TAMARAC
The City For Your Life

AGENDA ITEM NO. 1.b

CITY COMMISSION WORKSHOP AGENDA ITEM REPORT

DATE: April 8, 2024

SUBMITTED BY: Kimberly Dillon

ITEM TYPE: Ordinance

TEMP. ORDINANCE NUMBER: TO2552

AGENDA SECTION: Agenda

TITLE: TO2552 - 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 2024, by increasing the total revenues and expenditures by a total of $5,147,461 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: Approval and adoption of TO #2552 which amends the FY 2024 Operating and Capital Budget in the amount of $5,147,461 from $254,276,488 to $259,423,949.

BACKGROUND:

Below is a summary of the recommended adjustments to the Fiscal Year 2024 Budget.

FUND TYPE	ADOPTED BUDGET ORD. 2023-019	CHANGE	AMENDMENT #1 TO #2552
General Fund	$ 90,489,937	$ 236,129	$ 90,726,066
Special Revenue Funds	39,646,392	4,725,928	44,372,320

Debt Service Funds	2,554,999	-	2,554,999
Capital Project Funds	21,841,301	2,277	21,843,578
Enterprise Funds	88,060,998	183,127	88,244,125
Internal Service Funds	11,682,861	-	11,682,861
Total	$ 254,276,488	$ 5,147,461	$ 259,423,949

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-2023-116 approved 10/11/2023 approving an agreement with Homestead Concrete & Drainage, Inc., for the construction of the NW 77TH Street Swale Drainage and Concrete Sidewalk Improvements Project for a total project budget of $522,841; authorizing an additional appropriation in an amount not to exceed $136,581 to be included in a future budget amendment. This Budget Amendment increases inter-fund transfers out $136,581, decreases contingency $90,035 and increases appropriation from

net assets $46,546 in the Stormwater Management Fund and increases inter-fund transfers in and capital outlay – drainage improvement systems $136,581 in the Stormwater Capital Fund. (Project #SW23D)

- R-2023-142 approved 12/13/2023 approving a proposal for a feasibility analysis with Colliers International Florida LLC for study of City owned Government Compound and City Hall; approving aggregate funding in an amount not to exceed $79,500. This Budget Amendment increases appropriation from fund balance and increases operating expenditures – professional services $12,500 in the General Fund City Manager, Economic Development Division budget.

- R-2024-016 approved 2/14/2024 amending the adopted spending plan for the State and Local Fiscal Recovery Funds (SLFRF) totaling $897,007 allocated to the Housing Division of the Community Development Department as a part of the American Rescue Plan Act (ARPA). This Budget Amendment increases grants and aid $807,307, increases operating expenditures – professional services $89,700 and increases appropriation from fund balance in the American Rescue Plan Act Fund.

- R-2024-021 approved 2/28/2024 awarding Bid No. 23-35R for Citywide Tree Trimming Services to and approving agreements with Green Dreams Paradise, Corporation (“Green Dreams”) as the primary contractor and EDJ Tree Services, LLC (“EDJ”) as the secondary contractor; authorizing an appropriation not to exceed $68,375 to be included in a future budget amendment. This Budget Amendment increases appropriation from fund balance and increases operating expenditures – lawn maintenance $68,375 in the General Fund Public Services, Grounds Maintenance Division budget.

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 $815,628 is as follows:

- Community Development $236,860
- Public Services $295,390
- Parks and Recreation $162,000
- Information Technology $100,003
- Non-Departmental $21,375

- Appropriate additional funding needed to increase Commission initiative accounts from $6,000 to $25,000 for Mayor and $20,000 for Commissioners (November 6, 2023 City Commission Workshop). This Budget Amendment increases appropriation from fund balance $75,000 and increases operating expenditures in the General Fund City Commission budget as follows:

expense allowance – Mayor	$19,000
expense allowance – District 1	$14,000
expense allowance – District 2	$14,000
expense allowance – District 3	$14,000
expense allowance – District 4	$14,000

- Appropriate additional funding needed to increase the Community Engagement Liaison (CEL) combined weekly hours per elected official from 25 hours to 32 hours (Strategic Planning Item). This Budget Amendment increases personal costs – other salaries and wages part-time in the City Commission budget and increases appropriation from fund balance $45,500 in the General Fund.

Fire Rescue Fund adjustment to the budget includes the following:

- Increase appropriation from fund balance by $632,081 and decrease reserves for encumbrances by $20,000; and increase operating expenditures $14,229 and capital outlay $637,852 for encumbrances that were carried forward into FY 2024 for purchases made but not received in FY 2023.

Sales Tax Surtax Fund adjustments to the budget includes the following:

- Re-appropriate funding for two (2) Surtax Projects budgeted in FY 2023. All appropriations in a special revenue fund lapse at year end. The 2 projects are the Fire Station 15 Preemption Signal Project which was approved for $498,869 in Surtax funding and the Mainlands 1-5 Resurfacing Project which was approved for $2,697,971 in Surtax funding. This Budget Amendment increases capital outlay – construction $3,196,840 and increases intergovernmental revenues in the Sales Tax Surtax Fund.

General Fund and Capital Equipment Fund adjustments to the budget includes the following:

- Appropriate funding for the purchase of two (2) Electric Vehicles, both are Chevy Volts at a cost of 32,477 each. One vehicle to be used by the City Commission as a pool vehicle and one to be used by Community Development Planning and Zoning. Project CV22A in the Capital Equipment Fund includes $30,200 available budget for the Community Development vehicle. This Budget Amendment increases capital outlay – motor vehicles in the City Commission budget $32,477, increases inter-fund transfers out $2,277 and

increases appropriation from fund balance $34,754 in the General Fund and increases capital outlay – motor vehicles and inter-fund transfers in $2,277 in the Capital Equipment Fund. (Project #CV22A)

Personnel adjustments to the budget include the following:

- Public Services Department, Facilities Management Division – Reclassification of the Building Maintenance Technician position to a Senior Building Maintenance Technician Engineer. There is no budgetary impact in FY 2024.

- Public Services Department, Engineering Division – Reclassification of the Senior Engineering Technician position to an Engineer. There is no budgetary impact in FY 2024.

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 26, 2023, the City Commission adopted Ordinance 2023-019 which established the annual Operating Budget, Revenues and Expenditures, Capital Budget and Financial Policies for Fiscal Year 2024. 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:

CM-Budget Amendment TO2552.docx
TO2552 1st Budget Amendment w Attachments.pdf
TO2552 Business Impact Estimate.docx
BA No 1 Presentation Final.pptx