

**CITY COMMISSION AGENDA ITEM REPORT**

**DATE:** July 8, 2026

**SUBMITTED BY:** Fariel Khan

**ITEM TYPE:** Ordinance

**TEMP. ORDINANCE NUMBER:** 2627

**AGENDA SECTION:** **ORDINANCE(S) - FIRST READING**

**TITLE:** TO2627 - 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 2026, by Increasing the Total Revenues and Expenditures by a Total of \$1,392,524 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 interim Director of Financial Services recommends that TO #2627 amending the FY 2026 Operating and Capital Budget in the amount of \$1,392,524 from \$294,157,462 to \$295,549,986 be placed on the July 8, 2026 agenda for first reading and August 26, 2026 for second reading and adoption.

**BACKGROUND:** The following sections summarize the recommended adjustments to the FY 2026 Budget.

| <b>FUND TYPE</b> | <b><u>Adopted<br/>Budget<br/>Ord. 2025-<br/>019</u></b> | <b><u>Change</u></b> | <b><u>Amendment<br/>#1 TO #2627</u></b> |
|------------------|---------------------------------------------------------|----------------------|-----------------------------------------|
| General Fund     | \$ 114,370,279                                          | \$ 569,636           | \$ 114,939,915                          |

|                        |                       |                     |                       |
|------------------------|-----------------------|---------------------|-----------------------|
| Special Revenue Funds  | 47,958,311            | -                   | 47,958,311            |
| Debt Service Funds     | 2,561,499             | -                   | 2,561,499             |
| Capital Project Funds  | 35,734,210            | 90,079              | 35,824,289            |
| Enterprise Funds       | 80,855,014            | 732,809             | 81,587,823            |
| Internal Service Funds | 12,678,149            | -                   | 12,678,149            |
| <b>Total</b>           | <b>\$ 294,157,462</b> | <b>\$ 1,392,524</b> | <b>\$ 295,549,986</b> |

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.

### Commission Approved Adjustments

R-2025-132 (Approved 11/12/2025)

Project: Caporella Aquatic Center Sprayground Replacement

- Approval of purchase and installation with Vortex Aquatic Structures International
- Budget Impact: +\$90,079
- Funding Source: General Fund (contingency) →

Capital Maintenance Fund

- Use: Capital outlay – construction (Project PW23E)

R-2026-009 (Approved 01/14/2026)

Action: Donations to Aging and Disability Resource Center of Broward (ADRC) and Dare to Care

- Budget Impact: +\$74,636
- Funding Source: General Fund balance
- Use: City Commission grants and aid

R-2026-019 (Approved 03/11/2026)

Project: Lift Stations 29 and 10 Rehabilitation

- Agreement with Intercounty Engineering, Inc.
- Budget Impact: +\$55,754
- Funding Source: Utilities Operating Fund (contingency) → Utilities Renewal and Replacement Fund
- Use: Capital outlay – lift station rehabilitation (Project UT24P)

R-2026-020 (Approved 03/11/2026)

Project: Citywide Culvert Headwall Project – Phase VII

- Agreement with Stout Group, LLC
- Budget Impact: +\$666,420
- Funding Source:
  - \$655,785 from contingency
  - \$10,635 from fund net assets
- Use: Stormwater Capital Fund – drainage improvements (Project SW23A)

R-2026-016 (Approved 02/11/2026)

Action: Lien reduction settlement with YDB Three Lakes, including community benefit contribution

- Budget Impact:
- District 1 Expense Allowance: \$40,000
- District 3 Expense Allowance: \$10,000

- District 4 Expense Allowance: \$10,000
- Grants and aid: \$10,000
- Total: \$70,000

## **Additional Budget Adjustments**

### **FY 2025 Encumbrance Roll**

The transfer of prior-year encumbrances from contingency to departmental budgets totals \$772,293, allocated as follows:

- City Manager \$13,500
- Community Development \$128,114
- Public Services \$344,617
- Parks and Recreation \$95,830
- Information Technology \$186,252
- Non-Departmental \$3,980

### **Commission Discretionary Grants and Aid**

A \$5,000 increase to Commission discretionary grants and aid for each elected official, based on consensus from the November 12, 2025 City Commission Meeting.

- Budget Impact: +\$25,000
- Funding Source: General Fund balance
- Use: Operating expenditures – grants and aid

### **Allocation of PFAS Settlement**

Allocation of PFAS Settlement for Commission Initiatives for those who opt in for benefit of residents - May 13, 2026 Commission Meeting

- Budget Impact: +\$400,000
- Funding Source: General Fund miscellaneous revenue
- Use: Operating expenditures – create PFAS Initiative account for each District

## **Personnel Adjustments**

All personnel changes listed below have no fiscal impact for FY 2026:

- Elimination of Bus Driver (Part-Time) position in Parks and Recreation due to contracted transit services with ProKel Mobility
- Reclassification of Utilities Project Manager (O6N → O7N) – Public Services
- Reclassification of Capital Projects Manager (O7N → O8N) – Public Services
- Reclassification of Community Aide (temporary full-time) to Administrative Assistant (regular full-time) – Parks and Recreation

## **Summary of Amendment:**

- Total increase: \$1,362,524
- Primary drivers: capital projects, encumbrances, and Commission-approved actions
- No net impact to FY26 personnel costs
- Includes allocation of PFAS Settlement

Attachments A and B provide detailed information on all budget adjustments, including increases, decreases, and revised totals. A presentation will be provided to support the recommended amendments.

## **ISSUE:**

On September 24, 2025, the City Commission adopted Ordinance 2025-019 which established the annual Operating Budget, Revenues and Expenditures, Capital Budget and Financial Policies for Fiscal Year 2026.

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. In summary, state law allows the City to amend its

budget during the fiscal year, and such amendments must follow the same adoption process as the original budget.

**STRATEGIC GOALS:**

Goal #3: Tamarac is Economically Resilient

**ATTACHMENTS:**

[CM-Budget Amendment TO2627.docx](#)

[TO2627 1st Budget Amendment w Attachments.pdf](#)