TAMARAC
The City For Your Life

AGENDA ITEM NO. 5.a

STAFF AGENDA REVIEW WORKSHOP AGENDA ITEM REPORT

DATE: May 12, 2025

SUBMITTED BY: Kimberly Dillon

ITEM TYPE: Ordinance

TEMP. ORDINANCE NUMBER: 2591

AGENDA SECTION: **Ordinance(s) First Reading:**

TITLE: TO2591 - An Ordinance of the City Commission of the City of Tamarac, Florida, adopting the First (1st) Budget Amendment to the City of Tamarac operating budget, revenues and expenditures, the capital budget, and the financial policies for the Fiscal Year 2025, by increasing the total revenues and expenditures by a total of $2,895,924 as detailed in Attachment "A" attached hereto and summarized in Attachment "B" attached hereto and incorporated herein; providing that the 1st Amendment is being adopted in the same manner as the original budget and serves as the new adopted budget: providing for conflicts; providing for severability; and providing for an effective date.

RECOMMENDATION: The Director of Financial Services recommends that TO #2591 amending the FY 2025 Operating and Capital Budget in the amount of $2,895,924 from $237,440,300 to $240,336,224 be placed on the May 14, 2025 agenda for first reading and May 28, 2025 for second reading and adoption.

BACKGROUND:

Below is a summary of the recommended adjustments to the Fiscal Year 2025 Budget.

FUND TYPE	Adopted Budget Ord. 2024-019	Change	Amendment # 1 - TO#2591
General Fund	$ 100,567,590	$ 1,576,967	$ 102,144,557

Special Revenue Funds	42,777,654	235,277	43,012,931
Debt Service Funds	2,561,249	-	2,561,249
Capital Project Funds	25,577,502	-	25,577,502
Enterprise Funds	53,690,537	1,083,680	54,774,217
Internal Service Funds	12,265,768	-	12,265,768
Total	***$ 237,440,300***	***$ 2,895,924***	***$ 240,336,224***

Amendments to the Budget generally reflect:

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

Items previously approved by the City Commission are as follows:

- R-2024-111 approved 11/13/2024 approving the ProjectDox E-plan solution software from Avolve Software Corp. for the upgrade and cloud migration of the Electronic Plan Review System, for a total project budget of $200,318.37; authorizing an additional appropriation to be included in a future budget

amendment. This Budget Amendment increases operating expenditures - service contracts and increases appropriation from fund balance $151,119 in the General Fund.

- R-2025-015 approved 1/22/2025 approving and authorizing an agreement with Fortiline, Inc. for the purchase and implementation of Advanced Metering Infrastructure Systems for the Citywide AMI Program for a total project budget of $9,244,613.18. This Budget Amendment increases inter-fund transfers out and decreases contingency for special projects $744,614 in the Utilities Operating Fund and increases interfund transfers in and capital outlay – construction distribution $744,614 in the Utilities Renewal Replacement Fund (Project #UT24D).

Additional adjustments are recommended:

General Fund adjustments to the budget include the following:

- Transferring the budget for encumbrances from contingency accounts to the departmental budgets in the amount of $486,187 is as follows:

- City Manager $63,000
- Community Development $84,845
- Public Services $188,529
- Parks and Recreation $23,333
- Information Technology $97,362
- Non-Departmental $29,118

- Appropriate revenue and expenditures in connection with the Woodlands Development Agreement contribution to the City. This Budget Amendment increases miscellaneous revenue - contributions and

donations $925,000 and increases grants and aid in the General Fund City Commission budget (per approval from 12-9-2024 City Commission Workshop) as follows:

expense allowance – District 1	$231,250
expense allowance – District 2	$231,250
expense allowance – District 3	$231,250
expense allowance – District 4	$231,250

- Appropriate additional funding needed for two (2) new Commission Aide positions. This Budget Amendment increases personal costs - salaries and wages in the City Commission budget and increases appropriation from fund balance $170,848 in the General Fund (per approval from 1-6-2025 City Commission Workshop) .

- Appropriate revenue and expenditures in connection with the Waste Management Contract contribution to the City. This Budget Amendment increases miscellaneous revenue - contributions and donations $300,000 and increases grants and aid – waste management fund in the General Fund City Commission budget (per discussion at 5-22-2024 Regular City Commission meeting).

- Appropriate additional funding needed for the proposed Fitzone referenced in R-2025-020 approved 2/12/2025. This Budget Amendment increases City Commission operating expenditures – other contractual services and increases appropriation from fund balance $30,000 in the General Fund.

Law Enforcement Trust Fund adjustment to the budget includes the following:

- Increase appropriation from fund balance and

increase capital outlay $235,277 for encumbrances that were carried forward into FY 2025 for purchases made but not received in FY 2024.

Stormwater Management Fund adjustment to the budget includes the following:

- Increase appropriation from fund balance by $273,405, decrease reserves for encumbrances $150,000 and decrease contingency $50,890; increase operating expenditures $341,152 and capital outlay $133,143 for encumbrances that were carried forward into FY 2025 for purchases made but not received in FY 2024.

Colony West Golf Course Fund adjustment to the budget includes the following:

- Increase appropriation from fund balance by $65,661; increase operating expenditures $7,375 and capital outlay $58,286 for encumbrances that were carried forward into FY 2025 for purchases made but not received in FY 2024.

Personnel adjustments to the budget include the following:

- Parks and Recreation Department – Increase budgeted positions to reflect the addition of one full-time Events Specialist position. The annual cost of salary and benefits for this full-time position is estimated to be $105,000. There is no budgetary impact for FY 2025 as the needed funding is available within the Parks and Recreation Department's personal services budget.

- Human Resources Department / Risk Management Division – The reclassification of the Safety Specialist to Risk and Safety Specialist. There is no budgetary impact for FY 2025.

- Information Technology Department – The reclassification of the Technical Support Representative I to Technical Support Representative II. There is no budgetary impact for FY 2025.

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

ISSUE:

On September 25, 2024, the City Commission adopted Ordinance 2024-019 which established the annual Operating Budget, Revenues and Expenditures, Capital Budget and Financial Policies for Fiscal Year 2025. Pursuant to Section 166.241(8), a municipality may amend its budget at any time during the year or within 60 days following the end of the fiscal year. In addition, if any fund is increased or decreased then the budget amendment must be adopted in the same manner as the original budget unless otherwise specified in the charter of the respective municipality. The original budget was adopted via ordinance and the City of Tamarac's charter is silent on the matter.

STRATEGIC GOALS: Goal #3: Tamarac is Economically Resilient

ATTACHMENTS: