



**CITY OF TAMARAC**  
**NOTICE OF SPECIAL MEETING**  
**CITY COMMISSION OF TAMARAC, FL**  
**City Hall - Commission Chambers**  
**September 12, 2014**

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**CALL TO ORDER:**

**5:05 PM**

**ROLL CALL:**

**PLEDGE OF ALLEGIANCE:**

**Mayor Harry Dressler**

**1. TR 12528 Solid Waste Assessment**

A Resolution of the City of Tamarac, Florida, relating to the provision of Residential Solid Waste Collection services in the City of Tamarac, Florida; approving the assessment rate for residential solid waste collection services for the Fiscal Year beginning on October 1, 2014; imposing a Residential Solid Waste Collection Assessment against assessed property located within the City of Tamarac for the Fiscal Year beginning on October 1, 2014; providing for severability; providing for conflicts; and providing an effective date.

**2. TR 12529 Stormwater Assessment**

A Resolution of the City Commission of the City of Tamarac, Florida, relating to the levy and collection of the city's Stormwater Management Utility fee within the municipal boundaries of the City of Tamarac for the fiscal year beginning October 1, 2014; approving, confirming, and adopting the Stormwater Management Utility fee and Stormwater Management Utility Fee roll; providing for other matters relating to the levy and collection of the Stormwater Management Utility Fee on the annual property tax bills; providing for conflict; providing for severability; and providing for an effective date.

**3. TR 12530 Fire Rscue Assessment**

A Resolution of the City Commission of the City of Tamarac, Florida, relating to the provision of Fire Rescue Services, facilities and programs in the City of Tamarac, Florida; reimposing fire rescue assessments against assessed property located within the City of Tamarac for the fiscal year beginning October 1, 2014; approving the rate of assessment; approving the assessment roll; providing for conflicts; providing for severability; providing an effective date.

**4. TR 12531 Nuisance Abatement Assessment**

A Resolution of the City Commission of the City of Tamarac, Florida, relating to the provision of Nuisance Abatement on certain real properties by the City in accordance with Chapter 9, Division V of the City's Code of Ordinances; approving the collection of a Nuisance Abatement Special Assessment on real property that has been specially benefited by the City's Abatement of Nuisances thereon; approving a Nuisance Abatement Assessment roll; providing for conflict; providing for severability; and providing for an effective date.

**5. TO 2303 FY15 Millage Rate Ordinance**

An Ordinance of the City Commission of the City of Tamarac, Florida to establish and levy Ad Valorem taxes within the corporate limits of the City of Tamarac, Florida, for the tax year 2014; providing for the levy of Ad Valorem taxes in the amount of 7.2899 mills (\$7.2899 per \$1,000) based upon the assessed value on non-exempt real and personal property located within the city limits of the City of Tamarac; providing for the levy of ad valorem taxes in the amount of .1010 mills (\$.1010 per \$1,000) based upon the assessed value of the non-exempt real and personal property located within the city limits of the City of Tamarac, for funds for annual debt service for the City of Tamarac, Florida general obligation refunding bonds, series 1998; providing for conflicts; providing for severability; and providing for an effective date.

**6. TO 2304 FY15 Budget Ordinance**

An Ordinance of the City Commission of the City of Tamarac, Florida, adopting the Operating Budget, Revenues and Expenditures, the Capital Budget, and the Financial Policies for the Fiscal Year 2015; repealing all ordinances in conflict with this ordinance; providing for conflicts; providing for severability; and providing for an effective date.

The City Commission may consider and act upon such other business as may come before it. In the event this agenda must be revised, such revised copies will be available to the public at the City Commission meeting.

Pursuant to Chapter 286.0105, Florida Statutes, if a person decides to appeal any decision made by the City Commission with respect to any matter considered at such meeting or hearing, he may need to ensure that a verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is based.

The City of Tamarac complies with the provisions of the Americans with Disabilities Act. If you are a disabled person requiring any accommodations or assistance, please notify the City Clerk's Office at (954) 597-3505 of such need at least 48 hours (2 days) in advance. Additionally, if you are hearing or speech impaired and need assistance, you may contact the Florida Relay Service at either of the following numbers: 1-800-955-8770 or 1-800-955-8771.



Patricia Teufel, CMC  
City Clerk



**Title - 5:05 PM**

5:05 PM



**Title - Mayor Harry Dressler**



Mayor Harry Dressler



## **Title - TR 12528 Solid Waste Assessment**

A Resolution of the City of Tamarac, Florida, relating to the provision of Residential Solid Waste Collection services in the City of Tamarac, Florida; approving the assessment rate for residential solid waste collection services for the Fiscal Year beginning on October 1, 2014; imposing a Residential Solid Waste Collection Assessment against assessed property located within the City of Tamarac for the Fiscal Year beginning on October 1, 2014; providing for severability; providing for conflicts; and providing an effective date.

### **ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
 <a href="#">TR 12528 Solid Waste Assessment Memo</a>	8/27/2014	Cover Memo
 <a href="#">TR 12528 Solid Waste Assessment Reso</a>	8/27/2014	Resolution

**CITY OF TAMARAC**  
**INTEROFFICE MEMORANDUM**  
**FINANCIAL SERVICES DEPARTMENT**  
**MANAGEMENT AND BUDGET DIVISION**

**TO: Michael C. Cernech**  
**City Manager**

**DATE: August 27, 2014**

**FROM: Mark C. Mason**   
**Director of Financial Services**

**RE: FY 2015 Solid Waste**  
**Collection Annual Rate**  
**Assessment - TR#12528**

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**Recommendation:**

Place TR #12528 Residential Solid Waste Collection Annual Rate Assessment on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2014.

**Issue:**

On April 25, 2012, the City Commission adopted Ordinance No. 2012-09 providing for the home rule authority of the City to impose Residential Solid Waste Collection Services Special Assessments against Residential property with the City. This ordinance requires that the Annual Solid Waste Collection Assessment be adopted annually.

**Background:**

On December 14, 2011, the City Commission approved Resolution 2011-140 approving the use of the Uniform Method for the Levy and Collection of Non-Ad Valorem Special Assessments for Residential Solid Waste Collection Services for the fiscal year beginning October 1, 2012. On April 25, 2012, the City Commission adopted Ordinance No. 2012-09 providing for the home rule authority of the City to impose Residential Solid Waste Collection Services Special Assessments against Residential property with the City. On July 9, 2014 the City Commission approved Resolution No. R-2014-71 establishing the initial Solid Waste Collection Services Assessment Rate. This resolution is the annual rate resolution.

This assessment is an equitable and efficient method of allocating and collecting the Residential Solid Waste Collection Services Assessed Cost among parcels of assessed property. This resolution represents the annual assessment resolution adopted annually as defined in the Ordinance. Residential Property means those tax parcels with a code description designated as "residential" within the improvement codes that receive residential solid waste collection services by the City through its franchise agreement; provided that multi-family residential properties that receive commercial solid waste collection services (volume-based) are not included in the definition of "Residential Property" for purposes of the Residential Solid Waste Collection Special Assessment.

In order to impose this Residential Solid Waste Collection Services special assessment, the ordinance requires the City Commission to adopt an annual rate resolution each fiscal year which occurs during its budget adoption process.

The proposed Residential Solid Waste Collection Services special assessment for Fiscal Year 2015 is \$273.75 per unit which is the same as Fiscal Year 2014 and includes the cost of RecycleBank approved by the City Commission.

**Fiscal Impact:**

This assessment sets the residential rate per unit at \$273.75. The Residential Solid Waste Collection Services Special Assessment will provide estimated gross revenue in the amount of \$4,767,910. The City has a Franchise Agreement with Waste Management, Inc. of Florida and these costs are considered to be a pass through cost for Residential Collection Services. In addition, the City pays the disposal fee per ton directly to Wheelabrator as part of the collection services and is considered to be a pass through cost. As such, there is no budget associated with these pass through services.

After approval of the final assessment resolution, the non-ad valorem assessment roll will be certified and sent to the Tax Collector.

**CITY OF TAMARAC**

**RESOLUTION NO. 2014-**

**A RESOLUTION OF THE CITY OF TAMARAC, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES IN THE CITY OF TAMARAC, FLORIDA; APPROVING THE ASSESSMENT RATE FOR RESIDENTIAL SOLID WASTE COLLECTION SERVICES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2014; IMPOSING A RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF TAMARAC FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2014; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission of the City of Tamarac, Florida, enacted Ordinance No. 2012-09, on April 25, 2012, which authorized the imposition of a Residential Solid Waste Collection Assessment, pursuant to the procedures set forth therein (“the Ordinance”) for the provision of Residential Solid Waste Collection Services for single-family residential properties and certain multi-family residential properties that receive residential solid waste collection services within the City, and provided for findings of special benefit and the method of apportionment of the Residential Solid Waste Collection Assessment; and,

**WHEREAS**, the imposition of a Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services for each Fiscal Year is an equitable and efficient method of allocating and apportioning Residential Solid Waste Collection Assessed Costs among parcels of Assessed Property; and,

**WHEREAS**, the City Commission desires to impose a Residential Solid Waste Collection Assessment within the City for the Fiscal Year beginning on October 1, 2014 using the tax bill collection method; and,



**WHEREAS**, the City Commission, on July 9, 2014, adopted Resolution No. R2014-71 (the "Preliminary Assessment Resolution"), referencing the Residential Solid Waste Collection Services to be provided to Assessed Property, describing the method of apportioning the Residential Solid Waste Collection Assessed Cost to compute the Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services against Assessed Property, estimating a rate of assessment, and directing the preparation of the Assessment Roll and provision of the notice to the affected landowners; and,

**WHEREAS**, in order to impose the Residential Solid Waste Collection Special Assessment for the Fiscal Year beginning October 1, 2014, the Ordinance requires the City Commission to adopt an Annual Assessment Resolution during its budget adoption process, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and

**WHEREAS**, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance and the Preliminary Assessment Resolution; and

**WHEREAS**, notice of a public hearing has been published and mailed, which provided notice to all interested persons of an opportunity to be heard. An affidavit regarding the notice of mailing is attached hereto as Appendix "A" and the proof of publication is attached hereto as Appendix "B"; and,

**WHEREAS**, a public hearing was held on September 12, 2014, and comments and objections of all interested parties have been heard and considered;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA:**

**SECTION 1.** The aforementioned “WHEREAS” clauses are hereby ratified as true and correct and incorporated herein.

**SECTION 2. AUTHORITY.** This Resolution is adopted pursuant to the provisions of the Ordinance, Resolution 2012-87 (the “Initial Assessment Resolution”), the Preliminary Assessment Resolution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION 3. DEFINITIONS AND INTERPRETATION.** This Resolution constitutes the Annual Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

**SECTION 4. IMPOSITION OF RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT.**

(A) The parcels of Assessed Property described in the Assessment Roll, as updated and which is hereby approved, are hereby found to be specially benefitted by the provision of the Residential Solid Waste Collection Services described in the Initial Assessment Resolution and the Preliminary Assessment Resolution, in the amount of the Residential Solid Waste Collection Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above-referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the City will be specifically benefitted by the City's provision of Residential Solid Waste Collection, facilities and programs in an amount not less than the Residential Solid Waste Collection Assessment of such parcel, computed in the manner set forth in the Initial Assessment

Resolution, as incorporated into the Preliminary Assessment Resolution. Adoption of this Annual Assessment Resolution constitutes a legislative determination that all assessed parcels derive a special benefit, as set forth in the Ordinance, and the Initial Assessment Resolution as incorporated into the Preliminary Assessment Resolution, from the Residential Solid Waste Collection Services to be provided, and a legislative determination that the Residential Solid Waste Collection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Ordinance, the Initial Assessment Resolution and the Preliminary Assessment Resolution.

(B) The method of computing the Residential Solid Waste Collection Assessment described in the Initial Assessment Resolution, as incorporated in the Preliminary Assessment Resolution, as may be modified, amended, and supplemented herein, is hereby approved.

(C) For the Fiscal Year beginning October 1, 2014, the estimated Residential Solid Waste Collection Assessed Cost to be assessed is \$4,767,910.00. The Residential Solid Waste Collection Assessment to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Residential Solid Waste Collection Assessed Costs for the Fiscal Year commencing October 1, 2014, is hereby established at \$273.75 annually, per residential unit. This assessment rate is hereby approved. Except as otherwise provided herein, the Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

(D) The Residential Solid Waste Collection Assessment shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county,

district or municipal taxes and other non-ad valorem Assessment. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid.

(E) The Assessment Roll as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(F) Interim Residential Solid Waste Collection Services Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Resolution based upon the rates of assessment approved herein

**SECTION 5. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION.** The Preliminary Assessment Resolution adopted July 9, 2014, except as may be amended herein, is hereby confirmed.

**SECTION 6. EFFECT ON ADOPTION OF RESOLUTION.** The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Residential Solid Waste Collection Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) calendar days from the date of this Annual Assessment Resolution.

**SECTION 7. SEVERABILITY.** If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

**SECTION 8. CONFLICTS.** That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

**SECTION 9. EFFECTIVE DATE.** This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

**PASSED, ADOPTED AND APPROVED THIS 12<sup>TH</sup> DAY OF SEPTEMBER, 2014.**

CITY OF TAMARAC FLORIDA

\_\_\_\_\_  
HARRY DRESSLER, MAYOR

ATTEST:

\_\_\_\_\_  
PATRICIA TEUFEL, CMC  
CITY CLERK

RECORD OF COMMISSION VOTE:

MAYOR DRESSLER	_____
DIST 1: COMM. BUSHNELL	_____
DIST 2: V/M. GOMEZ	_____
DIST 3: COMM. GLASSER	_____
DIST 4: COMM. PLACKO	_____

I HEREBY CERTIFY THAT I HAVE  
APPROVED THIS RESOLUTION  
AS TO FORM:

\_\_\_\_\_  
SAMUEL S. GOREN  
CITY ATTORNEY

**APPENDIX A**

**AFFIDAVIT OF MAILING**

**AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared Michael Cernech, who, after being duly sworn, deposes and says:

1. I, Michael Cernech, as City Manager of the City of Tamarac, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation and mailing of notices in accordance with the Residential Solid Waste Collection Services Assessment Ordinance in conformance with the Preliminary Assessment Resolution adopted by the City Commission on July 9, 2014 (the "Preliminary Assessment Resolution"). The Preliminary Assessment Resolution directed and authorized notice by First Class Mail to all affected owners pursuant to the Ordinance.

2. In accordance with the Ordinance, all necessary information for notification of the Residential Solid Waste Collection Services Assessment was provided to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

\_\_\_\_\_  
Affiant

STATE OF FLORIDA  
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 2014 by Michael Cernech, City Manager, and City of Tamarac, Florida. He is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Notary Public, State of Florida

\_\_\_\_\_  
Printed Name

My Commission Expires: \_\_\_\_\_

Commission No.:

**APPENDIX B**

**PROOF OF PUBLICATION**



**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

**I HEREBY CERTIFY** that, I am the Mayor of the City Commission, or authorized agent of the City of Tamarac, Florida (the "City"), and as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for residential solid waste collection services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

**I FURTHER CERTIFY** that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2014.

**IN WITNESS WHEREOF**, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

CITY OF TAMARAC, FLORIDA

By: \_\_\_\_\_  
Title: \_\_\_\_\_



**[to be delivered to Broward County Department of  
Finance and Administrative Services on or before September 15]**



## **Title - TR 12529 Stormwater Assessment**

A Resolution of the City Commission of the City of Tamarac, Florida, relating to the levy and collection of the city's Stormwater Management Utility fee within the municipal boundaries of the City of Tamarac for the fiscal year beginning October 1, 2014; approving, confirming, and adopting the Stormwater Management Utility fee and Stormwater Management Utility Fee roll; providing for other matters relating to the levy and collection of the Stormwater Management Utility Fee on the annual property tax bills; providing for conflict; providing for severability; and providing for an effective date.

### **ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
 <a href="#">TR 12529 Stormwater Assessment Memo</a>	8/27/2014	Cover Memo
 <a href="#">TR 12529 Stormwater Assessment Reso</a>	8/27/2014	Resolution

**CITY OF TAMARAC**  
**INTEROFFICE MEMORANDUM**  
**FINANCIAL SERVICES DEPARTMENT**  
**MANAGEMENT AND BUDGET DIVISION**

**TO: Michael C. Cernech**  
**City Manager**

**DATE: August 26, 2014**

**FROM: Mark C. Mason**   
**Director of Financial Services**

**RE: FY 2015 Stormwater Utility**  
**Management Fee Special**  
**Assessments - TR#12529**

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**Recommendation:**

The Financial Service Director recommends placing TR#12529 Stormwater Utility Management Fee Annual Rate Assessment on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2014 for the Fiscal Year beginning October 1, 2014.

**Issue:**

On April 24, 2013, the City Commission adopted Ordinance No. 2013-05 providing for the home rule authority of the City to impose Stormwater Utility Management Fee Special Assessments against the assessed property within the City of Tamarac. The City currently bills the stormwater utility management fee via the water bill. Ordinance No. 2013-05 requires that a rate assessment resolution be adopted annually.

**Background:**

On April 24, 2013, the City Commission adopted Ordinance No. 2013-05 providing for the home rule authority of the City to impose Stormwater Utility Management Fee Special Assessments against the assessed property within the City. Fiscal Year 2014 was the first year the assessments appeared on the tax bills.

On July 9, 2014, the City Commission adopted Resolution 2014-72 established the preliminary Stormwater Management Utility Fee Assessment for the Fiscal Year beginning October 1, 2014, directed the preparation of the preliminary Stormwater Management Utility Fee Roll, and directed notice for the public hearing as provided in the Ordinance

This assessment is an equitable and efficient method of allocating and collecting the Stormwater Utility Management Fee Assessed Cost among parcels of assessed property. In order to impose this Stormwater Utility Management Fee special assessment, the ordinance requires the City Commission to adopt an annual rate resolution each fiscal year which occurs during its budget adoption process. The Resolution establishes the rate of assessment and approves the assessment role for the upcoming fiscal year.

The proposed Fiscal Year 2015 Stormwater Utility Management Fee special assessment for all properties within the boundaries of the City of Tamarac is \$113.62 per Equivalent Residential Unit (ERU) which is \$3.29 higher than the rate of \$110.33 for Fiscal Year 2014. The increase of \$3.29 is 3% more than the prior year which is consistent with Section 22-254, Code of Ordinances.

**Fiscal Impact:**

This assessment sets the Stormwater Utility Management Fee at \$113.62 per ERU. The Stormwater utility management fee assessment will provide estimated gross revenue in the amount of \$5,471,777, net of the exempt buy-down of \$338,297, resulting in estimated net revenue of \$5,198,189 at 95% of the gross fees for Stormwater utility management services. The 95% takes into account discounts, tax collector fees, and non-payments.

After approval of the final assessment resolution, the non-ad valorem assessment roll will be certified and sent to the Tax Collector.

**RESOLUTION \_\_\_\_\_**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA, RELATING TO THE LEVY AND COLLECTION OF THE CITY'S STORMWATER MANAGEMENT UTILITY FEE WITHIN THE MUNICIPAL BOUNDARIES OF THE CITY OF TAMARAC FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014; APPROVING, CONFIRMING, AND ADOPTING THE STORMWATER MANAGEMENT UTILITY FEE AND STORMWATER MANAGEMENT UTILITY FEE ROLL; PROVIDING FOR OTHER MATTERS RELATING TO THE LEVY AND COLLECTION OF THE STORMWATER MANAGEMENT UTILITY FEE ON THE ANNUAL PROPERTY TAX BILLS; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on April 24, 2013, the Tamarac City Commission adopted Ordinance 2013-05 (the "Ordinance"), which amended Chapter 22 of the City's Code of Ordinances to confirm the authority to levy and collect a Stormwater Management Utility Fee to fund a portion of the City's Stormwater Utility, and to authorize use of the State of Florida Uniform Assessment Collection Act to collect the Stormwater Management Utility Fee on the annual property tax bills; and

**WHEREAS**, on July 9, 2014, the City Commission adopted Resolution 2014-72 (the "Preliminary Fee Resolution"), which contained legislative findings in support of the Stormwater Management Utility Fee, a brief description of the Stormwater Service Area and services to be funded by the Stormwater Management Utility Fee, described the method for determining the Stormwater Management Utility Fee, established the preliminary Stormwater Management Utility Fees for the Fiscal Year beginning October 1, 2014, directed the preparation of the preliminary Stormwater Management Utility Fee Roll, and directed notice for the public hearing as provided in the Ordinance; and

**WHEREAS**, pursuant to the Ordinance, the City is required to hold a duly noticed public hearing to consider comments and objections of all interested parties, and to confirm, amend, or

repeal the Preliminary Fee Resolution and preliminary Stormwater Management Utility Fee Roll; and

**WHEREAS**, notice of a public hearing has been published and mailed, which provided notice to all interested persons of an opportunity to be heard. An affidavit regarding the notice of mailing is attached hereto as Appendix “A” and the proof of publication is attached hereto as Appendix “B”; and,

**WHEREAS**, the City has provided proper notice of the hearing, through U.S. mail using the annual TRIM Notices, and publication in a newspaper generally circulated within Broward County, Florida, to each person owning property subject to the Stormwater Management Utility Fee; and

**WHEREAS**, the preliminary Stormwater Management Utility Fee Roll has been available for inspection by the public since the adoption of the Preliminary Fee Resolution; and,

**WHEREAS**, the City held a public hearing on September 12, 2014, to confirm and levy the Stormwater Management Utility Fee to fund a portion of the City’s Stormwater Utility within the City; and

**WHEREAS**, affected property owners have had the right to file written objections to the Stormwater Management Utility Fee, and to appear at the public hearing; and

**WHEREAS**, the City Commission has considered any written objections received by the City, heard testimony from interested persons present at the public hearing, and considered all objections relating to the Stormwater Management Utility Fee; and,

**WHEREAS**, the City Commission hereby levies the Stormwater Management Utility Fee for the Fiscal Year beginning October 1, 2014.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, THAT:**

**Section 1.** The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct, and are hereby made a specific part of this Resolution upon adoption hereof.

**Section 2.** This Resolution is adopted pursuant to the Ordinance, the Preliminary Fee Resolution, Article VIII, Section 2 of the Florida Constitution, Chapters 166 and 403, Florida Statutes, and other applicable provisions of law. It constitutes the Annual Fee Resolution as defined in the Ordinance. All legislative findings set forth in the Ordinance and the Preliminary Fee Resolution are hereby readopted, confirmed, and ratified herein, and terms defined in the Ordinance and Preliminary Fee Resolution shall have the same meaning herein.

**Section 3.** It is necessary, serves a City and public purpose, and is in the best interests of the City to levy and collect the Stormwater Management Utility Fee in order to fund a portion of the City's Stormwater Management Utility Services.

**Section 4.** The method for computing the Stormwater Management Utility Fees provided and described in the Ordinance and the Preliminary Fee Resolution, and briefly hereinafter, is hereby approved.

**Section 5.** The Stormwater Service Costs to be charged for the Fiscal Year commencing October 1, 2014, shall be \$5,471,776.57. The approval of this Annual Fee Resolution determines the amount of the Stormwater Services Assessed Costs. The remainder of Fiscal Year budget for Stormwater Services shall be funded from available City revenue other than the Stormwater Management Utility Fee.

**Section 6.** The Stormwater Management Utility Fees to be levied and collected for the Fiscal Year beginning October 1, 2014, shall be generally as follows, as more particularly described in the Ordinance and the Preliminary Fee Resolution:

- An “Equivalent Residential Unit” (ERU) shall be the basic unit for the computation of stormwater service charges. An ERU is defined as 1830 square feet of impervious area, which is the impervious area of average Residential Property within the Stormwater Service Area.
- The charge in the Fiscal Year beginning on October 1, 2014 per ERU for all improved properties within the City of Tamarac corporate limits shall be One Hundred Thirteen and 62/100 Dollars (\$113.62).
- The Stormwater Management Utility Fee imposed for residential properties shall be the rate for one (1) ERU per unit, which is \$113.62 for the Fiscal Year beginning October 1, 2014.
- The Stormwater Management Utility Fee for Non-Residential Property shall be calculated using the formula set forth in Section 22-254 of the City’s Code of Ordinances.
- For each parcel of Undeveloped Property, the Stormwater Management Utility Fee shall be 1.6237 ERUs per acre or portion thereof.

These Stormwater Management Utility Fees are hereby established to fund the Stormwater Services Costs in the Fiscal Year beginning October 1, 2014.

**Section 7.** All reductions or exemptions set forth in the Preliminary Fee Resolution are hereby confirmed. Any shortfall in the expected proceeds from the Stormwater Management Utility Fee due to any reduction or exemption from payment of the Stormwater Management Utility Fee required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Stormwater Management Utility Fee collected through the Uniform Assessment Collection Act. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Stormwater Management Utility Fee imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Stormwater Management Utility Fee upon each



affected Tax Parcel in the amount of the Stormwater Management Utility Fee that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel.

**Section 8.** The above Stormwater Management Utility Fees are hereby approved, levied and imposed on all parcels described in the Stormwater Management Utility Fee Roll, as defined in the Ordinance, for the fiscal year beginning on October 1, 2014.

**Section 9.** The Stormwater Management Utility Fee Roll, as defined in the Ordinance, and as adopted and approved herein, shall be certified by the Mayor or his designee.

**Section 10.** The Stormwater Management Utility Fee Roll, as defined in the Ordinance, shall be filed with the City Clerk and the Stormwater Management Utility Fees set forth therein shall stand confirmed. All Stormwater Management Utility Fees shall constitute legal, valid, and binding first liens, unless otherwise provided by law, upon property against which such Stormwater Management Utility Fee s are made until paid.

**Section 11.** The Stormwater Management Utility Fee Roll, as adopted and approved herein, shall be certified by the Stormwater Management Utility Fee Coordinator and delivered no later than September 15, 2014, to the Broward County Finance and Administrative Services Department, which pursuant to the Broward County Charter performs all functions and duties of the office of tax collector.

**Section 12.** The adoption of this Annual Fee Resolution shall be the final adjudication of any and all issues relating to the City's Stormwater Management Utility Fee (including, but not limited to, the methods of calculation and the amount of Stormwater Management Utility Fee levied on a parcel) unless proper steps are initiated in a court of competent jurisdiction within twenty (20) days of the adoption of this Final Stormwater Management Utility Fee Resolution.

**Section 13.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**Section 14.** If any clause, section, other part or application of this Resolution 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 Resolution.

**Section 15.** This Resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA THIS 12<sup>th</sup> DAY OF SEPTEMBER, 2014.**

CITY OF TAMARAC FLORIDA

\_\_\_\_\_  
HARRY DRESSLER, MAYOR

ATTEST:

\_\_\_\_\_  
PATRICIA TEUFEL, CMC  
CITY CLERK

RECORD OF COMMISSION VOTE:

MAYOR DRESSLER	_____
DIST 1: COMM. BUSHNELL	_____
DIST 2: V/M. GOMEZ	_____
DIST 3: COMM. GLASSER	_____
DIST 4: COMM. PLACKO	_____

I HEREBY CERTIFY THAT I HAVE  
APPROVED THIS RESOLUTION  
AS TO FORM:

\_\_\_\_\_  
SAMUEL S. GOREN  
CITY ATTORNEY

**APPENDIX A**

**AFFIDAVIT OF MAILING**

**AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared Michael Cernech, who, after being duly sworn, deposes and says:

1. I, Michael Cernech, as City Manager of the City of Tamarac, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Stormwater Management Utility Fee Roll and the preparation and mailing of notices in accordance with the Stormwater Management Utility Fee Ordinance in conformance with the Preliminary Fee Resolution adopted by the City Commission on July 9, 2014 (the "Preliminary Fee Resolution"). The Preliminary Fee Resolution directed and authorized notice by First Class Mail to all affected owners pursuant to the Ordinance.

2. In accordance with the Ordinance, all necessary information for notification of the Stormwater Management Utility Fee was provided to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the fee; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the fee; the number of such units contained within each parcel; the total revenue the City expects to collect by the fee; a statement that failure to pay the fee will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

\_\_\_\_\_  
Affiant

STATE OF FLORIDA  
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 2014 by Michael Cernech, City Manager, and City of Tamarac, Florida. He is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Notary Public, State of Florida

\_\_\_\_\_  
Printed Name

My Commission Expires: \_\_\_\_\_

Commission No.:

**APPENDIX B**  
**PROOF OF PUBLICATION**

**CERTIFICATE  
TO  
STORMWATER MANAGEMENT UTILITY FEE ROLL**

**I HEREBY CERTIFY** that, I am the Mayor of the City Commission, or authorized agent of the City of Tamarac, Florida (the "City"), and as such I have satisfied myself that all property included or includable on the Stormwater Management Utility Fee Roll for stormwater management utility services (the "Stormwater Management Utility Fee Roll") for the City is properly levied so far as I have been able to ascertain; and that all required extensions on the above described roll to show the Stormwater Management Utility Fees attributable to the property listed therein have been made pursuant to law.

**I FURTHER CERTIFY** that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Stormwater Management Utility Fee Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2014.

**IN WITNESS WHEREOF**, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Stormwater Management Utility Fee Roll this \_\_\_\_ day of \_\_\_\_\_, 2014.

CITY OF TAMARAC, FLORIDA

By: \_\_\_\_\_  
Title: \_\_\_\_\_

**[to be delivered to Broward County Department of  
Finance and Administrative Services on or before September 15]**



## **Title - TR 12530 Fire Rscue Assessment**


A Resolution of the City Commission of the City of Tamarac, Florida, relating to the provision of Fire Rescue Services, facilities and programs in the City of Tamarac, Florida; reimposing fire rescue assessments against assessed property located within the City of Tamarac for the fiscal year beginning October 1, 2014; approving the rate of assessment; approving the assessment roll; providing for conflicts; providing for severability; providing an effective date.

### **ATTACHMENTS:**

	<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
📎	<a href="#">TR 12530 Fire Rescue Assessment Memo</a>	8/27/2014	Cover Memo
📎	<a href="#">TR 12530 Fire Rescue Assessment Reso</a>	8/27/2014	Resolution

**CITY OF TAMARAC  
INTEROFFICE MEMORANDUM  
FINANCIAL SERVICES DEPARTMENT**

**TO: Michael C. Cernech**  
**City Manager**

**FROM: Mark C. Mason**   
**Director of Financial Services**

**DATE: August 26, 2014**

**RE: Fire Assessment Rate  
Resolution -Temporary  
Resolution #12530**

---

**Recommendation:**

Place TR #12530 Fire Rescue Assessment Annual Rate Resolution on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2014

**Issue:**

The City of Tamarac implemented a fire rescue special assessment program to provide a portion of the funding for the City's fire rescue services and facilities in FY 1997 with the adoption of Ordinance No. O-96-8. The fire rescue assessment fee must be adopted annually by resolution.

**Background:**

The City contracts with Government Services Group, Inc., for professional service assistance relating to the imposition of fire rescue assessments. The legal requirements for re-imposition of Fire Rescue Assessments for FY 2014 include preparation of the assessment roll, newspaper publication of a notice of the City's intent to levy such assessments, and first class mail notifications as required.

On July 9, 2014, Preliminary Fire Assessment Rate Resolution R-2014-70 was approved by the City Commission. This resolution authorized the publication of the preliminary fire assessment rates included on the TRIM notices mailed by the Broward County Property Appraiser. The proposed residential rate for FY 2015 is \$265 per dwelling unit. This rate represents 90% of the calculated 100% rate determined through a rate study performed in early 2011 based upon call data from 2010. The non-residential rates will continue to be determined by the classification type and the square footage of the specific property. The fire rescue assessment is a specific revenue source that can only be utilized in support of the Fire Rescue Department. Utilizing this specific revenue source for its only allowable purpose enables the City to use General Fund revenues that would otherwise be needed for support of the Fire Rescue Department's budget for other general city operations.

Notice of a public hearing to be held on September 12, 2014, at 5:05 p.m., at the City Commission chambers was published in the Sun Sentinel on August 17, 2014. Temporary Resolution #12530 will be presented to the Commission at the public hearing to establish and impose the rate of assessment against property located within the City, and to approve the assessment roll. The Non-Ad Valorem Assessment roll will then be certified and sent to the Tax Collector after approval of the Final Assessment Resolution. The fire assessment will appear, as it has in previous years, on the property owner's tax bill which the County mails out in November.

**Fiscal Impact**

The proposed rates will generate approximately \$11,402,463 million in net revenues in support of Fire Rescue Operations.



**CITY OF TAMARAC, FLORIDA**

**RESOLUTION NO. R-2014-\_\_\_\_\_**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF TAMARAC, FLORIDA; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF TAMARAC FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission of the City of Tamarac, Florida (the "City Commission"), has enacted Ordinance No. O-96-8 (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City; and

**WHEREAS**, the imposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property; and

**WHEREAS**, the City Commission desires to re-impose a Fire Rescue Assessment within the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2014; and

**WHEREAS**, the City Commission, on July 9, 2014, adopted Resolution No. R-2014-70 (the "Preliminary Rate Resolution"), containing and referencing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of

assessment, and directing the updating and preparation of the Assessment Roll, and provision of mailed notice required in Section 2.08(F) of the Ordinance; and

**WHEREAS**, in order to re-impose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2014, the Ordinance requires the City Commission to adopt an Annual Rate Resolution, during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and

**WHEREAS**, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

**WHEREAS**, notice of a public hearing has been published and mailed as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the mailed notice being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

**WHEREAS**, a public hearing was held on September 12, 2014, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance; and

**WHEREAS**, the City Commission has deemed it to be in the best interests of the citizens and residents of the City of Tamarac that Fire Rescue Assessments against Assessed Property located within the City of Tamarac be approved for the Fiscal Year beginning October 1, 2014.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA:**

**SECTION 1: RATIFICATION AND CONFIRMATION.** The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this resolution.

**SECTION 2: AUTHORITY.** This resolution is adopted pursuant to the provisions of the Ordinance, Resolution No. R-96-160 (the "Initial Assessment Resolution"), Resolution No. R-96-175 (the "Final Assessment Resolution"), Resolution No. R-2014-70 (the "Preliminary Rate Resolution"), Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION 3: DEFINITIONS AND INTERPRETATION.** This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Initial Resolution, the Final Resolution, Resolution No. 2008-107, Resolution No. R-2010-95, and the Preliminary Rate Resolution.

**SECTION 4: REIMPOSITION OF FIRE RESCUE ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Preliminary Rate Resolution, in the amount of the Fire Rescue Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that

all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution, from the fire rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2014, the estimated Fire Rescue Assessed Cost to be assessed is \$12,002,593.29. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2014, are hereby established as follows:

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>			
Dwelling Unit	\$265			
<b>NON-RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Building Classification (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/ Warehouse</b>	<b>Institutional</b>
	< 1,999	\$ 800	\$ 349	\$ 1,055
	2,000 - 3,499	\$ 1,600	\$ 697	\$ 2,110
	3,500 - 4,999	\$ 2,800	\$ 1,219	\$ 3,692
	5,000 - 9,999	\$ 3,999	\$ 1,741	\$ 5,274
	10,000 - 19,999	\$ 7,998	\$ 3,481	\$ 10,547
	20,000 - 29,999	\$ 15,995	\$ 6,962	\$ 21,094
	30,000 - 39,999	\$ 23,992	\$ 10,443	\$ 31,640
	40,000 - 49,999	\$ 31,990	\$ 13,923	\$ 42,187
	> 49,999	\$ 39,987	\$ 17,404	\$ 52,733

(D) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and re-imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2014.

(E) Annexed Parcels, as defined through incorporation of definitions into the Preliminary Assessment Resolution, shall be exempt from the Fire Rescue Assessment to the extent required by the Local Bill, and their Fire Rescue Assessment as determined through the methodology described herein shall be calculated to comply with the exemption requirements of the Local Bill for such Annexed Parcels.

(G) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

(H) The Fire Rescue Assessed Costs are solely for the provision of fire protection and first response services. All Emergency Medical Services (EMS) Costs and EMS calls have been excluded, which is consistent with the decision in City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002). As a result, no EMS is funded with proceeds of the Fire Rescue Assessment.

(I) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued

after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(J) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(K) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 5: CONFIRMATION OF PRELIMINARY RATE RESOLUTION.** The Preliminary Rate Resolution, as may be amended herein, is hereby confirmed.

**SECTION 6: EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

**SECTION 7: CONFLICTS.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 8: SEVERABILITY.** If any clause, section, or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

**SECTION 9: EFFECTIVE DATE.** This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA THIS 12<sup>th</sup> DAY OF SEPTEMBER, 2014.**

CITY OF TAMARAC FLORIDA

\_\_\_\_\_  
HARRY DRESSLER, MAYOR

ATTEST:

\_\_\_\_\_  
PATRICIA TEUFEL, CMC  
CITY CLERK

RECORD OF COMMISSION VOTE:

MAYOR DRESSLER	_____
DIST 1: COMM. BUSHNELL	_____
DIST 2: V/M. GOMEZ	_____
DIST 3: COMM. GLASSER	_____
DIST 4: COMM. PLACKO	_____

I HEREBY CERTIFY THAT I HAVE  
APPROVED THIS RESOLUTION  
AS TO FORM:

\_\_\_\_\_  
SAMUEL S. GOREN  
CITY ATTORNEY

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**



**AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared Michael Cernech, who, after being duly sworn, deposes and says:

1. I, Michael Cernech, as City Manager of the City of Tamarac, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation and mailing of notices in accordance with the Fire Rescue Assessment Ordinance in conformance with the Preliminary Rate Resolution adopted by the City Commission on July 9, 2014 (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice by First Class Mail to all affected owners pursuant to the Ordinance.

2. In accordance with the Ordinance, all necessary information for notification of the Fire Rescue Assessment was provided to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

\_\_\_\_\_  
Affiant

STATE OF FLORIDA  
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 2014 by Michael Cernech, City Manager, and City of Tamarac, Florida. He is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

Printed Name: \_\_\_\_\_  
Notary Public, State of Florida  
My Commission Expires: \_\_\_\_\_  
Commission No.: \_\_\_\_\_

**APPENDIX B**  
**PROOF OF PUBLICATION**

**APPENDIX C**  
**FORM OF CERTIFICATE TO**  
**NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

**I HEREBY CERTIFY** that I am the Mayor of the City of Tamarac, or authorized agent of the City of Tamarac, Florida (the "City"), and as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

**I FURTHER CERTIFY** that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2014.

**IN WITNESS WHEREOF**, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_ day of \_\_\_\_\_, 2014.

CITY OF TAMARAC, FLORIDA

By: \_\_\_\_\_

Title: \_\_\_\_\_



**[to be delivered to Broward County Department of  
Finance and Administrative Services on or before September 15]**



## **Title - TR 12531 Nuisance Abatement Assessment**

A Resolution of the City Commission of the City of Tamarac, Florida, relating to the provision of Nuisance Abatement on certain real properties by the City in accordance with Chapter 9, Division V of the City's Code of Ordinances; approving the collection of a Nuisance Abatement Special Assessment on real property that has been specially benefited by the City's Abatement of Nuisances thereon; approving a Nuisance Abatement Assessment roll; providing for conflict; providing for severability; and providing for an effective date.

### **ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
 <a href="#">TR 12531 Nuisance Abatement Memo</a>	8/27/2014	Cover Memo
 <a href="#">TR 12531 Nuisance Abatement Reso</a>	8/27/2014	Resolution

**CITY OF TAMARAC**  
**INTEROFFICE MEMORANDUM**  
**FINANCIAL SERVICES DEPARTMENT**  
**MANAGEMENT AND BUDGET DIVISION**

**TO: Michael C. Cernech**  
**City Manager**

**DATE: August 26, 2014**

**FROM: Mark C. Mason**   
**Director of Financial Services**

**RE: FY 2015 Nuisance**  
**Abatement Special**  
**Assessments - TR#12531**

---

**Recommendation:**

Please place TR#12531 Nuisance Abatement Special Assessment on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2014.

**Issue:**

On May 9, 2012, the City Commission adopted Ordinance No. 2012-10 providing for the home rule authority of the City to impose Special Assessments against Residential property within the City for costs expended in cleaning up a property that meet the definition of a Public Nuisance.

**Background:**

The City of Tamarac expends funds to abate public nuisances on a regular basis. The City generally recovers the funds expended by placing a lien on the property pursuant to Chapter 162 F.S.

On May 9, 2012, the City Commission adopted Ordinance No. 2012-10 providing for the home rule authority of the City to impose Special Assessments against Residential property within the City for costs expended in cleaning up a property that meets the definition of a Public Nuisance.

On July 9, 2014, the City Commission adopted Resolution 2014-73 established the preliminary Nuisance Abatement Assessment roll for the Fiscal Year beginning October 1, 2014 and directed notice for the public hearing as provided in the Ordinance.

This assessment is an equitable and efficient method of collecting the costs expended by the City of Tamarac to abate public nuisances on the property. This resolution constitutes the final assessment resolution establishing the Nuisance Abatement Special Assessment Roll and directs the imposition of a Nuisance Abatement Assessment for the Fiscal Year beginning October 1, 2014.

The total amount of the assessment was originally \$14,827.42 and was advertised as such. During the intervening period one property was identified as being owned by the City reducing the total assessment to \$13,406.85. The total amount of the assessment includes the Broward County Property Appraiser fee, the Tax Collector Fee, an administrative fee to develop the assessment, and a gross up for the discounts authorized by Florida Statutes when paid early.

**Fiscal Impact:**

This assessment sets individual fees against real property in the City for the cost of abating public nuisances by the City of Tamarac. The Nuisance Abatement Special Assessment will provide estimated gross revenue in the amount of \$13,406.85.

After approval of the final assessment resolution, the non-ad valorem assessment roll will be certified and sent to the Tax Collector.

**RESOLUTION \_\_\_\_**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA, RELATING TO THE PROVISION OF NUISANCE ABATEMENT ON CERTAIN REAL PROPERTIES BY THE CITY IN ACCORDANCE WITH CHAPTER 9, DIVISION V OF THE CITY'S CODE OF ORDINANCES; APPROVING THE COLLECTION OF A NUISANCE ABATEMENT SPECIAL ASSESSMENT ON REAL PROPERTY THAT HAS BEEN SPECIALLY BENEFITED BY THE CITY'S ABATEMENT OF NUISANCES THEREON; APPROVING A NUISANCE ABATEMENT ASSESSMENT ROLL; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on July 9, 2014, the City Commission of the City of Tamarac, Florida adopted Resolution R-2014-73, setting forth determinations of special benefit for properties on which the City abated nuisances, directing the preparation of a Preliminary Nuisance Abatement Assessment Roll, establishing a public hearing to adopt the Nuisance Abatement Assessment Roll and providing for notice thereof; and,

**WHEREAS**, notice of a public hearing has been published and mailed, which provided notice to all interested persons of an opportunity to be heard. An affidavit regarding the notice of mailing is attached hereto as Appendix "B" and the proof of publication is attached hereto as Appendix "C"; and,

**WHEREAS**, a public hearing was conducted on September 12, 2014, and comments and objections of all interested persons have been heard and considered as required by the terms of the Chapter 9, Division V of the City's Code of Ordinances (the "Ordinance"); and,

**WHEREAS**, the City Commission deems it in the best interests of the citizens and residents of the City of Tamarac to collect the Nuisance Abatement Special Assessments from Assessed Properties, on the annual tax bill pursuant to authority set forth in the Ordinance.



**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA:**

**SECTION 1: RATIFICATION AND CONFIRMATION.** The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this resolution.

**SECTION 2: AUTHORITY.** This resolution is adopted pursuant to the provisions of the Ordinance, Resolution No. R-2014-73 (the "Initial Nuisance Abatement Assessment Resolution"), Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION 3: DEFINITIONS AND INTERPRETATION.** This resolution constitutes the Annual Nuisance Abatement Assessment Resolution that adopts the Nuisance Abatement Assessment Roll and authorizes collection of the Nuisance Abatement Special Assessment on the annual property tax bills for Assessed Properties. All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Initial Nuisance Abatement Assessment Resolution.

**SECTION 4: LEGISLATIVE FINDINGS.** The general and legislative findings and declarations set forth in the Ordinance and Initial Nuisance Abatement Assessment Resolution are incorporated and relied upon herein.

**SECTION 5: APPROVAL OF NUISANCE ABATEMENT SPECIAL ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the Nuisance Abatement on the Assessed Properties as described or referenced in the Initial Nuisance

Abatement Assessment Resolution, in the amounts of the Nuisance Abatement Special Assessment set forth in the Nuisance Abatement Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of Nuisance Abatement upon such Assessed Properties in an amount not less than the Nuisance Abatement Special Assessment for such parcel, computed in the manner set forth in the Initial Nuisance Abatement Assessment Resolution. Adoption of this Annual Nuisance Abatement Assessment Resolution constitutes a legislative determination that all Assessed Properties derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Initial Nuisance Abatement Assessment Resolution from the Nuisance Abatement services provided by the City on such parcels, and a legislative determination that the Nuisance Abatement Special Assessments are fairly and reasonably apportioned for the Assessed Properties that receive the special benefit as set forth in the Initial Nuisance Abatement Resolution.

(B) The Actual Cost shall be assessed against each Assessed Property within the City, which represents the special benefit accruing to such Assessed Property from the City's Abatement of Nuisances on the Assessed Property during the 2013-2014 Fiscal Year. The Special Assessment on each Assessed Property is set forth in Appendix "A" hereto. The Nuisance Abatement Special Assessment amounts set forth on Appendix "A" are hereby approved.

(C) Nuisance Abatement Special Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district

or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(D) The Nuisance Abatement Assessment Roll, as may be amended herein, is hereby approved, and shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Nuisance Abatement Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix “D”.

**SECTION 6. CONFIRMATION OF INITIAL NUISANCE ABATEMENT ASSESSMENT RESOLUTION.** The Initial Nuisance Abatement Assessment Resolution, as may be amended herein, is hereby confirmed.

**SECTION 6: EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Annual Nuisance Abatement Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Nuisance Abatement Special Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Nuisance Abatement Assessment Resolution.

**SECTION 7: CONFLICTS.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 8: SEVERABILITY.** If any clause, section, or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

**SECTION 9: EFFECTIVE DATE.** This Annual Nuisance Abatement Assessment Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA THIS 12<sup>th</sup> DAY OF SEPTEMBER, 2014.**

CITY OF TAMARAC FLORIDA

\_\_\_\_\_  
HARRY DRESSLER, MAYOR

ATTEST:

\_\_\_\_\_  
PATRICIA TEUFEL, CMC  
CITY CLERK

RECORD OF COMMISSION VOTE:

MAYOR DRESSLER	_____
DIST 1: COMM. BUSHNELL	_____
DIST 2: V/M. GOMEZ	_____
DIST 3: COMM. GLASSER	_____
DIST 4: COMM. PLACKO	_____

I HEREBY CERTIFY THAT I HAVE  
APPROVED THIS RESOLUTION  
AS TO FORM:

\_\_\_\_\_  
SAMUEL S. GOREN  
CITY ATTORNEY

**APPENDIX A**

**NUISANCE ABATEMENT SPECIAL ASSESSMENT**

**ASSESSED PROPERTIES**

<u>Folio</u>	<u>Assessment</u>
494104440380	1,833.47
494103042470	381.86
494103060840	489.39
494103080181	381.86
494103090830	489.39
494103090940	623.80
494103130090	381.86
494103161780	381.86
494103182170	381.86
494103182380	543.15
494103190530	489.39
494103210040	435.62
494104340220	381.86
494104460910	1,898.27
494104470490	650.68
494104490080	381.86
494113111350	381.86
494113111910	489.39
494114030540	1,973.82
494114090060	435.62
	\$ 13,406.85

**APPENDIX B**  
**AFFIDAVIT OF MAILING**

**AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared Michael Cernech, who, after being duly sworn, deposes and says:

1. I, Michael Cernech, as City Manager of the City of Tamarac, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation and mailing of notices in accordance with the Nuisance Abatement Special Assessment Ordinance in conformance with the Initial Nuisance Abatement Assessment Resolution adopted by the City Commission on July 9, 2014 (the "Initial Nuisance Abatement Assessment Resolution"). The Initial Nuisance Abatement Assessment Resolution directed and authorized notice by First Class Mail to all affected owners pursuant to the Ordinance.

2. In accordance with the Ordinance, all necessary information for notification of the Nuisance Abatement Special Assessment was provided to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

\_\_\_\_\_  
Affiant

STATE OF FLORIDA  
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of \_\_\_\_\_, 2014 by Michael Cernech, City Manager, and City of Tamarac, Florida. He is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Notary Public, State of Florida

\_\_\_\_\_  
Printed Name

My Commission Expires: \_\_\_\_\_

Commission No.:

**APPENDIX C**  
**PROOF OF PUBLICATION**



**APPENDIX D**  
**FORM OF CERTIFICATE TO**  
**NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

**I HEREBY CERTIFY** that I am the Mayor of the City of Tamarac, or authorized agent of the City of Tamarac, Florida (the "City"), and as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for nuisance abatement services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

**I FURTHER CERTIFY** that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2014.

**IN WITNESS WHEREOF**, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_ day of \_\_\_\_\_, 2014.

CITY OF TAMARAC, FLORIDA

By: \_\_\_\_\_  
Title: \_\_\_\_\_



**[to be delivered to Broward County Department of  
Finance and Administrative Services on or before September 15]**



## **Title - TO 2303 FY15 Millage Rate Ordinance**


An Ordinance of the City Commission of the City of Tamarac, Florida to establish and levy Ad Valorem taxes within the corporate limits of the City of Tamarac, Florida, for the tax year 2014; providing for the levy of Ad Valorem taxes in the amount of 7.2899 mills (\$7.2899 per \$1,000) based upon the assessed value on non-exempt real and personal property located within the city limits of the City of Tamarac; providing for the levy of ad valorem taxes in the amount of .1010 mills (\$.1010 per \$1,000) based upon the assessed value of the non-exempt real and personal property located within the city limits of the City of Tamarac, for funds for annual debt service for the City of Tamarac, Florida general obligation refunding bonds, series 1998; providing for conflicts; providing for severability; and providing for an effective date.

### **ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
 <a href="#">TO 2303 Millage Rate Memo</a>	8/28/2014	Cover Memo
 <a href="#">TO 2303 Millage Rate Ordinance</a>	8/28/2014	Ordinance

**CITY OF TAMARAC  
INTEROFFICE MEMORANDUM  
FINANCE DEPARTMENT**

**TO:** Michael C. Cernech  
City Manager

**FROM:** Mark C. Mason   
Director of Financial Services

**DATE:** August 26, 2014

**RE:** Temporary Ordinance #2303  
– Setting Millage Rates for  
FY 2015

---

**Recommendation:**

The Director of Financial Services recommends that TO # 2303 for the setting of millage rates for Fiscal Year 2015 be placed on the agenda for the first Public Hearing on September 12, 2014.

**Issue:**

State law requires that municipalities set a tentative millage rate at the first Public Hearing and adopt a millage rate at a second Public Hearing.

**Background:**

The first public hearing for the City of Tamarac Fiscal Year 2015 Millage Rates and Budget is Friday, September 12, 2014, at 5:05 p.m. The second public hearing for the City of Tamarac Fiscal Year 2014 Millage Rates and Budget is Monday, September 22, 2014, at 5:05 p.m.

Florida Statutes require that the millage rate be adopted at a public hearing. Temporary Ordinance #2303 provides for the adoption of the millage rates for Fiscal Year 2015 for the City's General Fund and for the annual debt service for the City of Tamarac, Florida, General Obligation Bonds, Series 1998. The proposed millage rate of 7.2899 mills was established as a not to exceed millage rate by the City Commission on July 9, 2014 pursuant to Resolution R-2014-77 and authorized to be published on the TRIM notices. The proposed millage rate of 7.2899 for the Fiscal Year 2015 General Fund Budget is an increase of 0.5538 mills above the rolled-back millage rate of 6.7361 or an 8.22% increase. The proposed Fiscal Year 2015 Debt Service millage rate of 0.1010 is 0.0076 or 7.00% less than the current rate of .1086 mills and is a result of the overall increase in taxable assessed value of the City.

**Fiscal Impact**

The General Fund millage rate of 7.2899 will generate a total tax levy of \$19,985,077, which represents 100 percent of the proposed tax levy. The Debt Service millage rate of .1086 will generate a total tax levy of \$276,889 representing 100% of the proposed tax levy. Based on the approved financial policies and Florida Statutes, the FY 2015 Proposed Budget is funded at 95% for both the General Fund and the General Obligation Bond Fund or \$18,985,823 and \$263,045, respectively. The General Fund amount of \$18,985,823 represents the total funding to support all programs outlined in the FY 2015 Tentative Budget.

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2014-

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA TO ESTABLISH AND LEVY AD VALOREM TAXES WITHIN THE CORPORATE LIMITS OF THE CITY OF TAMARAC, FLORIDA, FOR THE TAX YEAR 2014; PROVIDING FOR THE LEVY OF AD VALOREM TAXES IN THE AMOUNT OF 7.2899 MILLS (\$7.2899 PER \$1,000) BASED UPON THE ASSESSED VALUE ON NON-EXEMPT REAL AND PERSONAL PROPERTY LOCATED WITHIN THE CITY LIMITS OF THE CITY OF TAMARAC; PROVIDING FOR THE LEVY OF AD VALOREM TAXES IN THE AMOUNT OF .1010 MILLS (\$.1010 PER \$1,000) BASED UPON THE ASSESSED VALUE OF THE NON-EXEMPT REAL AND PERSONAL PROPERTY LOCATED WITHIN THE CITY LIMITS OF THE CITY OF TAMARAC, FOR FUNDS FOR ANNUAL DEBT SERVICE FOR THE CITY OF TAMARAC, FLORIDA GENERAL OBLIGATION REFUNDING BONDS, SERIES 1998; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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WHEREAS, it has been determined that a tax levy on all non-exempt real and personal property within the corporate limits of the City of Tamarac is required for operation and/or maintenance expenses of the General Fund for the 2015 Fiscal Year beginning October 1, 2014 and ending September 30, 2015; and

WHEREAS, it has been determined that a tax levy on the appropriate real and personal property within the corporate limits of the City of Tamarac is required for the annual debt service for the City of Tamarac, Florida General Obligation Refunding Bonds, Series 1998; and

WHEREAS, the City Commission, in accordance with 200.065, Florida Statutes, is required to fix ad valorem tax millage pursuant to and in accordance with said law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA:

Section 1: That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this resolution.

Section 2: That the City Commission of the city of Tamarac does hereby establish and fix and levy ad valorem taxes for the taxable year 2014 in the amount of 7.2899 mills (\$7.2899 for each \$1,000 of assessed valuation, less exemptions). The millage rate levied is 8.22% above the rolled-back rate of 6.7361 mills computed pursuant to Florida Law.

Section 3: That the City Commission of the City of Tamarac does hereby establish and fix and levy ad valorem taxes for the taxable year 2014 in the amount of .1010 mills (\$.1010 per \$1,000 of assessed valuation, less exemptions) and shall be used for the retirement of the City of Tamarac, Florida, General Obligation Refunding Bonds, Series 1998, for the Fiscal Year beginning October 1, 2014, and ending September 30, 2015.

Section 4 That the City Clerk is hereby authorized and instructed to forward a certified copy of this ordinance to the Broward County Department of Finance and Administrative Services.

Section 5 That the City Clerk is hereby authorized and instructed to forward a certified copy of this ordinance to the Department of Revenue of the State of Florida.

Section 6 That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 7 That if any clause, section, other part or application of this ordinance is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this ordinance.

Section 8: That this ordinance shall become effective immediately upon its passage and adoption.

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

ATTEST:

BY: \_\_\_\_\_  
MAYOR HARRY DRESSLER

\_\_\_\_\_  
PAT TEUFEL, CMC

CITY CLERK

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

\_\_\_\_\_  
SAMUEL S. GOREN  
CITY ATTORNEY

RECORD OF COMMISSION VOTE: 1<sup>ST</sup> Reading

MAYOR DRESSLER	_____
DIST 1: COMM. BUSHNELL	_____
DIST 2: V/M. GOMEZ	_____
DIST 3: COMM. GLASSER	_____
DIST 4: COMM. PLACKO	_____

RECORD OF COMMISSION VOTE: 2<sup>ND</sup> Reading





MAYOR DRESSLER	_____
DIST 1: COMM. BUSHNELL	_____
DIST 2: V/M. GOMEZ	_____
DIST 3: COMM. GLASSER	_____
DIST 4: COMM. PLACKO	_____



## **Title - TO 2304 FY15 Budget Ordinance**

An Ordinance of the City Commission of the City of Tamarac, Florida, adopting the Operating Budget, Revenues and Expenditures, the Capital Budget, and the Financial Policies for the Fiscal Year 2015; repealing all ordinances in conflict with this ordinance; providing for conflicts; providing for severability; and providing for an effective date.

### **ATTACHMENTS:**

<b>Description</b>	<b>Upload Date</b>	<b>Type</b>
 <a href="#">TO 2304 FY15 Budget Memo</a>	8/28/2014	Cover Memo
 <a href="#">TO 2304 FY15 Budget Ordinance</a>	8/28/2014	Ordinance
 <a href="#">TO 2304 Attachment A</a>	8/28/2014	Exhibit
 <a href="#">TO 2304 Attachment B</a>	8/28/2014	Exhibit



**CITY OF TAMARAC**  
**INTEROFFICE MEMORANDUM**  
**FINANCE DEPARTMENT**  
**MANAGEMENT & BUDGET DIVISION**

**TO: Michael C. Cernech**  
**City Manager**

**DATE: August 26, 2014**

**FROM: Mark C. Mason**   
**Director of Financial Services**

**RE: Budget Ordinance**  
**Temporary Ordinance #2304**

---

**Recommendation:**

The Director of Financial Services recommends that TO # 2304 for the adoption of the Fiscal Year 2015 Operating Budget, Capital Budget and Financial Policies be placed on the agenda for the first Public Hearing on Friday, September 12, 2014.

**Issue:**

State law requires that municipalities set a tentative budget at the first Public Hearing and adopt a final at a second Public Hearing.

**Background:**

Friday, September 12, 2014, at 5:05 p.m., is the first public hearing for the City of Tamarac Fiscal Year 2015 Budget. The FY 2015 Budget process began early in the year with the review of department budget submittals. During meetings in May, the City Manager reviewed the budget and finalized his recommendations. The Fiscal Year 2015 Proposed Budget was delivered to the City Commission on June 20, 2014. Staff presented the Budget to the Mayor and Commission during a Budget Workshop held on June 30, 2014, and has since incorporated the Commission's recommendations as well as other adjustments. Temporary Ordinance 2304 adopts the budgets for all of City funds as well as the Capital Budget and Financial Policies. The first public hearing will be held on September 12, 2014 to adopt the tentative budget and the second public hearing will be held on September 22, 2014, at 5:05 p.m. for the adoption of the final budget.

**Fiscal Impact**

This Ordinance provides for the adoption of the \$140,585,741 revenue and appropriation budget of the City for Fiscal Year 2015.

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2014-

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA, ADOPTING THE OPERATING BUDGET, REVENUES AND EXPENDITURES, THE CAPITAL BUDGET, AND THE FINANCIAL POLICIES FOR THE FISCAL YEAR 2015; REPEALING ALL ORDINANCES IN CONFLICT WITH THIS ORDINANCE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

---

WHEREAS, the City Manager of the City of Tamarac, Florida, has presented to the City Commission the proposed operating budget, revenues and expenditures and capital budget as estimated for the Fiscal Year 2015, all as required by Section 7.02 of the Charter of the City; and

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

WHEREAS, the City Commission authorized a final public hearing on September 22, 2014, at 5:05 p.m. at the Tamarac City Hall, 7525 N.W. 88<sup>th</sup> Avenue, Tamarac, Florida, and has caused notice of same to be published in a newspaper of general circulation in the City of Tamarac according to law; and

WHEREAS, the City Commission has determined the amount of money which must be raised to conduct the affairs of the City of Tamarac for the Fiscal Year 2015 so that the business of the city may be conducted on a balanced budget, and has also determined the amount necessary to be raised by ad valorem taxes upon all of the property, real and personal, within the corporate limits of the City of Tamarac; and

WHEREAS, the City Manager recommends the proposed budget for Fiscal Year 2015 be adopted; and

WHEREAS, the City Commission of the City of Tamarac deems it to be in the best interest of the citizens and residents of the City of Tamarac to approve the budget for Fiscal Year 2015.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA:

Section 1: That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this ordinance.

Section 2: That the City of Tamarac, Florida operating budget, revenues and expenditures, and the Capital Budget for the Fiscal Year 2015, as provided for in Attachment A, and by this reference made a part thereof, be and the same is hereby adopted.

If at any time during the fiscal year it appears probable that the revenues available will be insufficient to meet the amount appropriated, the City Commission shall then take such further action as necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce one or more appropriations.

No appropriation for debt service may be reduced or transferred, no appropriation may be reduced by any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof.

Section 3: That the City Manager, in accordance with Section 7.10(d) of the City Charter, is authorized to make transfers within departments, and with the approval of the City Commission, transfer funds between departments, as is permitted by law.

Section 4: That when the City of Tamarac receives monies from any source, be it private or governmental, by Grant, gift, or otherwise, to which there is attached as a condition of acceptance, or any limitation regarding the use of or expenditure of the monies received, the funds so received shall be accepted by the City Commission and incorporated and appropriated in the budget by amendment, as required by law.

Section 5: That every appropriation, except an appropriation for a multi-year capital improvement or multi-year grant program, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a multi-year capital improvement or multi-year grant program shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation

Section 6: That the Financial Policies, as provided for in Attachment B, are hereby adopted. A copy of the Financial Policies is attached hereto and incorporated herein by reference.

Section 7: That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 8: That if any provision of this Ordinance of the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this ordinance than can be given affect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 9: That this Ordinance shall become effective immediately upon its passage and adoption.

PASSED, FIRST READING, 12<sup>th</sup> DAY OF September, 2014

PASSED, SECOND READING, 22<sup>nd</sup> DAY OF September, 2014.

ATTEST: BY: \_\_\_\_\_  
MAYOR HARRY DRESSLER

\_\_\_\_\_  
PAT TEUFEL, CMC

RECORD OF COMMISSION VOTE: 1<sup>ST</sup> Reading

CITY CLERK

MAYOR DRESSLER	_____
DIST 1: COMM. BUSHNELL	_____
DIST 2: V/M. GOMEZ	_____
DIST 3: COMM. GLASSER	_____
DIST 4: COMM. PLACKO	_____

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

\_\_\_\_\_  
SAMUEL S. GOREN  
CITY ATTORNEY

RECORD OF COMMISSION VOTE: 2<sup>ND</sup> Reading

MAYOR DRESSLER	_____
DIST 1: COMM. BUSHNELL	_____
DIST 2: V/M. GOMEZ	_____
DIST 3: COMM. GLASSER	_____
DIST 4: COMM. PLACKO	_____

**CITY OF TAMARAC, FLORIDA**      **ATTACHMENT A**  
**FY 2015 BUDGET**  
**ATTACHMENT TO TEMPORARY ORDINANCE 2304**

FY 2015 BUDGET ORDINANCE TO 2304	
FUND	
General Fund	
Revenues	
Taxes	\$ 27,334,896
Licenses & Permits	4,878,534
Intergovernmental Revenue	7,750,176
Charges for Services	1,638,705
Fines & Forfeitures	1,936,088
Miscellaneous	1,180,338
Appropriation From Fund Balance	1,781,518
Other Sources	5,718,389
Total General Fund Revenue	\$ 52,218,644
Expenditures	
City Commission	\$ 596,814
City Manager	1,536,829
City Attorney	590,580
City Clerk	569,378
Finance	2,771,328
Human Resources	1,106,910
Community Development	1,967,152
Police	15,614,068
Public Works	7,170,089
Parks & Recreation	4,531,580
Information Technology	2,233,269
Non-Departmental	13,530,647
Total General Fund Expenditures	\$ 52,218,644
Fire Rescue Fund	
Revenues	
Intergovernmental Revenue	\$ 74,990
Emergency Service Fees	1,919,000
Interest Income	31,015
Special Assessment	11,385,195
Interfund Transfers	6,379,742
Appropriation from Fund Balance	650,000
Other Sources	812,160
Total Fire Rescue Fund Revenue	\$ 21,252,102
Expenditures	
Personal Services	\$ 15,419,109
Other Operating Charges	1,411,074
Capital Outlay	1,488,524
Other Uses	2,547,503
Debt Service	365,892
Reserves	20,000
Total Fire Rescue Fund Expenditures	\$ 21,252,102

CITY OF TAMARAC, FLORIDA      ATTACHMENT A  
FY 2015 BUDGET  
ATTACHMENT TO TEMPORARY ORDINANCE 2304

FUND	FY 2015 BUDGET ORDINANCE TO 2304
<b>Public Art Fund</b>	
<b><u>Revenues</u></b>	
Charges for Service	\$ 150,000
Interest Income	7,500
Appropriation From Fund Balance	1,342,500
<b>Total Public Art Fund Revenues</b>	<b>\$ 1,500,000</b>
<b><u>Expenditures</u></b>	
Other Operating Charges	\$ 235,000
Capital Outlay	710,000
Contingency	555,000
<b>Total Public Art Fund Expenditures</b>	<b>\$ 1,500,000</b>
<b>Local Option Gas Tax 3-Cents Fund</b>	
<b><u>Revenues</u></b>	
Taxes	\$ 369,004
Appropriation From Fund Balance	1,492,140
<b>Total Local Option Gas Tax Revenue</b>	<b>\$ 1,861,144</b>
<b><u>Expenditures</u></b>	
Other Operating Charges	\$ 500,000
Reserve	1,361,144
<b>Total Local Option Gas Tax Expenditures</b>	<b>\$ 1,861,144</b>
<b>Building Fund</b>	
<b><u>Revenues</u></b>	
Licenses & Permits	\$ 2,237,000
Charges for Services	10,000
Fines & Forfeitures	152,000
Interest Income	2,000
Appropriation From Fund Balance	261,375
<b>Total Building Fund Revenues</b>	<b>\$ 2,662,375</b>
<b><u>Expenditures</u></b>	
Personal Services	\$ 1,948,896
Operating Expenses	178,806
Other Uses	534,673
<b>Total Building Fund Expenditures</b>	<b>\$ 2,662,375</b>

CITY OF TAMARAC, FLORIDA      ATTACHMENT A  
FY 2015 BUDGET  
ATTACHMENT TO TEMPORARY ORDINANCE 2304

FUND	FY 2015 BUDGET ORDINANCE TO 2304
<b>RCMP Grant Fund</b>	
<u>Revenues</u>	
Intergovernmental Revenue	\$ 150,000
<b>Total RCMP Revenues</b>	<b>\$ 150,000</b>
<u>Expenditures</u>	
Personal Services	7,460
Operating Expenses	\$ 142,540
<b>Total RCMP Expenditures</b>	<b>\$ 150,000</b>
<b>Community Development Block Grant (CDBG) Fund</b>	
<u>Revenues</u>	
Intergovernmental Revenue	\$ 355,970
<b>Total CDBG Revenues</b>	<b>\$ 355,970</b>
<u>Expenditures</u>	
Personal Services	\$ 139,241
Operating Expenses	216,729
<b>Total CDBG Expenditures</b>	<b>\$ 355,970</b>
<b>State Housing Initiative Program (SHIP) Fund</b>	
<u>Revenues</u>	
Grant Revenues	\$ 278,643
<b>Total SHIP Revenues</b>	<b>\$ 278,643</b>
<u>Expenditures</u>	
Personal Services	\$ 27,602
Other Uses	251,041
<b>Total SHIP Expenditures</b>	<b>\$ 278,643</b>
<b>Home (HUD) Fund</b>	
<u>Revenues</u>	
Intergovernmental Revenue	\$ 78,448
<b>Total Home Revenues</b>	<b>\$ 78,448</b>
<u>Expenditures</u>	
Personal Services	\$ 7,970
Operating Expenses	65,478
Reserves	5,000
<b>Total Home Expenditures</b>	<b>\$ 78,448</b>

CITY OF TAMARAC, FLORIDA      ATTACHMENT A  
FY 2015 BUDGET  
ATTACHMENT TO TEMPORARY ORDINANCE 2304

FUND	FY 2015 BUDGET ORDINANCE TO 2304
<b>Neighborhood Stabilization Program 3 (NSP3) Fund</b>	
<u>Revenues</u>	
Miscellaneous	\$ 100,000
<b>Total NSP3 Revenues</b>	<b>\$ 100,000</b>
<u>Expenditures</u>	
Personal Services	\$ 20,457
Operating Expenses	79,543
<b>Total NSP3 Expenditures</b>	<b>\$ 100,000</b>
 <b>General Obligation (GO) Debt Service</b>	
<u>Revenues</u>	
Taxes	\$ 263,045
Interest Income	600
<b>Total GO Debt Service Revenues</b>	<b>\$ 263,645</b>
<u>Expenditures</u>	
Debt Service	\$ 263,645
<b>Total GO Debt Service Expenditures</b>	<b>\$ 263,645</b>
 <b>Revenue Bond Fund</b>	
<u>Revenues</u>	
Interfund Transfers	\$ 2,542,538
Interest Income	5,000
<b>Total Revenue Bond Fund Revenues</b>	<b>\$ 2,547,538</b>
<u>Expenditures</u>	
Debt Service	\$ 2,547,538
<b>Total Revenue Bond Fund Expenditures</b>	<b>\$ 2,547,538</b>
 <b>Capital Equipment Fund</b>	
<u>Revenues</u>	
Interfund Transfers	\$ 552,000
Appropriation From Fund Balance	-
<b>Total Capital Equipment Fund Revenues</b>	<b>\$ 552,000</b>
<u>Expenditures</u>	
Capital Outlay	\$ 552,000
<b>Total Capital Equipment Fund Expenditures</b>	<b>\$ 552,000</b>



CITY OF TAMARAC, FLORIDA      ATTACHMENT A  
FY 2015 BUDGET  
ATTACHMENT TO TEMPORARY ORDINANCE 2304

FUND	FY 2015 BUDGET ORDINANCE TO 2304
<b>General Capital Improvements Fund</b>	
<b><u>Revenues</u></b>	
Appropriation From Fund Balance	\$ 2,754,680
<b>Total Gen. Capital Improvements Revenues</b>	<b>\$ 2,754,680</b>
<b><u>Expenditures</u></b>	
Capital Outlay	\$ 2,110,000
Other uses	\$ 144,680
Contingency	500,000
<b>Total Gen. Capital Improvement Expenditures</b>	<b>\$ 2,754,680</b>
<b>Corridor Improvement Fund</b>	
<b><u>Revenues</u></b>	
Interfund Transfer	\$ 1,000,000
<b>Total Corridor Improvement Revenues</b>	<b>\$ 1,000,000</b>
<b><u>Expenditures</u></b>	
Capital Outlay	\$ 1,000,000
<b>Total Corridor Improvement Expenditures</b>	<b>\$ 1,000,000</b>
<b>Public Service Facilities Fund</b>	
<b><u>Revenues</u></b>	
Intergovernmental Revenue	\$ 1,216,740
Interest Income	25,000
Appropriation From Fund Balance	782,904
<b>Total Public Service Facilities Revenues</b>	<b>\$ 2,024,644</b>
<b><u>Expenditures</u></b>	
Operating Expenditures	\$ 40,144
Capital Outlay	1,984,500
<b>Total Public Service Facilities Expenditures</b>	<b>\$ 2,024,644</b>
<b>CIP 05 Revenue Bond Fund</b>	
<b><u>Revenues</u></b>	
Appropriation From Fund Balance	\$ 960,000
<b>Total CIP 05 Revenue Bond Fund Revenues</b>	<b>\$ 960,000</b>
<b><u>Expenditures</u></b>	
Capital Outlay	\$ 960,000
<b>Total CIP 05 Revenue Bond Fund Expenditures</b>	<b>\$ 960,000</b>

CITY OF TAMARAC, FLORIDA      ATTACHMENT A  
FY 2015 BUDGET  
ATTACHMENT TO TEMPORARY ORDINANCE 2304

FUND	FY 2015 BUDGET ORDINANCE TO 2304
<b>Tamarac Village Fund</b>	
<b><u>Revenues</u></b>	
Appropriation From Fund Balance	\$ 251,893
<b>Total Tamarac Village Fund Revenues</b>	<b>\$ 251,893</b>
<b><u>Expenditures</u></b>	
Debt Service	\$ 236,183
Operating Expenditures	\$ 15,710
<b>Total Tamarac Village Fund Expenditures</b>	<b>\$ 251,893</b>
<b>Stormwater Management Fund</b>	
<b><u>Revenues</u></b>	
Stormwater Drainage Fees	\$ 5,198,189
Investment Income & Misc Rev	54,000
Interfund Transfers	338,298
Appropriation From Net Asset	688,140
<b>Total Stormwater Management Revenues</b>	<b>\$ 6,278,627</b>
<b><u>Expenses</u></b>	
Personal Services	\$ 1,638,365
Operating Expenses	2,583,962
Capital Outlay	170,000
Other Uses	1,032,300
Debt Service	404,000
Contingency	300,000
Reserves	150,000
<b>Total Stormwater Management Expenditures</b>	<b>\$ 6,278,627</b>
<b>Stormwater Capital Project</b>	
<b><u>Revenues</u></b>	
Interfund Transfers	\$ 1,032,300
<b>Total Stormwater Capital Project Fund Revenues</b>	<b>\$ 1,032,300</b>
<b><u>Expenditures</u></b>	
Capital Outlay	\$ 1,032,300
<b>Total Stormwater Capital Project Fund Expenditures</b>	<b>\$ 1,032,300</b>

CITY OF TAMARAC, FLORIDA      ATTACHMENT A  
FY 2015 BUDGET  
ATTACHMENT TO TEMPORARY ORDINANCE 2304

FUND	FY 2015 BUDGET ORDINANCE TO 2304
<b>Utilities Fund</b>	
<b><u>Revenues</u></b>	
Charges for Services	\$ 25,114,512
Interest Income	65,000
Miscellaneous	11,000
Appropriation From Net Asset	2,052,720
<b>Total Utilities Fund Revenues</b>	<b>\$ 27,243,232</b>
<b><u>Expenses</u></b>	
Personal Services	\$ 5,462,609
Operating Expenses	13,236,779
Capital Outlay	949,850
Other Uses	5,617,346
Debt Service	907,000
Contingency	908,708
Reserves	160,940
<b>Total Utilities Fund Expenses</b>	<b>\$ 27,243,232</b>
<b>Utilities C.I.A.C. Fund</b>	
<b><u>Revenues</u></b>	
Investment Income	\$ 500
<b>Total Utilities CIAC Fund Revenues</b>	<b>\$ 500</b>
<b><u>Expenses</u></b>	
Reserves	\$ 500
<b>Total Utilities CIAC Fund Expenses</b>	<b>\$ 500</b>
<b>Utilities Renewal &amp; Replacement (R&amp;R) Fund</b>	
<b><u>Revenues</u></b>	
Interfund Transfers	5,600,000
<b>Total Utilities R&amp;R Fund Revenues</b>	<b>\$ 5,600,000</b>
<b><u>Expenses</u></b>	
Capital Outlay	5,600,000
<b>Total Utilities R&amp;R Fund Expenses</b>	<b>\$ 5,600,000</b>

CITY OF TAMARAC, FLORIDA      ATTACHMENT A  
FY 2015 BUDGET  
ATTACHMENT TO TEMPORARY ORDINANCE 2304

FUND	FY 2015 BUDGET ORDINANCE TO 2304
<b>Colony West Golf Course Fund</b>	
<b><u>Revenues</u></b>	
Charges for Services	\$ 2,356,743
Miscellaneous	255,405
Interfund Transfers	309,597
<b>Total Colony West Golf Course Fund Revenues</b>	<b>\$ 2,921,745</b>
<b><u>Expenses</u></b>	
Operating Expenses	\$ 2,521,660
Capital Outlay	\$ 144,680
Contingency	255,405
<b>Total Colony West Golf Course Fund Expenses</b>	<b>\$ 2,921,745</b>
<b>Health Insurance Fund</b>	
<b><u>Revenues</u></b>	
Charges for Services	\$ 4,107,250
<b>Total Health Insurance Fund Revenues</b>	<b>\$ 4,107,250</b>
<b><u>Expenses</u></b>	
Operating Expenses	\$ 3,932,081
Contingency	175,169
<b>Total Health Insurance Fund Expenses</b>	<b>\$ 4,107,250</b>
<b>Risk Management Fund</b>	
<b><u>Revenues</u></b>	
Charges for Services	\$ 1,335,991
Interest Income	50,000
Miscellaneous	15,000
Appropriation from Net Assets	1,189,370
<b>Total Risk Management Fund Revenues</b>	<b>\$ 2,590,361</b>
<b><u>Expenses</u></b>	
Personal Services	\$ 382,897
Operating Expenses	1,957,464
Contingency	250,000
<b>Total Risk Management Fund Expenses</b>	<b>\$ 2,590,361</b>
<b>Total FY15 Budget</b>	<b>\$ 140,585,741</b>

## FINANCIAL MANAGEMENT POLICIES

The National Advisory Council on State and Local Budgeting (NACSLB) developed a comprehensive set of recommended budget practices that has been endorsed by the Government Finance Officers Association, ICMA, academia, etc. These recommended practices provide a framework for the budget process encompassing a broad scope of governmental planning and decision-making with regard to the use of resources.

NACSLB Principal 2, Element 4, “Adopt Financial Policies” addresses the need for jurisdictions to establish policies to help frame resource allocation decisions. As such, the following are five categories of recommended financial management policies developed within these guidelines with the associated measurable benchmarks for adoption by the City Commission. The five categories are Operating Management, Debt Management, Investment Management, Account Management and Financial Planning & Economic Resources and are detailed below:

### OPERATING MANAGEMENT

#### **Policy #1:**

Revenue estimates for annual budget purposes should be conservative. In this light, General Fund revenues should be budgeted in the manner delineated below.

- 1.1. Property taxes should be budgeted at 95% of the Property Appraiser’s estimate as of July.
- 1.2. State shared revenues should be budgeted at 95% of the State Department of Revenue estimate. This includes the Communication Services Tax, Half-cent Sales Tax and State Revenue Sharing.
- 1.3. Franchise fee revenue should be budgeted at 95% of the maximum estimate prepared by Financial Services Department.
- 1.4. Public Service Taxes on Electric, Propane and Natural Gas should be budgeted at 95% of the maximum estimate prepared by the Financial Services Department.

#### **Policy #2:**

The annual budget should be maintained in such a manner as to avoid an operating fund deficit. The annual budget should show fiscal restraint. Expenditures should be managed to create a positive cash balance (surplus) in each fund at the end of the fiscal year.

#### **Policy #3:**

The City should maintain a prudent cash management and investment program in order to meet daily cash requirements, increase the amount available for investment, and earn the maximum rate of return on invested funds commensurate with appropriate security. The City will use the following performance benchmarks for its investment portfolio.

- 3.1. The Bank of America Merrill Lynch 1-3 Year US Treasury & Agency Index which is a subset of The Bank of America Merrill Lynch US Treasury & Agency Index including all securities with a remaining term to final maturity less than 3 years, will be used as a benchmark for the performance of funds designated as core funds and other non-operating funds that have a longer-term investment horizon. The index will be used as a benchmark to be compared to the portfolio’s total rate of return.
- 3.2. The S & P rated LGIP Index/All will be used as a benchmark as compared to the portfolio’s net book value rate of return for current operating funds.

## FINANCIAL MANAGEMENT POLICIES

### Policy #4:

The City shall maintain a minimum undesignated fund balance in the General Fund of 5% of annual expenditures, including Interfund transfers out.

Reserve funds shall not be used to fund recurring expenditures. Fund balances should be maintained at fiscally sound levels in all funds. Such levels are delineated below.

### Reserved/Designated: Disaster Reserve

The disaster reserves are to be used in emergency situations and as a match for Federal Emergency Management Agency (FEMA) funds.

Type of Reserve	FY 2014	FY 2015	FY 2016
Disaster Reserve	\$1,000,000	\$1,000,000	\$1,000,000

Reserves shall be used to fund emergency replacements and/or damaged equipment vehicles only as categorized below:

Type of Reserve	FY 2014	FY 2015	FY 2016
Facilities Maintenance	\$400,000	\$400,000	\$400,000
Land Acquisition	\$3,000,000	\$3,000,000	\$3,000,000
Economic Development	\$500,000	\$500,000	\$500,000
Technology Replacement	\$100,000	\$100,000	\$100,000

After all general fund minimum reserve balances have been met; excess undesignated reserves may be set aside to provide additional funding in any designated reserve.

### Water & Sewer Fund:

- An operating reserve balance at least equal to 25% of the cost of operation and maintenance in the annual budget for the then current fiscal year.
- Any surplus revenue in excess of this operating reserve minimum balance target is utilized to pay for all or a portion of the cost of capital projects.

### Stormwater Fund:

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

### Policy #5:

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

### Policy #6:

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

### Policy #7:

The City will not fund ordinary recurring municipal services with temporary or nonrecurring revenue sources.

## FINANCIAL MANAGEMENT POLICIES

### **Policy #8:**

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

### **Policy #9:**

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

#### 9.1 Total Fee Support (100%):

##### ***Enterprise Funds:***

- Water/Sewer
- Stormwater

##### ***Special Revenue Funds:***

- Building Fund

#### 9.2 Moderate Fee Support (40 - 100%)

##### ***General Fund:***

- Planning
- Zoning

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

### **Policy #10:**

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

### **Policy #11:**

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

### **Policy #12:**

The City's role in social service funding should be supplemental (addressing special or unique local needs) to the basic responsibilities of regional agencies. Funding shall be restricted to those funds provided through the Community Development Block Grant (C.D.B.G) program.

### **Policy #13:**

City management is responsible for recovery of budgeted and non-ad valorem revenues as planned for in the budget. Management shall maintain adequate billing and claiming processes in order to effectively manage their accounts receivable systems in conformance with the fiscal plan and sound business principles.

## FINANCIAL MANAGEMENT POLICIES

**Policy #14:**

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

**Policy #15:**

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

**Policy #16:**

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

## DEBT MANAGEMENT

**Policy #17:**

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

## INVESTMENT MANAGEMENT

**Policy #18:**

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

## ACCOUNTS MANAGEMENT AND FINANCIAL PLANNING

**Policy #19:**

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

**Policy #20:**

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

**Policy #21:**

Financial systems shall be maintained in a manner that provides for the timely monitoring of expenditures, revenues, performance and receivables/billing status on an ongoing basis.

**Policy #22:**

Forecasting of revenues and expenditures for major funds shall be accomplished in conjunction with the development of the annual operating budget in accordance with recommended practices of the National Advisory Council on State and Local Budgeting (NACSLB).

**Policy #23:**



The City shall annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

## **FINANCIAL MANAGEMENT POLICIES**

### **ECONOMIC RESOURCES**

**Policy #24:**

The City should diversify and expand its economic base in order to relieve the homeowner from the most significant share of the tax burden and to protect the community against economic downturns. This effort should include the attraction of new businesses, retaining existing businesses, enticement of new residents, and tourism.

**Policy #25:**

The City should encourage economic development initiatives that provide growth in the tax base and employment for City residents as a first priority and in the County and region as a second priority.