CITY OF TAMARAC
CITY COMMISSION 1ST BUDGET HEARING

Commission Chambers
Friday, September 12, 2025
5:05 PM

CALL TO ORDER:

ROLL CALL:

PLEDGE OF ALLEGIANCE: Commissioner Morey Wright Jr.

1. BUDGET REVIEW

1.a **TR14300 - 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 FL Tamarac, Florida; reimposing Fire Rescue Assessments against assessed property located within the City of Tamarac for the fiscal year beginning October 1, 2025; approving the rate of assessment; approving the assessment roll; providing for conflicts; providing for severability; providing an effective date.**

1.b **TR14301 - 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, 2025; 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.**

1.c **TR14302 - 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, 2024; imposing a Residential Solid Waste Collection Assessment against assessed property located within the City of Tamarac for the Fiscal Year beginning on October 1,**

2024; providing for severability; providing for conflicts; and providing an effective date.

1.d **TR14303 - 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, Article II, 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.**

1.e **TO2599 - 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 2025; providing for the levy of ad valorem taxes in the amount of 7.0000 mills ($7.0000 per $1,000) based upon the taxable value on non-exempt real and personal property located within the city limits of the City of Tamarac; providing for conflicts; providing for severability; and providing for an effective date.**

1.f **TO2600 - 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 Fiscal Year 2026; providing for conflicts; providing for scriveners errors; severability; and providing for an effective date.**

ADJOURNMENT 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 1st Budget Hearing Public Hearing.

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 by dialing 7-1-1.

AGENDA ITEM NO. 1.a

CITY COMMISSION AGENDA ITEM REPORT

DATE:	September 12, 2025
SUBMITTED BY:	Fariel Khan
ITEM TYPE:	Resolution
TEMP. RESOLUTION NUMBER:	14300
AGENDA SECTION:	BUDGET REVIEW
TITLE:	TR14300 - 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 FL Tamarac, Florida; reimposing Fire Rescue Assessments against assessed property located within the City of Tamarac for the fiscal year beginning October 1, 2025; approving the rate of assessment; approving the assessment roll; providing for conflicts; providing for severability; providing an effective date.

RECOMMENDATION:

The Director of Financial Services recommends that TR #14300 Fire Rescue Assessment Annual Rate Resolution be placed on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2025.

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 2026 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, 2025, Preliminary Fire Assessment Rate Resolution R-2025-085 was approved by the City Commission. This resolution authorized the publication of the preliminary fire assessment rates to be included on the TRIM notices mailed by the Broward County Property Appraiser. The proposed residential rate for FY 2026 is

$450 per dwelling unit. 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, 2025, at 5:05 p.m., in the City Commission Chambers was published in the Sun Sentinel on August 14, 2025. Temporary Resolution #14300 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 but no later than September 15, 2025. 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.

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. In order to re-impose the Fire Rescue Assessments for the Fiscal Year beginning October 1, 2025, 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.

STRATEGIC GOALS: Goal #3: Tamarac is Economically Resilient

ATTACHMENTS:

TR 14300_2026 Final Fire Assessment MEMO 09 12 25.docx
TR 14300 FY 26 Final Fire Assessment Resolution 091225.pdf
Fire Assessment Single Slide.pptx

City of Tamarac
Interoffice Memorandum
Financial Services Department
ADMINISTRATIVE DIVISION

To: **Levent Sucuoglu, City Manager**

From: **Christine Cajuste, Director Financial Services**

Date: **September 1, 2025**

Re: **FY 2026 Fire Assessment Rate Resolution – TR #14300**

Recommendation:

The Director of Financial Services recommends that TR #14300 Fire Rescue Assessment Annual Rate Resolution be placed on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2025.

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. In order to re-impose the Fire Rescue Assessments for the Fiscal Year beginning October 1, 2025, 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.

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 2026 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, 2025, Preliminary Fire Assessment Rate Resolution R-2025-085 was approved by the City Commission. This resolution authorized the publication of the preliminary fire assessment rates to be included on the TRIM notices mailed by the Broward County Property Appraiser. The proposed residential rate for FY 2026 is $450 per dwelling unit. 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, 2025, at 5:05 p.m., in the City Commission Chambers was published in the Sun Sentinel on August 14, 2025. Temporary Resolution #14300 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 but no later than September 15, 2025. 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 assessment rates will generate approximately $17,996,342 in net revenues (net of an estimated exempt buy-down of $1,077,371) resulting in a budgeted assessment of $17,096,525 at 95% of the gross net assessment for Fire Rescue Services. The 95% accounts for discounts and non-payment of the property tax bill.

RESOLUTION NO. R-2025- ______

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, 2025; 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, 2025; and

WHEREAS, the City Commission, on July 9, 2025, adopted Resolution No. R-2025-085 (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, 2025, 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, 2025, 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, 2025.

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

<u>SECTION 1</u>: 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.

<u>SECTION 2</u>: 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"), the Preliminary Rate Resolution, Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

<u>SECTION 3</u>: 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.

<u>SECTION 4</u>: 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, 2025, the estimated Fire Rescue Assessed Cost to be assessed is $17,996,342. 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, 2025, are hereby established as follows:

Residential Property Use Categories	**Dwelling Units**			
Residential	$450			
Non-Residential Property Use Categories	**Building Classifications (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$657	$219	$1,095
	2,000 – 3,499	$1,314	$438	$2,190
	3,500 – 4,999	$2,298	$766	$3,831
	5,000 – 9,999	$3,283	$1,094	$5,473
	10,000 – 19,999	$6,566	$2,188	$10,946
	20,000 – 29,999	$13,131	$4,376	$21,891
	30,000 – 39,999	$19,697	$6,564	$32,836
	40,000 – 49,999	$26,262	$8,752	$43,781
	≥ 50,000	$32,828	$10,940	$54,726

(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, 2025.

(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, ADOPTED AND APPROVED THIS 12th DAY OF SEPTEMBER 2025.

CITY OF TAMARAC FLORIDA

____
MICHELLE J. GOMEZ, MAYOR

ATTEST:

____
KIMBERLY DILLON, CMC
CITY CLERK

RECORD OF COMMISSION VOTE:

MAYOR GOMEZ	_________
DIST 1: COMM. BOLTON	_________
DIST 2: COMM. WRIGHT JR.	_________
DIST 3: COMM. PATTERSON	_________
DIST 4: V/M DANIEL	_________

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR
THE USE AND RELIANCE OF THIS CITY OF TAMARAC ONLY.

____
HANS OTTINOT
CITY ATTORNEY

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

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

1. I, Levent Sucuoglu, 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, 2025 (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 ___________________, 2025 by Levent Sucuoglu, 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

Sold To:
City of Tamarac - CU00120507
7525 NW 88th Ave
Tamarac,FL 33321-2427

Bill To:
City of Tamarac - CU00120507
7525 NW 88th Ave
Tamarac,FL 33321-2427

Published Daily
Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida
Miami, Miami-Dade County, Florida

State Of Florida
County Of Orange

Before the undersigned authority personally appeared
Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of 11745-Other Legal Notices ,
Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on Aug 14, 2025
2025-08-14 Fire Rescue Assessment
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams

Signature of Affiant

Sworn to and subscribed before me this: August 14, 2025.

LeAnne Rollins

Signature of Notary Public

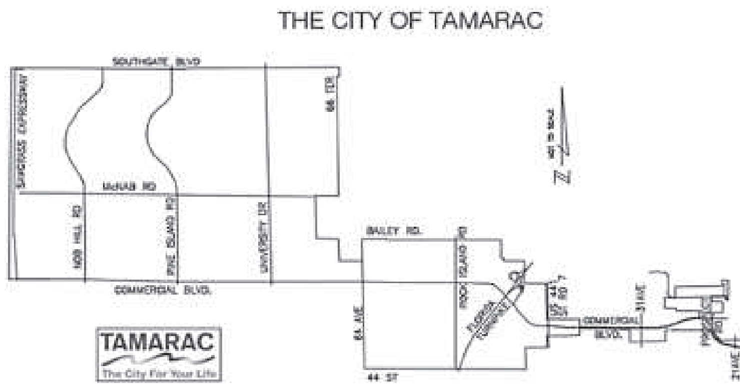
Notary Public State of Florida
Leanne Rollins
My Commission HH 500022
Expires 4/27/2028

Name of Notary, Typed, Printed, or Stamped
Personally Known (X) or Produced Identification ( )

7820774

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STORMWATER UTILITY MANAGEMENT FEES

Notice is hereby given that the City Commission of the City of Tamarac, Florida ("City"), will conduct a public hearing to consider imposing Stormwater Utility Management Fees for the Fiscal Year beginning October 1, 2025 within the City of Tamarac.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the City Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida, 33321, for the purpose of receiving public comment on the proposed Stormwater Utility Management Fees. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The Stormwater Utility Management Fees have been proposed to fund the City's cost to provide Stormwater Management Service within the City of Tamarac. The Stormwater Utility Management Fees are based upon the estimated amount of stormwater runoff generated by impervious surface on the property. Impervious surfaces include the rooftop, patios, driveways, parking lots, and similar areas. The City has determined that the average Residential Property in the Stormwater Service Area includes 1,830 square feet of impervious surface, which is defined as the "Equivalent Stormwater Unit" or "ERU Value." The annual Stormwater Utility Management Fee rate for the Fiscal Year beginning October 1, 2025 will be $170.89 for each ERU. Each residential property in the City will be charged for one ERU, which is $170.89 for the Fiscal Year beginning October 1, 2025.

Generally, the number of ERUs was calculated for each parcel of Nonresidential Property by dividing the impervious surface area by the ERU value of 1,830 square feet. For Undeveloped Property, the amount of Stormwater Utility Management Fee shall be 1.6237 ERUs per acre or portion thereof. A more specific description is set forth in Chapter 22 of the City's Code of Ordinances, and the Preliminary Fee Resolution adopted by the City Commission on July 9, 2025. Copies of the Ordinance, the Preliminary Fee Resolution and the Stormwater Utility Management Fee Roll are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

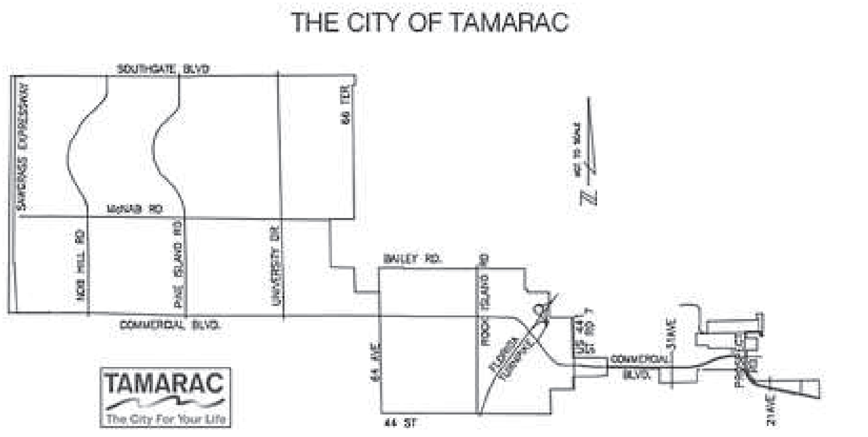
The Stormwater Utility Management Fees will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the Stormwater Utility Management Fees will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS FOR NUISANCE ABATEMENT

Notice is hereby given that the City Commission of the City of Tamarac, Florida ("City"), will conduct a public hearing to consider collecting Nuisance Abatement Special Assessments within the City of Tamarac, on the five (5) Assessed Properties in the City as listed in the Initial Assessment Resolution adopted July 9, 2025, within the area of the City as shown.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the City Commission Chambers of City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida, 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The Nuisance Abatement Special Assessments have been imposed on five (5) properties within the City whereon the City expended funds to abate nuisances. Those Property Owners have received notice of the Nuisance Abatement Special Assessment and have not paid pursuant to the requirements of the City Ordinance 2012-10. As a result, the City is collecting the Nuisance Abatement Special Assessment using the Tax Bill solely on the five (5) properties within the City on which the City has abated nuisances and the Property Owners have not paid the special assessment for the City's work as required by the Ordinance. Those five (5) properties are assessed the City's Actual Costs as defined in the Ordinance for abating the nuisance.

A list of the Assessed Properties, as well as copies of the Ordinance, the Initial Assessment Resolution and the Assessment Roll are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

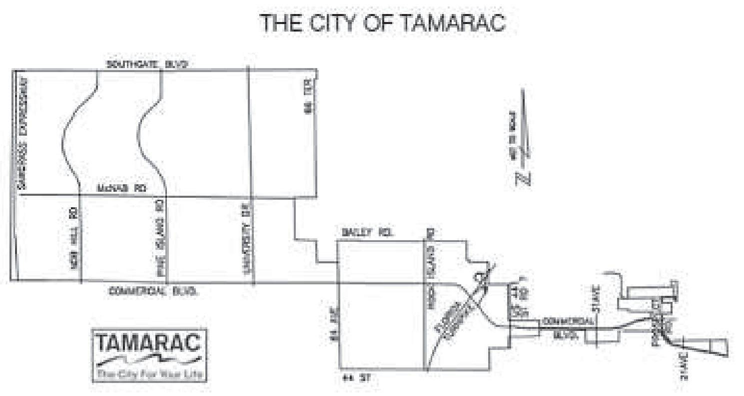
The Nuisance Abatement Special Assessment on those five (5) Assessed Properties will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the Nuisance Abatement Special Assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Tamarac will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the City of Tamarac for the Fiscal Year beginning October 1, 2025.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedule.

Residential Property Use Categories	Dwelling Units			
Residential	$450			
Non-Residential Property Use Categories	**Building Classifications (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$657	$219	$1,095
	2,000 – 3,499	$1,314	$438	$2,190
	3,500 – 4,999	$2,298	$766	$3,831
	5,000 – 9,999	$3,283	$1,094	$5,473
	10,000 – 19,999	$6,566	$2,188	$10,946
	20,000 – 29,999	$13,131	$4,376	$21,891
	30,000 – 39,999	$19,697	$6,564	$32,836
	40,000 – 49,999	$26,262	$8,752	$43,781
	≥ 50,000	$32,828	$10,940	$54,726

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. O-968), the Initial Assessment Resolution (Resolution No. R-96-160), the Final Assessment Resolution (Resolution No. R-96-175), the 2008 Preliminary Rate Resolution (Resolution No. 2008-107), the 2010 Preliminary Rate Resolution (Resolution No. R-2010-95), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

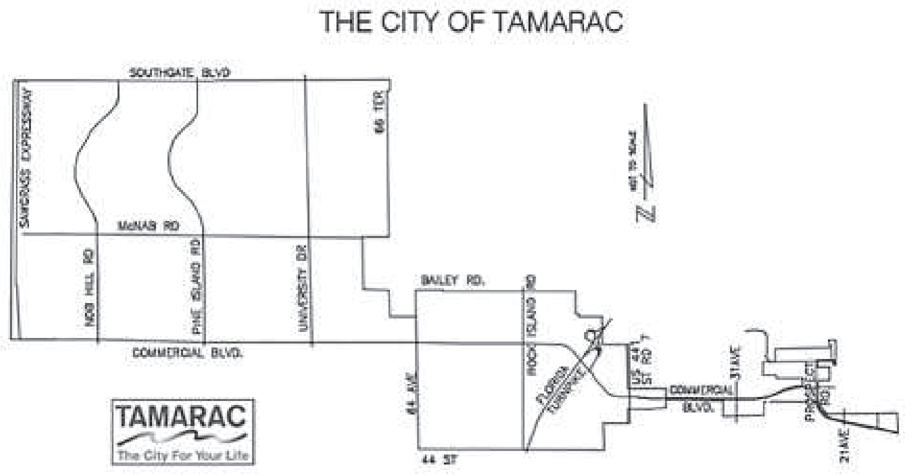
The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Tamarac will conduct a public hearing to consider imposing the annual Residential Solid Waste Collection Services Special Assessments for the Fiscal Year beginning October 1, 2025, upon Residential Units that receive Residential Solid Waste Collection Services, for the provision by the City of Residential Solid Waste Collection Services to such properties within the City of Tamarac.



The hearing will be held at 5:05 p.m., on September 12, 2025, in Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505, at least 48 hours (2 days) prior to the date of the hearing.

The assessment for each parcel of residential property that receives Residential Solid Waste Collection Services from the City will be based upon the total number of Residential units attributed to that parcel, at the amount of $278.75 per unit.

Copies of the Assessment Ordinance, the Initial Assessment Resolution, the Preliminary Assessment Resolution, and the Preliminary Residential Solid Waste Collection Services Special Assessment Roll are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

The assessments will be collected by the Tax Collector on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC

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, 2025.

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 ___________, 2025.

CITY OF TAMARAC, FLORIDA

By: ____________________________

Title: ___________________________

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

TAMARAC
The City For Your Life

Fire Rescue Assessment

Initial Fire Rescue Assessment Rates established on July 9, 2025 ($450 for residential)

Initial Fire Rescue Assessments published via TRIM Notices beginning August 12, 2025

Notice of Public Hearing published August 14, 2025

TR #14300 establishes the final Fire Rescue Assessment Rates for FY 2026

Excellence Always

AGENDA ITEM NO. 1.b

TAMARAC
The City For Your Life

CITY COMMISSION AGENDA ITEM REPORT

DATE:	September 12, 2025
SUBMITTED BY:	Fariel Khan
ITEM TYPE:	Resolution
TEMP. RESOLUTION NUMBER:	14301
AGENDA SECTION:	BUDGET REVIEW
TITLE:	TR14301 - 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, 2025; 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.
RECOMMENDATION:	The Director of Financial Services recommends that TR #14301 Stormwater Management Utility Fee Annual Rate Assessment be placed on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2025 for the Fiscal Year beginning October 1, 2025.

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 Management Utility 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, 2025, the City Commission adopted Resolution 2025-086 establishing the preliminary Stormwater Management Utility Fee Assessment for the Fiscal Year beginning October 1, 2025, 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 Management Utility Fee Assessed Cost among parcels of assessed property. To impose this Stormwater Management Utility Fee special assessment, the ordinance requires the City Commission to adopt an annual rate resolution each fiscal year during its budget adoption process. The Resolution establishes the rate of assessment and approves the assessment roll for the upcoming fiscal year.

The proposed Fiscal Year 2026 Stormwater Management Utility Fee special assessment for all properties within the boundaries of the City of Tamarac is $170.89 per Equivalent Residential Unit (ERU) which is $4.98 higher than the rate of $165.91 for Fiscal Year 2025. The increase of $4.98 is 3.0% more than the prior year which is consistent with Section 22-254, Code of Ordinances. Section 22-254 states that adjustment will be made each year equal to the greater of 3% or the U.S. Consumer Price Index (CPI) as determined in June of the calendar year of adjustment. As of the end of May 2025 the published CPI was 2.4%.

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 Management Utility Fee Special Assessments against the assessed property within the City of Tamarac. Ordinance No. 2013-05 requires that a rate assessment resolution be adopted annually.

STRATEGIC GOALS: Goal #3: Tamarac is Economically Resilient

ATTACHMENTS:

TR 14301_2026 Final Stormwater Assessment MEMO 09 12 2025.docx
TR 14301 FY 26 Final Stormwater Fee Resolution 091225.pdf
Stormwater Assessment Single Slide.pptx

City of Tamarac
Interoffice Memorandum
Financial Services Department
ADMINISTRATIVE DIVISION

To: Levent Sucuoglu, City Manager

From: Christine Cajuste, Director Financial Services

Date: September 1, 2025

Re: FY 2026 Stormwater Management Utility Fee Special Assessment – TR #14301

Recommendation:

The Director of Financial Services recommends that TR #14301 Stormwater Management Utility Fee Annual Rate Assessment be placed on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2025 for the Fiscal Year beginning October 1, 2025.

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 Management Utility Fee Special Assessments against the assessed property within the City of Tamarac. 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 Management Utility 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, 2025, the City Commission adopted Resolution 2025-086 establishing the preliminary Stormwater Management Utility Fee Assessment for the Fiscal Year beginning October 1, 2025, 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 Management Utility Fee Assessed Cost among parcels of assessed property. To impose this Stormwater Management Utility Fee special assessment, the ordinance requires the City Commission to adopt an annual rate resolution each fiscal year during its budget adoption process. The Resolution establishes the rate of assessment and approves the assessment roll for the upcoming fiscal year.

The proposed Fiscal Year 2026 Stormwater Management Utility Fee special assessment for all properties within the boundaries of the City of Tamarac is $170.89 per Equivalent Residential Unit (ERU) which is $4.98 higher than the rate of $165.91 for Fiscal Year 2025. The increase of $4.98 is 3.0% more than the prior year which is consistent with Section 22-254, Code of Ordinances. Section 22-254 states that adjustment will be made each year equal to the greater of 3% or the U.S. Consumer Price Index (CPI) as determined in June of the calendar year of adjustment. As of the end of May 2025 the published CPI was 2.4%.

Fiscal Impact:

This assessment sets the Stormwater Management Utility Fee at $170.89 per ERU. The stormwater management utility fee assessment will provide estimated gross revenue in the amount of $8,427,707 net of the exempt buy-down of $513,842, resulting in estimated net revenue of $8,006,322 at 95% of the gross fees for stormwater management utility 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 NO. R-2025-___

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, 2025; 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, 2025, the City Commission adopted Resolution R-2025-086 (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, 2025, 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, 2025, 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, 2025.

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, 2025, shall be $8,427,707. 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, 2025, 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 1,830 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, 2025 per ERU for all improved properties within the City of Tamarac corporate limits shall be One Hundred Seventy and 89/100 Dollars ($170.89).

- The Stormwater Management Utility Fee imposed for residential properties shall be the rate for one (1) ERU per unit, which is $170.89 for the Fiscal Year beginning October 1, 2025.

- 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, 2025.

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, 2025.

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 Fees 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, 2025, 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, ADOPTED AND APPROVED THIS 12th DAY OF SEPTEMBER 2025.

CITY OF TAMARAC FLORIDA

____
MICHELLE J. GOMEZ, MAYOR

ATTEST:

____
KIMBERLY DILLON, CMC
CITY CLERK

RECORD OF COMMISSION VOTE:

MAYOR GOMEZ	__________
DIST 1: COMM. BOLTON	__________
DIST 2: COMM. WRIGHT JR.	__________
DIST 3: COMM. PATTERSON	__________
DIST 4: V/M DANIEL	__________

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR
THE USE AND RELIANCE OF THIS CITY OF TAMARAC ONLY.

____
HANS OTTINOT
CITY ATTORNEY

APPENDIX A

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

1. I, Levent Sucuoglu, 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, 2025 (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 ______________________, 2025 by Levent Sucuoglu, 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

Sold To:
City of Tamarac - CU00120507
7525 NW 88th Ave
Tamarac,FL 33321-2427

Bill To:
City of Tamarac - CU00120507
7525 NW 88th Ave
Tamarac,FL 33321-2427

Published Daily
Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida
Miami, Miami-Dade County, Florida

State Of Florida
County Of Orange

Before the undersigned authority personally appeared
Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of 11745-Other Legal Notices ,
Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on Aug 14, 2025
2025-08-14 Stormwater Assessment
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams

Signature of Affiant

Sworn to and subscribed before me this: August 14, 2025.

LeAnne Rollins

Signature of Notary Public

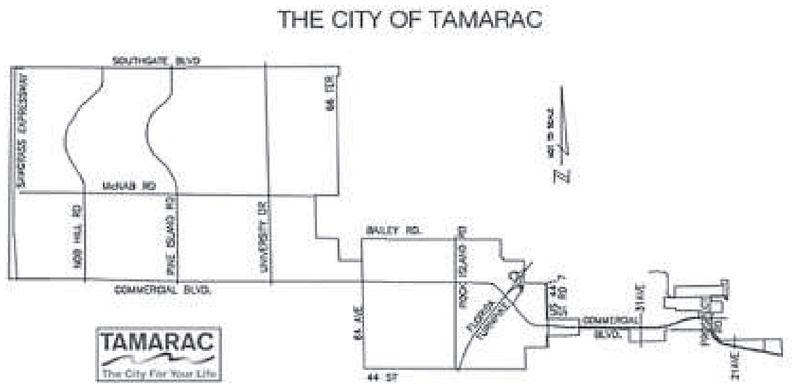
Notary Public State of Florida
Leanne Rollins
My Commission HH 500022
Expires 4/27/2028

Name of Notary, Typed, Printed, or Stamped
Personally Known (X) or Produced Identification ( )

7820777

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STORMWATER UTILITY MANAGEMENT FEES

Notice is hereby given that the City Commission of the City of Tamarac, Florida (“City”), will conduct a public hearing to consider imposing Stormwater Utility Management Fees for the Fiscal Year beginning October 1, 2025 within the City of Tamarac.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the City Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida, 33321, for the purpose of receiving public comment on the proposed Stormwater Utility Management Fees. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk’s office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The Stormwater Utility Management Fees have been proposed to fund the City’s cost to provide Stormwater Management Service within the City of Tamarac. The Stormwater Utility Management Fees are based upon the estimated amount of stormwater runoff generated by impervious surface on the property. Impervious surfaces include the rooftop, patios, driveways, parking lots, and similar areas. The City has determined that the average Residential Property in the Stormwater Service Area includes 1,830 square feet of impervious surface, which is defined as the “Equivalent Stormwater Unit” or “ERU Value.” The annual Stormwater Utility Management Fee rate for the Fiscal Year beginning October 1, 2025 will be $170.89 for each ERU. Each residential property in the City will be charged for one ERU, which is $170.89 for the Fiscal Year beginning October 1, 2025.

Generally, the number of ERUs was calculated for each parcel of Nonresidential Property by dividing the impervious surface area by the ERU value of 1,830 square feet. For Undeveloped Property, the amount of Stormwater Utility Management Fee shall be 1.6237 ERUs per acre or portion thereof. A more specific description is set forth in Chapter 22 of the City’s Code of Ordinances, and the Preliminary Fee Resolution adopted by the City Commission on July 9, 2025. Copies of the Ordinance, the Preliminary Fee Resolution and the Stormwater Utility Management Fee Roll are available for inspection at the City Clerk’s Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

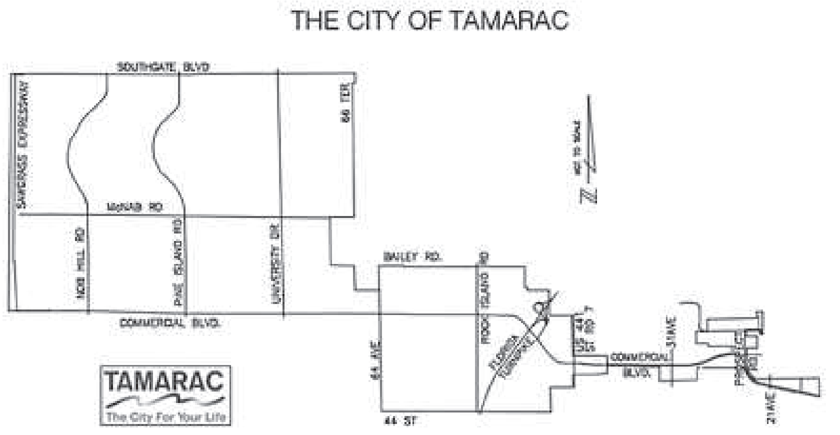
The Stormwater Utility Management Fees will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the Stormwater Utility Management Fees will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS FOR NUISANCE ABATEMENT

Notice is hereby given that the City Commission of the City of Tamarac, Florida (“City”), will conduct a public hearing to consider collecting Nuisance Abatement Special Assessments within the City of Tamarac, on the five (5) Assessed Properties in the City as listed in the Initial Assessment Resolution adopted July 9, 2025, within the area of the City as shown.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the City Commission Chambers of City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida, 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk’s office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The Nuisance Abatement Special Assessments have been imposed on five (5) properties within the City whereon the City expended funds to abate nuisances. Those Property Owners have received notice of the Nuisance Abatement Special Assessment and have not paid pursuant to the requirements of the City Ordinance 2012-10. As a result, the City is collecting the Nuisance Abatement Special Assessment using the Tax Bill solely on the five (5) properties within the City on which the City has abated nuisances and the Property Owners have not paid the special assessment for the City’s work as required by the Ordinance. Those five (5) properties are assessed the City’s Actual Costs as defined in the Ordinance for abating the nuisance.

A list of the Assessed Properties, as well as copies of the Ordinance, the Initial Assessment Resolution and the Assessment Roll are available for inspection at the City Clerk’s Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

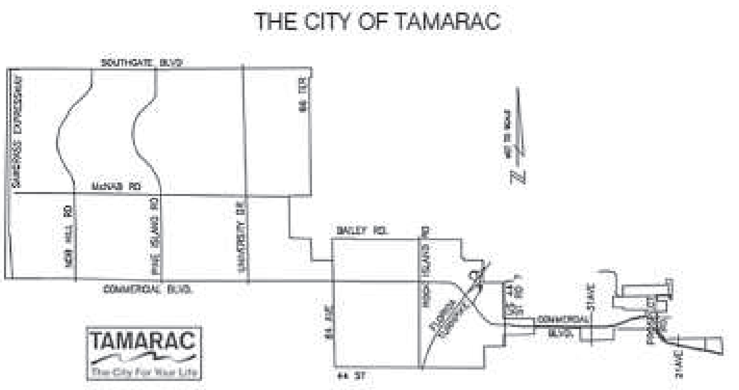
The Nuisance Abatement Special Assessment on those five (5) Assessed Properties will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the Nuisance Abatement Special Assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Tamarac will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the City of Tamarac for the Fiscal Year beginning October 1, 2025.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk’s office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel’s classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedule.

Residential Property Use Categories	Dwelling Units			
Residential	$450			
Non-Residential Property Use Categories	**Building Classifications (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$657	$219	$1,095
	2,000 – 3,499	$1,314	$438	$2,190
	3,500 – 4,999	$2,298	$766	$3,831
	5,000 – 9,999	$3,283	$1,094	$5,473
	10,000 – 19,999	$6,566	$2,188	$10,946
	20,000 – 29,999	$13,131	$4,376	$21,891
	30,000 – 39,999	$19,697	$6,564	$32,836
	40,000 – 49,999	$26,262	$8,752	$43,781
	≥ 50,000	$32,828	$10,940	$54,726

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. O-968), the Initial Assessment Resolution (Resolution No. R-96-160), the Final Assessment Resolution (Resolution No. R-96-175), the 2008 Preliminary Rate Resolution (Resolution No. 2008-107), the 2010 Preliminary Rate Resolution (Resolution No. R-2010-95), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk’s Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

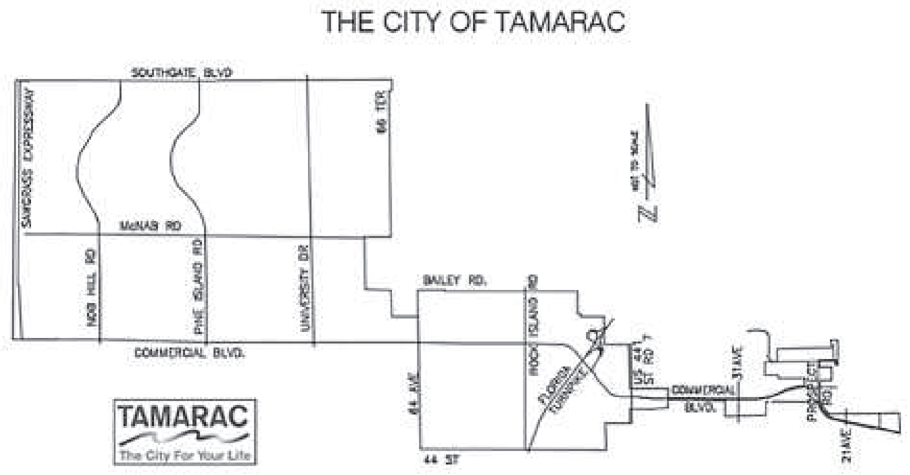
The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Tamarac will conduct a public hearing to consider imposing the annual Residential Solid Waste Collection Services Special Assessments for the Fiscal Year beginning October 1, 2025, upon Residential Units that receive Residential Solid Waste Collection Services, for the provision by the City of Residential Solid Waste Collection Services to such properties within the City of Tamarac.



The hearing will be held at 5:05 p.m., on September 12, 2025, in Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk’s office at (954) 597-3505, at least 48 hours (2 days) prior to the date of the hearing.

The assessment for each parcel of residential property that receives Residential Solid Waste Collection Services from the City will be based upon the total number of Residential units attributed to that parcel, at the amount of $278.75 per unit.

Copies of the Assessment Ordinance, the Initial Assessment Resolution, the Preliminary Assessment Resolution, and the Preliminary Residential Solid Waste Collection Services Special Assessment Roll are available for inspection at the City Clerk’s Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

The assessments will be collected by the Tax Collector on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

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, 2025.

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 _______________ , 2025.

CITY OF TAMARAC, FLORIDA

By: ______________________________
Title:______________________________

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

TAMARAC
The City For Your Life

Stormwater Assessment

Initial Stormwater Utility Management Fee Assessment Rate established on July 9, 2025 ($170.89 per ERU)

Initial Stormwater Utility Management Fee Assessment published via TRIM Notices beginning August 12, 2025

Notice of Public Hearing published August 14, 2025

TR #14301 establishes the final Stormwater Utility Management Fee Assessment Rate for FY 2026

Excellence Always

AGENDA ITEM NO. 1.c

TAMARAC
The City For Your Life

CITY COMMISSION AGENDA ITEM REPORT

DATE:	September 12, 2025
SUBMITTED BY:	Fariel Khan
ITEM TYPE:	Resolution
TEMP. RESOLUTION NUMBER:	14302
AGENDA SECTION:	BUDGET REVIEW
TITLE:	TR14302 - 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, 2024; imposing a Residential Solid Waste Collection Assessment against assessed property located within the City of Tamarac for the Fiscal Year beginning on October 1, 2024; providing for severability; providing for conflicts; and providing an effective date.
RECOMMENDATION:	The Director of Financial Services recommends that TR #14302 Residential Solid Waste Collection Annual Rate Assessment be placed on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2025.
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 within the City. On July 9, 2025, the City Commission approved Resolution No. R-2025-087 establishing the initial Solid Waste Collection Services Assessment Rate for FY 2026. 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 2026 is $278.75 per unit, which is the same rate as Fiscal Year 2025.

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 within the City. This ordinance requires that the Annual Solid Waste Collection Assessment be adopted annually.

STRATEGIC GOALS: Goal #3: Tamarac is Economically Resilient

ATTACHMENTS:

TR 14302_2026 Final Solid Waste MEMO 09 12 2025.docx
TR 14302 FY 26 Final Solid Waste Assessment Resolution 091225.pdf
Solid Waste Assessment Single Slide.pptx

City of Tamarac
Interoffice Memorandum
Financial Services Department
ADMINISTRATIVE DIVISION

To:	**Levent Sucuoglu, City Manager**
From:	**Christine Cajuste, Director Financial Services**
Date:	**September 1, 2025**
Re:	**FY 2026 Solid Waste Collection Annual Rate Assessment – TR #14302**

Recommendation:

The Director of Financial Services recommends that TR #14302 Residential Solid Waste Collection Annual Rate Assessment be placed on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2025.

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 within 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 within the City. On July 9, 2025, the City Commission approved Resolution No. R-2025-087 establishing the initial Solid Waste Collection Services Assessment Rate for FY 2026. 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 2026 is $278.75 per unit, which is the same rate as Fiscal Year 2025.

Fiscal Impact:

This assessment sets the residential rate per unit at $278.75. The Residential Solid Waste Collection Services Special Assessment will provide estimated gross revenue in the amount of $5,133,460. 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. 2025-_____

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, 2025; IMPOSING A RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF TAMARAC FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025; 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, 2025 using the tax bill collection method; and,

WHEREAS, the City Commission, on July 9, 2025, adopted Resolution No. R-2025-087 (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, 2025, 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, 2025, 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 for 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, 2025, the estimated Residential Solid Waste Collection Assessed Cost to be assessed is $5,133,460. 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, 2025, is hereby established at $278.75 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, 2025, 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 12TH DAY OF SEPTEMBER, 2025.

CITY OF TAMARAC FLORIDA

____
MICHELLE J. GOMEZ, MAYOR

ATTEST:

____
KIMBERLY DILLON, CMC
CITY CLERK

RECORD OF COMMISSION VOTE:

MAYOR GOMEZ	__________
DIST 1: COMM. BOLTON	__________
DIST 2: COMM. WRIGHT JR.	__________
DIST 3: COMM. PATTERSON	__________
DIST 4: V/M DANIEL	__________

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR
THE USE AND RELIANCE OF THIS CITY OF TAMARAC ONLY.

____
HANS OTTINOT
CITY ATTORNEY

APPENDIX A

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

1. I, Levent Sucuoglu, 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, 2025 (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 ______________________, 2025 by Levent Sucuoglu, 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

Sold To:
City of Tamarac - CU00120507
7525 NW 88th Ave
Tamarac,FL 33321-2427

Bill To:
City of Tamarac - CU00120507
7525 NW 88th Ave
Tamarac,FL 33321-2427

Published Daily
Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida
Miami, Miami-Dade County, Florida

State Of Florida
County Of Orange

Before the undersigned authority personally appeared
Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of 11745-Other Legal Notices ,
Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on Aug 14, 2025
2025-08-14 Solid Waste Assessment
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams

Signature of Affiant

Sworn to and subscribed before me this: August 14, 2025.

LeAnne Rollins

Signature of Notary Public

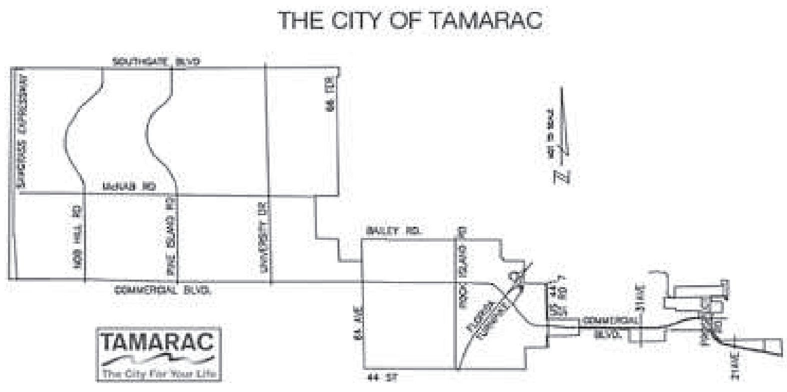
Notary Public State of Florida
Leanne Rollins
My Commission HH 500022
Expires 4/27/2028

Name of Notary, Typed, Printed, or Stamped
Personally Known (X) or Produced Identification ( )

7820779

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STORMWATER UTILITY MANAGEMENT FEES

Notice is hereby given that the City Commission of the City of Tamarac, Florida ("City"), will conduct a public hearing to consider imposing Stormwater Utility Management Fees for the Fiscal Year beginning October 1, 2025 within the City of Tamarac.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the City Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida, 33321, for the purpose of receiving public comment on the proposed Stormwater Utility Management Fees. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The Stormwater Utility Management Fees have been proposed to fund the City's cost to provide Stormwater Management Service within the City of Tamarac. The Stormwater Utility Management Fees are based upon the estimated amount of stormwater runoff generated by impervious surface on the property. Impervious surfaces include the rooftop, patios, driveways, parking lots, and similar areas. The City has determined that the average Residential Property in the Stormwater Service Area includes 1,830 square feet of impervious surface, which is defined as the "Equivalent Stormwater Unit" or "ERU Value." The annual Stormwater Utility Management Fee rate for the Fiscal Year beginning October 1, 2025 will be $170.89 for each ERU. Each residential property in the City will be charged for one ERU, which is $170.89 for the Fiscal Year beginning October 1, 2025.

Generally, the number of ERUs was calculated for each parcel of Nonresidential Property by dividing the impervious surface area by the ERU value of 1,830 square feet. For Undeveloped Property, the amount of Stormwater Utility Management Fee shall be 1.6237 ERUs per acre or portion thereof. A more specific description is set forth in Chapter 22 of the City's Code of Ordinances, and the Preliminary Fee Resolution adopted by the City Commission on July 9, 2025. Copies of the Ordinance, the Preliminary Fee Resolution and the Stormwater Utility Management Fee Roll are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

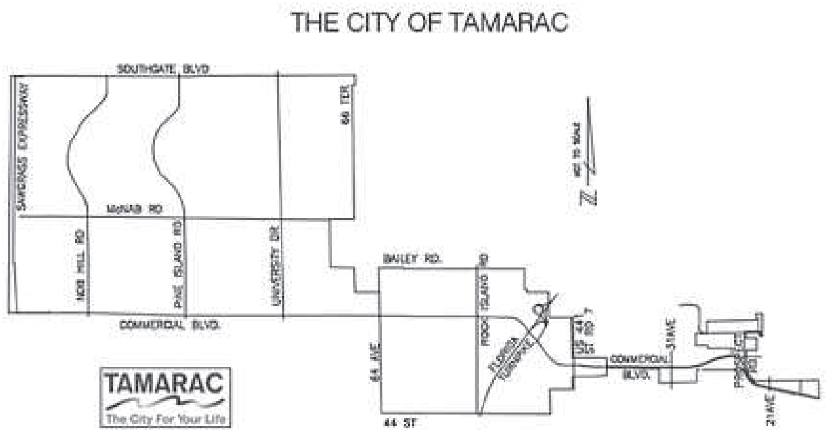
The Stormwater Utility Management Fees will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the Stormwater Utility Management Fees will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS FOR NUISANCE ABATEMENT

Notice is hereby given that the City Commission of the City of Tamarac, Florida ("City"), will conduct a public hearing to consider collecting Nuisance Abatement Special Assessments within the City of Tamarac, on the five (5) Assessed Properties in the City as listed in the Initial Assessment Resolution adopted July 9, 2025, within the area of the City as shown.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the City Commission Chambers of City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida, 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The Nuisance Abatement Special Assessments have been imposed on five (5) properties within the City whereon the City expended funds to abate nuisances. Those Property Owners have received notice of the Nuisance Abatement Special Assessment and have not paid pursuant to the requirements of the City Ordinance 2012-10. As a result, the City is collecting the Nuisance Abatement Special Assessment using the Tax Bill solely on the five (5) properties within the City on which the City has abated nuisances and the Property Owners have not paid the special assessment for the City's work as required by the Ordinance. Those five (5) properties are assessed the City's Actual Costs as defined in the Ordinance for abating the nuisance.

A list of the Assessed Properties, as well as copies of the Ordinance, the Initial Assessment Resolution and the Assessment Roll are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

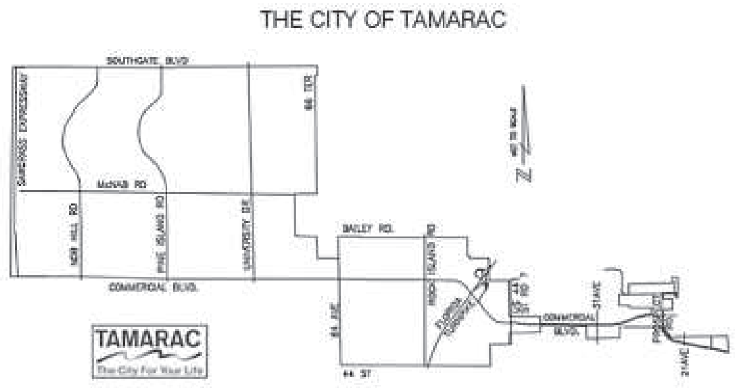
The Nuisance Abatement Special Assessment on those five (5) Assessed Properties will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the Nuisance Abatement Special Assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Tamarac will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the City of Tamarac for the Fiscal Year beginning October 1, 2025.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedule.

Residential Property Use Categories	**Dwelling Units**			
Residential	$450			
Non-Residential Property Use Categories	**Building Classifications (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$657	$219	$1,095
	2,000 – 3,499	$1,314	$438	$2,190
	3,500 – 4,999	$2,298	$766	$3,831
	5,000 – 9,999	$3,283	$1,094	$5,473
	10,000 – 19,999	$6,566	$2,188	$10,946
	20,000 – 29,999	$13,131	$4,376	$21,891
	30,000 – 39,999	$19,697	$6,564	$32,836
	40,000 – 49,999	$26,262	$8,752	$43,781
	≥ 50,000	$32,828	$10,940	$54,726

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. 0-968), the Initial Assessment Resolution (Resolution No. R-96-160), the Final Assessment Resolution (Resolution No. R-96-175), the 2008 Preliminary Rate Resolution (Resolution No. 2008-107), the 2010 Preliminary Rate Resolution (Resolution No. R-2010-95), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

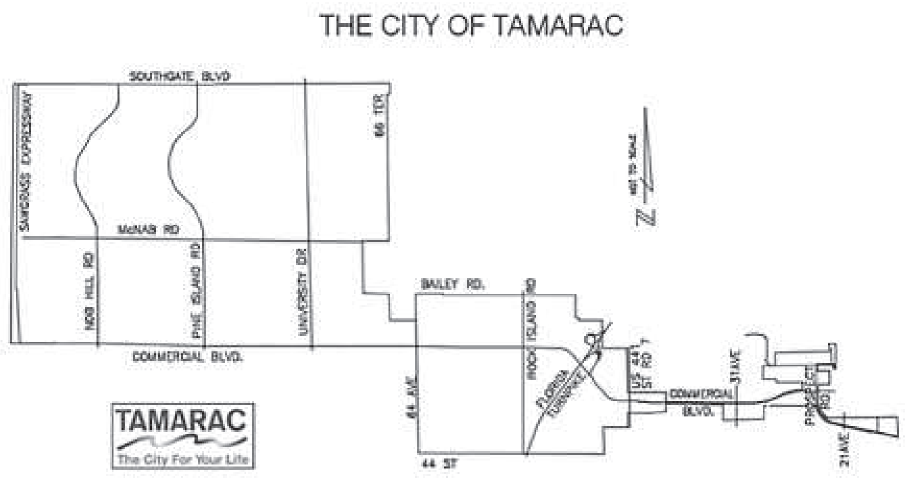
The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Tamarac will conduct a public hearing to consider imposing the annual Residential Solid Waste Collection Services Special Assessments for the Fiscal Year beginning October 1, 2025, upon Residential Units that receive Residential Solid Waste Collection Services, for the provision by the City of Residential Solid Waste Collection Services to such properties within the City of Tamarac.



The hearing will be held at 5:05 p.m., on September 12, 2025, in Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505, at least 48 hours (2 days) prior to the date of the hearing.

The assessment for each parcel of residential property that receives Residential Solid Waste Collection Services from the City will be based upon the total number of Residential units attributed to that parcel, at the amount of $278.75 per unit.

Copies of the Assessment Ordinance, the Initial Assessment Resolution, the Preliminary Assessment Resolution, and the Preliminary Residential Solid Waste Collection Services Special Assessment Roll are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

The assessments will be collected by the Tax Collector on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC

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 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, 2025.

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
______________ , 2025.

CITY OF TAMARAC, FLORIDA

By: ______________________________
Title:_____________________________

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

Solid Waste Assessment

TAMARAC
The City For Your Life

Initial Solid Waste Collection Services Assessment Rate established on July 9, 2025 ($278.75 per residential unit)

Initial Solid Waste Collection Services Assessment published via TRIM Notices beginning August 12, 2025

Notice of Public Hearing published August 14, 2025

TR #14302 establishes the final Solid Waste Collection Services Assessment Rate for FY 2026

Excellence Always

AGENDA ITEM NO. 1.d

CITY COMMISSION AGENDA ITEM REPORT

DATE:	September 12, 2025
SUBMITTED BY:	Fariel Khan
ITEM TYPE:	Resolution
TEMP. RESOLUTION NUMBER:	14303
AGENDA SECTION:	BUDGET REVIEW
TITLE:	TR14303 - 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, Article II, 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.

RECOMMENDATION:

The Director of Financial Services recommends that TR#14303 Nuisance Abatement Special Assessment be placed on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2025.

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 meet the definition of a Public Nuisance.

On July 9, 2025, the City Commission adopted Resolution

R-2025-088 establishing the preliminary Nuisance Abatement Assessment roll for the Fiscal Year beginning October 1, 2025 and directed notice for the public hearing as provided in the Ordinance.

This assessment is an equitable and efficient method of collecting those 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, 2025.

The total amount of the assessment was originally $5,184.82 and was advertised as such. The City's Code Compliance Division has agreed not to charge the property owner for one outstanding case that was scheduled to be assessed. As such, the total amount of the assessment has been reduced to $4,915.86. 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 Statues when paid early.

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.

STRATEGIC GOALS: Goal #3: Tamarac is Economically Resilient

ATTACHMENTS:

TR 14303_2026 Final Nuisance Abatement MEMO 09 12 25.docx
TR 14303 FY 26 Final Nuisance Abatement Assessment Resolution 091225.pdf
Nuisance Abatement Assessment Single Slide.pptx

City of Tamarac
Interoffice Memorandum
Financial Services Department
ADMINISTRATIVE DIVISION

To:	**Levent Sucuoglu, City Manager**
From:	**Christine Cajuste, Director Financial Services**
Date:	**September 1, 2025**
Re:	**FY 2026 Nuisance Abatement Special Assessments – TR #14303**

Recommendation:

The Director of Financial Services recommends that TR#14303 Nuisance Abatement Special Assessment be placed on the agenda for adoption by the City Commission at the Public Hearing on September 12, 2025.

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 meet the definition of a Public Nuisance.

On July 9, 2025, the City Commission adopted Resolution R-2025-088 establishing the preliminary Nuisance Abatement Assessment roll for the Fiscal Year beginning October 1, 2025 and directed notice for the public hearing as provided in the Ordinance.

This assessment is an equitable and efficient method of collecting those 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, 2025.

The total amount of the assessment was originally $5,184.82 and was advertised as such. The City's Code Compliance Division has agreed not to charge the property owner for one outstanding case that was scheduled to be assessed. As such, the total amount of the assessment has been reduced to $4,915.86. 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 Statues 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 $4,915.86.

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

RESOLUTION NO. R-2025-___

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, ARTICLE II, 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, 2025, the City Commission of the City of Tamarac, Florida adopted Resolution R-2025-088, 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, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Chapter 9, Article II, 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-2025-088 (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 for the above referenced public hearing and is incorporated herein by reference.

(B) 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.

(C) 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 2024-2025 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.

(D) 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.

(E) 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 7: 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 8: CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 9: 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 10: EFFECTIVE DATE. This Annual Nuisance Abatement Assessment Resolution shall take effect immediately upon its passage and adoption.

The remainder of this page is intentionally left blank

PASSED, ADOPTED AND APPROVED THIS 12th DAY OF SEPTEMBER 2025.

CITY OF TAMARAC FLORIDA

____
MICHELLE J. GOMEZ, MAYOR

ATTEST:

____
KIMBERLY DILLON, CMC
CITY CLERK

RECORD OF COMMISSION VOTE:

MAYOR GOMEZ	__________
DIST 1: COMM. BOLTON	__________
DIST 2: COMM. WRIGHT JR.	__________
DIST 3: COMM. PATTERSON	__________
DIST 4: V/M DANIEL	__________

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR
THE USE AND RELIANCE OF THIS CITY OF TAMARAC ONLY.

____
HANS OTTINOT
CITY ATTORNEY

APPENDIX A

NUISANCE ABATEMENT SPECIAL ASSESSMENT
ASSESSED PROPERTIES

Property ID Number	Assessment Roll	
4941 04 42 0230	$	2,190.62
4942 16 09 0012	$	545.05
4941 03 09 0300	$	545.05
4941 03 09 1150	$	1,090.10
4941 03 09 1160	$	545.05
Total Assessment	**$**	**4,915.86**

{00032493.1 2704-0501640 }

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

1. I, Levent Sucuoglu, 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, 2025 (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 _____________________, 2025 by Levent Sucuoglu, 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.:___________________

{00032493.1 2704-0501640 }

APPENDIX C

PROOF OF PUBLICATION

SUN-SENTINEL

Sold To:
City of Tamarac - CU00120507
7525 NW 88th Ave
Tamarac,FL 33321-2427

Bill To:
City of Tamarac - CU00120507
7525 NW 88th Ave
Tamarac,FL 33321-2427

Published Daily
Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida
Miami, Miami-Dade County, Florida

State Of Florida
County Of Orange

Before the undersigned authority personally appeared
Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of 11745-Other Legal Notices ,
Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on Aug 14, 2025
2025-08-14 Nuisance Abatement
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams

Signature of Affiant

Sworn to and subscribed before me this: August 14, 2025.

LeAnne Rollins

Signature of Notary Public

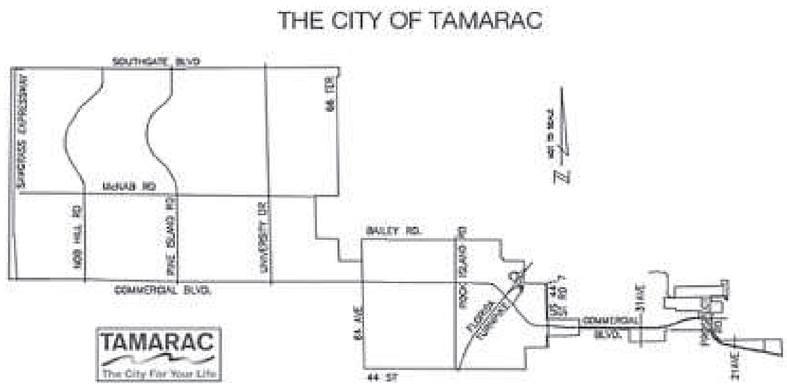
Notary Public State of Florida
Leanne Rollins
My Commission HH 500022
Expires 4/27/2028

Name of Notary, Typed, Printed, or Stamped
Personally Known (X) or Produced Identification ( )

7820780

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STORMWATER UTILITY MANAGEMENT FEES

Notice is hereby given that the City Commission of the City of Tamarac, Florida ("City"), will conduct a public hearing to consider imposing Stormwater Utility Management Fees for the Fiscal Year beginning October 1, 2025 within the City of Tamarac.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the City Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida, 33321, for the purpose of receiving public comment on the proposed Stormwater Utility Management Fees. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The Stormwater Utility Management Fees have been proposed to fund the City's cost to provide Stormwater Management Service within the City of Tamarac. The Stormwater Utility Management Fees are based upon the estimated amount of stormwater runoff generated by impervious surface on the property. Impervious surfaces include the rooftop, patios, driveways, parking lots, and similar areas. The City has determined that the average Residential Property in the Stormwater Service Area includes 1,830 square feet of impervious surface, which is defined as the "Equivalent Stormwater Unit" or "ERU Value." The annual Stormwater Utility Management Fee rate for the Fiscal Year beginning October 1, 2025 will be $170.89 for each ERU. Each residential property in the City will be charged for one ERU, which is $170.89 for the Fiscal Year beginning October 1, 2025.

Generally, the number of ERUs was calculated for each parcel of Nonresidential Property by dividing the impervious surface area by the ERU value of 1,830 square feet. For Undeveloped Property, the amount of Stormwater Utility Management Fee shall be 1.6237 ERUs per acre or portion thereof. A more specific description is set forth in Chapter 22 of the City's Code of Ordinances, and the Preliminary Fee Resolution adopted by the City Commission on July 9, 2025. Copies of the Ordinance, the Preliminary Fee Resolution and the Stormwater Utility Management Fee Roll are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

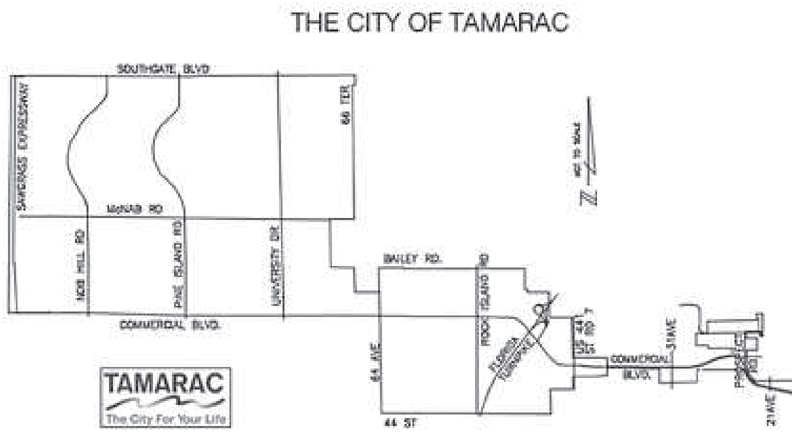
The Stormwater Utility Management Fees will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the Stormwater Utility Management Fees will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS FOR NUISANCE ABATEMENT

Notice is hereby given that the City Commission of the City of Tamarac, Florida ("City"), will conduct a public hearing to consider collecting Nuisance Abatement Special Assessments within the City of Tamarac, on the five (5) Assessed Properties in the City as listed in the Initial Assessment Resolution adopted July 9, 2025, within the area of the City as shown.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the City Commission Chambers of City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida, 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The Nuisance Abatement Special Assessments have been imposed on five (5) properties within the City whereon the City expended funds to abate nuisances. Those Property Owners have received notice of the Nuisance Abatement Special Assessment and have not paid pursuant to the requirements of the City Ordinance 2012-10. As a result, the City is collecting the Nuisance Abatement Special Assessment using the Tax Bill solely on the five (5) properties within the City on which the City has abated nuisances and the Property Owners have not paid the special assessment for the City's work as required by the Ordinance. Those five (5) properties are assessed the City's Actual Costs as defined in the Ordinance for abating the nuisance.

A list of the Assessed Properties, as well as copies of the Ordinance, the Initial Assessment Resolution and the Assessment Roll are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

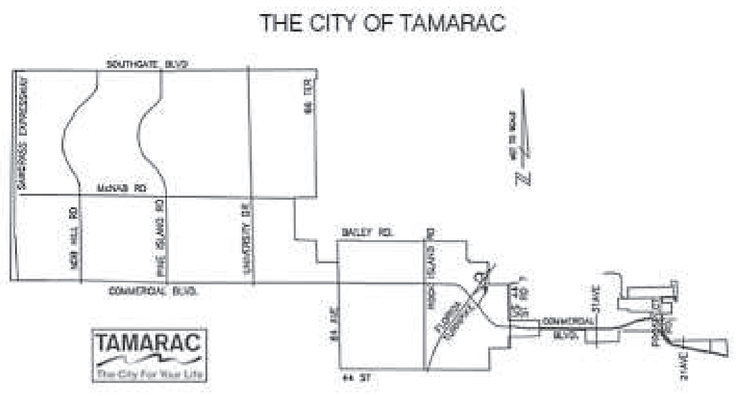
The Nuisance Abatement Special Assessment on those five (5) Assessed Properties will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the Nuisance Abatement Special Assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Tamarac will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the City of Tamarac for the Fiscal Year beginning October 1, 2025.



The hearing will be held at 5:05 p.m. on September 12, 2025, in the Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedule.

Residential Property Use Categories	Dwelling Units			
Residential	$450			
Non-Residential Property Use Categories	**Building Classifications (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$657	$219	$1,095
	2,000 – 3,499	$1,314	$438	$2,190
	3,500 – 4,999	$2,298	$766	$3,831
	5,000 – 9,999	$3,283	$1,094	$5,473
	10,000 – 19,999	$6,566	$2,188	$10,946
	20,000 – 29,999	$13,131	$4,376	$21,891
	30,000 – 39,999	$19,697	$6,564	$32,836
	40,000 – 49,999	$26,262	$8,752	$43,781
	≥ 50,000	$32,828	$10,940	$54,726

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. O-968), the Initial Assessment Resolution (Resolution No. R-96-160), the Final Assessment Resolution (Resolution No. R-96-175), the 2008 Preliminary Rate Resolution (Resolution No. 2008-107), the 2010 Preliminary Rate Resolution (Resolution No. R-2010-95), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

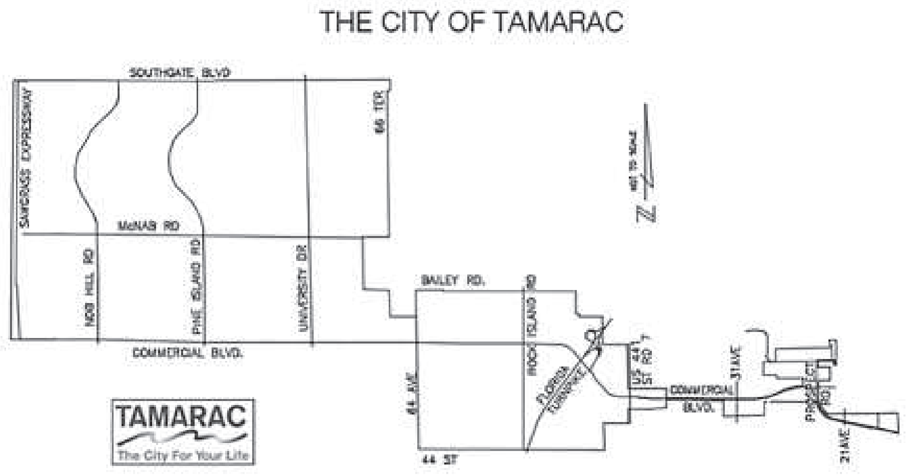
The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Tamarac will conduct a public hearing to consider imposing the annual Residential Solid Waste Collection Services Special Assessments for the Fiscal Year beginning October 1, 2025, upon Residential Units that receive Residential Solid Waste Collection Services, for the provision by the City of Residential Solid Waste Collection Services to such properties within the City of Tamarac.



The hearing will be held at 5:05 p.m., on September 12, 2025, in Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 597-3505, at least 48 hours (2 days) prior to the date of the hearing.

The assessment for each parcel of residential property that receives Residential Solid Waste Collection Services from the City will be based upon the total number of Residential units attributed to that parcel, at the amount of $278.75 per unit.

Copies of the Assessment Ordinance, the Initial Assessment Resolution, the Preliminary Assessment Resolution, and the Preliminary Residential Solid Waste Collection Services Special Assessment Roll are available for inspection at the City Clerk's Office, Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

The assessments will be collected by the Tax Collector on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If you have any questions, please contact the Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

KIMBERLY DILLON, CMC
CITY CLERK
CITY OF TAMARAC

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, 2025.

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 __________, 2025.

CITY OF TAMARAC, FLORIDA

By: ______________________________
Title:_____________________________

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

{00032493.1 2704-0501640 }

Nuisance Abatement Assessment

Initial Nuisance Abatement Assessment established July 9, 2025, assessing for eight (8) nuisances on five (5) properties for a total of $5,184.82

Initial Nuisance Abatement Assessment published via TRIM Notices beginning August 12, 2025

Notice of Public Hearing published August 14, 2025

TR #14303 establishes the final Nuisance Abatement Assessment for FY 2026, assessing for seven (7) nuisances on five (5) properties for a total of $4,915.86

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AGENDA ITEM NO. 1.e

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CITY COMMISSION AGENDA ITEM REPORT

DATE:	September 12, 2025
SUBMITTED BY:	Kimberly Dillon
ITEM TYPE:	Ordinance
TEMP. ORDINANCE NUMBER:	TO2599
AGENDA SECTION:	BUDGET REVIEW
TITLE:	TO2599 - 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 2025; providing for the levy of ad valorem taxes in the amount of 7.0000 mills ($7.0000 per $1,000) based upon the taxable value on non-exempt real and personal property located within the city limits of the City of Tamarac; providing for conflicts; providing for severability; and providing for an effective date.
RECOMMENDATION:	The Director of Financial Services recommends that TO #2599 for the setting of millage rate for Fiscal Year 2026 be placed on the agenda for the first Public Hearing on September 12, 2025 and for the second Public Hearing on September 24, 2025.
BACKGROUND:	The first public hearing for the City of Tamarac Fiscal Year 2026 Millage Rate and Budget is Friday, September 12, 2025, at 5:05 p.m. The second public hearing for the City of Tamarac Fiscal Year 2026 Millage Rate and Budget is Wednesday, September 24, 2025, at 5:05 p.m.

Florida Statutes requires that the millage rate be adopted at a public hearing. Temporary Ordinance #2599 provides for the adoption of the millage rate for Fiscal Year 2026 for the City's General Fund. The preliminary millage rate of 7.0000 mills was established as a not to exceed millage rate by the City Commission on July 9, 2025 pursuant to Resolution R-2025-084 and authorized to be published on the TRIM notices. The preliminary millage rate of 7.0000 for the Fiscal Year 2026 General Fund Budget is an increase of .4094 mills above the rolled-back millage rate of 6.5906 or a 6.21% increase.

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.
STRATEGIC GOALS:	Goal #3: Tamarac is Economically Resilient

ATTACHMENTS:

TO 2599 Millage Rate Ordinance Memo.docx
TO 2599 Millage Rate Ordinance.docx
TO 2599 Business Impact Estimate.docx
Tentative Millage Rate Single Slide.pptx

City of Tamarac
Interoffice Memorandum
Financial Services Department
MANAGEMENT & BUDGET DIVISION

To: Levent Sucuoglu, City Manager

From: Christine Cajuste, Director Financial Services

Date: September 1, 2025

Re: Temporary Ordinance #2599 – Setting the Millage Rate for FY 2026

Recommendation:

The Director of Financial Services recommends that TO #2599 for the setting of millage rate for Fiscal Year 2026 be placed on the agenda for the first Public Hearing on September 12, 2025 and for the second Public Hearing on September 24, 2025.

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 2026 Millage Rate and Budget is Friday, September 12, 2025, at 5:05 p.m. The second public hearing for the City of Tamarac Fiscal Year 2026 Millage Rate and Budget is Wednesday, September 24, 2025, at 5:05 p.m.

Florida Statutes requires that the millage rate be adopted at a public hearing. Temporary Ordinance #2599 provides for the adoption of the millage rate for Fiscal Year 2026 for the City's General Fund. The preliminary millage rate of 7.0000 mills was established as a not to exceed millage rate by the City Commission on July 9, 2025 pursuant to Resolution R-2025-084 and authorized to be published on the TRIM notices. The preliminary millage rate of 7.0000 for the Fiscal Year 2026 General Fund Budget is an increase of .4094 mills above the rolled-back millage rate of 6.5906 or a 6.21% increase.

Fiscal Impact:

The General Fund millage rate of 7.0000 will generate a total tax levy of $48,634,380, which represents 100 percent of the proposed tax levy ($6,947,768,635 / 1,000 x 7.0000 = $48,634,380). Based on the approved financial policies and Florida Statutes, the FY 2026 Tentative Budget is funded at 95% of the tax levy for the General Fund or $46,202,661 ($48,634,380 x .95 = $46,202,661). The General Fund amount of $46,202,661 represents the total funding to support all programs outlined in the FY 2026 Tentative Budget.

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2025-

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 2025; PROVIDING FOR THE LEVY OF AD VALOREM TAXES IN THE AMOUNT OF 7.0000 MILLS ($7.0000 PER $1,000) BASED UPON THE TAXABLE VALUE ON NON-EXEMPT REAL AND PERSONAL PROPERTY LOCATED WITHIN THE CITY LIMITS OF THE CITY OF TAMARAC; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes provide that municipalities shall have the governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions and render municipal service, and exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, Article IV, Section 4.07 of the City Charter of the City of Tamarac (“City) empowers the City to adopt, amend or repeal such ordinances and resolutions as may be required for the proper governing of the City; and

WHEREAS, it has been determined that a tax levy on all non-exempt real and personal property within the corporate limits of the City is required for operation and/or maintenance expenses of the General Fund for the 2026 Fiscal Year beginning October 1, 2025 and ending September 30, 2026; 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: The foregoing recitals are true and correct and hereby adopted as the legislative and administrative findings of the City Commission; all exhibits attached hereto are incorporated herein and made a specific part of this Ordinance.

Section 2: That the City Commission of the City of Tamarac does hereby establish and fix and levy ad valorem millage rate for the taxable year 2025 in the amount of 7.0000 mills ($7.0000 for each $1,000 of assessed valuation, less exemptions, if any). The millage rate levied is 6.21% above the rolled-back rate of 6.5906 mills computed pursuant to Florida Law.

Section 3 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 4 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 5 All Ordinances or parts of Ordinances, and Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 6 If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that 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 7: That this ordinance shall become effective immediately upon its passage and adoption.

PASSED, FIRST READING THIS 12th day of September 2025.
PASSED, SECOND READING THIS 24th day of September 2025.

____
MICHELLE J. GOMEZ, MAYOR

ATTEST:

____
KIMBERLY DILLON, CMC
CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading	
MAYOR GOMEZ	_________
DIST 1: COMM. BOLTON	_________
DIST 2: COMM. WRIGHT JR.	_________
DIST 3: COMM. PATTERSON	_________
DIST 4: V/M DANIEL	_________

RECORD OF COMMISSION VOTE: 2ND Reading	
MAYOR GOMEZ	_________
DIST 1: COMM. BOLTON	_________
DIST 2: COMM. WRIGHT JR.	_________
DIST 3: COMM. PATTERSON	_________
DIST 4: V/M DANIEL	_________

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR
THE USE AND RELIANCE OF THIS CITY OF TAMARAC ONLY.

____
HANS OTTINOT
CITY ATTORNEY

This form should be included as an Exhibit to the agenda item for ordinances and must be posted on the City's website by the time notice of the proposed ordinance is published.

Business Impact Estimate

Ordinance title/reference:

TO #2599 FY 2026 Final Millage Rate Ordinance

If any of the following exceptions to the Business Impact Estimate requirement apply, check the applicable box and leave the remainder of the form blank:

☐ The ordinance is required for compliance with federal or state law or regulation;

☐ The ordinance relates to the issuance or refinancing of debt;

☒ The ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;

☐ The ordinance is required to implement a contract or an agreement, including, but not limited to, any federal, state, local, or private grant, or other financial assistance accepted by a municipal government;

☐ The ordinance is an emergency ordinance;

☐ The ordinance relates to procurement; or

☐ The ordinance is enacted to implement the following:

a. Part II of Chapter 163, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements, and development permits;
b. Sections 190.005 and 190.046, regarding community development districts;
c. Section 553.73, relating to the Florida Building Code; or
d. Section 633.202, relating to the Florida Fire Prevention Code.

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):

TAMARAC
The City For Your Life

Business Impact Estimate

2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in the City of Tamarac:

3. Estimate of direct compliance costs that businesses may reasonably incur:

4. Any new charge or fee imposed by the proposed ordinance:

5. Estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs:

6. Estimate of the number of businesses likely to be impacted by the proposed ordinance:

7. Additional information (if any):

TAMARAC
The City For Your Life

Operating Millage Rate

Preliminary Millage Rate discussed at Commission Budget Workshop on June 30, 2025

Preliminary Millage Rate of 7.0000 established on July 9, 2025

Preliminary Millage Rate published via TRIM Notices beginning August 12, 2025; also used as notice of first public hearing

At the conclusion of the public hearing for this temporary ordinance, the City Commission must adopt a Tentative millage rate before the discussion of the tentative budget

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Operating Millage Rate

This millage rate will again be considered a not to exceed rate for the Final Public Hearing on Wednesday, September 24, 2025 at 5:05 pm.

On Sunday, September 21, 2025 – Budget Ad will appear in the Sun Sentinel

TO #2599 establishes the Final Operating Millage Rate for FY 2026

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AGENDA ITEM NO. 1.f

CITY COMMISSION AGENDA ITEM REPORT

DATE:	September 12, 2025
SUBMITTED BY:	Fariel Khan
ITEM TYPE:	Ordinance
TEMP. ORDINANCE NUMBER:	2600
AGENDA SECTION:	BUDGET REVIEW
TITLE:	TO2600 - 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 Fiscal Year 2026; providing for conflicts; providing for scriveners errors; severability; and providing for an effective date.
RECOMMENDATION:	The Director of Financial Services recommends that TO #2600 for the adoption of the Fiscal Year 2026 Operating Budget, Capital Budget and Financial Policies be placed on the agenda for the first Public Hearing on Friday, September 12, 2025 and for the final Public Hearing on Wednesday, September 24, 2025.

BACKGROUND:

Friday, September 12, 2025, at 5:05 p.m., is the first public hearing for the City of Tamarac Fiscal Year 2026 Budget. The FY 2026 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 2026 Proposed Budget was delivered to the City Commission on June 25, 2025.

On June 30, 2025, a Budget Workshop was held with the City Commission for purposes of presenting the City Manager's Proposed Budget for Fiscal Year 2026. During the course of the workshop, management provided information regarding the proposed budget, recommended an operating millage rate of 7.2000 mills and advised that during the intervening two months before the first public hearing on September 12, 2025 that staff would continue to fine tune the proposed budget. At the conclusion of the June Budget Workshop, the Commission directed staff to use the current millage rate of 7.0000 at that time in the preliminary millage rate resolution for adoption on July 9, 2025. Accordingly, a preliminary millage rate resolution with a millage rate of 7.0000 was presented and adopted by the City Commission on July 9, 2025.

A second Budget Workshop was held on August 27, 2025, at which time the Commission directed staff to make further adjustments to the City Commission and Parks and Recreation budgets. TO #2600 incorporates the Commission's directions given to staff resulting from both Budget Workshops and recommendations as well as other adjustments as detailed below.

Following receipt of the Certified Taxable Values from the Broward County Property Appraiser's (BCPA) office whereby the total taxable value increased from the June 1, 2025 estimate by $18,970,366, applying a millage rate of 7.0000 results in a decrease from the proposed budget of $1,190,319 in property taxes budgeted at 95%. The Operating Millage Rate of 7.0000 was approved by the City Commission on July 9, 2025 via Resolution 2025-084 and transmitted to the BCPA accordingly for TRIM Notice purposes and included in TO #2600 for the first public hearing.

The summary below provides adjustments by fund type that have been made following the two Commission Budget Workshops and reflects the preliminary millage rate in the Tentative Budget.

Fund Type	**FY 2026 Proposed Budget**	**FY 2026 Increase / (Decrease)**	**FY 2026 Tentative Budget**
General Fund	$ 115,900,169	$ (1,717,438)	$ 114,182,731
Special Revenue	47,958,311	-	47,958,311
Debt Service	2,561,499	-	2,561,499

Capital Projects	37,434,210	(1,700,000)	35,734,210
Enterprise	80,797,259	57,755	80,855,014
Internal Service	12,678,149	-	12,678,149
Total	**$ 297,329,597**	**$ (3,359,683)**	**$ 293,969,914**

Overall, the Tentative Budget of $293,969,914 is $3,359,683 less than the June 25, 2025 City Manager's proposed budget of $297,329,597, or a 1.13% decrease.

The General Fund Tentative Budget is $114,182,731 which is $1,717,438 less than the City Manager's proposed budget of $115,900,169. The General Fund adjustments to revenues are shown below.

	FY 2026 Proposed June 1 Estimated 7.2000 mills	**FY 2026 Tentative July 1 Certified 7.0000 mills**
Revenues		
Property Tax	$ 47,392,980	$ 46,202,661
Electric PST	4,830,163	5,63
Electricity Franchise Fee	3,032,463	3,63
Payment in Lieu of Taxes	2,642,025	2,64
Appropriated Fund Balance	29,437,720	27,507,135
Total Revenues		

The General Fund adjustments to expenditures are as follows:

	FY 2026 Proposed June 1 Estimated 7.2000 mills	2026 Tentative July 1 Certified 7.0000 mills
Expenditures		
Personal Services		
Add Public Safety Director - City Manager	$ -	$ 326,877
Freeze Funding for Asst City Manager	285,825	
Increase to Commission 457b	-	21,000
Operating Expenditures		
Increase Marketing in PIO - City Manager	80,000	160,000
Increase Econ Dev for Taste of Tamarac sponsorship	0	3,000
Decrease Executive Coaching - Human Resources	65,000	10,000
Appropriate funding for FitZone	0	30000
Appropriate funding for fitness oriented program in P&R	0	30,000

Appropriate funding for shared Commission travel account	0	20,000
Appropriate funding for County lobbying	0	60,000
Overall reduction to Parks and Recreation Budget	87,490	
Reduce Pressure Washing	1,000,000	800,000
Capital Outlay		
Office space construction for added positions		40,000
Other Uses		
Remove transfer for CFID EV Charging Project	1,700,000	
Total Expenditures		

Details regarding overall reductions totaling $87,490 made to the Parks and Recreation budget are outlined below.

	FY 2026 Proposed June 1 Estimated 7.2000 mills	FY 2026 Tentative July 1 Certified 7.0000 mills
Expenditures		

Parks and Recreation (proposed by P&R Director)		
Reduce MLK Jr. Holiday Celebration	$ 13,000	$ 3,000
Remove 1 Concert in the Park	30,000	20,000
Remove 1 Movie in the Park	15,000	10,000
Remove Winter Wonderland Event	10,000	-
Remove FastTrack Program	4,360	-
Reduce Fitness Services	7,640	4,640
Remove Youth Summit	3,880	-
Reduce Printing and Binding	7,000	4,000
Remove Books and Subscriptions	1,250	-
Remove Concert from Tamarac Village Events	54,900	44,900
Reduce Summer Camp	113,220	98,220
Remove Spring Baseball from Sports Leagues	70,000	58,000
		-

Total Expenditures		

The Tentative Budget for all Other Fund Categories, that includes Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Service Funds, is $179,787,183 which is $1,642,245 less than the City Manager's proposed budget of $181,429,428 and the adjustments are as follows:

- Capital Project Funds
  - General Capital Improvement Fund - Net decrease of $1,700,000 that results from removing the CFID Electrical Vehicle Charging Station Project, since the City is no longer expecting to receive a grant that would have ultimately paid for the majority of the project's cost.

- Enterprise Funds:
  - Stormwater Management Fund - $57,775 net increase that results from increasing payment in lieu of taxes $3,466 to align with the preliminary Stormwater Assessment Rate and increasing contingency for special projects $54,289 to balance the fund for added revenue that would be generated from the preliminary Stormwater Assessment Rate.

In addition, the Financial Policies have been updated to reflect an increase in disaster reserves from $1 million to $3 million or Fiscal Years 2026 through 2028.

Temporary Ordinance #2600 adopts the budgets for all budgeted City funds as well as the Capital Budget and Financial Policies. The first public hearing will be held on September 12, 2025 at 5:05 p.m. to adopt the tentative budget and the second public hearing will be held on September 24, 2025, at 5:05 p.m. for the adoption of the final budget.

ISSUE:	State law requires that municipalities set a tentative budget at the first Public Hearing and adopt a final budget at a second Public Hearing.
STRATEGIC GOALS:	Goal #3: Tamarac is Economically Resilient

ATTACHMENTS:

TO 2600 Budget Ordinance Memo.docx
TO 2600 Budget Ordinance with Attachments.pdf
TO 2600 Business Impact Estimate.docx
Operating and Capital Budget Single Slide.pptx
Sept 12 2025 Public Hearing to Adopt Budget.pptx

City of Tamarac
Interoffice Memorandum
Financial Services Department
MANAGEMENT & BUDGET DIVISION

To: Levent Sucuoglu, City Manager

From: Christine Cajuste, Director Financial Services

Date: September 1, 2025

Re: Temporary Ordinance #2600 – FY 2026 Budget Ordinance

Recommendation:

The Director of Financial Services recommends that TO #2600 for the adoption of the Fiscal Year 2026 Operating Budget, Capital Budget and Financial Policies be placed on the agenda for the first Public Hearing on Friday, September 12, 2025 and for the final Public Hearing on Wednesday, September 24, 2025.

Issue:

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

Background:

Friday, September 12, 2025, at 5:05 p.m., is the first public hearing for the City of Tamarac Fiscal Year 2026 Budget. The FY 2026 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 2026 Proposed Budget was delivered to the City Commission on June 25, 2025.

On June 30, 2025, a Budget Workshop was held with the City Commission for purposes of presenting the City Manager's Proposed Budget for Fiscal Year 2026. During the course of the workshop, management provided information regarding the proposed budget, recommended an operating millage rate of 7.2000 mills and advised that during the intervening two months before the first public hearing on September 12, 2025 that staff would continue to fine tune the proposed budget. At the conclusion of the June Budget Workshop, the Commission directed staff to use the current millage rate of 7.0000 at that time in the preliminary millage rate resolution for adoption on July 9, 2025. Accordingly, a preliminary millage rate resolution with a millage rate of 7.0000 was presented and adopted by the City Commission on July 9, 2025.

A second Budget Workshop was held on August 27, 2025, at which time the Commission directed staff to make further adjustments to the City Commission and Parks and Recreation budgets. TO #2600 incorporates the Commission's directions given to staff resulting from both Budget Workshops and recommendations as well as other adjustments as detailed below.

Following receipt of the Certified Taxable Values from the Broward County Property Appraiser's (BCPA) office whereby the total taxable value increased from the June 1, 2025 estimate by $18,970,366, applying a millage rate of 7.0000 results in a decrease from the proposed budget of $1,190,319 in property taxes budgeted at 95%. The Operating Millage Rate of 7.0000 was approved by the City Commission on July 9, 2025 via Resolution 2025-084 and transmitted to the BCPA accordingly for TRIM Notice purposes and included in TO #2600 for the first public hearing.

The summary below provides adjustments by fund type that have been made following the two Commission Budget Workshops and reflects the preliminary millage rate in the Tentative Budget.

Fund Type	FY 2026 Proposed Budget	FY 2026 Increase / (Decrease)	FY 2026 Tentative Budget
General Fund	$ 115,900,169	$ (1,717,438)	$ 114,182,731
Special Revenue	47,958,311	-	47,958,311
Debt Service	2,561,499	-	2,561,499
Capital Projects	37,434,210	(1,700,000)	35,734,210
Enterprise	80,797,259	57,755	80,855,014
Internal Service	12,678,149	-	12,678,149
Total	***$ 297,329,597***	***$ (3,359,683)***	***$ 293,969,914***

Overall, the Tentative Budget of $293,969,914 is $3,359,683 less than the June 25, 2025 City Manager's proposed budget of $297,329,597, or a 1.13% decrease.

The General Fund Tentative Budget is $114,182,731 which is $1,717,438 less than the City Manager's proposed budget of $115,900,169. The General Fund adjustments to revenues are shown below.

	FY 2026 Proposed June 1 Estimated 7.2000 mills	FY 2026 Tentative July 1 Certified 7.0000 mills	Dollar Change
Revenues			
Property Tax	$ 47,392,980	$ 46,202,661	$ (1,190,319)
Electric PST	4,830,163	5,630,163	800,000
Electricity Franchise Fee	3,032,463	3,632,463	600,000
Payment in Lieu of Taxes	2,642,025	2,645,491	3,466
Appropriated Fund Balance	29,437,720	27,507,135	(1,930,585)
Total Revenues			**$ (1,717,438)**

The General Fund adjustments to expenditures are as follows:

	FY 2026 Proposed June 1 Estimated 7.2000 mills	FY 2026 Tentative July 1 Certified 7.0000 mills	Dollar Change
Expenditures			
Personal Services			
Add Public Safety Director - City Manager	$ -	$ 326,877	$ 326,877
Freeze Funding for Asst City Manager	285,825	-	(285,825)
Increase to Commission 457b	-	21,000	21,000
Operating Expenditures			
Increase Marketing in PIO - City Manager	80,000	160,000	80,000
Increase Econ Dev for Taste of Tamarac sponsorship	-	3,000	3,000
Decrease Executive Coaching - Human Resources	65,000	10,000	(55,000)
Appropriate funding for FitZone	-	30,000	30,000
Appropriate funding for fitness oriented program in P&R	-	30,000	30,000
Appropriate funding for shared Commission travel account	-	20,000	20,000
Appropriate funding for County lobbying	-	60,000	60,000
Overall reduction to Parks and Recreation Budget	87,490	-	(87,490)
Reduce Pressure Washing	1,000,000	800,000	(200,000)
Capital Outlay			
Office space construction for added positions	-	40,000	40,000
Other Uses			
Remove transfer for CFID EV Charging Project	1,700,000	-	(1,700,000)
Total Expenditures			**$ (1,717,438)**

Details regarding overall reductions totaling $87,490 made to the Parks and Recreation budget are outlined below.

	FY 2026 Proposed June 1 Estimated 7.2000 mills	FY 2026 Tentative July 1 Certified 7.0000 mills	Dollar Change
Expenditures			
Parks and Recreation (proposed by P&R Director)			
Reduce MLK Jr. Holiday Celebration	$ 13,000	$ 3,000	$ (10,000)
Remove 1 Concert in the Park	30,000	20,000	(10,000)
Remove 1 Movie in the Park	15,000	10,000	(5,000)
Remove Winter Wonderland Event	10,000	-	(10,000)
Remove FastTrack Program	4,360	-	(4,360)
Reduce Fitness Services	7,640	4,640	(3,000)
Remove Youth Summit	3,880	-	(3,880)
Reduce Printing and Binding	7,000	4,000	(3,000)
Remove Books and Subscriptions	1,250	-	(1,250)
Remove Concert from Tamarac Village Events	54,900	44,900	(10,000)
Reduce Summer Camp	113,220	98,220	(15,000)
Remove Spring Baseball from Sports Leagues	70,000	58,000	(12,000)
		-	-
Total Expenditures			**$ (87,490)**

The Tentative Budget for all Other Fund Categories, that includes Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Service Funds, is $179,787,183 which is $1,642,245 less than the City Manager's proposed budget of $181,429,428 and the adjustments are as follows:

- Capital Project Funds
  - General Capital Improvement Fund - Net decrease of $1,700,000 that results from removing the CFID Electrical Vehicle Charging Station Project, since the City is no longer expecting to receive a grant that would have ultimately paid for the majority of the project's cost.

- Enterprise Funds:
  - Stormwater Management Fund - $57,775 net increase that results from increasing payment in lieu of taxes $3,466 to align with the preliminary Stormwater Assessment Rate and increasing contingency for special projects $54,289 to balance the fund for added revenue that would be generated from the preliminary Stormwater Assessment Rate.

In addition, the Financial Policies have been updated to reflect an increase in disaster reserves from $1 million to $3 million or Fiscal Years 2026 through 2028.

Temporary Ordinance #2600 adopts the budgets for all budgeted City funds as well as the Capital Budget and Financial Policies. The first public hearing will be held on September 12, 2025 at 5:05 p.m. to adopt the tentative budget and the second public hearing will be held on September 24, 2025, at 5:05 p.m. for the adoption of the final budget.

Fiscal Impact

This Ordinance provides for the adoption of the $293,969,914 revenue, appropriations, and capital budget of the City as well as the City's Financial Policies for Fiscal Year 2026.

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2025-___

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 FISCAL YEAR 2026; PROVIDING FOR CONFLICTS; PROVIDING FOR SCRIVENERS ERRORS; SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes provide that municipalities shall have the governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal service, and exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, Article IV, Section 4.07 of the City Charter of the City of Tamarac ("City") empowers the City to adopt, amend, or repeal such ordinances and resolutions as may be required for the proper governing of the City; and

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 Fiscal Year 2026, as required by Section 7.02 of the City Charter; 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, 2025; and

WHEREAS, the City Commission authorized a final public hearing on September 24, 2025, at 5:05 p.m., 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 Fiscal Year 2026 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 the property, real and personal, within the corporate limits of the City; and

WHEREAS, the City Manager recommends the final budget for Fiscal Year 2026 be adopted; and

WHEREAS, the City Commission of the City of Tamarac deems it to be in the best interest of the business owners, residents, and visitors to the City of Tamarac to to approve the budget for Fiscal Year 2026.

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

Section 1: The foregoing recitals are ratified and confirmed as being true and correct, are the legislative and administrative findings of the City Commission and made a specific part of this Ordinance; all exhibits attached hereto are incorporated herein and made a specific part of this Ordinance.

Section 2: The City of Tamarac, Florida operating budget, revenues and expenditures, and the Capital Budget for the Fiscal Year 2026, attached as Attachment A to this Ordinance is 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: 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 and between funds, as permitted by law.

Section 4: 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: 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: The Financial Policies, attached as Attachment B to this Ordinance is adopted.

Section 7: All Ordinances or parts of Ordinances and Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 8: Any scrivener or typographical errors that do not affect intent may be corrected with notice to and authorization of the City Attorney and City Manager without further process.

Section 9: If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that 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 10: This Ordinance shall become effective immediately upon its passage and adoption.

PASSED, FIRST READING this day of , 2025.
PASSED, SECOND READING this day of , 2025.

____
MICHELLE J. GOMEZ, MAYOR

ATTEST:

____
KIMBERLY DILLON, CMC
CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading

MAYOR GOMEZ	________
DIST 1: COMM. BOLTON	________
DIST 2: COMM. WRIGHT JR.	________
DIST 3: COMM. PATTERSON	________
DIST 4: V/M DANIEL	________

RECORD OF COMMISSION VOTE: 2ND Reading

MAYOR GOMEZ	________
DIST 1: COMM. BOLTON	________
DIST 2: COMM. WRIGHT JR.	________
DIST 3: COMM. PATTERSON	________
DIST 4: V/M DANIEL	________

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR
THE USE AND RELIANCE OF THIS CITY OF TAMARAC ONLY.

____
HANS OTTINOT
CITY ATTORNEY

This Ordinance was filed in the Office of the City Clerk on this ___ day of _____ 2025.

CITY OF TAMARAC, FLORIDA
FY 2026 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2600

ATTACHMENT A

FUND		FY 2026 BUDGET ORDINANCE TO #2600
GENERAL FUND		
Revenues		
Taxes	$	56,269,236
Licenses & Permits		5,575,617
Intergovernmental Revenue		12,103,244
Charges for Services		1,389,210
Fines & Forfeitures		544,334
Miscellaneous		2,156,185
Appropriation From Fund Balance		27,507,135
Other Sources		8,637,770
Total General Fund Revenue	**$**	**114,182,731**
Expenditures		
City Commission	$	1,783,393
City Manager		3,633,458
City Attorney		740,400
City Clerk		909,334
Financial Services		4,457,502
Human Resources		2,418,169
Community Development		3,633,923
Police		24,817,826
Public Works		14,983,827
Parks & Recreation		7,849,590
Information Technology		4,857,986
Non-Departmental		44,097,323
Total General Fund Expenditures	**$**	**114,182,731**
FIRE RESCUE FUND		
Revenues		
Intergovernmental Revenue	$	517,408
Emergency Service Fees		2,500,000
Fire Inspection / Safety Fees		555,828
Special Assessment		17,096,525
Interfund Transfers		7,710,863
Miscellaneous		158,302
Appropriation from Fund Balance		8,084,894
Total Fire Rescue Fund Revenue	**$**	**36,623,820**
Expenditures		
Personal Services	$	29,369,249
Operating Expenses		2,351,369
Capital Outlay		113,000
Debt Service		-
Other Uses		4,588,702
Contingency		181,500
Reserves		20,000
Total Fire Rescue Fund Expenditures	**$**	**36,623,820**

CITY OF TAMARAC, FLORIDA

ATTACHMENT A

FY 2026 BUDGET

ATTACHMENT TO TEMPORARY ORDINANCE #2600

FUND		FY 2026 BUDGET ORDINANCE TO #2600
PUBLIC ART FUND		
Revenues		
Charges for Service	$	250,000
Interest Income		6,000
Appropriation From Fund Balance		144,000
Total Public Art Fund Revenues	**$**	**400,000**
Expenditures		
Operating Expenses	$	100,000
Capital Outlay		-
Contingency		300,000
Total Public Art Fund Expenditures	**$**	**400,000**
LOCAL OPTION GAS TAX 3 CENTS FUND		
Revenues		
Taxes	$	359,622
Interest Income		3,152
Appropriation From Fund Balance		1,252,884
Total Local Option Gas Tax Revenue	**$**	**1,615,658**
Expenditures		
Other Uses	$	-
Reserve		1,615,658
Total Local Option Gas Tax Expenditures	**$**	**1,615,658**
SALES TAX SURTAX FUND		
Revenues		
Intergovernmental Revenue	$	-
Total Sales Tax Surtax Fund Revenues	**$**	**-**
Expenditures		
Capital Outlay	$	-
Total Sales Tax Surtax Fund Expenditures	**$**	**-**

CITY OF TAMARAC, FLORIDA
FY 2026 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2600

FUND		FY 2026 BUDGET ORDINANCE TO #2600
BUILDING FUND		
Revenues		
Licenses & Permits	$	2,477,375
Charges for Services		25,000
Fines & Forfeitures		200,000
Miscellaneous		20,000
Interest Income		15,000
Appropriation From Fund Balance		2,095,689
Total Building Fund Revenues	**$**	**4,833,064**
Expenditures		
Personal Services	$	3,524,380
Operating Expenses		382,095
Capital Outlay		-
Other Uses		926,589
Reserves		-
Total Building Fund Expenditures	**$**	**4,833,064**
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND		
Revenues		
Intergovernmental Revenue	$	485,034
Total CDBG Revenues	**$**	**485,034**
Expenditures		
Personal Services	$	126,016
Operating Expenses		359,018
Total CDBG Expenditures	**$**	**485,034**
STATE HOUSING INITIATIVE PROGRAM (SHIP) FUND		
Revenues		
Intergovernmental Revenue	$	556,025
Total SHIP Revenues	**$**	**556,025**
Expenditures		
Personal Services	$	45,825
Operating Expenses		510,200
Other Uses		-
Total SHIP Expenditures	**$**	**556,025**
HOME (HUD) FUND		
Revenues		
Intergovernmental Revenue	$	152,215
Total Home Revenues	**$**	**152,215**
Expenditures		
Personal Services	$	-
Operating Expenses		152,215
Total Home Expenditures	**$**	**152,215**

CITY OF TAMARAC, FLORIDA

FY 2026 BUDGET

ATTACHMENT TO TEMPORARY ORDINANCE #2600

ATTACHMENT A

FUND		FY 2026 BUDGET ORDINANCE TO #2600
NEIGHBORHOOD STABILIZATION PROGRAM 3 (NSP3) FUND		
Revenues		
Miscellaneous	$	1,226,216
Total NSP3 Revenues	**$**	**1,226,216**
Expenditures		
Personal Services	$	-
Operating Expenses		1,226,216
Total NSP3 Expenditures	**$**	**1,226,216**
AFFORDABLE HOUSING IMPACT FEES		
Revenues		
Impact Fees	$	75,000
Appropriation From Fund Balance		25,000
Total Affordable Housing Impact Fees Fund Revenues	**$**	**100,000**
Expenditures		
Personal Services	$	-
Other Uses		100,000
Total Affordable Housing Impact Fees Fund Expenditures	**$**	**100,000**
COMMUNITY PROJECT FUND		
Revenues		
Intergovernmental Revenue	$	1,966,279
Total Community Project Revenues	**$**	**1,966,279**
Expenditures		
Personal Services	$	184,279
Operating Expenses	$	1,782,000
Total Community Project Expenditures	**$**	**1,966,279**
REVENUE BOND FUND		
Revenues		
Interfund Transfers	$	2,551,449
Interest Income		10,050
Total Revenue Bond Fund Revenues	**$**	**2,561,499**
Expenditures		
Debt Service	$	2,561,499
Total Revenue Bond Fund Expenditures	**$**	**2,561,499**

CITY OF TAMARAC, FLORIDA
FY 2026 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2600

FUND		FY 2026 BUDGET ORDINANCE TO #2600
CAPITAL EQUIPMENT FUND		
Revenues		
Interfund Transfers	$	2,351,919
Intergovernmental Revenue		-
Interest Income		-
Appropriation From Fund Balance		-
Total Capital Equipment Fund Revenues	**$**	**2,351,919**
Expenditures		
Capital Outlay	$	2,351,919
Contingency		-
Total Capital Equipment Fund Expenditures	**$**	**2,351,919**
CAPITAL MAINTENANCE FUND		
Revenues		
Interfund Transfers	$	1,065,000
Total Capital Maintenance Fund	**$**	**1,065,000**
Expenditures		
Capital Outlay	$	1,065,000
Total Capital Maintenance Fund Expenditures	**$**	**1,065,000**
ROADWAY & MEDIAN IMPROVEMENT FUND		
Revenues		
Contributions & Donations	$	-
Interfund Transfers		2,515,464
Appropriation From Fund Balance		200,000
Total Roadway & Median Improvement Fund Revenues	**$**	**2,715,464**
Expenditures		
Capital Outlay	$	2,715,464
Reserves		-
Total Roadway & Median Improvement Fund Expenditures	**$**	**2,715,464**
GENERAL CAPITAL IMPROVEMENT FUND		
Revenues		
Taxes	$	900,000
Federal Grant		-
State Grant		-
Interfund Transfers		7,321,097
Appropriation From Fund Balance		1,500,000
Total Gen. Capital Improvement Fund Revenues	**$**	**9,721,097**
Expenditures		
Operating Expenses	$	15,000
Capital Outlay		9,706,097
Contingency		-
Total Gen. Capital Improvement Fund Expenditures	**$**	**9,721,097**

CITY OF TAMARAC, FLORIDA
FY 2026 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2600

ATTACHMENT A

FUND		FY 2026 BUDGET ORDINANCE TO #2600
CORRIDOR IMPROVEMENT FUND		
Revenues		
Interfund Transfer	$	15,815,870
Development Agreement Contributions	$	1,094,560
Appropriation From Fund Balance		500,000
Total Corridor Improvement Fund Revenues	**$**	**17,410,430**
Expenditures		
Operating Expenses	$	-
Capital Outlay		17,410,430
Reserves		-
Total Corridor Improvement Fund Expenditures	**$**	**17,410,430**
TAMARAC VILLAGE FUND		
Revenues		
Interfund Transfers	$	2,470,300
Appropriation From Fund Balance		-
Total Tamarac Village Fund Revenues	**$**	**2,470,300**
Expenditures		
Capital Outlay	$	-
Debt Service		2,470,300
Total Tamarac Village Fund Expenditures	**$**	**2,470,300**
STORMWATER MANAGEMENT FUND		
Revenues		
Stormwater Drainage Fees	$	8,006,322
Investment Income & Misc Rev		39,500
Interfund Transfers		466,252
Appropriation From Net Asset		-
Total Stormwater Management Revenues	**$**	**8,512,074**
Expenses		
Personal Services	$	2,798,941
Operating Expenses		3,903,994
Capital Outlay		603,354
Debt Service		-
Other Uses		400,000
Contingency		655,785
Reserves		150,000
Total Stormwater Management Expenditures	**$**	**8,512,074**

CITY OF TAMARAC, FLORIDA
FY 2026 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2600

FUND		FY 2026 BUDGET ORDINANCE TO #2600
STORMWATER CAPITAL FUND		
Revenues		
Interfund Transfers	$	400,000
Total Stormwater Capital Fund Revenues	**$**	**400,000**
Expenses		
Operating Expenses	$	-
Capital Outlay	$	400,000
Total Stormwater Capital Fund Expenses	**$**	**400,000**
UTILITIES FUND		
Revenues		
Charges for Services	$	35,572,771
Interest Income		197,579
Miscellaneous		4,000
Appropriation From Net Asset		-
Total Utilities Fund Revenues	**$**	**35,774,350**
Expenses		
Personal Services	$	7,677,662
Operating Expenses		21,601,388
Capital Outlay		2,292,335
Other Uses		23,862
Debt Service		1,390,200
Contingency		2,688,903
Reserves		100,000
Total Utilities Fund Expenses	**$**	**35,774,350**
UTILITIES RENEWAL & REPLACEMENT (R&R) FUND		
Revenues		
Debt Proceeds	$	31,650,000
Total Utilities R&R Fund Revenues	**$**	**31,650,000**
Expenses		
Capital Outlay	$	31,650,000
Total Utilities R&R Fund Expenses	**$**	**31,650,000**

CITY OF TAMARAC, FLORIDA
FY 2026 BUDGET
ATTACHMENT TO TEMPORARY ORDINANCE #2600

FUND		FY 2026 BUDGET ORDINANCE TO #2600
COLONY WEST GOLF COURSE FUND		
Revenues		
Charges for Services	$	4,257,601
Interfund Transfers		-
Interest Income		34,019
Appropriation from Fund Balance		226,970
Total Colony West Golf Course Fund Revenues	**$**	**4,518,590**
Expenses		
Operating Expenses	$	3,687,590
Capital Outlay		231,000
Other Uses		600,000
Contingency		-
Total Colony West Golf Course Fund Expenses	**$**	**4,518,590**
HEALTH INSURANCE FUND		
Revenues		
Charges for Services	$	8,140,611
Interest Income		5,675
Interfund Transfers		-
Total Health Insurance Fund Revenues	**$**	**8,146,286**
Expenses		
Operating Expenses	$	7,763,941
Contingency		382,345
Reserves		-
Total Health Insurance Fund Expenses	**$**	**8,146,286**
RISK MANAGEMENT FUND		
Revenues		
Charges for Services	$	1,797,730
Interest Income		91,574
Miscellaneous		15,000
Appropriation from Net Assets		2,627,559
Total Risk Management Fund Revenues	**$**	**4,531,863**
Expenses		
Personal Services	$	475,363
Operating Expenses		3,806,500
Other Uses		-
Contingency		250,000
Total Risk Management Fund Expenses	**$**	**4,531,863**
TOTAL FY 2026 BUDGET	***$***	***293,969,914***

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 equal to the greater of 16.67% or 2 months 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: Economic Development Reserve
The designated Economic Development Reserve shall be established with one time initial funding of $5,000,000. The designated Economic Development Reserve will function as a revolving reserve account, where as initial funding is drawn down it will only be replenished through future recovery or recapture stemming from directly related Economic Development projects or activities.

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 2026	FY 2027	FY 2028
Disaster Reserve	$3,000,000	$3,000,000	$3,000,000

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

Type of Reserve	FY 2026	FY 2027	FY 2028
Facilities Maintenance	$400,000	$400,000	$400,000
Economic Development	$5,000,000	$5,000,000	$5,000,000
Technology Replacement	$100,000	$100,000	$100,000

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

Water & Sewer Fund:
- An operating reserve balance of three months of operating and maintenance expenses or a minimum of $5,000,000.
- Any surplus revenue in excess of this operating reserve minimum balance target is utilized to pay for all or a portion of the cost of capital projects.

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

Policy #5:
The City shall maintain adequate protection from loss due to property damage or liabilities of the City. The City shall maintain a risk fund for workers' compensation and property/liability and ensure adequate resources are available to support the value of incurred but not reported (IBNR) claims.

FINANCIAL MANAGEMENT POLICIES

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.

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.

FINANCIAL MANAGEMENT POLICIES

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 first be derived from those funds provided through the Community Development Block Grant ("CDBG") 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.

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.

FINANCIAL MANAGEMENT POLICIES

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.

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.

This form should be included as an Exhibit to the agenda item for ordinances and must be posted on the City's website by the time notice of the proposed ordinance is published.

Business Impact Estimate

Ordinance title/reference:

TO #2600 FY 2026 Operating and Capital Budget Ordinance

If any of the following exceptions to the Business Impact Estimate requirement apply, check the applicable box and leave the remainder of the form blank:

☐ The ordinance is required for compliance with federal or state law or regulation;

☐ The ordinance relates to the issuance or refinancing of debt;

☒ The ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;

☐ The ordinance is required to implement a contract or an agreement, including, but not limited to, any federal, state, local, or private grant, or other financial assistance accepted by a municipal government;

☐ The ordinance is an emergency ordinance;

☐ The ordinance relates to procurement; or

☐ The ordinance is enacted to implement the following:

a. Part II of Chapter 163, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements, and development permits;
b. Sections 190.005 and 190.046, regarding community development districts;
c. Section 553.73, relating to the Florida Building Code; or
d. Section 633.202, relating to the Florida Fire Prevention Code.

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):

Business Impact Estimate

2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in the City of Tamarac:

3. Estimate of direct compliance costs that businesses may reasonably incur:

4. Any new charge or fee imposed by the proposed ordinance:

5. Estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs:

6. Estimate of the number of businesses likely to be impacted by the proposed ordinance:

7. Additional information (if any):

Business Impact Estimate required pursuant to [Fla. Stat. § 166.041(4)a]

Operating and Capital Budget

City Manager's FY 2026 Proposed Operating and Capital Budget along with desired changes discussed at Commission Budget Workshops on June 30, and August 27, 2025

At the conclusion of the public hearing for this temporary ordinance, the City Commission must adopt a Tentative Budget

On Sunday, September 21, 2025 – Budget Ad will appear in the Sun Sentinel

TO #2600 establishes the Final Operating and Capital Budget for FY 2026

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CITY COMMISSION SPECIAL MEETING

FY 2026 Tentative Budget

TO #2600

September 12, 2025

TAMARAC
The City For Your Life
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TAMARAC
The City For Your Life

Changes from FY 2026 Proposed

Fund Type	FY 2026 Proposed Budget	FY 2026 Increase / (Decrease)	FY 2026 Tentative Budget
General Fund	$ 115,900,169	$ (1,717,438)	$ 114,182,731
Special Revenue	47,958,311	-	47,958,311
Debt Service	2,561,499	-	2,561,499
Capital Projects	37,434,210	(1,700,000)	35,734,210
Enterprise	80,797,259	57,755	80,855,014
Internal Service	12,678,149	-	12,678,149
Total	***$ 297,329,597***	***$ (3,359,683)***	***$ 293,969,914***

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Changes from FY 2026 Proposed

	FY 2026 Proposed June 1 Estimated 7.2000 mills	FY 2026 Tentative July 1 Certified 7.0000 mills	Dollar Change
Revenues			
Property Tax	$ 47,392,980	$ 46,202,661	$ (1,190,319)
Electric PST	4,830,163	5,630,163	800,000
Electricity Franchise Fee	3,032,463	3,632,463	600,000
Payment in Lieu of Taxes	2,642,025	2,645,491	3,466
Appropriated Fund Balance	29,437,720	27,507,135	(1,930,585)
Total Revenues			**$ (1,717,438)**

Changes from FY 2026 Proposed

	FY 2026 Proposed June 1 Estimated 7.2000 mills	FY 2026 Tentative July 1 Certified 7.0000 mills	Dollar Change
Expenditures			
Personal Services			
Add Public Safety Director - City Manager	$ -	$ 326,877	$ 326,877
Freeze Funding for Asst City Manager	285,825	-	(285,825)
Increase to Commission 457b	-	21,000	21,000
Operating Expenditures			
Increase Marketing in PIO - City Manager	80,000	160,000	80,000
Increase Econ Dev for Taste of Tamarac sponsorship	-	3,000	3,000
Decrease Executive Coaching - Human Resources	65,000	10,000	(55,000)
Appropriate funding for FitZone	-	30,000	30,000
Appropriate funding for fitness oriented program in P&R	-	30,000	30,000
Appropriate funding for shared Commission travel account	-	20,000	20,000
Appropriate funding for County lobbying	-	60,000	60,000
Overall reduction to Parks and Recreation Budget*	87,490	-	(87,490)
Reduce Pressure Washing	1,000,000	800,000	(200,000)
Capital Outlay			
Office space construction for added positions	-	40,000	40,000
Other Uses			
Remove transfer for CFID EV Charging Project	1,700,000	-	(1,700,000)
Total Expenditures			**$ (1,717,438)**

* details shown on the following slide

TAMARAC
The City For Your Life

Detail of Proposed P&R Reductions

	FY 2026 Proposed June 1 Estimated 7.2000 mills	FY 2026 Tentative July 1 Certified 7.0000 mills	Dollar Change
Expenditures			
Parks and Recreation (proposed by P&R Director)			
Reduce MLK Jr. Holiday Celebration	$ 13,000	$ 3,000	$ (10,000)
Remove 1 Concert in the Park	30,000	20,000	(10,000)
Remove 1 Movie in the Park	15,000	10,000	(5,000)
Remove Winter Wonderland Event	10,000	-	(10,000)
Remove FastTrack Program	4,360	-	(4,360)
Reduce Fitness Services	7,640	4,640	(3,000)
Remove Youth Summit	3,880	-	(3,880)
Reduce Printing and Binding	7,000	4,000	(3,000)
Remove Books and Subscriptions	1,250	-	(1,250)
Remove Concert from Tamarac Village Events	54,900	44,900	(10,000)
Reduce Summer Camp	113,220	98,220	(15,000)
Remove Spring Baseball from Sports Leagues	70,000	58,000	(12,000)
		-	-
Total Expenditures			**$ (87,490)**

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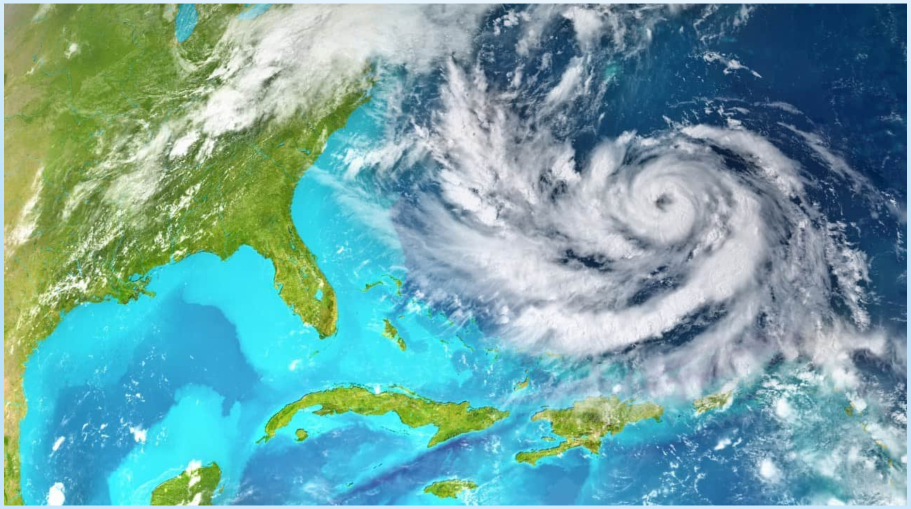
City Financial Policies

- Disaster Reserves
  - Uncertainty now surrounds the future existence of the Federal Emergency Management Agency (FEMA) and the handling of reimbursements for natural disasters
- FY 2026 TENTATIVE BUDGET AMENDS THE CITY FINANCIAL POLICIES BY INCREASING DISASTER RESERVE LEVELS FROM $1 MILLION TO $3 MILLION



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Operating and Capital Budget

At the conclusion of this public hearing for this temporary ordinance, the City Commission must adopt a Tentative Budget

On Sunday, September 21, 2025 – Budget Ad will appear in the Sun Sentinel

Final Public Hearing is scheduled for Wednesday, September 24, 2025 at 5:05 pm

TO #2600 establishes the Final Operating and Capital Budget for FY 2026

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THANK YOU!

QUESTIONS