ 348,600	\$ 4,729,588

SUMMARY BY PROGRAM

Building				25,000	25,000	25,000	20,000	5,000	-	100,000
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CAPITAL VEHICLE/EQUIPMENT PROGRAM

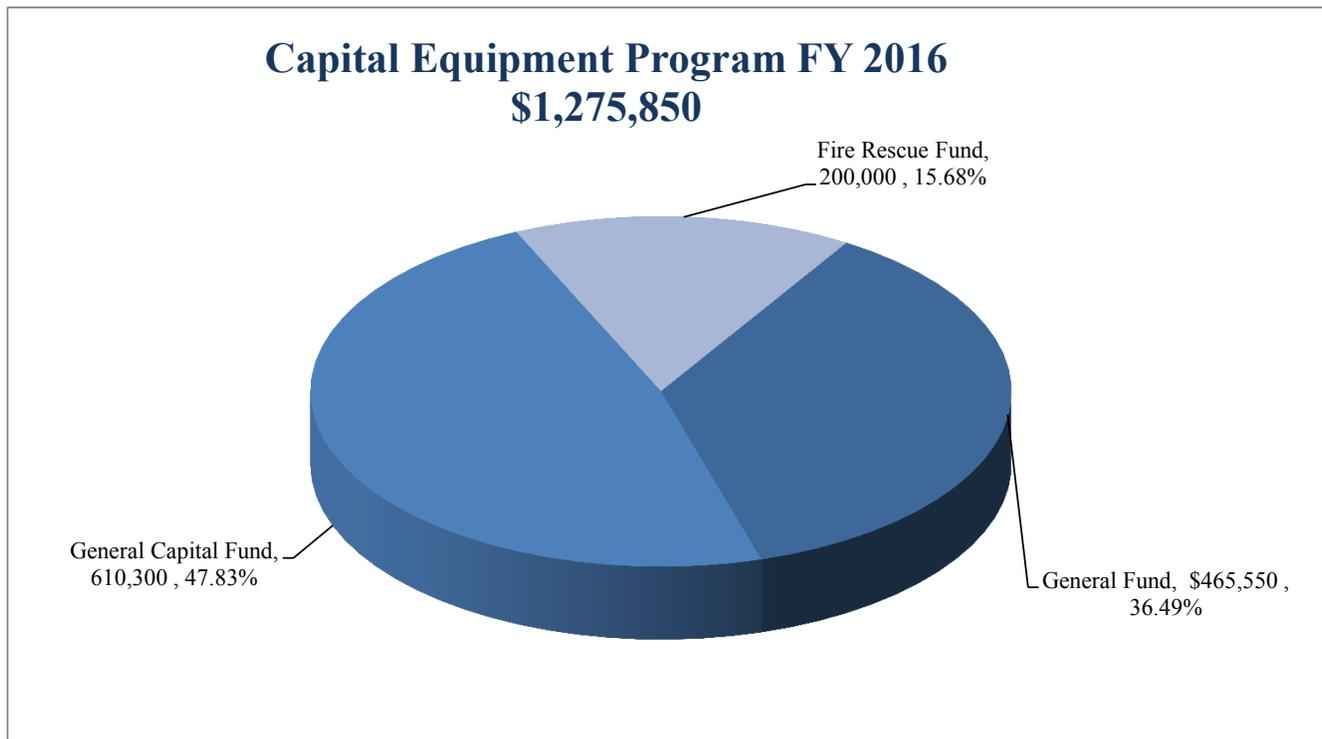
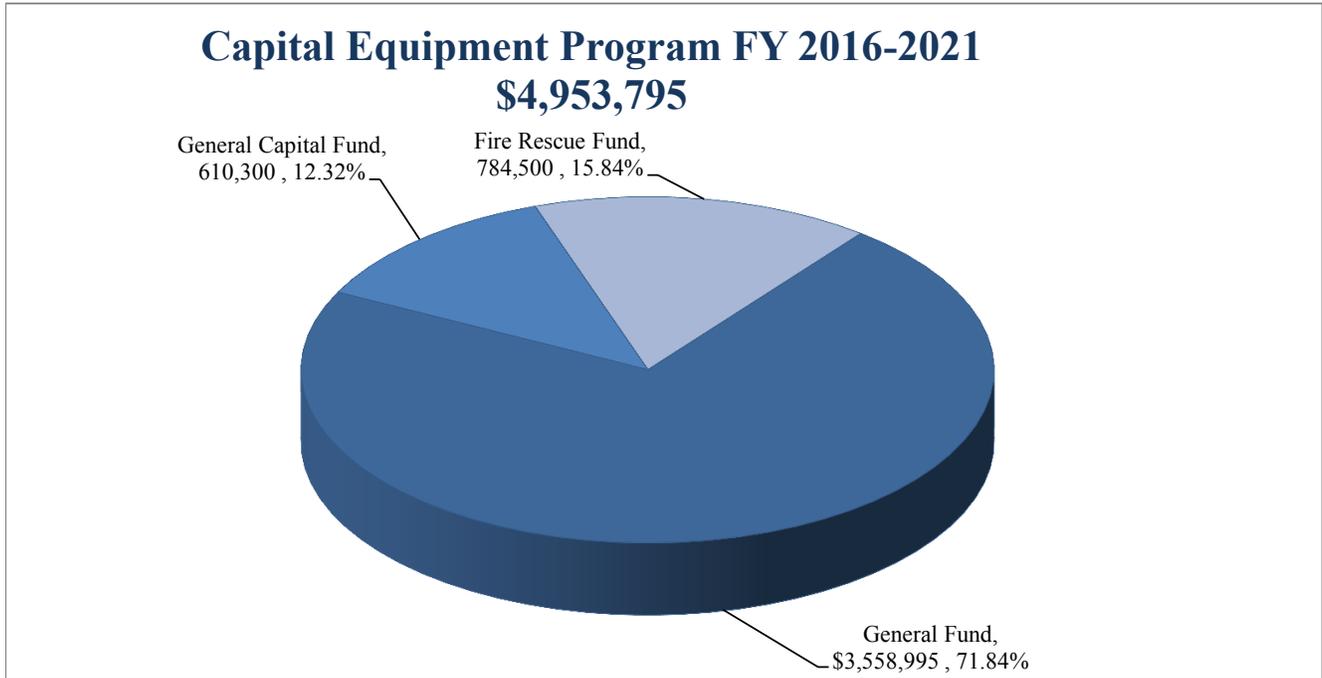
DEPARTMENT	Unit #	FUNDING SOURCE	PROJECT #	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Community Development				18,000	20,000	-	-	24,400	-	62,400
Fire Rescue				710,000	100,000	658,488	22,300	653,000	-	2,143,788
Information Technology				-	-	-	-	-	26,400	26,400
Parks & Recreation				-	36,000	27,000	61,000	115,100	87,600	326,700
Public Works				110,000	66,000	215,000	284,800	141,500	92,000	909,300
Public Works - Stormwater				-	-	335,000	35,000	52,000	-	422,000
Utilities				85,000	78,000	165,000	96,100	172,300	142,600	739,000
Total				\$ 948,000	\$ 325,000	\$ 1,425,488	\$ 519,200	\$ 1,163,300	\$ 348,600	\$ 4,729,588

(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 SUMMARY

6-Year Projects Summary by Funding Source

Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
General Fund	\$ 465,550	\$ 1,115,575	\$ 793,700	\$ 472,550	\$ 478,205	\$ 233,415	\$ 3,558,995
General Capital Fund	610,300	-	-	-	-	-	610,300
Fire Rescue Fund	200,000	181,000	31,000	284,500	88,000	-	784,500
GRAND TOTAL	\$ 1,275,850	\$ 1,296,575	\$ 824,700	\$ 757,050	\$ 566,205	\$ 233,415	\$ 4,953,795



CAPITAL EQUIPMENT PROGRAM

DEPARTMENT	FUNDING SOURCE	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
FIRE RESCUE/OPERATIONS								
Furno Power Stair Chairs (2)	Fire Rescue Fund	15,000	-	-	-	-	-	15,000
Replacement Major Appliances	Fire Rescue Fund	10,000	10,000	10,000	10,000	10,000	-	50,000
Replacement of Fitness Equipment	Fire Rescue Fund	5,000	5,000	5,000	5,000	-	-	20,000
Replacement Hydraulic Stretchers	Fire Rescue Fund	42,500	-	16,000	-	-	-	58,500
Replacement (10) Laptop Computer (RIMS Program)	Fire Rescue Fund	37,500	-	-	37,500	-	-	75,000
Firefighting Equipment Bundle for New Fire Apparatus	Fire Rescue Fund	90,000	-	-	-	70,000	-	90,000
Cardiac Monitors	Fire Rescue Fund	-	-	-	210,000	-	-	280,000
Autovent	Fire Rescue Fund	-	-	-	14,000	-	-	14,000
FIRE RESCUE/PREVENTION								
Satellite Phone and Installation	Fire Rescue Fund	-	-	-	8,000	8,000	-	16,000
Replacement Emergency Ops Freezers	Fire Rescue Fund	-	6,000	-	-	-	-	6,000
Major Appliances (6401) Replacement	Fire Rescue Fund	-	15,000	-	-	-	-	15,000
Fitness Equipment (6401) Replacement	Fire Rescue Fund	-	20,000	-	-	-	-	20,000
FS#41 Front Bay Doors (6401)	Fire Rescue Fund	-	125,000	-	-	-	-	125,000
PARKS AND RECREATION								
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	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	General Fund	-	10,000	-	-	-	-	10,000
Showmobile	General Fund	-	133,625	-	-	-	-	133,625
Fitness Stations at Tephford Park (11 replacement fitness stations)	General Fund	-	-	57,000	-	-	-	57,000
Portable ADA portable lift chair at pool	General Fund	-	-	8,000	-	-	-	8,000
Replacement of Thor Guard Lighting Detection System	General Fund	-	-	15,000	-	-	-	15,000
Replacement of outdoor storage shed, Aquatic Complex	General Fund	-	-	3,200	-	-	-	3,200
Replacement of the waterslide, Aquatic Complex	General Fund	-	-	200,000	-	-	-	200,000
Replacement of the fitness room floor	General Fund	-	-	40,000	-	-	-	40,000
Thermal Pool Cover	General Fund	-	-	30,000	-	-	-	30,000
Sports and Fitness Equipment (TSC, TCC & TP)	General Fund	-	-	9,000	-	-	-	9,000
Lighting Detector	General Fund	-	-	-	40,000	-	-	40,000
Pool Cleaner	General Fund	-	-	-	7,000	-	-	7,000
Volleyball Equipment	General Fund	-	-	-	8,000	-	-	8,000
Soccer Goals	General Fund	-	-	-	13,000	-	-	13,000
Volleyball System	General Fund	-	-	-	6,000	-	-	6,000

CAPITAL EQUIPMENT PROGRAM

DEPARTMENT	FUNDING SOURCE	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Spin Bikes (replace 12)	General Fund	-	-	-	12,000	-	-	12,000
Storage Shed	General Fund	-	-	-	6,000	-	-	6,000
ID Card Printer	General Fund	-	-	-	7,000	-	-	7,000
Pool Cleaner	General Fund	-	-	-	7,000	-	-	7,000
Bus Bike Path	General Fund	-	-	-	2,200	-	-	2,200
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	-	-	-	-	-	-	-
SunGard OneSolution Enterprise System	General Capital Fund	610,300	-	-	-	-	-	610,300
Wireless Network Expansion to Parks	General Fund	-	-	-	-	-	-	-
Information Technology Penetration Testing	General Fund	-	-	-	-	-	-	-
Switches	General Fund	71,000	172,000	19,000	42,000	-	-	304,000
Firewalls	General Fund	138,700	2,000	-	3,500	-	-	144,200
Routers	General Fund	-	-	-	64,000	-	-	64,000
Network	General Fund	-	-	-	-	-	-	-
Telephone and Voicemail Systems								
CallManager	General Fund	-	40,000	-	-	-	50,000	90,000
Unity Connection	General Fund	-	15,000	-	-	-	20,000	35,000
Contact Center Express	General Fund	-	15,000	-	-	-	20,000	35,000
Telephones	General Fund	-	-	-	-	124,880	-	124,880
Motorola Canopy Wireless System								
General Fund	General Fund	-	-	-	45,000	-	-	45,000
Servers								
Servers - Virtualization	General Fund	-	36,000	-	12,000	-	21,000	69,000
Desktop Computers / Laptops								
General Fund	General Fund	66,150	66,150	66,150	66,150	73,515	73,515	411,630
Storage Area Network								
General Fund	General Fund	-	210,000	-	-	-	-	210,000
Peripherals								
Printers	General Fund	19,000	15,900	4,500	6,400	6,400	25,400	77,600
Wireless Access Points	General Fund	4,000	-	-	-	8,000	-	12,000
Projectors	General Fund	5,000	-	-	15,500	23,000	3,500	47,000
Scanners	General Fund	-	-	-	5,000	5,000	10,000	20,000
Credit Card Readers	General Fund	-	1,650	-	-	-	-	1,650
KVM	General Fund	-	-	17,000	-	-	-	17,000
Back-up Solution	General Fund	-	-	-	-	150,000	-	150,000
Power and HVAC Infrastructure								
IT Data Closets	General Fund	1,400	1,250	6,150	1,400	650	8,150	19,000
Motorola Radio System	General Fund	4,800	-	1,200	1,400	-	350	7,750
Network Operations Center	General Fund	-	7,500	42,500	-	-	-	50,000
City Hall IT Data Center	General Fund	-	3,500	-	-	-	-	3,500
Audio Visual Equipment								
General Fund	General Fund	-	5,000	-	-	-	1,500	6,500

CAPITAL EQUIPMENT PROGRAM

DEPARTMENT	FUNDING SOURCE	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Time Clocks	General Fund	-	-	-	-	18,760	-	18,760
Digital Recording System	General Fund	-	-	-	2,000	-	-	2,000
TOTAL		\$ 1,275,850	\$ 1,296,575	\$ 824,700	\$ 757,050	\$ 566,205	\$ 233,415	\$ 4,953,795

SUMMARY OF REVENUES

General Fund	465,550	1,115,575	793,700	472,550	478,205	233,415	3,558,995
General Capital Fund	610,300	-	-	-	-	-	610,300
Fire Rescue Fund	200,000	181,000	31,000	284,500	88,000	-	784,500
Total	\$ 1,275,850	\$ 1,296,575	\$ 824,700	\$ 757,050	\$ 566,205	\$ 233,415	\$ 4,953,795

SUMMARY BY PROGRAM

Fire Rescue	200,000	181,000	31,000	284,500	88,000	-	784,500
Parks & Recreation	155,500	524,625	637,200	208,200	68,000	-	1,593,525
Information Technology	920,350	590,950	156,500	264,350	410,205	233,415	2,575,770
Total	\$ 1,275,850	\$ 1,296,575	\$ 824,700	\$ 757,050	\$ 566,205	\$ 233,415	\$ 4,953,795

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 Agency					
	Moody's		Fitch		Standard & Poor's	
	2014	2013	2014	2013	2014	2013
<u>General Obligation Bonds</u>						
Current Underlying	A1	A1	AA	AA	AA	AA
<u>Capital Improvement Revenue</u>						
Current Underlying	Aa3	Aa3	AA-	AA-	AA-	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	AA-	BB+
<u>Water & Sewer Revenue</u>						
Current Underlying	Aa2	Aa2	AA	AA	AA	AA-
Insured	Aa2	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 \$661 for fiscal year ended September 30, 2015.

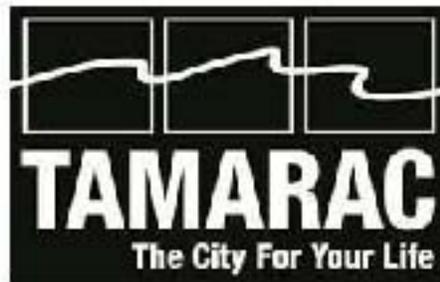
The overall debt positions for the City estimated for September 30, 2015 is as follows:

Category	Outstanding	Percentage of Total
General Obligation Debt	\$ 492,959	0.88%
Governmental Fund Debt	40,006,346	71.58%
Enterprise - Water & Sewer Debt	12,475,000	22.32%
Enterprise - Stormwater Debt	2,915,000	5.22%
TOTAL	\$ 55,889,305	100%

FY 2015 ~ FY 2018 DEBT SERVICE SCHEDULE

	Original Issue Amount	Outstanding Principal 9/30/2015	FY 2016 Principal	FY 2016 Interest	FY 2016 Requirement	FY 2017 Principal	FY 2017 Interest	FY 2017 Requirement	FY 2018 Principal	FY 2018 Interest	FY 2018 Requirement	Outstanding Principal 9/30/2018
Governmental Funds												
G.O. Bonds, Series 1998	\$ 3,250,000	\$ 492,989	\$ 241,328	\$ 21,044	\$ 262,372	\$ 251,631	\$ 10,742	\$ 262,373	\$ 30,930	\$ 30,930	\$ 30,930	\$ -
Sales Tax Revenue Bonds, Series 2009 (Public Facilities)	5,350,000	2,450,000	590,000	100,977	690,977	600,000	79,920	679,920	625,000	56,080	683,080	645,000
Sales Tax Revenue Bonds, Series 2010 (Streets)	9,501,000	7,333,000	705,000	180,563	885,563	721,000	164,983	885,993	735,000	149,130	884,130	5,172,000
Capital Improvement Revenue Bonds, Series 2013	13,785,000	12,600,000	420,000	546,425	966,425	465,000	529,625	994,625	515,000	511,025	1,026,025	11,200,000
Capital Leases	1,682,215	1,003,346	335,121	17,252	352,373	340,871	11,501	352,372	219,078	6,185	225,263	108,276
Taxable Redevelopment Note Series 2013	20,000,000	16,620,000	-	325,000	325,000	-	325,000	325,000	-	325,000	325,000	16,620,000
Total Governmental Funds	\$ 53,568,215	\$ 40,499,305	\$ 2,281,449	\$ 1,191,201	\$ 3,472,650	\$ 2,378,502	\$ 1,121,781	\$ 3,500,283	\$ 2,094,078	\$ 1,080,360	\$ 3,174,438	\$ 33,745,276
Enterprise Funds												
Utilities System Refunding, Series 2009	\$ 14,020,000	\$ 12,475,000	\$ 300,000	\$ 606,844	\$ 906,844	\$ 310,000	\$ 594,019	\$ 904,019	\$ 325,000	\$ 580,519	\$ 905,519	\$ 11,540,000
Stormwater System Revenue, Series 2009	4,345,000	2,915,000	275,000	131,970	406,970	285,000	130,972	405,972	295,000	109,560	404,560	2,060,000
Total Enterprise Funds	\$ 18,365,000	\$ 15,390,000	\$ 575,000	\$ 738,814	\$ 1,313,814	\$ 595,000	\$ 714,991	\$ 1,309,991	\$ 620,000	\$ 690,079	\$ 1,310,079	\$ 13,600,000
TOTAL DEBT SERVICE	\$ 71,933,215	\$ 55,889,305	\$ 2,856,449	\$ 1,930,015	\$ 4,786,464	\$ 2,973,502	\$ 1,836,772	\$ 4,810,274	\$ 2,714,078	\$ 1,770,439	\$ 4,484,517	\$ 50,089,554

City of Tamarac Bond Debt Service by Fiscal Year												
Fiscal Year	2009 Revenue Bonds	2013 Capital Imprvr Refunding Revenue Bonds	2010 Sales Tax Revenue Refunding Bonds	Capital Leases for Fire Apparatus	Governmental Debt Total	Stormwater Bond	Utility Bond	Enterprise Fund Debt Total				
2016	659,920	994,625	869,993	294,675	2,819,213	395,973	894,019	1,289,992				
2017	658,090	1,026,025	870,130	352,373	2,906,618	394,560	890,519	1,285,079				
2018	660,428	1,055,425	867,908	352,373	2,936,133	392,733	891,569	1,284,302				
2019	656,933	1,487,825	871,370	225,264	3,241,392	395,490	896,944	1,292,434				
2020	-	1,487,025	1,539,383	115,396	3,141,804	392,625	891,419	1,284,044				
2021	-	1,484,025	1,538,983	57,698	3,080,706	394,345	892,219	1,286,564				
2022	-	1,488,525	1,538,863	-	3,027,388	395,443	892,419	1,287,862				
2023	-	1,485,025	-	-	1,485,025	395,918	891,538	1,287,456				
2024	-	1,488,775	-	-	1,488,775	395,770	894,538	1,290,308				
2025	-	1,484,275	-	-	1,484,275	-	891,162	891,162				
2026	-	1,483,775	-	-	1,483,775	-	891,044	891,044				
2027	-	1,488,600	-	-	1,488,600	-	895,000	895,000				
2028	-	-	-	-	-	-	887,800	887,800				
2029	-	-	-	-	-	-	888,669	888,669				
2030	-	-	-	-	-	-	888,319	888,319				
2031	-	-	-	-	-	-	896,750	896,750				
2032	-	-	-	-	-	-	892,750	892,750				
2033	-	-	-	-	-	-	887,500	887,500				
2034	-	-	-	-	-	-	891,000	891,000				
2035	-	-	-	-	-	-	892,750	892,750				
2036	-	-	-	-	-	-	887,750	887,750				
2037	-	-	-	-	-	-	886,250	886,250				
2038	-	-	-	-	-	-	893,000	893,000				
2039	-	-	-	-	-	-	892,500	892,500				
Total Debt Service	\$ 2,635,370	\$ 16,453,925	\$ 8,096,628	\$ 1,397,779	\$ 28,583,702	\$ 3,552,857	\$ 21,397,428	\$ 24,950,285				



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

61,270

Source: Bureau of Economic and Business Research

Registered Voters

44,265

Demographic Breakdown

Median Age

2009

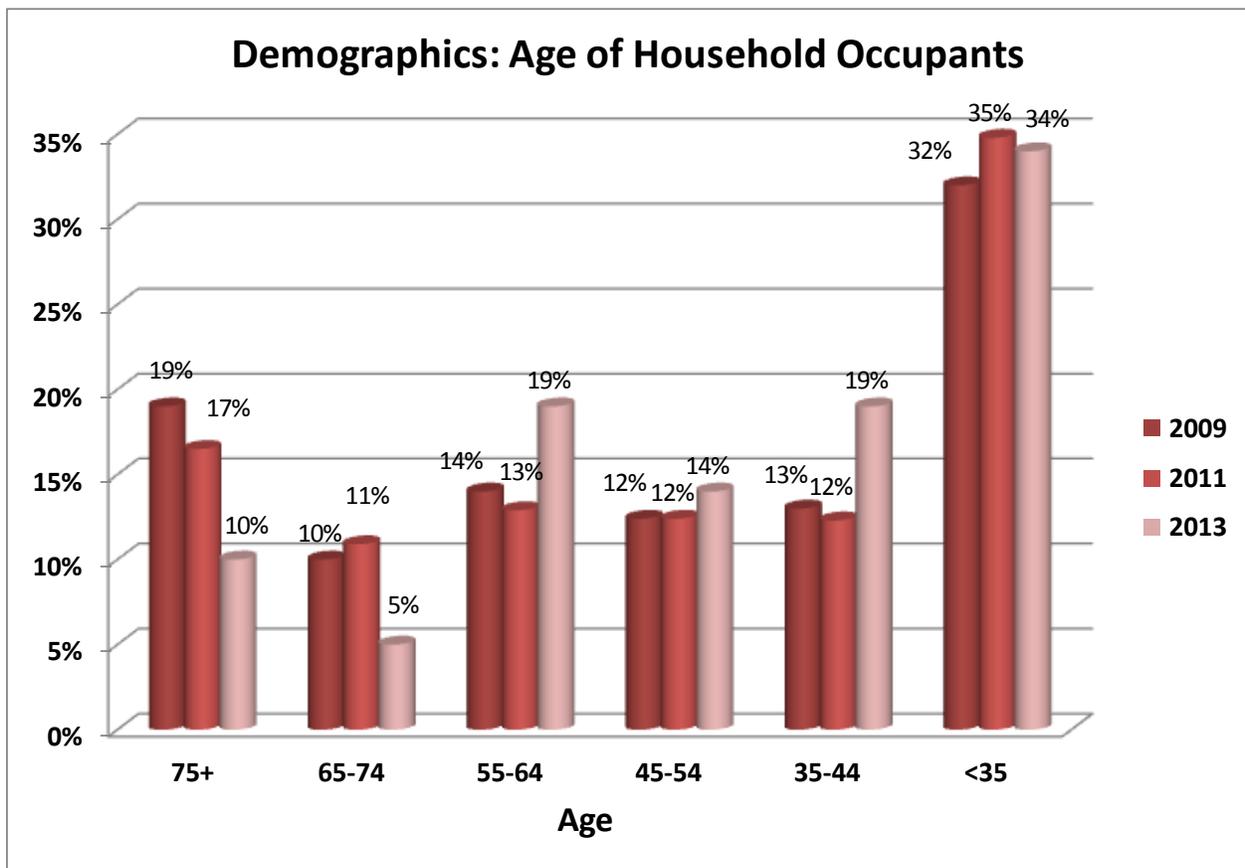
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2011

47.1

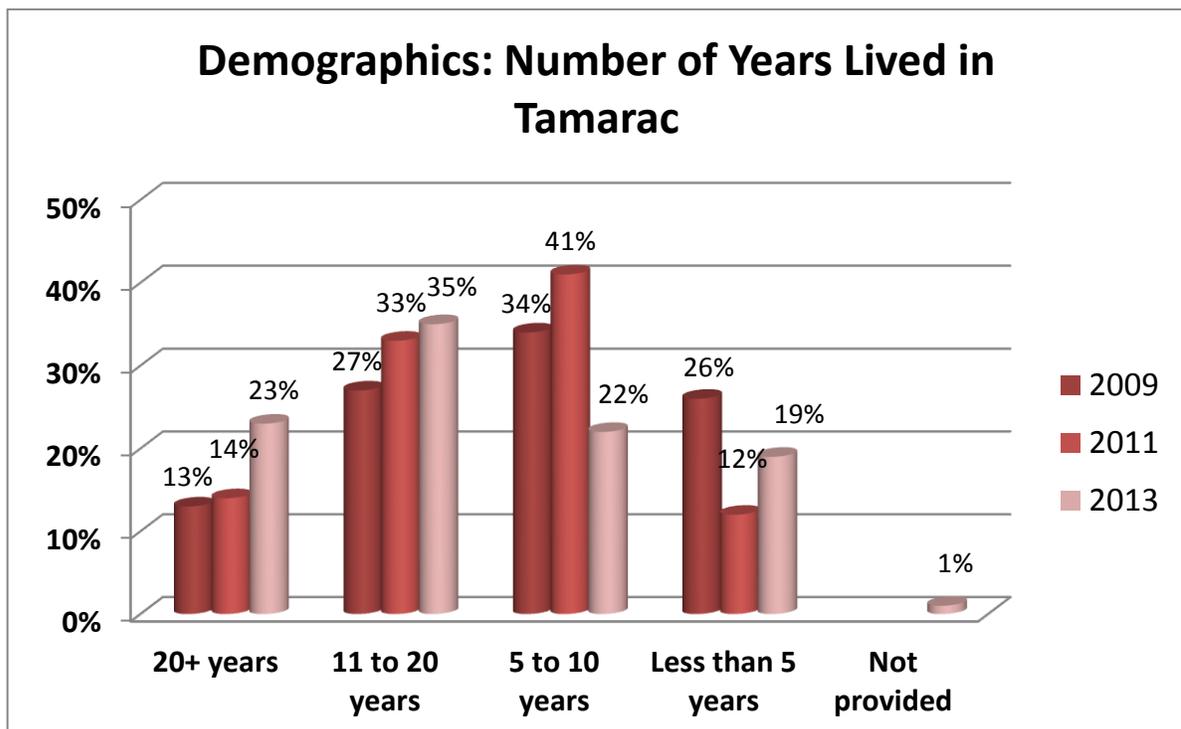
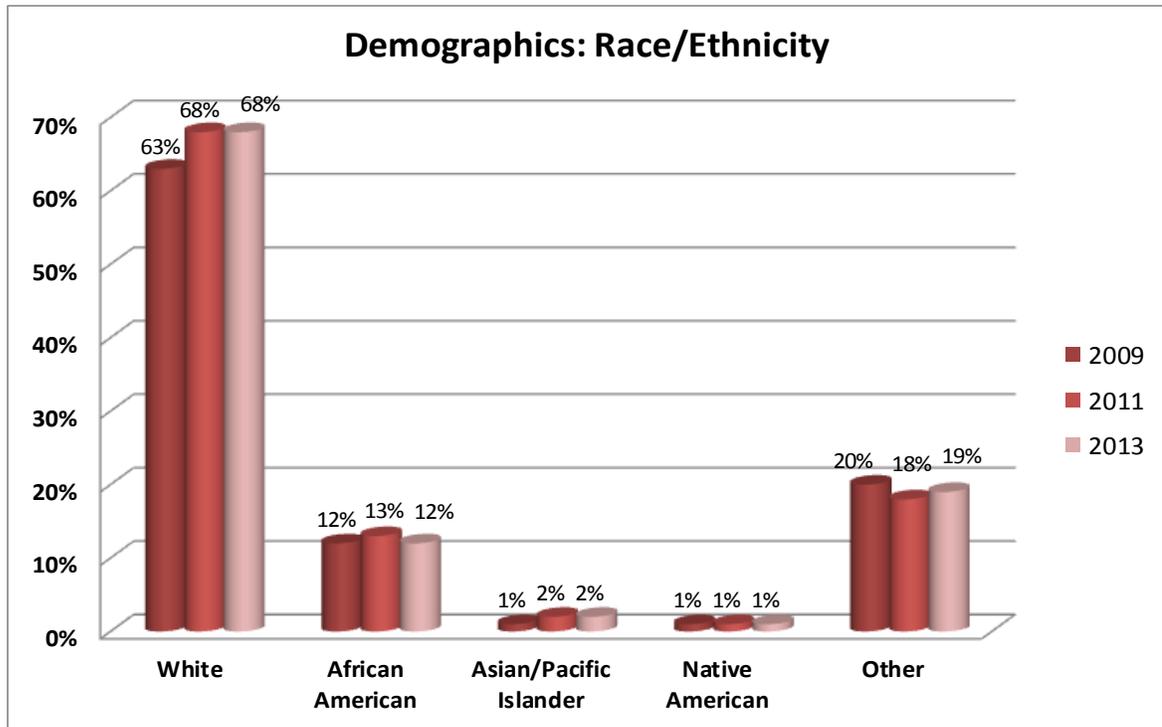
2013

47.1



**Source: US Census Bureau, 2009-2013*

TAMARAC STATISTICS



Source: US Census Bureau, 2009-2013

TAMARAC STATISTICS

Five Largest Employers

	<u># of Employees</u>
Convergys	700
Publix Supermarkets	527
City Furniture	400
Arrigo Dodge	300
Patrolman Guard Services	300

Five Highest Property Values/Taxpayers

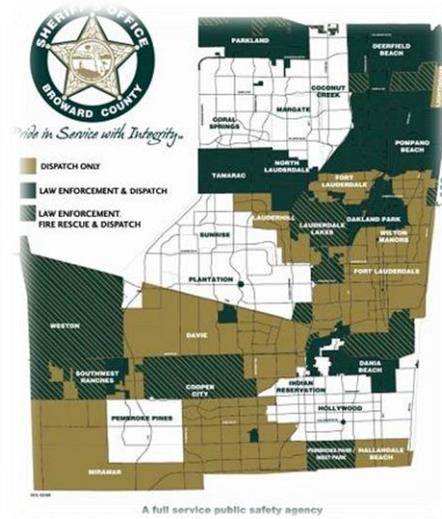
	<u>Millions</u>
Florida Power & Light, Co.	\$60.0
Advance Business Associates	\$35.4
Coral Vista Investors, LLC	\$30.8
DDRM Midway Plaza, LLC	\$28.8
BH IGF Hidden Harbour	\$27.5

Education

Number of Schools	10
Number of Classroom Teachers	237
Number of Students Registered	5,547

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	98
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

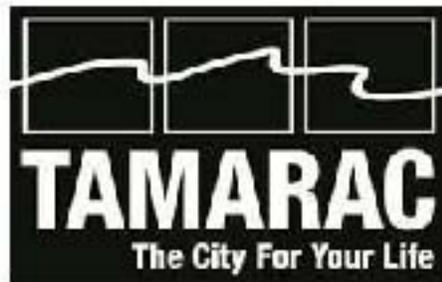
Streets	137 Miles
Storm Drainage	82 Miles
Waterways	509 Acres

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
Gary B Jones Park for People & Pups	3.5
Tephford Park	16
Tamarac Community Center	5
Mainlands	23
Undeveloped	59
<u>Colony West Golf Course</u>	<u>232</u>
Total Acres	416

<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	1
Multi-Purpose Center	1
25 Yard x 25 Meter Heated Pool	1
Children's Water Playground & Fitness Center	1



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, working 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.

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2015- 16

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 2015; 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 .0952 MILLS (\$.0952 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 2016 Fiscal Year beginning October 1, 2015 and ending September 30, 2016; 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. #2326
September 24, 2015
Page 2 of 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 2015 in the amount of 7.2899 mills (\$7.2899 for each \$1,000 of assessed valuation, less exemptions). The millage rate levied is 8.40% above the rolled-back rate of 6.7253 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 2015 in the amount of .0952 mills (\$.0952 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, 2015, and ending September 30, 2016.

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. #2326
September 24, 2015
Page 3 of 3

PASSED AND ADOPTED ON FIRST READING THIS 11th day of September, 2015.
PASSED AND ADOPTED ON SECOND READING THIS 24th day of September, 2015

BY: Harry Dressler
MAYOR HARRY DRESSLER

ATTEST:

Patricia Teufel
PATRICIA TEUFEL, CMC

CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading

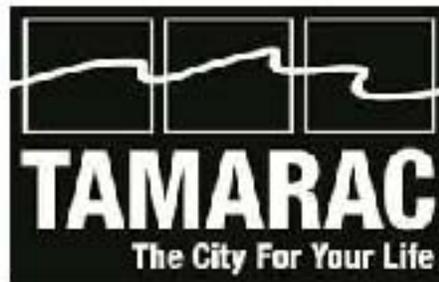
MAYOR DRESSLER	<u>yes</u>
DIST 1: V/M. BUSHNELL	<u>yes</u>
DIST 2: COMM. GOMEZ	<u>yes</u>
DIST 3: COMM. GLASSER	<u>yes</u>
DIST 4: COMM. PLACKO	<u>yes</u>

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

Samuel S. Goren 9/24/15
SAMUEL S. GOREN
CITY ATTORNEY

RECORD OF COMMISSION VOTE: 2ND Reading

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



Temp. Ord. #2327
September 24, 2015
Page 1 of 1

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2015- 17

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 2016; 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 2016, 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 11, 2015; and

WHEREAS, the City Commission authorized a final public hearing on September 24, 2015, 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 2016 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 2016 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 2016.

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 2016, 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.

Temp. Ord. #2327
September 24, 2015
Page 3 of 3

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, 11th DAY OF September, 2015

PASSED, SECOND READING, 24nd DAY OF September, 2015.

ATTEST:


PATRICIA TEUFEL, CMC

CITY CLERK

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


SAMUEL S. GOBEN
CITY ATTORNEY

BY: 
for MAYOR HARRY DRESSLER

RECORD OF COMMISSION VOTE: 1ST Reading

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

RECORD OF COMMISSION VOTE: 2ND Reading

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

CITY OF TAMARAC, FLORIDA **ATTACHMENT A**
FY 2016 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE 2327

FUND	FY 2016 BUDGET ORDINANCE TO 2326
General Fund	
Revenues	
Taxes	\$ 29,162,650
Licenses & Permits	4,967,041
Intergovernmental Revenue	8,142,672
Charges for Services	1,577,674
Fines & Forfeitures	2,117,813
Miscellaneous	1,100,385
Appropriation From Fund Balance	3,671,296
Other Sources	6,508,141
Total General Fund Revenue	\$ 57,247,672
Expenditures	
City Commission	\$ 631,075
City Manager	1,770,882
City Attorney	590,580
City Clerk	550,742
Finance	2,823,255
Human Resources	1,276,360
Community Development	1,780,365
Police	16,311,484
Public Works	7,631,688
Parks & Recreation	4,718,824
Information Technology	2,478,368
Non-Departmental	16,684,049
Total General Fund Expenditures	\$ 57,247,672
Fire Rescue Fund	
Revenues	
Intergovernmental Revenue	\$ 49,000
Emergency Service Fees	1,938,190
Interest Income	31,480
Special Assessment	11,601,000
Interfund Transfers	5,977,733
Appropriation from Fund Balance	1,468,860
Other Sources	806,490
Total Fire Rescue Fund Revenue	\$ 21,872,753
Expenditures	
Personal Services	\$ 14,947,979
Operating Charges	1,399,755
Capital Outlay	2,196,399
Debt Service	412,373
Other Uses	2,545,309
Contingency	350,937
Reserves	20,001
Total Fire Rescue Fund Expenditures	\$ 21,872,753

CITY OF TAMARAC, FLORIDA ATTACHMENT A
FY 2016 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE 2327

FUND	FY 2016 BUDGET ORDINANCE TO 2326	
Streetscape Improvement Fund		
Revenues		
Appropriation From Fund Balance	\$	651,200
Total Streetscape Improvement Revenue	\$	651,200
Expenditures		
Other Uses	\$	651,200
Total Streetscape Improvement Expenditures	\$	651,200
Public Art Fund		
Revenues		
Charges for Service	\$	150,000
Interest Income		4,000
Appropriation From Fund Balance		681,000
Total Public Art Fund Revenues	\$	835,000
Expenditures		
Operating Charges	\$	85,000
Contingency		750,000
Total Public Art Fund Expenditures	\$	835,000
Local Option Gas Tax 3-Cents Fund		
Revenues		
Taxes	\$	373,500
Interest Income		2,000
Appropriation From Fund Balance		451,706
Total Local Option Gas Tax Revenue	\$	827,206
Expenditures		
Operating Charges	\$	576,400
Reserve		250,806
Total Local Option Gas Tax Expenditures	\$	827,206
Building Fund		
Revenues		
Licenses & Permits	\$	2,537,000
Charges for Services		12,000
Fines & Forfeitures		195,000
Interest Income		2,000
Appropriation From Fund Balance		289,400
Total Building Fund Revenues	\$	3,035,400
Expenditures		
Personal Services	\$	1,994,962
Operating Expenses		196,202
Capital Outlay		13,200
Other Uses		831,036
Total Building Fund Expenditures	\$	3,035,400

CITY OF TAMARAC, FLORIDA ATTACHMENT A
FY 2016 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE 2327

FUND	FY 2016 BUDGET ORDINANCE TO 2326
RCMP Grant Fund	
Revenues	
Intergovernmental Revenue	\$ 194,000
Total RCMP Revenues	\$ 194,000
Expenditures	
Personal Services	7,612
Operating Expenses	\$ 186,388
Total RCMP Expenditures	\$ 194,000
Community Development Block Grant (CDBG) Fund	
Revenues	
Intergovernmental Revenue	\$ 366,236
Total CDBG Revenues	\$ 366,236
Expenditures	
Personal Services	\$ 137,783
Operating Expenses	228,453
Total CDBG Expenditures	\$ 366,236
State Housing Initiative Program (SHIP) Fund	
Revenues	
Grant Revenues	\$ 293,709
Total SHIP Revenues	\$ 293,709
Expenditures	
Personal Services	\$ 27,862
Other Uses	265,847
Total SHIP Expenditures	\$ 293,709
Home (HUD) Fund	
Revenues	
Intergovernmental Revenue	\$ 70,794
Total Home Revenues	\$ 70,794
Expenditures	
Personal Services	\$ 7,996
Operating Expenses	62,798
Total Home Expenditures	\$ 70,794
Neighborhood Stabilization Program 3 (NSP3) Fund	
Revenues	
Miscellaneous	\$ 250,000
Total NSP3 Revenues	\$ 250,000
Expenditures	
Personal Services	\$ 20,874
Operating Expenses	229,126
Total NSP3 Expenditures	\$ 250,000

CITY OF TAMARAC, FLORIDA ATTACHMENT A
FY 2016 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE 2327

FUND	FY 2016 BUDGET ORDINANCE TO 2326	
Affordable Housing Impact Fees		
Revenues		
Impact Fees	\$	60,000
Total Affordable Housing Impact Fees Fund Revenues	\$	60,000
Expenditures		
Other Uses	\$	60,000
Total Affordable Housing Impact Fees Fund Expenditures	\$	60,000
General Obligation (GO) Debt Service		
Revenues		
Taxes	\$	263,600
Total GO Debt Service Revenues	\$	263,600
Expenditures		
Debt Service	\$	263,600
Total GO Debt Service Expenditures	\$	263,600
Revenue Bond Fund		
Revenues		
Interfund Transfers	\$	2,537,800
Interest Income		3,000
Total Revenue Bond Fund Revenues	\$	2,540,800
Expenditures		
Debt Service	\$	2,540,800
Total Revenue Bond Fund Expenditures	\$	2,540,800
Capital Equipment Fund		
Revenues		
Interfund Transfers	\$	262,000
Appropriation From Fund Balance		128,000
Total Capital Equipment Fund Revenues	\$	390,000
Expenditures		
Capital Outlay	\$	153,000
Contingency		237,000
Total Capital Equipment Fund Expenditures	\$	390,000
Capital Maintenance Fund		
Revenues		
Interfund Transfers	\$	500,000
Total Capital Maintenance Fund	\$	500,000
Expenditures		
Capital Outlay	\$	127,500
Contingency		372,500
Total Golf Course CIP Fund Expenditures	\$	500,000

CITY OF TAMARAC, FLORIDA ATTACHMENT A
FY 2016 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE 2327

FUND	FY 2016 BUDGET ORDINANCE TO 2326
General Capital Improvements Fund	
Revenues	
Taxes	\$ 600,000
Interfund Transfers	1,710,300
Appropriation From Fund Balance	420,745
Total Gen. Capital Improvements Revenues	\$ 2,731,045
Expenditures	
Operating Expenditures	\$ 610,300
Capital Outlay	369,745
Other Uses	551,000
Contingency	1,200,000
Total Gen. Capital Improvement Expenditures	\$ 2,731,045
Corridor Improvement Fund	
Revenues	
Intergovernmental Revenue	\$ 532,697
Interfund Transfer	1,651,200
Total Corridor Improvement Revenues	\$ 2,183,897
Expenditures	
Operating Expenditures	\$ 55,000
Capital Outlay	1,678,897
Contingency	450,000
Total Corridor Improvement Expenditures	\$ 2,183,897
Public Service Facilities Fund	
Revenues	
Appropriation From Fund Balance	\$ 1,249,000
Total Public Service Facilities Revenues	\$ 1,249,000
Expenditures	
Other Uses	\$ 1,249,000
Total Public Service Facilities Expenditures	\$ 1,249,000
CIP 05 Revenue Bond Fund	
Revenues	
Interfund Transfers	\$ 1,800,000
Debt Proceeds	2,000,000
Total CIP 05 Revenue Bond Fund Revenues	\$ 3,800,000
Expenditures	
Capital Outlay	\$ 3,800,000
Total CIP 05 Revenue Bond Fund Expenditures	\$ 3,800,000

CITY OF TAMARAC, FLORIDA ATTACHMENT A
 FY 2016 BUDGET
 ATTACHMENT TO TEMPORARY ORDINANCE 2327

FUND	FY 2016 BUDGET ORDINANCE TO 2326
Tamarac Village Fund	
<u>Revenues</u>	
Interfund Transfers	\$ 779,775
Total Tamarac Village Fund Revenues	\$ 779,775
<u>Expenditures</u>	
Operating Expenditures	\$ 16,775
Debt Service	763,000
Total Tamarac Village Fund Expenditures	\$ 779,775
Stormwater Management Fund	
<u>Revenues</u>	
Stormwater Drainage Fees	\$ 5,355,516
Investment Income & Misc Rev	60,000
Interfund Transfers	349,036
Appropriation From Net Asset	44,062
Total Stormwater Management Revenues	\$ 5,808,614
<u>Expenses</u>	
Personal Services	\$ 1,724,210
Operating Expenses	2,195,825
Capital Outlay	146,000
Other Uses	886,684
Debt Service	403,000
Contingency	300,000
Reserves	152,895
Total Stormwater Management Expenditures	\$ 5,808,614
Stormwater Capital Project	
<u>Revenues</u>	
Interfund Transfers	\$ 886,684
Total Stormwater Capital Project Fund Revenues	\$ 886,684
<u>Expenditures</u>	
Capital Outlay	\$ 886,684
Total Stormwater Capital Project Fund Expenditures	\$ 886,684
Utilities Fund	
<u>Revenues</u>	
Charges for Services	\$ 25,271,167
Interest Income	82,800
Miscellaneous	8,000
Appropriation From Net Asset	2,857,434
Total Utilities Fund Revenues	\$ 28,219,401

CITY OF TAMARAC, FLORIDA ATTACHMENT A
 FY 2016 BUDGET
 ATTACHMENT TO TEMPORARY ORDINANCE 2327

FUND	FY 2016 BUDGET ORDINANCE TO 2326	
Expenses		
Personal Services	\$	5,853,158
Operating Expenses		13,737,977
Capital Outlay		300,400
Other Uses		7,067,863
Debt Service		910,000
Contingency		250,000
Reserves		100,003
Total Utilities Fund Expenses	\$	28,219,401
Utilities Renewal & Replacement (R&R) Fund		
Revenues		
Interfund Transfers	\$	7,050,000
Appropriation From Net Asset		1,000,000
Total Utilities R&R Fund Revenues	\$	8,050,000
Expenses		
Operating	\$	250,000
Capital Outlay		7,800,000
Total Utilities R&R Fund Expenses	\$	8,050,000
Colony West Golf Course Fund		
Revenues		
Charges for Services	\$	2,372,689
Miscellaneous		263,460
Interfund Transfers		419,132
Total Colony West Golf Course Fund Revenues	\$	3,055,281
Expenses		
Operating Expenses	\$	2,422,587
Capital Outlay		278,715
Contingency		353,979
Total Colony West Golf Course Fund Expenses	\$	3,055,281
Health Insurance Fund		
Revenues		
Charges for Services	\$	4,892,900
Total Health Insurance Fund Revenues	\$	4,892,900
Expenses		
Operating Expenses	\$	4,764,976
Contingency		127,924
Total Health Insurance Fund Expenses	\$	4,892,900

CITY OF TAMARAC, FLORIDA ATTACHMENT A
 FY 2016 BUDGET
 ATTACHMENT TO TEMPORARY ORDINANCE 2327

FUND	FY 2016 BUDGET ORDINANCE TO 2326	
Risk Management Fund		
Revenues		
Charges for Services	\$	1,428,173
Interest Income		35,100
Miscellaneous		15,000
Appropriation from Net Assets		1,169,857
Total Risk Management Fund Revenues	\$	2,648,130
Expenses		
Personal Services	\$	387,499
Operating Expenses		2,010,631
Contingency		250,000
Total Risk Management Fund Expenses	\$	2,648,130
Total FY16 Budget	\$	153,703,097

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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.

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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 2016	FY 2017	FY 2018
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 2016	FY 2017	FY 2018
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 of three months of operating and maintenance expenses or a minimum of \$5,000,000.
- Any surplus revenue in excess of this operating reserve minimum balance target is utilized to pay for all or a portion of the cost of capital projects.

Stormwater Fund:

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

Policy #5:

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

Policy #6:

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

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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:

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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:

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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.