CITY OF TAMARAC
REGULAR CITY COMMISSION MEETING

Commission Chambers
Wednesday, October 8, 2025
7:00 PM

CALL TO ORDER:

ROLL CALL:

PLEDGE OF ALLEGIANCE: **Vice Mayor Kicia Daniel**

1. CITY ATTORNEY REPORT

2. CITY MANAGER REPORT

2.a **Check Award to Millennium 6-12 Collegiate Academy**
Requested by Commissioner Morey Wright, Jr.

2.b **Check Presentation to Community Project Funding Recipients for Residential Assistance Program**
Requested by City Commission

2.c **Check Presentation to Community Project Funding Recipients for First-Time Homebuyer Program**
Requested by City Commission

2.d **Anti-Bullying Proclamation**
Requested by Commissioner Krystal Patterson

2.e **Breast Cancer Awareness Month**
Requested by Mayor Michelle J. Gomez

2.f **Hindu Heritage Month**
Requested by Mayor Michelle J. Gomez

2.g **Celebrate Babies Week Proclamation**
Requested by Mayor Michelle J. Gomez

2.h Medal of Honor presentation to Simi Preetam in recognition of her extraordinary commitment to exceptional customer service.
Requested by Commissioner Marlon Bolton

2.i Customer Service Week Proclamation

2.j Investment Report - August 2025

3. PUBLIC PARTICIPATION

Any member of the public may speak to any issue that is not agendized for public hearing at this meeting. Speakers will be limited to three minutes during this item and at public hearings. When an issue has been designated as quasi-judicial, public remarks shall only be heard during a quasi-judicial hearing that has been properly noticed for that matter.

Members of the public wishing to provide comments to the City Commission, on any matter, including items on the agenda, may submit their comments via email to cityclerk@tamarac.org. All comments submitted by email shall be made part of the public record. The City has authority under the City Code to regulate the manner in which comments are made during any public meeting. Please be advised, the City will not read publicly any emails.

Announcement of Time Allocations-Motions to Table
The Chair, at this time, will announce those items have been given a specific time to be heard, and will entertain motions from the Commission members to table those items that require research. The Commission may agendize by majority consent matters of an urgent nature which have come the Commission's attention after publication.

4. COMMISSION REPORTS

District 1
District 2
District 3
District 4
Mayor

5. CONSENT AGENDA

Items listed under the Consent Agenda are considered routine and the recommendation will be enacted by ONE MOTION in the form listed below. If discussion is desired, then, in accordance with Resolution 2003-15, Sec. 4.5, the item(s) will be removed from the Consent Agenda and will be considered individually.

5.a Approval of the September 10, 2025, Regular Commission Meeting Minutes

5.b Approval of the September 12, 2025, 1st Budget Public Hearing Meeting Minutes

5.c Approval of the September 24, 2025, 2nd/Final Budget Hearing Meeting Minutes

6. REGULAR AGENDA

7. ORDINANCE(S) - FIRST READING

7.a **TO2611 - An Ordinance of the City of Tamarac, Florida, amending Section 10-5.7 entitled "New Development Impact Fees" of Chapter 10, of the Tamarac City Code, adopting the City of Tamarac Impact Fee Study, attached hereto as Exhibit "A"; by amending the Impact Fee Schedule and Land Use Categories, providing for an increase to the current impact fee rate of 25% for Governmental Facilities, Parks and Recreational Facilities and Multimodal Transportation; re-establishing criteria and administrative procedures for the assessment and collection of impact fees, providing updated guidelines for the phasing of impact fee increases, processing of refunds, credits, and fair share agreements relative to the city's impact fee program; providing for notice and implementation; providing for codification; providing a savings provision, providing a conflicts provision, providing for severability, and providing for an effective date.**

8. ORDINANCE(S) - SECOND READING

9. PUBLIC HEARING(S)

10. QUASI-JUDICIAL HEARING(S)

11. OTHER

11.a **Discussion and Possible Direction on Establishing a Homeowners Association (HOA) Resiliency and Infrastructure Grant**

12. 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 meeting.

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

The City of Tamarac complies with the provisions of the Americans with Disabilities Act. If you are a disabled person, requiring any accommodations or assistance, please notify the City Clerk's Office at 954-597-3505 of the 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. 2.a

TAMARAC
The City For Your Life

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Monica Barros Assistant City Clerk
ITEM TYPE:	Other
AGENDA SECTION:	**CITY MANAGER REPORT**
TITLE:	Check Award to Millennium 6-12 Collegiate Academy *Requested by Commissioner Morey Wright, Jr.*

ATTACHMENTS:

TAMARAC
The City For Your Life

AGENDA ITEM NO. 2.b

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Kimberly Dillon
ITEM TYPE:	Presentation
AGENDA SECTION:	**CITY MANAGER REPORT**
TITLE:	Check Presentation to Community Project Funding Recipients for Residential Assistance Program *Requested by City Commission*

ATTACHMENTS:

TAMARAC
The City For Your Life

AGENDA ITEM NO. 2.c

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Kimberly Dillon
ITEM TYPE:	Presentation
AGENDA SECTION:	**CITY MANAGER REPORT**
TITLE:	Check Presentation to Community Project Funding Recipients for First-Time Homebuyer Program *Requested by City Commission*

ATTACHMENTS:

TAMARAC
The City For Your Life

AGENDA ITEM NO. 2.d

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Kimberly Dillon
ITEM TYPE:	Proclamation
AGENDA SECTION:	**CITY MANAGER REPORT**
TITLE:	Anti-Bullying Proclamation *Requested by Commissioner Krystal Patterson*

ATTACHMENTS:
Anti-Bullying Month Proclamation.pdf

THE CITY OF TAMARAC, FLORIDA

Requested by Commissioner Krystal Patterson, MPA, FRA-RA

WHEREAS, *bullying, harassment, and intimidation can significantly affect an individual's health, well-being, and ability to thrive in school, the workplace, and the community, causing physical, mental, and emotional harm; and*

WHEREAS, *bullying can take many forms—verbal, physical, written, and electronic, and has long-term consequences for both individuals and communities; and*

WHEREAS, *the City of Tamarac, through Resolution #R-2025-047 adopted on April 9, 2025, formally established itself as an Anti-Bullying and Anti-Hate Community, committing to proactive steps to ensure that all individuals, residents, employees, and visitors experience dignity, respect, and inclusion in all City spaces and services; and*

WHEREAS, *the City's Anti-Bullying and Anti-Hate Policy are guided by the principles of Leadership Starts at the Top, Education is Prevention, Community-Centered Solutions, and Providing Resources to Support Victims; and*

WHEREAS, *building on these principles, the City of Tamarac has designated Safe Public Spaces since 2021, marked by "Hate-Free Zone" signage and inclusion statements displayed throughout City buildings and parks; and*

WHEREAS, *the City has further demonstrated this commitment by promoting a Minute of Silence for Peace on September 23, recognizing Peace Across Broward Day on September 26, and today officially launching the #TamaracBeKind campaign to promote kindness, belonging, and shared responsibility;*

NOW THEREFORE BE IT RESOLVED *that the City of Tamarac proudly joins communities nationwide in recognizing October 2025 as National Bullying Prevention Month and October 22, 2025, as Unity Day, encouraging all residents, schools, organizations, and businesses to stand together in kindness, inclusion, and respect.*

NOW BE IT FURTHER RESOLVED *that the City affirms its dedication to fostering a safe and welcoming environment for all people, free from bullying and hate, and calls upon the community to unite in this important mission.*

"Tamarac Stands Against Bullying and Hate, Fostering Unity and Belonging for All."

IN WITNESS WHEREOF, *I have hereunto set my hand and caused the Seal of the City of Tamarac to be affixed this 8th day of October 2025.*

Commissioner Krystal Patterson, MPA, FRA-RA

Michelle J. Gomez, Mayor

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AGENDA ITEM NO. 2.e

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Monica Barros Assistant City Clerk
ITEM TYPE:	Proclamation
AGENDA SECTION:	**CITY MANAGER REPORT**
TITLE:	Breast Cancer Awareness Month *Requested by Mayor Michelle J. Gomez*

ATTACHMENTS:
Agenda Request - Gomez.pdf
Breast Cancer Awareness Month 2025.pdf

Commission Agenda Request Form

Requested by: Michelle Gomez, Mayor

Meeting Date: 10/08/2025

Agenda Item Title:

Item Description:

Proclamation Request

Breast Cancer Awareness 2025
Hindu Heritage Month - Diwali 2025

☑ **I have provided information, or attachment(s), that I would like included as backup material for agenda publication.**

☐ **There are no additional materials, or attachments, being provided for this item.**

eSigned via GovOS.com

Michelle J. Gomez

Key: 1dacc9970e1876684e959e225bdc9e35

Proclamation

Requested by Mayor Michelle J. Gómez

WHEREAS, *Breast Cancer Awareness Month is an annual campaign to increase awareness about this disease and to raise funds for research into its cause, prevention, early detection, diagnosis, treatment, and ultimately finding a cure; and*

WHEREAS*, breast cancer is the most common cancer in women in the United States, except for skin cancers. For 2024, the American Cancer Society's estimates that in the United States approximately 1 in every 8 women will be diagnosed with breast cancer this year. On average, a woman is diagnosed with breast cancer in the United States every two minutes. It is estimated that of the new cases this year, approximately 310,720 will be invasive breast cancer and approximately 56,500 will be ductal carcinoma in situ (DCIS); and*

WHEREAS, *breast cancer also affects men! Men have a lifetime risk of 1 in 833 getting breast cancer. Male breast cancer is also diagnosed typically at an older age than female (majority of men are in their 60's). Much of this is due to men not getting screened early and insurance company's unwillingness to pay for testing. BRCA1 and BRCA2 testing can show genetic risk factors in men and women; and*

WHEREAS, *breast cancer mainly occurs in middle-aged and older women. The median age at the time of breast cancer diagnosis is 62. This means half of the women who developed breast cancer are 62 years of age or younger when they are diagnosed. A very small number of women diagnosed with breast cancer are younger than 45; and*

WHEREAS, *a mammogram, an "x-ray of the breast," is recognized as the single most effective method of detecting breast changes long before physical symptoms can be seen or felt; 3-D mammograms are even better and sonograms for dense breasts is best. Early detection is believed to have significantly reduced the number of deaths caused by breast cancer; and*

WHEREAS, *researchers, scientists, and numerous nonprofit organizations are dedicated to discovering the cure for breast cancer. During the month of October, we acknowledge the extraordinary commitment and effort invested in this cause; and*

WHEREAS, *as we display pink ribbons and wear pink clothing to raise awareness, we also recognize more than 3.8 million breast cancer survivors, those currently battling the disease, and their families and friends who are a tireless source of love and encouragement. We commend the efforts of our medical professionals and researchers working to find a cure for this deadly disease, and we honor the lives lost to breast cancer; and*

WHEREAS, *residents and businesses in the City of Tamarac are encouraged to promote awareness of breast cancer in men and women. With breast cancer cases steadily rising, widespread awareness becomes utmost urgent to enable early detection and timely treatment – for Men as well as Women!*

NOW, THEREFORE, *I, Michelle J. Gómez, Mayor of the City of Tamarac, Broward County, Florida, on behalf of the City Commission, encourage everyone to raise their health awareness, go for regular medical checkups, celebrate the courageous women and men who have been diagnosed with breast cancer, honor those who have lost their battle to this terrible disease, thank the caregivers for their love, support and prayers, and proclaim October 2025 in the City of Tamarac as:*

"BREAST CANCER AWARENESS MONTH"

IN WITNESS WHEREOF*, I have hereunto set my hand and caused the Seal of the City of Tamarac to be affixed this 8th day of October, 2025.*

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Michelle J. Gómez, Mayor

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AGENDA ITEM NO. 2.f

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Monica Barros Assistant City Clerk
ITEM TYPE:	Proclamation
AGENDA SECTION:	**CITY MANAGER REPORT**
TITLE:	Hindu Heritage Month *Requested by Mayor Michelle J. Gomez*

ATTACHMENTS:
Agenda Request - Gomez.pdf
HINDU HERITAGE MONTH.pdf

Commission Agenda Request Form

Requested by: Michelle Gomez, Mayor

Meeting Date: 10/08/2025

Agenda Item Title:

Item Description:

Proclamation Request

Breast Cancer Awareness 2025
Hindu Heritage Month - Diwali 2025

☑ **I have provided information, or attachment(s), that I would like included as backup material for agenda publication.**

☐ **There are no additional materials, or attachments, being provided for this item.**

eSigned via GovOS.com
Michelle J. Gomez
Key: 1dacc9970e1876684e959e225bdc9e35

THE CITY OF TAMARAC, FLORIDA

Requested by Mayor Michelle J. Gómez

WHEREAS, *There are an estimated one billion Hindus worldwide, and approximately 2.5 million Hindu Americans live across the United States; and*

WHEREAS, *Florida and our nation have greatly benefited from Hindu Americans, especially through the Vedanta philosophy, Ayurvedic medicine, classical Indian art, dance, music, meditation, yoga, literature, and community service; and*

WHEREAS, *Hindu Americans have greatly enriched the Broward County school and higher education systems by teaching numerous students, especially in the academic fields of astrophysics, computer science, engineering, law, planetary science, psychology, and neuroscience, and the majority of Hindu Americans are in high-skill occupations; and*

WHEREAS, *Hindu Americans share the entrepreneurial spirit of America and contribute to Broward County's economic vitality, growth, and well-being; and*

WHEREAS, *Hindu Americans have also contributed to many of Broward County's economic sectors and have particularly excelled in the areas of business, law, politics, information technology, medicine, and science; and*

WHEREAS, *Hindu Americans now serve in various levels of government across the state and nation; and*

WHEREAS, *Hindu Americans share values of tolerance, non-violence, pluralism, religious freedom, and respect for diversity of all faiths; and*

WHEREAS, *the festival of Diwali is a time for Hindu, Sikh, Jain, and Buddhist American families to gather to light small lamps around their homes and pray for knowledge, peace, and universal well-being; and*

WHEREAS, *Hindu Americans throughout Broward County celebrate numerous holidays and festivals, including Diwali, which celebrates the victory of good over evil and knowledge over ignorance; and*

NOW, THEREFORE, *I, Michelle J. Gómez, Mayor of the City of Tamarac, Broward County, Florida, do hereby recognize and acknowledge the significant contributions of Hindu Americans to our community, and encourage all residents and citizens to increase their awareness and understanding of Hinduism and the Hindu American community, and proclaim the month of October 2025 as:*

"HINDU HERITAGE MONTH"

IN WITNESS WHEREOF*, I have hereunto set my hand and caused the Seal of the City of Tamarac to be affixed this 8th day of October 2025.*

Michelle J. Gomez, Mayor

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CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Kimberly Dillon
ITEM TYPE:	Proclamation
AGENDA SECTION:	**CITY MANAGER REPORT**
TITLE:	Celebrate Babies Week Proclamation *Requested by Mayor Michelle J. Gomez*
RECOMMENDATION:	N/A

ATTACHMENTS:
Celebrate Babies Proclamation.pdf

THE CITY OF TAMARAC, FLORIDA

Proclamation

Requested by Mayor Michelle J. Gomez

WHEREAS, *infants and young children thrive within nurturing environments and stable relationships that meet their developmental needs, and those who care for infants and young children are often in vulnerable states and require support and resources to help them care for their young children; and*

WHEREAS, *Florida is committed to the belief that early relationships are the foundation for a young child's psychological, emotional, developmental, and physical well-being. Each infant and young child must be nurtured and protected by one or more consistent caregivers; and*

WHEREAS, *in the third week of October, the Florida Association of Infant Mental Health (FAIMH) and the FAIMH Broward Chapter bring awareness to infant mental health and encourage the community to honor and celebrate the lives of the infants, and those who work with and on behalf of young children in our communities; and*

WHEREAS, *the FAIMH Broward Chapter is comprised of partners from the broad Broward County system of care who work with infants and families, come together monthly to collaborate on how Broward County can support the early mental health of infants and their families within the county through education, training, professional development, reflective consultation, and community resources. We acknowledge that we must work together as a community to increase awareness and public understanding of the critical importance of healthy relationships between infants, toddlers, parents, and the early childhood system of care; and*

WHEREAS, *the data shows the need to address disparities through the creation of inclusive systems that provide equitable access to services and programs that support all infants, toddlers, and young children and their families;*

WHEREAS, *there are several policy initiatives in Florida committed to improving outcomes for infants, toddlers, and young children with a focus on collaboration and partnership; and*

WHEREAS, *through intentional community outreach, professional development, networking, fundraising, social action, and policy awareness efforts, babies, their families, and those who personally and professionally support them are honored and celebrated;*

NOW THEREFORE, *I, Michelle J. Gomez, Mayor of the City of Tamarac, Broward County, Florida, on behalf of the City Commission, do hereby proclaim October 20-24, 2025 as:*

CELEBRATE BABIES WEEK

in Broward County and urge all Broward County residents and businesses to recognize and commend the Florida Association of Infant Mental Health Broward Chapter for providing the time and space for the community to contribute to improving the lives of our local infants and their families.

IN WITNESS WHEREOF, *I have hereunto set my hand and caused the Seal of the City of Tamarac to be affixed this 8th day of October 2025.*

Michelle J. Gomez, Mayor

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AGENDA ITEM NO. 2.h

CITY COMMISSION AGENDA ITEM REPORT

DATE: October 8, 2025

SUBMITTED BY: Kimberly Dillon

ITEM TYPE: Medal of Honor

AGENDA SECTION: **CITY MANAGER REPORT**

TITLE: Medal of Honor presentation to Simi Preetam in recognition of her extraordinary commitment to exceptional customer service.
Requested by Commissioner Marlon Bolton

ATTACHMENTS:
Medal of Honor Request - Bolton.pdf
Medal of Honor_Simi Preetam.pdf

Commission Agenda Request Form

Requested by: Marlon Bolton, District 1

Meeting Date: 10/08/2025

Agenda Item Title:

Item Description:

Medal of Honor Request

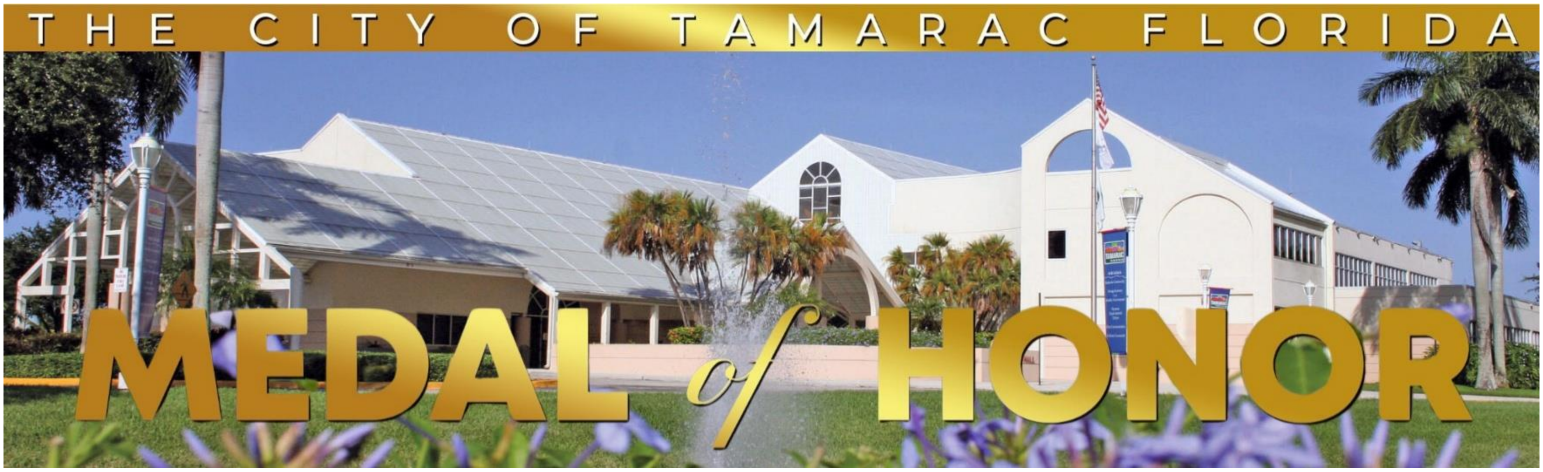
Medal of Honor, Requested by Commissioner Marlon D. Bolton, presented to Simi Pretam in recognition of her extraordinary commitment to exceptional customer service, exemplified by her outstanding interaction with a resident on September 10th, showcasing her dedication to delivering compassionate and exemplary service to the community.

- [x] **I have provided information, or attachment(s), that I would like included as backup material for agenda publication.**
- [ ] **There are no additional materials, or attachments, being provided for this item.**

eSigned via GovOS.com

Maria Smith

Key: 1dacc9970e1876684e959e225bdc9e35



MEDAL OF HONOR
HONORING SIMI PREETAM FOR HER DEDICATED SERVICE

WHEREAS, Simi Preetam has been a valued member of Team Tamarac since July 8, 2005, serving with distinction and dedication as a Utility Billing Representative III; and

WHEREAS, Simi consistently demonstrates exceptional customer service skills, providing routine front-line support, cashiering, and payment processing services to our residents with professionalism and courtesy; and

WHEREAS, Simi's attention to detail and commitment to accuracy have earned her recognition and respect from her colleagues and supervisors, as evidenced by her progression through the Billing Representative career path; and

WHEREAS, Simi's exceptional service extends beyond her regular duties, as exemplified by her actions in assisting a District 2 resident, where she went above and beyond to advise the resident of abnormal water consumption, potentially saving the resident hundreds of thousands of dollars; and

WHEREAS, the resident's testimonial highlights Simi's genuine concern, attitude, and care, which exceeded the norm and made a significant difference in the resident's experience with our city; and

WHEREAS, Simi's dedication, work ethic, and commitment to excellence serve as an inspiration to her colleagues and a testament to the high standards of service that our city strives to maintain.

NOW, THEREFORE, ...I Marlon Bolton confer the Medal of Honor..... , that we recognize and honor Simi Preetam for her outstanding service, dedication, and commitment to our residents. We express our deepest appreciation for her tireless efforts and congratulate her on her remarkable achievements.

IN WITNESS WHEREOF, We have hereunto set our hands and caused this Medal of Honor to be issued this 8th day of October 2025.

Hon. Marlon D. Bolton, Commissioner

AGENDA ITEM NO. 2.i

TAMARAC
The City For Your Life

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Kimberly Dillon
ITEM TYPE:	Proclamation
AGENDA SECTION:	**CITY MANAGER REPORT**
TITLE:	Customer Service Week Proclamation

ATTACHMENTS:
Customer Service Week Proclamation 2025.pdf

THE CITY OF TAMARAC, FLORIDA

Proclamation

Requested by City Manager Levent Sucuoglu

WHEREAS, *approximately 400 employees of the City of Tamarac, drawn from diverse departments and specialties, contribute their skills, dedication, and effort daily to deliver efficient, high-quality, and often personalized service to our residents, businesses, and visitors; and*

WHEREAS, *Customer Service Week is observed annually in the first full week of October to honor the importance of customer service and the people who deliver it; and*

WHEREAS, *in 1992 the U.S. Congress formally recognized National Customer Service Week, urging organizations across the nation to acknowledge the value of customer service professionals; and*

WHEREAS, *the City of Tamarac takes great pride in maintaining exceptional service standards, and our employees consistently exemplify these standards through their daily interactions and accomplishments; and*

WHEREAS, *our employees represent a wide array of professions and trades, utilizing a breadth of knowledge, skills, and integrity — always striving to achieve service excellence; and*

WHEREAS, *the official theme for Customer Service Week 2025 is "Mission: Possible," a fitting reminder that our staff continuously rise to meet challenges and deliver meaningful results; and*

WHEREAS, *we extend heartfelt thanks to all who call Tamarac home, as well as those who work, visit, and invest their time and talents in our community, for giving us the privilege to serve them;*

NOW, THEREFORE, I, *Michelle J. Gomez, Mayor of the City of Tamarac, Broward County, Florida, on behalf of the City Commission do hereby recognize and proclaim October 6 – 10, 2025 as:*

"CUSTOMER SERVICE WEEK"

in the City of Tamarac, during which we recognize and celebrate our employees, who embody the City's vision of "Excellence Always" and whose dedication ensures that our service is truly second to none.

IN WITNESS WHEREOF*, I have hereunto set my hand and caused the Seal of the City of Tamarac to be affixed this 8th day of October 2025.*

Michelle J. Gomez, Mayor

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AGENDA ITEM NO. 2.j

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Fariel Khan
ITEM TYPE:	Other
AGENDA SECTION:	**CITY MANAGER REPORT**
TITLE:	Investment Report - August 2025
RECOMMENDATION:	Review the Investment Report for an update of the City's investment activity through the month of August 2025.

ATTACHMENTS:
Tamarac City Manager Memo August 2025-full packet.pdf

CITY OF TAMARAC

INTEROFFICE MEMORANDUM

FINANCIAL SERVICES

AMINISTRATION DIVISION

TO: **Levent Sucuoglu**
City Manager

DATE: **Sept 25th, 2025**

FROM: **Christine Cajuste, Director of Financial Services**

RE: **Investment Report: August 2025**

Recommendation:

The following report outlines the results of the City's investment activities for the Month of August 2025.

Issue:

This report provides an update of the City's investment activity through August 2025. Tamarac's Code, Section 6-29 "Investment Reports", provides that: "The Finance Director shall prepare a written report of the City's investments at least on a monthly basis. The report shall be presented and explained to the City Commission at a regular or special meeting."

Background:

The Financial Services staff reviews the City's cash positions daily and invests funds as cash flow, investment needs, and interest rates dictate. Operating funds are invested according to cash flow needs with surplus funds invested in securities of varying maturities. No single investment is invested longer than a maturity of sixty (60) months, and the average duration of Tamarac's investment portfolio is targeted to be less than thirty-six (36) months.

Investment Portfolio Weighted Yield:

The total Operations & Reserve investment portfolio weighted average yield for the month of August was 3.093%. The managed portion of the portfolio had a weighted average yield of 3.66%, while the cash portion of the portfolio had a weighted average yield of 3.00%.

SMA ACCT – $40,615,606.47 3.66%

FL SAFE – $76,685,476.55 4.32%

FL SAFE Series 2018 Capital Improvements Bonds – $3,815,391.97 4.32%

Florida Prime – $88,532,097.04 4.44%

TD Concentration ACCT – $77,932,950.58

Investment Strategy:

The City's interest-bearing checking account at TD Bank holds funds needed to pay its weekly obligations. Funds held for short-term liquidity needs are invested in the TD Bank, the AIM Treasury money market fund, Wells Fargo and the FLSAFE Local Government Investment Pool. Based on the cash flow model and short-term investment strategy, the target amount for liquidity purposes is at least $15 million. Funds not needed for liquidity purposes are used to purchase longer-term securities. Total liquidity in the Operations and Reserve Portfolio held in FLSAFE, Florida Prime and at TD Bank on August 31, 2025, was $243,150,524.17. The Series 2018 Capital Improvement Bond proceeds portfolio had $3,815,391.97 in FLSAFE, bringing total liquidity to $246,965,916.14. The managed portfolio with Chandler Asset Management held $40,615,606.47. The total of all portfolios was $287,581,522.61.

Investment Activity – August 2025

Investment Maturities/Calls/Sold:
There was one Agency that matured in the amount of $650,000. No security was sold. No security was called.

Investment Purchases:
Two U.S. Treasury securities were purchased in August in amount of $2,350,000. Five corporate notes were purchased in the amount of $1,900,000.

<u>Investment News</u> Chandler Asset Management

Economic Summary

Recent economic data suggest slower growth in 2025 and greater market uncertainty as the effects of fiscal policy unfold. Inflationary trends have subsided, but core levels remain above the Fed's target, and tariff impacts remain uncertain. The labor market is exhibiting a softening trend. Given the economic outlook, we expect gradual normalization of monetary policy and a steepening yield curve.

As broadly anticipated, the Federal Open Market Committee (FOMC) reduced the Federal Funds Rate by 0.25% to the range of 4.00 - 4.25% at the September meeting. Fed Chair Powell sited greater downside risks to employment even though inflation remains elevated. The Summary of Economic projections reflected two additional quarter point rate cuts this year, compared to one in the previous forecast, with only marginal changes to longer-term forecasts. Powell continued to emphasize optionality and data dependency for future monetary policy decisions.

US Treasury yield curve steepened in August, as the 2-year Treasury yield declined 34 basis points to 3.62%, the 5-year Treasury -28 basis points to 3.70%, and the 10-year Treasury yield -15 basis points to 4.23%. The spread between the 2-year and 10-year Treasury yield points on the curve increased to +61 basis points at August month-end versus +42 basis points at July month-end. The spread between the 2-year Treasury and 10-year Treasury yield one year ago was -1.5 basis points. The spread between the 3-month and 10-year Treasury yield points on the curve was -7 basis points in August versus +4 basis points in July.

Employment

The U.S. economy added just 22,000 jobs in August, falling short of consensus expectations and punctuating the softening trend in the labor market. The three-month moving average and six-month moving average payrolls totaled 29,000 and 64,000 respectively. The unemployment rate rose to 4.3% in August from 4.2% in July. The labor participation rate inched up to 62.3%, remaining below the pre-pandemic level of 63.3%. The U-6 underemployment rate, which includes those who are marginally attached to the labor force and employed part time for economic reasons jumped to 8.1% in August from 7.9% in July. Average hourly earnings fell to 3.7% year-over-year from 3.9% last month.

Inflation

In August, the Consumer Price Index (CPI) increased more than expected at 0.4% month-over-month and 2.9% year-over-year, while the Core CPI rose 0.3% month-over-month and 3.1% year-over-year, in line with expectations. The Personal Consumption Expenditures (PCE) price index rose 0.2% month-over-month and held at 2.6% year-over-year in July. The Core PCE deflator, which excludes food and energy and is the Fed's preferred gauge, edged up 0.3% month-over-month and 2.9% year-over-year. Although inflation has trended toward the Federal Reserve's 2% target, the overall impact of tariff policy has not yet fully flowed through to the US economy.

Housing

Housing starts declined 8.5% in August to a seasonally adjusted annual rate of 1.307 million units, which fell short of consensus expectations. Starts were down 6.0% from August 2024. The Freddie Mac 30-year fixed rate mortgage declined to 6.6% in August. According to the S&P Cotality Case-Shiller 20-City Home Price Index, home prices fell 0.25% in June month-over-over, pulling the annual gain to 2.1% from 2.8% in May. Limited inventory, elevated mortgage rates, and lack of affordability continue to weigh on underlying demand in the housing market.

GDP

In a sharp rebound from the first quarter, real GDP increased at an annualized rate of 3.3% in the second quarter of 2025 in the second estimate up from the 3.0% advance estimate, according to the Bureau of Economic Analysis. The increase in real GDP in the second quarter was driven by the drop in imports following the significant rise in the first quarter in anticipation of higher tariffs and an increase in consumer spending. The consensus projection calls for 1.1% growth for the third quarter and 1.6% for the full year 2025.

MONTHLY ACCOUNT STATEMENT

City of Tamarac | Account #11314 | As of July 31, 2025

CHANDLER ASSET MANAGEMENT | chandlerasset.com

Chandler Team:

For questions about your account, please call (800) 317-4747,
or contact clientservice@chandlerasset.com

Custodian:

US Bank

PORTFOLIO SUMMARY

City of Tamarac | Account #11314 | As of July 31, 2025

Portfolio Characteristics

Average Modified Duration	1.72
Average Coupon	3.31%
Average Purchase YTM	3.59%
Average Market YTM	4.12%
Average Credit Quality*	AA
Average Final Maturity	1.90
Average Life	1.76

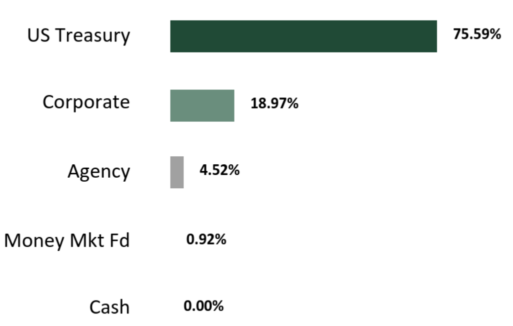
Account Summary

	End Values as of 06/30/2025	End Values as of 07/31/2025
Market Value	36,299,852.73	36,347,533.14
Accrued Interest	283,460.37	242,912.40
Total Market Value	**36,583,313.10**	**36,590,445.54**
Income Earned	129,831.19	109,601.37
Cont/WD	0.00	0.00
Par	36,430,288.49	36,594,885.14
Book Value	36,247,572.36	36,398,354.71
Cost Value	36,163,672.62	36,303,708.73

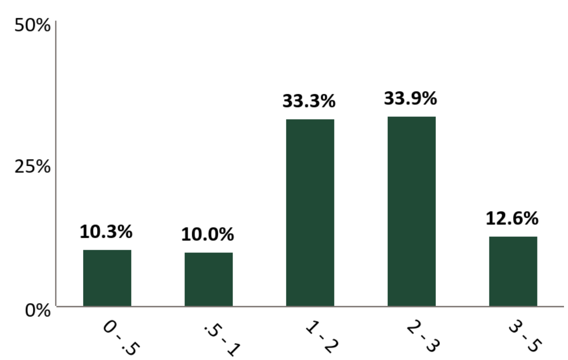
Top Issuers

Government of The United States	75.59%
FNMA	1.78%
BNY Mellon Corp	1.39%
Wells Fargo & Company	1.38%
Toyota Motor Corporation	1.38%
Caterpillar Inc.	1.38%
Federal Home Loan Banks	1.37%
Farm Credit System	1.36%

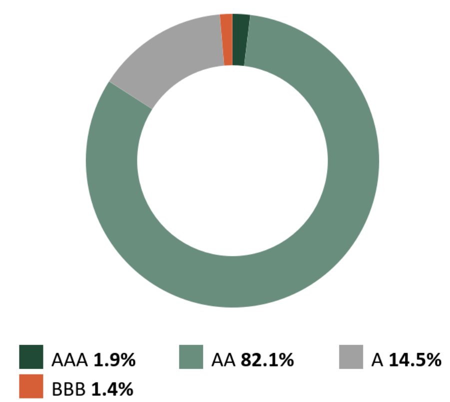
Sector Allocation



Maturity Distribution



Credit Quality (S&P)



Performance Review

Total Rate of Return**	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	Since Inception (12/01/24)
City of Tamarac	0.02%	0.55%	2.97%	--	--	--	--	--	--
Benchmark Return	(0.05%)	0.34%	2.73%	--	--	--	--	--	--

*The average credit quality is a weighted average calculation of the highest of S&P, Moody's and Fitch.
**Periods over 1 year are annualized.
Benchmark: ICE BofA 1-3 Year US Treasury & Agency Index Secondary Benchmark:

City of Tamarac | Account #11314 | As of July 31, 2025

Rules Name	Limit	Actual	Compliance Status	Notes
AGENCY MORTGAGE-BACKED SECURITIES				
Max % (MV)	15.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5.0	0.0	Compliant	
Min Rating (AA by 1)	0.0	0.0	Compliant	
ASSET-BACKED SECURITIES (ABS)				
Max % (MV)	10.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5.0	0.0	Compliant	
Min Rating (AA by 1)	0.0	0.0	Compliant	
BANKERS' ACCEPTANCES				
Max % (MV)	25.0	0.0	Compliant	
Max % Issuer (MV)	10.0	0.0	Compliant	
Max Maturity (Days)	180.0	0.0	Compliant	
Min Rating (A-1/P-1 by Moody's & S&P)	0.0	0.0	Compliant	
COMMERCIAL PAPER				
Max % (MV)	25.0	0.0	Compliant	
Max % Issuer (MV)	10.0	0.0	Compliant	
Max Maturity (Days)	180.0	0.0	Compliant	
Min Rating (A-1/P-1 by Moody's & S&P)	0.0	0.0	Compliant	
CORPORATE MEDIUM TERM NOTES				
Max % (MV)	20.0	19.0	Compliant	
Max % Issuer (MV)	5.0	1.4	Compliant	
Max Maturity (Years)	5.0	3.5	Compliant	
Min Rating (A- by 2 or AA- by 1)	0.0	0.0	Compliant	
FDIC INSURED TIME DEPOSITS (NON-NEGOTIABLE CD/ TD)				
Max % (MV)	10.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	1.0	0.0	Compliant	
FEDERAL AGENCIES (NON-FULL FAITH & CREDIT)				
Max % (MV)	75.0	4.5	Compliant	
Max % Issuer (MV)	10.0	1.8	Compliant	
Max Maturity (Years)	5.0	1.2	Compliant	

City of Tamarac | Account #11314 | As of July 31, 2025

Rules Name	Limit	Actual	Compliance Status	Notes
FEDERAL AGENCIES (FULL FAITH & CREDIT)				
Max % (MV)	50.0	0.0	Compliant	
Max % Issuer (MV)	10.0	0.0	Compliant	
Max Maturity (Years)	5.0	0.0	Compliant	
FLORIDA LOCAL GOVERNMENT SURPLUS FUNDS TRUST FUND (SBA)				
Max % (MV)	50.0	0.0	Compliant	
LOCAL GOVERNMENT INVESTMENT POOL (LGIP)				
Max % (MV)	50.0	0.0	Compliant	
MONEY MARKET MUTUAL FUNDS				
Max % (MV)	100.0	0.9	Compliant	
Min Rating (AAA by 1)	0.0	0.0	Compliant	
MUNICIPAL SECURITIES				
Max % (MV)	20.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	3.0	0.0	Compliant	
Min Rating (Aa2 by Moody's or AA by S&P)	0.0	0.0	Compliant	
MUTUAL FUNDS				
Max % (MV)	100.0	0.0	Compliant	
REPURCHASE AGREEMENTS				
Max % (MV)	25.0	0.0	Compliant	
Max % Issuer (MV)	10.0	0.0	Compliant	
Max Maturity (Days)	90.0	0.0	Compliant	
U.S. TREASURIES				
Max % (MV)	100.0	75.6	Compliant	
Max Maturity (Years)	5.0	3.9	Compliant	

CHANDLER ASSET MANAGEMENT

City of Tamarac | Account #11314 | As of July 31, 2025

Maturities / Calls

Month to Date	**0.00**
Fiscal Year to Date	**0.00**

Principal Paydowns

Month to Date	**0.00**
Fiscal Year to Date	**0.00**

Purchases

Month to Date	**2,368,301.82**
Fiscal Year to Date	**2,368,301.82**

Sales

Month to Date	**(2,227,838.04)**
Fiscal Year to Date	**(2,227,838.04)**

Interest Received

Month to Date	**130,449.80**
Fiscal Year to Date	**130,449.80**

Purchased / Sold Interest

Month to Date	**11,533.66**
Fiscal Year to Date	**11,533.66**

Accrual Activity Summary

	Month to Date	Fiscal Year to Date (07/01/2025)
Beginning Book Value	36,247,572.36	36,247,572.36
Maturities/Calls	0.00	0.00
Principal Paydowns	0.00	0.00
Purchases	2,368,301.82	2,368,301.82
Sales	(2,227,838.04)	(2,227,838.04)
Change in Cash, Payables, Receivables	392.64	392.64
Amortization/Accretion	8,165.88	8,165.88
Realized Gain (Loss)	1,760.04	1,760.04
Ending Book Value	36,398,354.71	36,398,354.71

Fair Market Activity Summary

	Month to Date	Fiscal Year to Date (07/01/2025)
Beginning Market Value	36,299,852.73	36,299,852.73
Maturities/Calls	0.00	0.00
Principal Paydowns	0.00	0.00
Purchases	2,368,301.82	2,368,301.82
Sales	(2,227,838.04)	(2,227,838.04)
Change in Cash, Payables, Receivables	392.64	392.64
Amortization/Accretion	8,165.88	8,165.88
Change in Net Unrealized Gain (Loss)	(103,101.93)	(103,101.93)
Realized Gain (Loss)	1,760.04	1,760.04
Ending Market Value	36,347,533.14	36,347,533.14

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
AGENCY									
3135G05X7	FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.375 08/25/2025	650,000.00	03/08/2022 1.84%	618,169.50 649,395.14	99.73 4.43%	648,243.15 1,056.25	1.78% (1,152.00)	Aa1/AA+ AA+	0.07 0.07
3133ERVU2	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.5 10/02/2026	500,000.00	10/03/2024 3.72%	497,874.50 498,753.31	99.19 4.21%	495,967.43 5,784.72	1.36% (2,785.88)	Aa1/AA+ AA+	1.17 1.12
3130B3A29	FEDERAL HOME LOAN BANKS 4.0 10/09/2026	500,000.00	10/22/2024 4.06%	499,405.00 499,639.34	99.89 4.09%	499,456.00 6,222.22	1.37% (183.34)	Aa1/AA+ AA+	1.19 1.14
Total Agency		**1,650,000.00**	**3.09%**	**1,615,449.00** **1,647,787.80**	**99.62** **4.26%**	**1,643,666.58** **13,063.19**	**4.52%** **(4,121.22)**		**0.74** **0.71**
CASH									
CCYUSD	Receivable	1,217.56	--	1,217.56 1,217.56	1.00 0.00%	1,217.56 0.00	0.00% 0.00	Aaa/AAA AAA	0.00 0.00
Total Cash		**1,217.56**		**1,217.56** **1,217.56**	**1.00** **0.00%**	**1,217.56** **0.00**	**0.00%** **0.00**		**0.00** **0.00**
CORPORATE									
594918BJ2	MICROSOFT CORP 3.125 11/03/2025	375,000.00	01/24/2022 1.56%	395,062.50 375,031.25	99.66 4.42%	373,741.13 2,864.58	1.03% (1,290.12)	Aaa/AAA NA	0.26 0.25
931142EM1	WALMART INC 3.05 07/08/2026	375,000.00	01/24/2022 1.65%	396,618.75 378,875.32	99.01 4.14%	371,275.08 730.73	1.02% (7,600.24)	Aa2/AA AA	0.94 0.91
037833DN7	APPLE INC 2.05 09/11/2026	375,000.00	01/19/2022 1.79%	379,125.00 375,870.02	97.65 4.24%	366,182.26 2,989.58	1.01% (9,687.76)	Aaa/AA+ NA	1.11 1.07
02665WFP1	AMERICAN HONDA FINANCE CORP 4.4 10/05/2026	350,000.00	09/16/2024 4.06%	352,285.50 351,313.86	99.89 4.49%	349,619.71 4,962.22	0.96% (1,694.15)	A3/A- NA	1.18 1.12
14913UAV2	CATERPILLAR FINANCIAL SERVICES CORP 4.5 01/07/2027	500,000.00	01/14/2025 4.59%	499,165.00 499,393.99	100.41 4.20%	502,067.57 1,500.00	1.38% 2,673.58	A2/A A+	1.44 1.37
89236TMY8	TOYOTA MOTOR CREDIT CORP 4.6 01/08/2027	500,000.00	01/14/2025 4.69%	499,145.00 499,379.15	100.48 4.25%	502,375.02 1,469.44	1.38% 2,995.87	A1/A+ A+	1.44 1.37
369550BL1	GENERAL DYNAMICS CORP 3.5 04/01/2027	350,000.00	09/26/2024 3.90%	346,696.00 347,806.95	98.97 4.15%	346,382.92 4,083.33	0.95% (1,424.03)	A2/A NA	1.67 1.58
24422EXV6	JOHN DEERE CAPITAL CORP 4.2 07/15/2027	350,000.00	09/16/2024 3.78%	353,899.00 352,696.40	100.08 4.16%	350,276.24 653.33	0.96% (2,420.15)	A1/A A+	1.96 1.86
756109BG8	REALTY INCOME CORP 3.95 08/15/2027	350,000.00	10/22/2024 4.42%	345,670.50 346,860.48	99.25 4.34%	347,372.43 6,374.86	0.96% 511.95	A3/A- NA	2.04 1.90

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
63743HFT4	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 4.12 09/16/2027	350,000.00	09/16/2024 3.94%	351,757.00 351,231.39	99.67 4.28%	348,844.72 5,407.50	0.96% (2,386.66)	A2/A- A	2.13 1.98
91324PDE9	UNITEDHEALTH GROUP INC 2.95 10/15/2027	350,000.00	09/26/2024 3.85%	340,984.00 343,478.99	97.04 4.37%	339,633.40 3,040.14	0.93% (3,845.59)	A2/A+ A	2.21 2.09
911312BM7	UNITED PARCEL SERVICE INC 3.05 11/15/2027	350,000.00	09/26/2024 3.96%	340,690.00 343,196.54	97.40 4.25%	340,894.75 2,253.61	0.94% (2,301.79)	A2/A NA	2.29 2.17
61747YER2	MORGAN STANLEY 4.21 04/20/2028	350,000.00	09/16/2024 4.22%	349,919.50 349,946.59	99.55 5.00%	348,442.06 4,133.99	0.96% (1,504.53)	A1/A- A+	2.72 1.62
46647PDA1	JPMORGAN CHASE & CO 4.323 04/26/2028	350,000.00	09/16/2024 4.17%	351,298.50 350,864.30	99.72 4.99%	349,013.76 3,992.77	0.96% (1,850.55)	A1/A AA-	2.74 1.64
06051GKP3	BANK OF AMERICA CORP 4.376 04/27/2028	350,000.00	09/16/2024 4.23%	351,270.50 350,846.11	99.79 5.00%	349,263.22 3,999.18	0.96% (1,582.89)	A1/A- AA-	2.74 1.64
06406RBX4	BANK OF NEW YORK MELLON CORP 4.89 07/21/2028	500,000.00	01/14/2025 4.83%	500,710.00 500,556.70	101.10 4.59%	505,492.65 679.17	1.39% 4,935.95	Aa3/A AA-	2.97 1.86
95000U3A9	WELLS FARGO & CO 4.808 07/25/2028	500,000.00	01/14/2025 5.12%	496,335.00 497,122.92	100.55 5.10%	502,742.35 400.67	1.38% 5,619.43	A1/BBB+ A+	2.99 1.87
91159HJK7	US BANCORP 4.653 02/01/2029	300,000.00	06/05/2025 4.58%	300,501.00 300,472.08	100.50 4.75%	301,508.89 6,979.50	0.83% 1,036.81	A3/A A	3.51 2.34
Total Corporate		**6,925,000.00**	**3.91%**	**6,951,132.75** **6,914,943.02**	**99.58** **4.49%**	**6,895,128.14** **56,514.61**	**18.97%** **(19,814.88)**		**2.01** **1.58**
MONEY MARKET FUND									
31846V203	FIRST AMER:GVT OBLG Y	333,667.58	-- 3.92%	333,667.58 333,667.58	1.00 3.92%	333,667.58 0.00	0.92% 0.00	Aaa/ AAAm AAA	0.00 0.00
Total Money Market Fund		**333,667.58**	**3.92%**	**333,667.58** **333,667.58**	**1.00** **3.92%**	**333,667.58** **0.00**	**0.92%** **0.00**		**0.00** **0.00**
US TREASURY									
91282CAM3	UNITED STATES TREASURY 0.25 09/30/2025	950,000.00	08/04/2021 0.55%	938,273.44 949,535.58	99.33 4.37%	943,620.90 798.16	2.60% (5,914.68)	Aa1/AA+ AA+	0.17 0.16
91282CAT8	UNITED STATES TREASURY 0.25 10/31/2025	950,000.00	08/04/2021 0.57%	937,494.14 949,263.89	99.00 4.35%	940,453.61 600.20	2.59% (8,810.27)	Aa1/AA+ AA+	0.25 0.24

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
91282CGA3	UNITED STATES TREASURY 4.0 12/15/2025	500,000.00	09/26/2024 3.82%	501,015.63 500,311.09	99.93 4.18%	499,633.79 2,568.31	1.37% (677.30)	Aa1/AA+ AA+	0.38 0.37
91282CBQ3	UNITED STATES TREASURY 0.5 02/28/2026	650,000.00	08/04/2021 0.61%	646,699.22 649,581.95	97.81 4.35%	635,786.33 1,360.05	1.75% (13,795.63)	Aa1/AA+ AA+	0.58 0.57
9128286L9	UNITED STATES TREASURY 2.25 03/31/2026	500,000.00	10/03/2024 3.80%	488,867.19 495,038.42	98.68 4.28%	493,404.30 3,780.74	1.36% (1,634.12)	Aa1/AA+ AA+	0.67 0.64
91282CBW0	UNITED STATES TREASURY 0.75 04/30/2026	650,000.00	08/04/2021 0.63%	653,529.30 650,555.86	97.43 4.28%	633,313.28 1,232.00	1.74% (17,242.58)	Aa1/AA+ AA+	0.75 0.73
91282CHB0	UNITED STATES TREASURY 3.625 05/15/2026	500,000.00	10/22/2024 4.11%	496,386.72 498,177.48	99.55 4.20%	497,755.86 3,841.71	1.37% (421.62)	Aa1/AA+ AA+	0.79 0.76
91282CHH7	UNITED STATES TREASURY 4.125 06/15/2026	500,000.00	09/26/2024 3.67%	503,710.94 501,885.11	99.93 4.20%	499,643.56 2,648.57	1.37% (2,241.56)	Aa1/AA+ AA+	0.87 0.84
91282CLB5	UNITED STATES TREASURY 4.375 07/31/2026	500,000.00	10/22/2024 4.09%	502,382.81 501,342.64	100.18 4.19%	500,890.63 59.44	1.38% (452.01)	Aa1/AA+ AA+	1.00 0.97
91282CLH2	UNITED STATES TREASURY 3.75 08/31/2026	500,000.00	10/03/2024 3.72%	500,292.97 500,166.27	99.56 4.17%	497,792.97 7,846.47	1.37% (2,373.30)	Aa1/AA+ AA+	1.08 1.03
91282CCZ2	UNITED STATES TREASURY 0.875 09/30/2026	450,000.00	03/14/2022 2.08%	426,550.78 443,989.19	96.32 4.14%	433,458.99 1,323.26	1.19% (10,530.21)	Aa1/AA+ AA+	1.17 1.13
91282CLS8	UNITED STATES TREASURY 4.125 10/31/2026	500,000.00	11/05/2024 4.23%	498,984.38 499,360.33	99.99 4.13%	499,960.94 5,212.30	1.38% 600.61	Aa1/AA+ AA+	1.25 1.19
912828U24	UNITED STATES TREASURY 2.0 11/15/2026	500,000.00	09/26/2024 3.61%	483,632.81 490,104.05	97.38 4.11%	486,875.00 2,119.57	1.34% (3,229.05)	Aa1/AA+ AA+	1.29 1.25
91282CJP7	UNITED STATES TREASURY 4.375 12/15/2026	500,000.00	11/05/2024 4.22%	501,542.97 501,005.24	100.41 4.06%	502,031.50 2,809.08	1.38% 1,026.26	Aa1/AA+ AA+	1.38 1.31
91282CDQ1	UNITED STATES TREASURY 1.25 12/31/2026	835,000.00	01/03/2022 1.36%	830,564.06 833,739.90	96.16 4.07%	802,937.30 907.61	2.21% (30,802.60)	Aa1/AA+ AA+	1.42 1.38
91282CJT9	UNITED STATES TREASURY 4.0 01/15/2027	500,000.00	10/22/2024 4.01%	499,843.75 499,897.88	99.92 4.05%	499,609.38 923.91	1.37% (288.51)	Aa1/AA+ AA+	1.46 1.40
91282CMH1	UNITED STATES TREASURY 4.125 01/31/2027	1,000,000.00	01/28/2025 4.19%	998,671.88 999,003.00	100.10 4.05%	1,001,015.62 112.09	2.75% 2,012.62	Aa1/AA+ AA+	1.50 1.44
912828V98	UNITED STATES TREASURY 2.25 02/15/2027	500,000.00	10/03/2024 3.66%	484,160.16 489,678.44	97.36 4.03%	486,816.41 5,189.92	1.34% (2,862.03)	Aa1/AA+ AA+	1.54 1.48
91282CEF4	UNITED STATES TREASURY 2.5 03/31/2027	500,000.00	09/16/2024 3.45%	488,515.63 492,463.77	97.60 4.00%	488,007.81 4,200.82	1.34% (4,455.96)	Aa1/AA+ AA+	1.67 1.59
91282CKJ9	UNITED STATES TREASURY 4.5 04/15/2027	500,000.00	11/05/2024 4.21%	503,339.84 502,334.14	100.83 3.99%	504,140.63 6,639.34	1.39% 1,806.49	Aa1/AA+ AA+	1.71 1.61

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
912828X88	UNITED STATES TREASURY 2.375 05/15/2027	500,000.00	09/26/2024 3.57%	485,058.59 489,852.29	97.25 3.98%	486,250.00 2,516.98	1.34% (3,602.29)	Aa1/AA+ AA+	1.79 1.72
91282CKV2	UNITED STATES TREASURY 4.625 06/15/2027	1,000,000.00	01/28/2025 4.20%	1,009,414.06 1,007,416.15	101.18 3.96%	1,011,757.81 5,939.21	2.78% 4,341.66	Aa1/AA+ AA+	1.87 1.77
91282CEW7	UNITED STATES TREASURY 3.25 06/30/2027	500,000.00	09/16/2024 3.44%	497,421.88 498,228.81	98.72 3.95%	493,613.28 1,413.04	1.36% (4,615.53)	Aa1/AA+ AA+	1.91 1.83
91282CFB2	UNITED STATES TREASURY 2.75 07/31/2027	500,000.00	11/05/2024 4.22%	481,250.00 486,290.12	97.71 3.95%	488,574.22 37.36	1.34% 2,284.10	Aa1/AA+ AA+	2.00 1.92
91282CFH9	UNITED STATES TREASURY 3.125 08/31/2027	500,000.00	11/05/2024 4.21%	485,722.66 489,444.77	98.40 3.93%	492,011.72 6,538.72	1.35% 2,566.95	Aa1/AA+ AA+	2.08 1.97
91282CLL3	UNITED STATES TREASURY 3.375 09/15/2027	1,000,000.00	-- 3.81%	988,398.44 991,403.37	98.90 3.92%	988,984.38 12,747.96	2.72% (2,418.99)	Aa1/AA+ AA+	2.13 2.00
91282CLQ2	UNITED STATES TREASURY 3.875 10/15/2027	500,000.00	10/22/2024 3.98%	498,593.75 498,958.57	99.90 3.92%	499,492.19 5,717.21	1.37% 533.62	Aa1/AA+ AA+	2.21 2.07
91282CLX7	UNITED STATES TREASURY 4.125 11/15/2027	500,000.00	11/05/2024 4.20%	498,925.78 499,179.86	100.44 3.92%	502,187.50 4,371.60	1.38% 3,007.64	Aa1/AA+ AA+	2.29 2.15
91282CMB4	UNITED STATES TREASURY 4.0 12/15/2027	1,000,000.00	01/14/2025 4.46%	987,656.25 989,953.30	100.22 3.90%	1,002,188.00 5,136.61	2.76% 12,234.70	Aa1/AA+ AA+	2.38 2.23
91282CMF5	UNITED STATES TREASURY 4.25 01/15/2028	1,000,000.00	01/28/2025 4.24%	1,000,312.50 1,000,259.31	100.77 3.92%	1,007,734.38 1,963.32	2.77% 7,475.07	Aa1/AA+ AA+	2.46 2.31
91282CMN8	UNITED STATES TREASURY 4.25 02/15/2028	600,000.00	04/08/2025 3.79%	607,359.38 606,554.23	100.83 3.90%	604,992.19 11,763.81	1.66% (1,562.04)	Aa1/AA+ AA+	2.54 2.34
91282CBS9	UNITED STATES TREASURY 1.25 03/31/2028	1,000,000.00	01/14/2025 4.49%	904,335.94 920,511.42	93.36 3.90%	933,632.81 4,200.82	2.57% 13,121.39	Aa1/AA+ AA+	2.67 2.57
91282CHA2	UNITED STATES TREASURY 3.5 04/30/2028	500,000.00	04/08/2025 3.81%	495,488.28 495,948.74	98.98 3.89%	494,882.81 4,422.55	1.36% (1,065.93)	Aa1/AA+ AA+	2.75 2.57
91282CND9	UNITED STATES TREASURY 3.75 05/15/2028	1,100,000.00	05/13/2025 3.96%	1,093,597.66 1,094,053.30	99.64 3.89%	1,096,046.88 8,743.21	3.02% 1,993.57	Aa1/AA+ AA+	2.79 2.60
91282CHK0	UNITED STATES TREASURY 4.0 06/30/2028	500,000.00	12/12/2024 4.17%	497,226.56 497,721.28	100.32 3.88%	501,621.10 1,739.13	1.38% 3,899.81	Aa1/AA+ AA+	2.92 2.72
91282CNM9	UNITED STATES TREASURY 3.875 07/15/2028	750,000.00	07/09/2025 3.84%	750,673.83 750,663.38	99.97 3.89%	749,766.00 1,342.56	2.06% (897.38)	Aa1/AA+ AA+	2.96 2.76
91282CJA0	UNITED STATES TREASURY 4.625 09/30/2028	1,000,000.00	01/14/2025 4.54%	1,002,812.50 1,002,401.22	102.16 3.89%	1,021,563.00 15,543.03	2.81% 19,161.78	Aa1/AA+ AA+	3.17 2.88
91282CJN2	UNITED STATES TREASURY 4.375 11/30/2028	1,000,000.00	01/28/2025 4.30%	1,002,695.31 1,002,341.32	101.46 3.90%	1,014,609.38 7,411.20	2.79% 12,268.06	Aa1/AA+ AA+	3.33 3.06

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
91282CJR3	UNITED STATES TREASURY 3.75 12/31/2028	500,000.00	12/12/2024 4.19%	491,796.88 493,078.10	99.51 3.90%	497,558.60 1,630.43	1.37% 4,480.50	Aa1/AA+ AA+	3.42 3.16
91282CKG5	UNITED STATES TREASURY 4.125 03/31/2029	1,000,000.00	06/05/2025 3.94%	1,006,562.50 1,006,298.87	100.72 3.91%	1,007,226.56 13,862.70	2.77% 927.69	Aa1/AA+ AA+	3.67 3.33
91282CEV9	UNITED STATES TREASURY 3.25 06/30/2029	750,000.00	07/09/2025 3.89%	732,480.47 732,746.10	97.60 3.92%	732,011.72 2,119.57	2.01% (734.39)	Aa1/AA+ AA+	3.91 3.62
Total US Treasury		**27,685,000.00**	**3.54%**	**27,402,241.84 27,500,738.74**	**99.27 4.03%**	**27,473,853.28 173,334.59**	**75.59% (26,885.46)**		**1.96 1.84**
Total Portfolio		**36,594,885.14**	**3.59%**	**36,303,708.73 36,398,354.71**	**98.44 4.12%**	**36,347,533.14 242,912.40**	**100.00% (50,821.56)**		**1.90 1.72**
Total Market Value + Accrued						**36,590,445.54**			

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Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	07/02/2025	31846V203	824.94	FIRST AMER:GVT OBLG Y	1.000	3.95%	(824.94)	0.00	(824.94)	0.00
Purchase	07/07/2025	31846V203	11,187.50	FIRST AMER:GVT OBLG Y	1.000	3.91%	(11,187.50)	0.00	(11,187.50)	0.00
Purchase	07/08/2025	31846V203	17,154.86	FIRST AMER:GVT OBLG Y	1.000	3.91%	(17,154.86)	0.00	(17,154.86)	0.00
Purchase	07/10/2025	31846V203	785,947.72	FIRST AMER:GVT OBLG Y	1.000	3.91%	(785,947.72)	0.00	(785,947.72)	0.00
Purchase	07/10/2025	91282CEV9	750,000.00	UNITED STATES TREASURY 3.25 06/30/2029	97.664	3.89%	(732,480.47)	(662.36)	(733,142.83)	0.00
Purchase	07/15/2025	31846V203	5,267.50	FIRST AMER:GVT OBLG Y	1.000	3.91%	(5,267.50)	0.00	(5,267.50)	0.00
Purchase	07/15/2025	91282CNM9	750,000.00	UNITED STATES TREASURY 3.875 07/15/2028	100.090	3.84%	(750,673.83)	0.00	(750,673.83)	0.00
Purchase	07/17/2025	31846V203	2,082.50	FIRST AMER:GVT OBLG Y	1.000	3.92%	(2,082.50)	0.00	(2,082.50)	0.00
Purchase	07/21/2025	31846V203	12,225.00	FIRST AMER:GVT OBLG Y	1.000	3.90%	(12,225.00)	0.00	(12,225.00)	0.00
Purchase	07/25/2025	31846V203	12,020.00	FIRST AMER:GVT OBLG Y	1.000	3.89%	(12,020.00)	0.00	(12,020.00)	0.00
Purchase	07/31/2025	31846V203	38,437.50	FIRST AMER:GVT OBLG Y	1.000	3.92%	(38,437.50)	0.00	(38,437.50)	0.00
Total Purchase			**2,385,147.52**				**(2,368,301.82)**	**(662.36)**	**(2,368,964.18)**	**0.00**
TOTAL ACQUISITIONS			**2,385,147.52**				**(2,368,301.82)**	**(662.36)**	**(2,368,964.18)**	**0.00**
DISPOSITIONS										
Sale	07/07/2025	31846V203	(1,519.68)	FIRST AMER:GVT OBLG Y	1.000	3.91%	1,519.68	0.00	1,519.68	0.00
Sale	07/10/2025	91282CHM6	(500,000.00)	UNITED STATES TREASURY 4.5 07/15/2026	100.410	4.26%	502,050.78	(10,939.23)	512,990.01	912.83
Sale	07/10/2025	91282CKY6	(1,000,000.00)	UNITED STATES TREASURY 4.625 06/30/2026	100.484	4.20%	1,004,843.75	(1,256.79)	1,006,100.54	847.21
Sale	07/15/2025	31846V203	(719,423.83)	FIRST AMER:GVT OBLG Y	1.000	3.91%	719,423.83	0.00	719,423.83	0.00
Total Sale			**(2,220,943.51)**				**2,227,838.04**	**(12,196.02)**	**2,240,034.06**	**1,760.04**
TOTAL DISPOSITIONS			**(2,220,943.51)**				**2,227,838.04**	**(12,196.02)**	**2,240,034.06**	**1,760.04**
OTHER TRANSACTIONS										

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Coupon	07/07/2025	14913UAV2	0.00	CATERPILLAR FINANCIAL SERVICES CORP 4.5 01/07/2027		4.59%	11,187.50	0.00	11,187.50	0.00
Coupon	07/08/2025	89236TMY8	0.00	TOYOTA MOTOR CREDIT CORP 4.6 01/08/2027		4.69%	11,436.11	0.00	11,436.11	0.00
Coupon	07/08/2025	931142EM1	0.00	WALMART INC 3.05 07/08/2026		1.65%	5,718.75	0.00	5,718.75	0.00
Coupon	07/15/2025	91282CMF5	0.00	UNITED STATES TREASURY 4.25 01/15/2028		4.24%	21,250.00	0.00	21,250.00	0.00
Coupon	07/15/2025	91282CJT9	0.00	UNITED STATES TREASURY 4.0 01/15/2027		4.01%	10,000.00	0.00	10,000.00	0.00
Coupon	07/15/2025	24422EXV6	0.00	JOHN DEERE CAPITAL CORP 4.2 07/15/2027		3.78%	7,350.00	0.00	7,350.00	0.00
Coupon	07/21/2025	06406RBX4	0.00	BANK OF NEW YORK MELLON CORP 4.89 07/21/2028		4.83%	12,225.00	0.00	12,225.00	0.00
Coupon	07/25/2025	95000U3A9	0.00	WELLS FARGO & CO 4.808 07/25/2028		5.12%	12,020.00	0.00	12,020.00	0.00
Coupon	07/31/2025	91282CFB2	0.00	UNITED STATES TREASURY 2.75 07/31/2027		4.22%	6,875.00	0.00	6,875.00	0.00
Coupon	07/31/2025	91282CMH1	0.00	UNITED STATES TREASURY 4.125 01/31/2027		4.19%	20,625.00	0.00	20,625.00	0.00
Coupon	07/31/2025	91282CLB5	0.00	UNITED STATES TREASURY 4.375 07/31/2026		4.09%	10,937.50	0.00	10,937.50	0.00
Total Coupon			**0.00**				**129,624.86**	**0.00**	**129,624.86**	**0.00**
Dividend	07/31/2025	31846V203	0.00	FIRST AMER:GVT OBLG Y		3.92%	1,217.56	0.00	1,217.56	0.00
Total Dividend			**0.00**				**1,217.56**	**0.00**	**1,217.56**	**0.00**
Management Fee	07/07/2025	CCYUSD	(1,519.68)	Cash		0.00%	(1,519.68)	0.00	(1,519.68)	0.00
Total Management Fee			**(1,519.68)**				**(1,519.68)**	**0.00**	**(1,519.68)**	**0.00**
TOTAL OTHER TRANSACTIONS			**(1,519.68)**				**129,322.74**	**0.00**	**129,322.74**	**0.00**

Cusip	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
CASH & EQUIVALENTS						
31846V203	FIRST AMER:GVT OBLG Y	333,667.58	169,463.57 885,147.52 (720,943.51) 333,667.58	0.00 824.94 0.00 824.94	0.00 0.00 0.00 824.94	824.94
CCYUSD	Receivable	1,217.56	824.92 0.00 0.00 1,217.56	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00
Total Cash & Equivalents		**334,885.14**	**170,288.49** **885,147.52** **(720,943.51)** **334,885.14**	**0.00** **824.94** **0.00** **824.94**	**0.00** **0.00** **0.00** **824.94**	**824.94**
FIXED INCOME						
02665WFP1	AMERICAN HONDA FINANCE CORP 4.4 10/05/2026	09/16/2024 09/17/2024 350,000.00	351,408.58 0.00 0.00 351,313.86	3,678.89 0.00 4,962.22 1,283.33	0.00 (94.72) (94.72) 1,188.61	1,188.61
037833DN7	APPLE INC 2.05 09/11/2026	01/19/2022 01/21/2022 375,000.00	375,948.42 0.00 0.00 375,870.02	2,348.96 0.00 2,989.58 640.63	0.00 (78.40) (78.40) 562.22	562.22
06051GKP3	BANK OF AMERICA CORP 4.376 04/27/2028	09/16/2024 09/17/2024 350,000.00	350,887.48 0.00 0.00 350,846.11	2,722.84 0.00 3,999.18 1,276.33	0.00 (41.37) (41.37) 1,234.96	1,234.96
06406RBX4	BANK OF NEW YORK MELLON CORP 4.89 07/21/2028	01/14/2025 01/15/2025 500,000.00	500,580.70 0.00 0.00 500,556.70	10,866.67 12,225.00 679.17 2,037.50	0.00 (24.00) (24.00) 2,013.50	2,013.50
14913UAV2	CATERPILLAR FINANCIAL SERVICES CORP 4.5 01/07/2027	01/14/2025 01/15/2025 500,000.00	499,358.14 0.00 0.00 499,393.99	10,812.50 11,187.50 1,500.00 1,875.00	35.85 0.00 35.85 1,910.85	1,910.85

INCOME EARNED

CHANDLER ASSET MANAGEMENT

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Cusip	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
24422EXV6	JOHN DEERE CAPITAL CORP 4.2 07/15/2027	09/16/2024 09/17/2024 350,000.00	352,813.63 0.00 0.00 352,696.40	6,778.33 7,350.00 653.33 1,225.00	0.00 (117.23) (117.23) 1,107.77	1,107.77
3130B3A29	FEDERAL HOME LOAN BANKS 4.0 10/09/2026	10/22/2024 10/23/2024 500,000.00	499,613.58 0.00 0.00 499,639.34	4,555.56 0.00 6,222.22 1,666.67	25.76 0.00 25.76 1,692.43	1,692.43
3133ERVU2	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.5 10/02/2026	10/03/2024 10/04/2024 500,000.00	498,662.80 0.00 0.00 498,753.31	4,326.39 0.00 5,784.72 1,458.33	90.51 0.00 90.51 1,548.84	1,548.84
3135G05X7	FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.375 08/25/2025	03/08/2022 03/10/2022 650,000.00	648,613.87 0.00 0.00 649,395.14	853.13 0.00 1,056.25 203.13	781.27 0.00 781.27 984.40	984.40
369550BL1	GENERAL DYNAMICS CORP 3.5 04/01/2027	09/26/2024 09/27/2024 350,000.00	347,695.14 0.00 0.00 347,806.95	3,062.50 0.00 4,083.33 1,020.83	111.82 0.00 111.82 1,132.65	1,132.65
46647PDA1	JPMORGAN CHASE & CO 4.323 04/26/2028	09/16/2024 09/17/2024 350,000.00	350,906.63 0.00 0.00 350,864.30	2,731.90 0.00 3,992.77 1,260.88	0.00 (42.33) (42.33) 1,218.55	1,218.55
594918BJ2	MICROSOFT CORP 3.125 11/03/2025	01/24/2022 01/26/2022 375,000.00	375,515.63 0.00 0.00 375,031.25	1,888.02 0.00 2,864.58 976.56	0.00 (484.38) (484.38) 492.19	492.19
61747YER2	MORGAN STANLEY 4.21 04/20/2028	09/16/2024 09/17/2024 350,000.00	349,943.95 0.00 0.00 349,946.59	2,906.07 0.00 4,133.99 1,227.92	2.64 0.00 2.64 1,230.56	1,230.56
63743HFT4	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 4.12 09/16/2027	09/16/2024 09/17/2024 350,000.00	351,282.63 0.00 0.00 351,231.39	4,205.83 0.00 5,407.50 1,201.67	0.00 (51.24) (51.24) 1,150.43	1,150.43

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Cusip	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
756109BG8	REALTY INCOME CORP 3.95 08/15/2027	10/22/2024 10/23/2024 350,000.00	346,729.67 0.00 0.00 346,860.48	5,222.78 0.00 6,374.86 1,152.08	130.81 0.00 130.81 1,282.90	1,282.90
89236TMY8	TOYOTA MOTOR CREDIT CORP 4.6 01/08/2027	01/14/2025 01/15/2025 500,000.00	499,342.49 0.00 0.00 499,379.15	10,988.89 11,436.11 1,469.44 1,916.67	36.66 0.00 36.66 1,953.33	1,953.33
911312BM7	UNITED PARCEL SERVICE INC 3.05 11/15/2027	09/26/2024 09/27/2024 350,000.00	342,944.26 0.00 0.00 343,196.54	1,364.03 0.00 2,253.61 889.58	252.28 0.00 252.28 1,141.86	1,141.86
91159HJK7	US BANCORP 4.653 02/01/2029	06/05/2025 06/06/2025 300,000.00	300,488.09 0.00 0.00 300,472.08	5,816.25 0.00 6,979.50 1,163.25	0.00 (16.01) (16.01) 1,147.24	1,147.24
9128286L9	UNITED STATES TREASURY 2.25 03/31/2026	10/03/2024 10/04/2024 500,000.00	494,402.84 0.00 0.00 495,038.42	2,827.87 0.00 3,780.74 952.87	635.57 0.00 635.57 1,588.44	1,588.44
912828U24	UNITED STATES TREASURY 2.0 11/15/2026	09/26/2024 09/27/2024 500,000.00	489,452.72 0.00 0.00 490,104.05	1,277.17 0.00 2,119.57 842.39	651.33 0.00 651.33 1,493.72	1,493.72
912828V98	UNITED STATES TREASURY 2.25 02/15/2027	10/03/2024 10/04/2024 500,000.00	489,110.11 0.00 0.00 489,678.44	4,226.52 0.00 5,189.92 963.40	568.33 0.00 568.33 1,531.73	1,531.73
912828X88	UNITED STATES TREASURY 2.375 05/15/2027	09/26/2024 09/27/2024 500,000.00	489,369.81 0.00 0.00 489,852.29	1,516.64 0.00 2,516.98 1,000.34	482.48 0.00 482.48 1,482.82	1,482.82
91282CAM3	UNITED STATES TREASURY 0.25 09/30/2025	08/04/2021 08/06/2021 950,000.00	949,295.63 0.00 0.00 949,535.58	596.99 0.00 798.16 201.16	239.95 0.00 239.95 441.11	441.11

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Cusip	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
91282CAT8	UNITED STATES TREASURY 0.25 10/31/2025	08/04/2021 08/06/2021 950,000.00	949,013.12 0.00 0.00 949,263.89	400.14 0.00 600.20 200.07	250.76 0.00 250.76 450.83	450.83
91282CBQ3	UNITED STATES TREASURY 0.5 02/28/2026	08/04/2021 08/06/2021 650,000.00	649,520.54 0.00 0.00 649,581.95	1,086.28 0.00 1,360.05 273.78	61.42 0.00 61.42 335.20	335.20
91282CBS9	UNITED STATES TREASURY 1.25 03/31/2028	01/14/2025 01/15/2025 1,000,000.00	917,978.89 0.00 0.00 920,511.42	3,142.08 0.00 4,200.82 1,058.74	2,532.52 0.00 2,532.52 3,591.27	3,591.27
91282CBW0	UNITED STATES TREASURY 0.75 04/30/2026	08/04/2021 08/06/2021 650,000.00	650,619.21 0.00 0.00 650,555.86	821.33 0.00 1,232.00 410.67	0.00 (63.35) (63.35) 347.31	347.31
91282CCZ2	UNITED STATES TREASURY 0.875 09/30/2026	03/14/2022 03/16/2022 450,000.00	443,550.76 0.00 0.00 443,989.19	989.75 0.00 1,323.26 333.50	438.44 0.00 438.44 771.94	771.94
91282CDQ1	UNITED STATES TREASURY 1.25 12/31/2026	01/03/2022 01/05/2022 835,000.00	833,664.34 0.00 0.00 833,739.90	28.36 0.00 907.61 879.25	75.56 0.00 75.56 954.80	954.80
91282CEF4	UNITED STATES TREASURY 2.5 03/31/2027	09/16/2024 09/17/2024 500,000.00	492,078.89 0.00 0.00 492,463.77	3,142.08 0.00 4,200.82 1,058.74	384.88 0.00 384.88 1,443.62	1,443.62
91282CEV9	UNITED STATES TREASURY 3.25 06/30/2029	07/09/2025 07/10/2025 750,000.00	0.00 732,480.47 0.00 732,746.10	0.00 (662.36) 2,119.57 1,457.21	265.63 0.00 265.63 1,722.84	1,722.84
91282CEW7	UNITED STATES TREASURY 3.25 06/30/2027	09/16/2024 09/17/2024 500,000.00	498,150.15 0.00 0.00 498,228.81	44.16 0.00 1,413.04 1,368.89	78.66 0.00 78.66 1,447.55	1,447.55

Cusip	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
91282CFB2	UNITED STATES TREASURY 2.75 07/31/2027	11/05/2024 11/06/2024 500,000.00	485,707.12 0.00 0.00 486,290.12	5,735.50 6,875.00 37.36 1,176.87	583.00 0.00 583.00 1,759.87	1,759.87
91282CFH9	UNITED STATES TREASURY 3.125 08/31/2027	11/05/2024 11/06/2024 500,000.00	489,014.23 0.00 0.00 489,444.77	5,222.49 0.00 6,538.72 1,316.24	430.54 0.00 430.54 1,746.78	1,746.78
91282CGA3	UNITED STATES TREASURY 4.0 12/15/2025	09/26/2024 09/27/2024 500,000.00	500,382.01 0.00 0.00 500,311.09	874.32 0.00 2,568.31 1,693.99	0.00 (70.91) (70.91) 1,623.08	1,623.08
91282CHA2	UNITED STATES TREASURY 3.5 04/30/2028	04/08/2025 04/09/2025 500,000.00	495,823.53 0.00 0.00 495,948.74	2,948.37 0.00 4,422.55 1,474.18	125.21 0.00 125.21 1,599.40	1,599.40
91282CHB0	UNITED STATES TREASURY 3.625 05/15/2026	10/22/2024 10/23/2024 500,000.00	497,980.63 0.00 0.00 498,177.48	2,314.88 0.00 3,841.71 1,526.83	196.86 0.00 196.86 1,723.69	1,723.69
91282CHH7	UNITED STATES TREASURY 4.125 06/15/2026	09/26/2024 09/27/2024 500,000.00	502,068.88 0.00 0.00 501,885.11	901.64 0.00 2,648.57 1,746.93	0.00 (183.77) (183.77) 1,563.16	1,563.16
91282CHK0	UNITED STATES TREASURY 4.0 06/30/2028	12/12/2024 12/13/2024 500,000.00	497,654.89 0.00 0.00 497,721.28	54.35 0.00 1,739.13 1,684.78	66.39 0.00 66.39 1,751.17	1,751.17
91282CHM6	UNITED STATES TREASURY 4.5 07/15/2026	11/05/2024 11/06/2024 0.00	501,165.63 0.00 (501,137.95) 0.00	10,379.83 10,939.23 0.00 559.40	0.00 (27.68) (27.68) 531.72	531.72
91282CJA0	UNITED STATES TREASURY 4.625 09/30/2028	01/14/2025 01/15/2025 1,000,000.00	1,002,465.61 0.00 0.00 1,002,401.22	11,625.68 0.00 15,543.03 3,917.35	0.00 (64.39) (64.39) 3,852.96	3,852.96

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Cusip	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
91282CJN2	UNITED STATES TREASURY 4.375 11/30/2028	01/28/2025 01/29/2025 1,000,000.00	1,002,400.96 0.00 0.00 1,002,341.32	3,705.60 0.00 7,411.20 3,705.60	0.00 (59.64) (59.64) 3,645.96	3,645.96
91282CJP7	UNITED STATES TREASURY 4.375 12/15/2026	11/05/2024 11/06/2024 500,000.00	501,067.44 0.00 0.00 501,005.24	956.28 0.00 2,809.08 1,852.80	0.00 (62.20) (62.20) 1,790.60	1,790.60
91282CJR3	UNITED STATES TREASURY 3.75 12/31/2028	12/12/2024 12/13/2024 500,000.00	492,906.16 0.00 0.00 493,078.10	50.95 0.00 1,630.43 1,579.48	171.94 0.00 171.94 1,751.42	1,751.42
91282CJT9	UNITED STATES TREASURY 4.0 01/15/2027	10/22/2024 10/23/2024 500,000.00	499,891.93 0.00 0.00 499,897.88	9,226.52 10,000.00 923.91 1,697.39	5.95 0.00 5.95 1,703.34	1,703.34
91282CKG5	UNITED STATES TREASURY 4.125 03/31/2029	06/05/2025 06/06/2025 1,000,000.00	1,006,444.81 0.00 0.00 1,006,298.87	10,368.85 0.00 13,862.70 3,493.85	0.00 (145.94) (145.94) 3,347.91	3,347.91
91282CKJ9	UNITED STATES TREASURY 4.5 04/15/2027	11/05/2024 11/06/2024 500,000.00	502,450.47 0.00 0.00 502,334.14	4,733.61 0.00 6,639.34 1,905.74	0.00 (116.33) (116.33) 1,789.41	1,789.41
91282CKV2	UNITED STATES TREASURY 4.625 06/15/2027	01/28/2025 01/29/2025 1,000,000.00	1,007,752.76 0.00 0.00 1,007,416.15	2,021.86 0.00 5,939.21 3,917.35	0.00 (336.60) (336.60) 3,580.75	3,580.75
91282CKY6	UNITED STATES TREASURY 4.625 06/30/2026	01/28/2025 01/29/2025 0.00	1,004,097.86 0.00 (1,003,996.54) 0.00	125.68 1,256.79 0.00 1,131.11	0.00 (101.32) (101.32) 1,029.79	1,029.79
91282CLB5	UNITED STATES TREASURY 4.375 07/31/2026	10/22/2024 10/23/2024 500,000.00	501,456.98 0.00 0.00 501,342.64	9,124.65 10,937.50 59.44 1,872.29	0.00 (114.35) (114.35) 1,757.94	1,757.94

Cusip	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
91282CLH2	UNITED STATES TREASURY 3.75 08/31/2026	10/03/2024 10/04/2024 500,000.00	500,179.32 0.00 0.00 500,166.27	6,266.98 0.00 7,846.47 1,579.48	0.00 (13.05) (13.05) 1,566.43	1,566.43
91282CLL3	UNITED STATES TREASURY 3.375 09/15/2027	1,000,000.00	991,059.51 0.00 0.00 991,403.37	9,904.89 0.00 12,747.96 2,843.07	343.87 0.00 343.87 3,186.94	3,186.94
91282CLQ2	UNITED STATES TREASURY 3.875 10/15/2027	10/22/2024 10/23/2024 500,000.00	498,918.47 0.00 0.00 498,958.57	4,076.16 0.00 5,717.21 1,641.05	40.10 0.00 40.10 1,681.16	1,681.16
91282CLS8	UNITED STATES TREASURY 4.125 10/31/2026	11/05/2024 11/06/2024 500,000.00	499,316.84 0.00 0.00 499,360.33	3,474.86 0.00 5,212.30 1,737.43	43.49 0.00 43.49 1,780.92	1,780.92
91282CLX7	UNITED STATES TREASURY 4.125 11/15/2027	11/05/2024 11/15/2024 500,000.00	499,149.45 0.00 0.00 499,179.86	2,634.17 0.00 4,371.60 1,737.43	30.41 0.00 30.41 1,767.84	1,767.84
91282CMB4	UNITED STATES TREASURY 4.0 12/15/2027	01/14/2025 01/15/2025 1,000,000.00	989,593.66 0.00 0.00 989,953.30	1,748.63 0.00 5,136.61 3,387.98	359.64 0.00 359.64 3,747.62	3,747.62
91282CMF5	UNITED STATES TREASURY 4.25 01/15/2028	01/28/2025 01/29/2025 1,000,000.00	1,000,268.27 0.00 0.00 1,000,259.31	19,606.35 21,250.00 1,963.32 3,606.96	0.00 (8.96) (8.96) 3,598.00	3,598.00
91282CMH1	UNITED STATES TREASURY 4.125 01/31/2027	01/28/2025 01/31/2025 1,000,000.00	998,946.60 0.00 0.00 999,003.00	17,206.49 20,625.00 112.09 3,530.60	56.40 0.00 56.40 3,587.00	3,587.00
91282CMN8	UNITED STATES TREASURY 4.25 02/15/2028	04/08/2025 04/09/2025 600,000.00	606,773.17 0.00 0.00 606,554.23	9,580.11 0.00 11,763.81 2,183.70	0.00 (218.95) (218.95) 1,964.76	1,964.76

Cusip	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
91282CND9	UNITED STATES TREASURY 3.75 05/15/2028	05/13/2025 05/15/2025 1,100,000.00	1,093,872.21 0.00 0.00 1,094,053.30	5,268.34 0.00 8,743.21 3,474.86	181.09 0.00 181.09 3,655.95	3,655.95
91282CNM9	UNITED STATES TREASURY 3.875 07/15/2028	07/09/2025 07/15/2025 750,000.00	0.00 750,673.83 0.00 750,663.38	0.00 0.00 1,342.56 1,342.56	0.00 (10.45) (10.45) 1,332.11	1,332.11
91324PDE9	UNITEDHEALTH GROUP INC 2.95 10/15/2027	09/26/2024 09/27/2024 350,000.00	343,227.87 0.00 0.00 343,478.99	2,179.72 0.00 3,040.14 860.42	251.12 0.00 251.12 1,111.54	1,111.54
931142EM1	WALMART INC 3.05 07/08/2026	01/24/2022 01/26/2022 375,000.00	379,304.37 0.00 0.00 378,875.32	5,496.35 5,718.75 730.73 953.13	0.00 (429.05) (429.05) 524.07	524.07
95000U3A9	WELLS FARGO & CO 4.808 07/25/2028	01/14/2025 01/15/2025 500,000.00	496,999.55 0.00 0.00 497,122.92	10,417.33 12,020.00 400.67 2,003.33	123.36 0.00 123.36 2,126.69	2,126.69
Total Fixed Income		**36,260,000.00**	**36,077,283.87** **1,483,154.30** **(1,505,134.49)** **36,063,469.57**	**283,460.37** **141,158.52** **242,912.40** **100,610.55**	**11,142.51** **(2,976.63)** **8,165.88** **108,776.43**	**108,776.43**
TOTAL PORTFOLIO		**36,594,885.14**	**36,247,572.36** **2,368,301.82** **(2,226,078.00)** **36,398,354.71**	**283,460.37** **141,983.46** **242,912.40** **101,435.49**	**11,142.51** **(2,976.63)** **8,165.88** **109,601.37**	**109,601.37**

Payment Date	Transaction Type	CUSIP	Quantity	Security Description	Principal Amount	Income	Total Amount
AUGUST 2025							
08/01/2025	Dividend	31846V203	0.00	FIRST AMER:GVT OBLG Y	1,217.56		1,217.56
08/01/2025	Coupon	91159HJK7	0.00	US BANCORP 4.653 02/01/2029		6,979.50	6,979.50
08/15/2025	Coupon	756109BG8	350,000.00	REALTY INCOME CORP 3.95 08/15/2027		6,912.50	6,912.50
08/15/2025	Coupon	912828V98	500,000.00	UNITED STATES TREASURY 2.25 02/15/2027		5,625.00	5,625.00
08/15/2025	Coupon	91282CMN8	600,000.00	UNITED STATES TREASURY 4.25 02/15/2028		12,750.00	12,750.00
08/25/2025	Coupon	3135G05X7	650,000.00	FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.375 08/25/2025		1,218.75	1,218.75
08/25/2025	Final Maturity	3135G05X7	650,000.00	FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.375 08/25/2025	650,000.00		650,000.00
August 2025 Total					**651,217.56**	**33,485.75**	**684,703.31**
SEPTEMBER 2025							
09/02/2025	Coupon	91282CBQ3	650,000.00	UNITED STATES TREASURY 0.5 02/28/2026		1,625.00	1,625.00
09/02/2025	Coupon	91282CFH9	500,000.00	UNITED STATES TREASURY 3.125 08/31/2027		7,812.50	7,812.50
09/02/2025	Coupon	91282CLH2	500,000.00	UNITED STATES TREASURY 3.75 08/31/2026		9,375.00	9,375.00
09/11/2025	Coupon	037833DN7	375,000.00	APPLE INC 2.05 09/11/2026		3,843.75	3,843.75
09/15/2025	Coupon	91282CLL3	1,000,000.00	UNITED STATES TREASURY 3.375 09/15/2027		16,875.00	16,875.00
09/16/2025	Coupon	63743HFT4	350,000.00	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 4.12 09/16/2027		7,210.00	7,210.00
09/30/2025	Coupon	9128286L9	500,000.00	UNITED STATES TREASURY 2.25 03/31/2026		5,625.00	5,625.00
09/30/2025	Coupon	91282CAM3	950,000.00	UNITED STATES TREASURY 0.25 09/30/2025		1,187.50	1,187.50
09/30/2025	Final Maturity	91282CAM3	950,000.00	UNITED STATES TREASURY 0.25 09/30/2025	950,000.00		950,000.00
09/30/2025	Coupon	91282CBS9	1,000,000.00	UNITED STATES TREASURY 1.25 03/31/2028		6,250.00	6,250.00
09/30/2025	Coupon	91282CCZ2	450,000.00	UNITED STATES TREASURY 0.875 09/30/2026		1,968.75	1,968.75
09/30/2025	Coupon	91282CEF4	500,000.00	UNITED STATES TREASURY 2.5 03/31/2027		6,250.00	6,250.00
09/30/2025	Coupon	91282CJA0	1,000,000.00	UNITED STATES TREASURY 4.625 09/30/2028		23,125.00	23,125.00
09/30/2025	Coupon	91282CKG5	1,000,000.00	UNITED STATES TREASURY 4.125 03/31/2029		20,625.00	20,625.00
September 2025 Total					**950,000.00**	**111,772.50**	**1,061,772.50**
OCTOBER 2025							
10/01/2025	Coupon	369550BL1	350,000.00	GENERAL DYNAMICS CORP 3.5 04/01/2027		6,125.00	6,125.00
10/02/2025	Coupon	3133ERVU2	500,000.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.5 10/02/2026		8,750.00	8,750.00

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Payment Date	Transaction Type	CUSIP	Quantity	Security Description	Principal Amount	Income	Total Amount
10/06/2025	Coupon	02665WFP1	350,000.00	AMERICAN HONDA FINANCE CORP 4.4 10/05/2026		7,700.00	7,700.00
10/09/2025	Coupon	3130B3A29	500,000.00	FEDERAL HOME LOAN BANKS 4.0 10/09/2026		10,000.00	10,000.00
10/15/2025	Coupon	91282CKJ9	500,000.00	UNITED STATES TREASURY 4.5 04/15/2027		11,250.00	11,250.00
10/15/2025	Coupon	91282CLQ2	500,000.00	UNITED STATES TREASURY 3.875 10/15/2027		9,687.50	9,687.50
10/15/2025	Coupon	91324PDE9	350,000.00	UNITEDHEALTH GROUP INC 2.95 10/15/2027		5,162.50	5,162.50
10/20/2025	Coupon	61747YER2	350,000.00	MORGAN STANLEY 4.21 04/20/2028		7,367.50	7,367.50
10/27/2025	Coupon	06051GKP3	350,000.00	BANK OF AMERICA CORP 4.376 04/27/2028		7,658.00	7,658.00
10/27/2025	Coupon	46647PDA1	350,000.00	JPMORGAN CHASE & CO 4.323 04/26/2028		7,565.25	7,565.25
10/31/2025	Coupon	91282CAT8	950,000.00	UNITED STATES TREASURY 0.25 10/31/2025		1,187.50	1,187.50
10/31/2025	Final Maturity	91282CAT8	950,000.00	UNITED STATES TREASURY 0.25 10/31/2025	950,000.00		950,000.00
10/31/2025	Coupon	91282CBW0	650,000.00	UNITED STATES TREASURY 0.75 04/30/2026		2,437.50	2,437.50
10/31/2025	Coupon	91282CHA2	500,000.00	UNITED STATES TREASURY 3.5 04/30/2028		8,750.00	8,750.00
10/31/2025	Coupon	91282CLS8	500,000.00	UNITED STATES TREASURY 4.125 10/31/2026		10,312.50	10,312.50
October 2025 Total					**950,000.00**	**103,953.25**	**1,053,953.25**
NOVEMBER 2025							
11/03/2025	Coupon	594918BJ2	375,000.00	MICROSOFT CORP 3.125 11/03/2025		5,859.38	5,859.38
11/03/2025	Final Maturity	594918BJ2	375,000.00	MICROSOFT CORP 3.125 11/03/2025	375,000.00		375,000.00
11/17/2025	Coupon	911312BM7	350,000.00	UNITED PARCEL SERVICE INC 3.05 11/15/2027		5,337.50	5,337.50
11/17/2025	Coupon	912828U24	500,000.00	UNITED STATES TREASURY 2.0 11/15/2026		5,000.00	5,000.00
11/17/2025	Coupon	912828X88	500,000.00	UNITED STATES TREASURY 2.375 05/15/2027		5,937.50	5,937.50
11/17/2025	Coupon	91282CHB0	500,000.00	UNITED STATES TREASURY 3.625 05/15/2026		9,062.50	9,062.50
11/17/2025	Coupon	91282CLX7	500,000.00	UNITED STATES TREASURY 4.125 11/15/2027		10,312.50	10,312.50
11/17/2025	Coupon	91282CND9	1,100,000.00	UNITED STATES TREASURY 3.75 05/15/2028		20,625.00	20,625.00
November 2025 Total					**375,000.00**	**62,134.38**	**437,134.38**
DECEMBER 2025							
12/01/2025	Coupon	91282CJN2	1,000,000.00	UNITED STATES TREASURY 4.375 11/30/2028		21,875.00	21,875.00
12/15/2025	Coupon	91282CGA3	500,000.00	UNITED STATES TREASURY 4.0 12/15/2025		10,000.00	10,000.00
12/15/2025	Final Maturity	91282CGA3	500,000.00	UNITED STATES TREASURY 4.0 12/15/2025	500,000.00		500,000.00
12/15/2025	Coupon	91282CHH7	500,000.00	UNITED STATES TREASURY 4.125 06/15/2026		10,312.50	10,312.50
12/15/2025	Coupon	91282CJP7	500,000.00	UNITED STATES TREASURY 4.375 12/15/2026		10,937.50	10,937.50

Payment Date	Transaction Type	CUSIP	Quantity	Security Description	Principal Amount	Income	Total Amount
12/15/2025	Coupon	91282CKV2	1,000,000.00	UNITED STATES TREASURY 4.625 06/15/2027		23,125.00	23,125.00
12/15/2025	Coupon	91282CMB4	1,000,000.00	UNITED STATES TREASURY 4.0 12/15/2027		20,000.00	20,000.00
12/31/2025	Coupon	91282CDQ1	835,000.00	UNITED STATES TREASURY 1.25 12/31/2026		5,218.75	5,218.75
12/31/2025	Coupon	91282CEV9	750,000.00	UNITED STATES TREASURY 3.25 06/30/2029		12,187.50	12,187.50
12/31/2025	Coupon	91282CEW7	500,000.00	UNITED STATES TREASURY 3.25 06/30/2027		8,125.00	8,125.00
12/31/2025	Coupon	91282CHK0	500,000.00	UNITED STATES TREASURY 4.0 06/30/2028		10,000.00	10,000.00
12/31/2025	Coupon	91282CJR3	500,000.00	UNITED STATES TREASURY 3.75 12/31/2028		9,375.00	9,375.00
December 2025 Total					**500,000.00**	**141,156.25**	**641,156.25**
JANUARY 2026							
01/07/2026	Coupon	14913UAV2	500,000.00	CATERPILLAR FINANCIAL SERVICES CORP 4.5 01/07/2027		11,250.00	11,250.00
01/08/2026	Coupon	89236TMY8	500,000.00	TOYOTA MOTOR CREDIT CORP 4.6 01/08/2027		11,500.00	11,500.00
01/08/2026	Coupon	931142EM1	375,000.00	WALMART INC 3.05 07/08/2026		5,718.75	5,718.75
01/15/2026	Coupon	24422EXV6	350,000.00	JOHN DEERE CAPITAL CORP 4.2 07/15/2027		7,350.00	7,350.00
01/15/2026	Coupon	91282CJT9	500,000.00	UNITED STATES TREASURY 4.0 01/15/2027		10,000.00	10,000.00
01/15/2026	Coupon	91282CMF5	1,000,000.00	UNITED STATES TREASURY 4.25 01/15/2028		21,250.00	21,250.00
01/15/2026	Coupon	91282CNM9	750,000.00	UNITED STATES TREASURY 3.875 07/15/2028		14,531.25	14,531.25
01/21/2026	Coupon	06406RBX4	500,000.00	BANK OF NEW YORK MELLON CORP 4.89 07/21/2028		12,225.00	12,225.00
01/26/2026	Coupon	95000U3A9	500,000.00	WELLS FARGO & CO 4.808 07/25/2028		12,020.00	12,020.00
January 2026 Total						**105,845.00**	**105,845.00**
FEBRUARY 2026							
02/02/2026	Coupon	91159HJK7	300,000.00	US BANCORP 4.653 02/01/2029		6,979.50	6,979.50
02/02/2026	Coupon	91282CFB2	500,000.00	UNITED STATES TREASURY 2.75 07/31/2027		6,875.00	6,875.00
02/02/2026	Coupon	91282CLB5	500,000.00	UNITED STATES TREASURY 4.375 07/31/2026		10,937.50	10,937.50
02/02/2026	Coupon	91282CMH1	1,000,000.00	UNITED STATES TREASURY 4.125 01/31/2027		20,625.00	20,625.00
02/17/2026	Coupon	756109BG8	350,000.00	REALTY INCOME CORP 3.95 08/15/2027		6,912.50	6,912.50
02/17/2026	Coupon	912828V98	500,000.00	UNITED STATES TREASURY 2.25 02/15/2027		5,625.00	5,625.00
02/17/2026	Coupon	91282CMN8	600,000.00	UNITED STATES TREASURY 4.25 02/15/2028		12,750.00	12,750.00
February 2026 Total						**70,704.50**	**70,704.50**

City of Tamarac | Account #11314 | As of July 31, 2025

Payment Date	Transaction Type	CUSIP	Quantity	Security Description	Principal Amount	Income	Total Amount
MARCH 2026							
03/02/2026	Coupon	91282CBQ3	650,000.00	UNITED STATES TREASURY 0.5 02/28/2026		1,625.00	1,625.00
03/02/2026	Final Maturity	91282CBQ3	650,000.00	UNITED STATES TREASURY 0.5 02/28/2026	650,000.00		650,000.00
03/02/2026	Coupon	91282CFH9	500,000.00	UNITED STATES TREASURY 3.125 08/31/2027		7,812.50	7,812.50
03/02/2026	Coupon	91282CLH2	500,000.00	UNITED STATES TREASURY 3.75 08/31/2026		9,375.00	9,375.00
03/11/2026	Coupon	037833DN7	375,000.00	APPLE INC 2.05 09/11/2026		3,843.75	3,843.75
03/16/2026	Coupon	63743HFT4	350,000.00	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 4.12 09/16/2027		7,210.00	7,210.00
03/16/2026	Coupon	91282CLL3	1,000,000.00	UNITED STATES TREASURY 3.375 09/15/2027		16,875.00	16,875.00
03/31/2026	Coupon	9128286L9	500,000.00	UNITED STATES TREASURY 2.25 03/31/2026		5,625.00	5,625.00
03/31/2026	Final Maturity	9128286L9	500,000.00	UNITED STATES TREASURY 2.25 03/31/2026	500,000.00		500,000.00
03/31/2026	Coupon	91282CBS9	1,000,000.00	UNITED STATES TREASURY 1.25 03/31/2028		6,250.00	6,250.00
03/31/2026	Coupon	91282CCZ2	450,000.00	UNITED STATES TREASURY 0.875 09/30/2026		1,968.75	1,968.75
03/31/2026	Coupon	91282CEF4	500,000.00	UNITED STATES TREASURY 2.5 03/31/2027		6,250.00	6,250.00
03/31/2026	Coupon	91282CJA0	1,000,000.00	UNITED STATES TREASURY 4.625 09/30/2028		23,125.00	23,125.00
03/31/2026	Coupon	91282CKG5	1,000,000.00	UNITED STATES TREASURY 4.125 03/31/2029		20,625.00	20,625.00
March 2026 Total					**1,150,000.00**	**110,585.00**	**1,260,585.00**
APRIL 2026							
04/01/2026	Coupon	369550BL1	350,000.00	GENERAL DYNAMICS CORP 3.5 04/01/2027		6,125.00	6,125.00
04/02/2026	Coupon	3133ERVU2	500,000.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.5 10/02/2026		8,750.00	8,750.00
04/06/2026	Coupon	02665WFP1	350,000.00	AMERICAN HONDA FINANCE CORP 4.4 10/05/2026		7,700.00	7,700.00
04/09/2026	Coupon	3130B3A29	500,000.00	FEDERAL HOME LOAN BANKS 4.0 10/09/2026		10,000.00	10,000.00
04/15/2026	Coupon	91282CKJ9	500,000.00	UNITED STATES TREASURY 4.5 04/15/2027		11,250.00	11,250.00
04/15/2026	Coupon	91282CLQ2	500,000.00	UNITED STATES TREASURY 3.875 10/15/2027		9,687.50	9,687.50
04/15/2026	Coupon	91324PDE9	350,000.00	UNITEDHEALTH GROUP INC 2.95 10/15/2027		5,162.50	5,162.50
04/20/2026	Coupon	61747YER2	350,000.00	MORGAN STANLEY 4.21 04/20/2028		7,367.50	7,367.50
04/27/2026	Coupon	06051GKP3	350,000.00	BANK OF AMERICA CORP 4.376 04/27/2028		7,658.00	7,658.00
04/27/2026	Coupon	46647PDA1	350,000.00	JPMORGAN CHASE & CO 4.323 04/26/2028		7,565.25	7,565.25
04/30/2026	Coupon	91282CBW0	650,000.00	UNITED STATES TREASURY 0.75 04/30/2026		2,437.50	2,437.50
04/30/2026	Final Maturity	91282CBW0	650,000.00	UNITED STATES TREASURY 0.75 04/30/2026	650,000.00		650,000.00

Payment Date	Transaction Type	CUSIP	Quantity	Security Description	Principal Amount	Income	Total Amount
04/30/2026	Coupon	91282CHA2	500,000.00	UNITED STATES TREASURY 3.5 04/30/2028		8,750.00	8,750.00
04/30/2026	Coupon	91282CLS8	500,000.00	UNITED STATES TREASURY 4.125 10/31/2026		10,312.50	10,312.50
April 2026 Total					**650,000.00**	**102,765.75**	**752,765.75**
MAY 2026							
05/15/2026	Coupon	911312BM7	350,000.00	UNITED PARCEL SERVICE INC 3.05 11/15/2027		5,337.50	5,337.50
05/15/2026	Coupon	912828U24	500,000.00	UNITED STATES TREASURY 2.0 11/15/2026		5,000.00	5,000.00
05/15/2026	Coupon	912828X88	500,000.00	UNITED STATES TREASURY 2.375 05/15/2027		5,937.50	5,937.50
05/15/2026	Coupon	91282CHB0	500,000.00	UNITED STATES TREASURY 3.625 05/15/2026		9,062.50	9,062.50
05/15/2026	Final Maturity	91282CHB0	500,000.00	UNITED STATES TREASURY 3.625 05/15/2026	500,000.00		500,000.00
05/15/2026	Coupon	91282CLX7	500,000.00	UNITED STATES TREASURY 4.125 11/15/2027		10,312.50	10,312.50
05/15/2026	Coupon	91282CND9	1,100,000.00	UNITED STATES TREASURY 3.75 05/15/2028		20,625.00	20,625.00
May 2026 Total					**500,000.00**	**56,275.00**	**556,275.00**
JUNE 2026							
06/01/2026	Coupon	91282CJN2	1,000,000.00	UNITED STATES TREASURY 4.375 11/30/2028		21,875.00	21,875.00
06/15/2026	Coupon	91282CHH7	500,000.00	UNITED STATES TREASURY 4.125 06/15/2026		10,312.50	10,312.50
06/15/2026	Final Maturity	91282CHH7	500,000.00	UNITED STATES TREASURY 4.125 06/15/2026	500,000.00		500,000.00
06/15/2026	Coupon	91282CJP7	500,000.00	UNITED STATES TREASURY 4.375 12/15/2026		10,937.50	10,937.50
06/15/2026	Coupon	91282CKV2	1,000,000.00	UNITED STATES TREASURY 4.625 06/15/2027		23,125.00	23,125.00
06/15/2026	Coupon	91282CMB4	1,000,000.00	UNITED STATES TREASURY 4.0 12/15/2027		20,000.00	20,000.00
06/30/2026	Coupon	91282CDQ1	835,000.00	UNITED STATES TREASURY 1.25 12/31/2026		5,218.75	5,218.75
06/30/2026	Coupon	91282CEV9	750,000.00	UNITED STATES TREASURY 3.25 06/30/2029		12,187.50	12,187.50
06/30/2026	Coupon	91282CEW7	500,000.00	UNITED STATES TREASURY 3.25 06/30/2027		8,125.00	8,125.00
06/30/2026	Coupon	91282CHK0	500,000.00	UNITED STATES TREASURY 4.0 06/30/2028		10,000.00	10,000.00
06/30/2026	Coupon	91282CJR3	500,000.00	UNITED STATES TREASURY 3.75 12/31/2028		9,375.00	9,375.00
June 2026 Total					**500,000.00**	**131,156.25**	**631,156.25**
Grand Total			**68,045,000.00**		**6,226,217.56**	**1,029,833.63**	**7,256,051.19**

Chandler Asset Management, Inc. ("Chandler") is an SEC registered investment adviser. For additional information about our firm, please see our current disclosures (Form ADV). To obtain a copy of our current disclosures, you may contact your client service representative by calling the number on the front of this statement or you may visit our website at www.chandlerasset.com.

Information contained in this monthly statement is confidential and is provided for informational purposes only and should not be construed as specific investment or legal advice. The information contained herein was obtained from sources believed to be reliable as of the date of this statement, but may become outdated or superseded at any time without notice.

Custody: Your qualified custodian bank maintains control of all assets reflected in this statement and we urge you to compare this statement to the one you receive from your qualified custodian. Chandler does not have any authority to withdraw or deposit funds from/to the custodian account.

Valuation: Prices are provided by IDC, an independent pricing source. In the event IDC does not provide a price or if the price provided is not reflective of fair market value, Chandler will obtain pricing from an alternative approved third party pricing source in accordance with our written valuation policy and procedures. Our valuation procedures are also disclosed in Item 5 of our Form ADV Part 2A.

Performance: Performance results are presented gross-of-advisory fees and represent the client's Total Return. The deduction of advisory fees lowers performance results. These results include the reinvestment of dividends and other earnings. Past performance may not be indicative of future results. Therefore, clients should not assume that future performance of any specific investment or investment strategy will be profitable or equal to past performance levels. All investment strategies have the potential for profit or loss. Economic factors, market conditions or changes in investment strategies, contributions or withdrawals may materially alter the performance and results of your portfolio.

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Ratings: Ratings information have been provided by Moody's, S&P and Fitch through data feeds we believe to be reliable as of the date of this statement, however we cannot guarantee its accuracy.

Security level ratings for U.S. Agency issued mortgage-backed securities ("MBS") reflect the issuer rating because the securities themselves are not rated. The issuing U.S. Agency guarantees the full and timely payment of both principal and interest.

Benchmark	Disclosure
ICE BofA 1-3 Yr US Treasury & Agency Index	The ICE BofA 1-3 Year US Treasury & Agency Index tracks the performance of US dollar denominated US Treasury and nonsubordinated US agency debt issued in the US domestic market. Qualifying securities must have an investment grade rating (based on an average of Moody's, S&P and Fitch). Qualifying securities must have at least one year remaining term to final maturity and less than three years remaining term to final maturity, at least 18 months to maturity at time of issuance, a fixed coupon schedule, and a minimum amount outstanding of $1 billion for sovereigns and $250 million for agencies.

TAMARAC
The City For Your Life

AGENDA ITEM NO. 5.a

CITY COMMISSION AGENDA ITEM REPORT

DATE: October 8, 2025

SUBMITTED BY: Kimberly Dillon

ITEM TYPE: Minutes

AGENDA SECTION: **CONSENT AGENDA**

TITLE: Approval of the September 10, 2025, Regular Commission Meeting Minutes

ATTACHMENTS:
091025 COT-CC Draft Minutes.docx

DRAFT
REGULAR CITY COMMISSION MEETING MINUTES
WEDNESDAY, SEPTEMBER 10, 2025
COMMISSION CHAMBERS
7:00 PM

CALL TO ORDER:

Mayor Michelle J. Gomez called the Wednesday, September 10, 2025, Regular Meeting of the City Commission to order at 7:00 p.m.

ROLL CALL

Present were Mayor Michelle J. Gomez, Vice Mayor Dr. Kicia Daniel, Commissioner Marlon D. Bolton, Commissioner Krystal Patterson, and Commissioner Morey Wright Jr.

Also present were City Manager Levent Sucuoglu, City Attorney Hans Ottinot, and City Clerk Kimberly Dillon.

PLEDGE OF ALLEGIANCE

Commissioner Bolton led the Pledge of Allegiance and moment of silence.

1. CITY ATTORNEY REPORT

City Attorney Ottinot had no report.

2. CITY MANAGER REPORT

2.a. Legislative Update by State Representative, District 98, Mitch Rosenwald

State Representative Mitch Rosenwald, District 98, provided a legislative update. He discussed housing affordability bills that had been unsuccessful during the last session, and reviewed items which had been beneficial to condominium owners. He commented on property insurance concerns, healthcare, changes to the process for citizen-led initiatives, and Veterans and homelessness. He highlighted efforts toward property tax reform and his support of Home Rule, provided an update on discussion of redistricting, vaccines, and open carry. He introduced his Legislative Aide Tom Wilmouth.

Mayor Gomez thanked Rep. Rosenwald for remembering Tamarac.

Commissioner Bolton asked for clarification on preemption of pickleball in State parks. Rep. Rosenwald provided brief background on the land management legislation which bans specific types of development in State parks, including golf courses, pickleball courts, and housing.

2.b. Childhood Cancer Awareness Month Proclamation

Mayor Gomez read the proclamation in recognition of Childhood Cancer Awareness Month and presented it to Beth-Ann Fraser, Live Like Tom Foundation.

2.c. National Service Dogs Month Proclamation

Mayor Gomez read the proclamation in recognition of National Service Dogs Month and presented it to Nicole Ortiz, Canine Companions.

Fire Chief Fred Annese Recognition (Add-on Item)

City Manager Sucuoglu read the proclamation in recognition of Fire Chief Michael Annese upon his retirement from Tamarac Fire Rescue Department.

Fire Chief Annese highlighted the heroes of Tamarac Fire Rescue Department and stated they make him proud every day. He thanked the Mayor, Commission, and City Manager for their leadership.

2.d. BSO Monthly Update

City Manager Sucuoglu introduced the City's new Broward Sheriff's Office (BSO) Captain, Captain David Franks.

Captain Franks expressed his honor at being selected for the role in Tamarac and discussed his background briefly. He provided a presentation which is on file in the City Clerk's Office.

Commissioner Patterson welcomed Captain Franks and shared her excitement to work with him.

2.e. Investment Report – July 2025

City Manager Sucuoglu made a presentation which is on file in the City Clerk's Office.

3. <u>PUBLIC PARTICIPATION</u>

Mayor Gomez noted the rules for public comment were posted and opened the floor to comments from the public.

1) Dr. Kate Johnson, Mainlands 4, expressed concerns with the City budget. She stated Commissioners should not be paid additional to serve on committees or as Vice Mayor, receive lifetime healthcare benefits, or be vested after four (4) years, as this direction would lead to the City being bankrupt and increased taxes. She asked the requirements for charitable donations and asserted there should be a procedure and checklist for all charities to conform to. She addressed comments made about her at a recent meeting.
2) Mark Goggin, Tamarac Lakes South, thanked Rep. Rosenwald for his work and asked that he not support passing open carry. He commented on BSO Special Details and

asserted the City Attorney was not doing his job during recent meetings when Commissioners were attacking one another.

3) Ronald Wasserman, 8577 J Drive, recognized Fire Chief Annese and stated he had been good for the community. He encouraged people to give the new BSO Captain a chance and stated he had called 911 and the non-emergency line and they did not show up. He asked for help for his small community.

4) Patti Lynn, Mainlands 8, said farewell to Fire Chief Annese and noted there were good people waiting to step up. She welcomed Captain Frank and asked the Commission to be open-minded and welcome all who speak. She stated elected officials should not speak ill of people and should support staff, as they are good people and are important.

4. <u>COMMISSION REPORTS</u>

4.a. District 1

Commissioner Bolton had no report.

4.b. District 2

Commissioner Wright Jr. had no report.

4.c. District 3

Commissioner Patterson announced that she would be hosting a community meeting for residents of Spring Lake on September 18 at 6 p.m. She shared that she was thrilled to partner with Christine E. Lynn Women's Health & Wellness Institute in bringing a mammogram truck to the City of Tamarac and making free mammograms available on October 27 from 9 a.m. to 2 p.m. She noted spaces were limited and registration was required.

4.d. District 4

Vice Mayor Daniel thanked the Fire Rescue Department for all they do and stated Chief Annese would be missed. She highlighted the initiative for fitness in District 4, noting line dancing at Waters Edge Park would be held on September 8 at 6:30 p.m., free for Tamarac residents. She shared that in celebration of Hispanic Heritage Month, local restaurants would be participating in an event on October 9, 6:30-8:30 at the Community Center, with food, music, an opportunity to learn the Merengue and Salsa, as well as raffles and giveaways.

4.e. Mayor

Mayor Gomez echoed previous welcomes to Captain Franks and thanked BSO for the assistance over the weekend with the Honor Flight. She stated it was a pleasure to support and celebrate the investiture of Torey Alston as the eighth president of Broward College. She shared that she was proud to have attended the AFL-CIO Labor Day Ball, noting she was the daughter of a 50-year electrician and a 36-year educator and supports unions. She shared that following Friday's budget meeting, there would be Move with the Mayor at the Community Center beginning at 7 p.m., She highlighted the Running on Tamarac 5K scheduled for Saturday at 7 a.m. at Tephford Park and advised this would be held on the second Saturday of each month. Mayor Gomez stated Women on the Course would be held on September 17 from 6:30 to 8:30 p.m. at Colony West. She noted the event is free and no golf experience is required. She highlighted a community forum on deed fraud in partnership with the Broward County Property Appraiser Marty Kiar on Tuesday, September 16 from 7-8:30 p.m. at the Community Center. She stated Hahas for the Tatas would be October 11.

Mayor Gomez shared brief comments in recognition of the events of September 11, noting the bravery of Todd Beamer, a passenger on United Airlines Flight 93. She asked residents to commemorate the lost lives and never forget.

5. <u>CONSENT AGENDA</u>

Commissioner Patterson pulled Item 5.c. for discussion.

Moved by Mayor Gomez; seconded by Commissioner Wright Jr.to approve Consent Agenda Items 5.a., 5.b., and 5.d. through 5.g.

Motion Approved: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: None.

5.a. Approval of the June 30, 2025, City Commission Budget Workshop Meeting Minutes

5.b. TR14142 - A Resolution of the City Commission of the City of Tamarac, Florida approving and authorizing the appropriate City Officials to execute a lease agreement with NCWPCS MPL 25 - Year Sites Tower Holdings LLC, the holding company for and subsidiary of Crown Castle International Corp., attached hereto as Exhibit "1", to allow for continued placement of their existing cellular tower and ground equipment at the Tamarac Sports Complex for an initial term of five (5) years, with four (4) additional, automatic five (5) year extensions, commencing on September 16, 2024, providing for conflicts; providing for scrivener errors; providing for severability; and providing for an effective date.

5.c. TR14273 - A Resolution of the City Commission of the City of Tamarac, Florida, requesting approval to execute an agreement with Digitech Computer LLC for a period from October 1, 2025, through September 30, 2028, providing for two (2) one (1) year renewals to provide for the administration, processing, and receipt of payments associated with transporting Emergency Medical Service (EMS) patients on behalf of the City of Tamarac Fire Rescue Department; authorizing

the City Manager to execute the subsequent two (2) one (1) year renewal options; providing for conflicts; providing for severability; and providing for an effective date.

City Attorney Ottinot read the title for the record.

Moved by Commissioner Bolton; seconded by Commissioner Patterson to adopt Resolution TR14273.

Commissioner Patterson asked for clarification on the contract. City Attorney Sucuoglu advised that this version of the agreement was a brand-new piggyback agreement, but it was the same vendor the City had worked with since 1999.

Commissioner Patterson reviewed the terms of the agreement and the fee structure. Fire Chief Annese stated the contract was for a maximum of $300,000. Deputy Fire Chief Jonathan Frasher provided additional details on the fee schedule and the various avenues of collection for services. Discussion continued regarding the basis for projection of revenue and historical data.

Commissioner Patterson asked about outstanding debt. Deputy Chief Frasher stated collection rates are at approximately 76.7 percent and approximately $13 million is outstanding, dating back to 2011. He noted State law only allows the City to go back five (5) years.

Commissioner Patterson inquired as to differences between this agreement and the previous agreement. Deputy Chief Frasher noted a change in software and a shift away from outsourcing collection.

Commissioner Patterson stated she understood the continuity of services but thought the City could potentially benefit from a competitive solicitation.

Mayor Gomez opened a public hearing on the item, however there being no one to speak, she closed the public hearing.

Commissioner Patterson offered a friendly amendment to modify the agreement to reduce the term to one (1) year and direct staff to solicit proposals. She noted the outstanding debt and the City's budget solvency should be considered.

Fire Chief Annese commented that this was a piggybacked contract, and the existing contract expires September 30. He advised that collection of the outstanding debt was a separate consideration.

Director of Financial Services Christine Cajuste stated the contract which the City was piggybacking had undergone a competitive bid process utilizing the same methodology to select a vendor that the City of Tamarac would use if they had solicited bids themselves. She stated the terms of the contract had been negotiated, and a change would require renegotiation.

Commissioner Patterson stated there were no benchmarks or data on return on investment in the backup materials provided, so she was not comfortable entering into a five (5) year agreement. City Attorney Ottinot advised that the term was not locked in, as the contract included a clause to allow termination for convenience.

Commissioner Patterson reiterated her request to adjust the length of the contract and put out a solicitation based on the City's own needs.

Commissioner Bolton accepted the friendly amendment.

Mayor Gomez referenced a previous instance of reducing the terms of a contract and noted this changed the rate. City Attorney Ottinot stated the vendor was aware that their agreement was subject to Commission review, and they would have the opportunity to not accept the modification.

Ms. Cajuste shared that the City had undergone the competitive bidding process five (5) years prior and Digitech had won the contract at that time, as well.

Mayor Gomez asserted that if the vendor were to reject the revised contract, the City would be without a contract.

Motion Approved as Amended: 4-1.

Voting For: Vice Mayor Daniel, Commissioner Bolton, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: Mayor Gomez.

5.d. TR14304 - A Resolution of the City Commission of the City of Tamarac, Florida, authorizing the appropriate City Officials to approve the purchase of two (2) additional vehicles for the Building Department from Duval Ford utilizing available Cooperative Purchasing Agreements, including but not limited to contract awarded by the Bradford County Sheriff's contract BCSO 22-27-1.0; authorizing an expenditure in an amount not to exceed $80,000.00 for said purpose; providing for conflicts; providing for severability; and providing for an effective date.

5.e. TR14309 – A Resolution of the City Commission of the City of Tamarac, Florida, approving the execution of task authorization no. 25-30d with Kimley-Horn & Associates, Inc. to provide engineering design, permitting and construction administration services for the Colony West Golf Club-Glades course renovation project at a contract cost of $483,000.00; including a 5% contingency in the amount of $24,150.00 for a total not-to-exceed amount of $507,150.00; authorizing an expenditure from account no. 310-7002-572.63-13, project no. GC25a; providing for conflicts; providing for severability; and providing for an effective date.

5.f. TR14311- A Resolution of the City Commission of the City of Tamarac, Florida, approving the execution of task authorization no.25-30d with Kimley-Horn &

Associates, Inc. to provide engineering design, permitting and construction administration services for the Colony West Golf Club-Glades course renovation project at a contract cost of $ 483,000.00;including a 5% contingency in the amount of $24,150.00 for a total not-to- exceed amount of $507,150.00; authorizing an expenditure from account No. 310-7002-572.63-13, project No. GC25a; providing for conflicts; providing for severability; and providing for an effective date.

5.g. **TR14320 - A Resolution of the City Commission of the City of Tamarac, Florida, approving all charitable solicitations for all charitable organizations listed on the City's approved charity list; authorizing the use of City funds and resources for the fundraising initiatives; providing for distribution of funds raised to the charities on the City approved list of charities; providing the City Manager with the authority to do all things necessary to effectuate this resolution; and providing for an effective date.**

6. REGULAR AGENDA

6.a. **TR14318 - A Resolution of the City Commission of the City of Tamarac, Florida, approving the award of RFP No. 25 -14R and authorizing the City Manager or designee to negotiate and execute an agreement between the City of Tamarac and Franjo Builders LLC; for design-build of the Sabal Palm Park project in accordance with Request for Proposal (RFP) No. 25-14R; authorizing an expenditure from the appropriate accounts; providing for conflicts; providing for severability; and providing for an effective date.**

City Attorney Ottinot read the title for the record.

Moved by Commissioner Bolton; seconded by Commissioner Patterson to adopt Resolution TR14318.

Mayor Gomez opened a public hearing on the item, however there being no one to speak, she closed the public hearing.

Commissioner Bolton stated there had been discussion at the workshop regarding higher grade materials and asked if the language could be changed to allow for negotiation of the cost, as he wanted to ensure the residents got a quality park.

City Manager Sucuoglu stated the resolution would provide for negotiation, including identification of the appropriate level of design elements and come up with a cost. He confirmed the total cost could change and agreed the amount should be subject to negotiation. City Attorney Ottinot confirmed the request would be to remove Section 4 of the Resolution.

Vice Mayor Daniel agreed, noting that staff had advised at the workshop that the vendor that bid $14 million was the only vendor that had included everything at the level the City wanted. She stated the lower bidder had been selected with an agreement to allow for negotiation of better-quality products.

Mayor Gomez asked if a cap was needed to keep the total from exceeding the previously received higher bids. Discussion ensued.

Commissioner Wright Jr. reviewed his notes from the workshop and the factors that had led the Commission to select Franjo Builders LLC. City Manager Sucuoglu discussed potential changes through the negotiation process and advised that they would not settle for anything less than excellence in the design and construction.

Commissioner Patterson commented that the proposal was $1.7 million below budget for the project, and was $550,000 less than the second lowest bidder, so she would support a revision of the not to exceed amount. She noted one of her favorite things about Franjo Builders was that they were willing to provide the park the City wanted, rather than presenting a park they thought the City should have. She stated their creativity was bar none and their experience included national projects.

Commissioner Bolton stated he wanted to give staff the leverage to negotiate price, quality, and the elements. He amended the original motion to delete Section 4. Discussion continued regarding whether a cap was needed. City Manager Sucuoglu stated the budget was a natural backstop for the line item without approval of an amendment by the Commission. City Attorney Ottinot confirmed.

Motion Approved as Amended: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: None.

7. <u>ORDINANCE(S) – FIRST READING</u>

7.a. TO2602 - An Ordinance of the City Commission of the City of Tamarac, Florida amending Chapter 14, "Motor Vehicles and Traffic", Article II, "Stopping, Standing and Parking", Section 14-26, "Parking Restrictions—Public Rights-Of-Way", to provide for a community driven mechanism to manage parking restrictions and enforcement in public rights-of-way citywide; and amending Section 14-37 entitled "Parking Violation Enforcement" to provide for a public education period prior to administration and enforcement of the ordinance and the on-street parking policy; providing for conflicts; providing for severability; providing for codification; and providing for an effective date.

City Attorney Ottinot read the title for the record.

Moved by Commissioner Bolton; seconded by Commissioner Wright Jr. to approve Ordinance TO602 on first reading.

Mayor Gomez advised that there had been a full presentation of the item at the September 8 Staff Agenda Review workshop.

Mayor Gomez opened a public hearing on the item.

1) Kate Johnson, Mainlands 4, stated she was extremely confused over why this was back on the docket after the years spent putting it in place and to start getting it enforced. She noted there is signage in Mainlands 1, 2, 3, 4, and 5 that no parking is allowed overnight, and she has talked numerous times about the issues with parking in the narrow street. She asserted the residents want the Code enforced as written without exception.

2) Mark Goggin, Tamarac Lakes South, agreed with the previous comments. He stated he understood the newer parts of town have wider streets, but places like Tamarac Lakes South had had the rule in place for many years. He noted the rules and State laws needed to be enforced because people cannot get through. He stated the ordinance should not be passed as written.

3) Sandra Dennis, Mainlands 10, thanked Vice Mayor Daniel for responding to the concerns of parking in Mainlands 10. She stated Tamarac is a growing City and is moving from senior citizens to more families, so the parking restrictions are a burden. She noted in her community, there are driveways that only fit one (1) car and ticketing multi-vehicle homes is predatory and unfair. She referenced notices received by residents requiring driveway updates and stated the City should be cognizant of the cost of making repairs during hurricane season and asserted the notice period was not sufficient. She asked for a more community-driven solution.

4) Patti Lynn, Mainlands 8, stated there was a law on the books that the residents fought long and hard to get, and people were given ample time to widen their driveways. She commented that there had been changes to the times, but the law had been there. She noted issues with being unable to pass on the streets and asked the reason for the change.

Commissioner Bolton left the dais at 9:05 p.m.

Commissioner Bolton rejoined the dais at 9:06 p.m.

Mayor Gomez closed the public hearing.

Commissioner Wright Jr. stated he had been adamant that Mainlands 8 and 9 should be included in addition to the Woodlands. Deputy City Manager Maxine Calloway advised that these communities could be added to the list. She stated this ordinance was discussed extensively during the June workshop, and staff was directed to come back with these changes and a mechanism that would allow communities to get involved in what happens in their neighborhoods. She stated this parking policy would allow communities that were not listed to hold a vote reflecting that 55 percent or more homes wanted to institute the enhancement.

Commissioner Patterson asked staff to clarify what the ordinance does. Deputy City Manager Calloway explained the Code currently provides for a restriction of no on-street parking allowed anywhere in the City between midnight and 6 a.m., but this ordinance would lift that restriction with the exception of those communities that the Commission had identified as wanting on-street parking restricted, which were listed in the policy, along with the two (2) that Commissioner Wright Jr. had just added. She noted the restriction could be added or lifted by a vote of the community.

Commissioner Patterson stated the City was still enforcing the parking restriction but acknowledging that there could not be a one size fits all approach to parking in the City. She commented that this approach was fair.

Commissioner Patterson asked about enforcement of derelict vehicles, vehicles without tags, and covered vehicles on the right-of-way. Deputy City Manager Calloway stated this was addressed in a separate section of the Code.

Commissioner Patterson suggested the sections should be together so that a section is not missed. She noted every neighborhood is different in size and asked how they would know the number needed to achieve 55 percent. Deputy City Manager Calloway advised that staff would assist the residents based on the definition of neighborhood included in the policy. Discussion continued regarding ownership.

Commissioner Patterson suggested provisions for a decal program or other mechanism that would allow for additional vehicles to park on the street in the short-term, with the proceeds to be used for parking signage.

Mayor Gomez stated on-street parking had been argument for all of the years that she has been on the Commission. She asked whether communities with existing rules could be added without the arduous task of holding a vote. Deputy City Manager Calloway advised that it was not the City's intent to conflict with or manage the bylaws of individual communities. Discussion continued.

Mayor Gomez noted that Tamarac Lakes South 1 and 2 and several other communities have rules showing no on-street parking in their documents and should be able to provide those documents to be added to the list rather than requiring a petition.

Commissioner Bolton asked if this was selective enforcement. City Attorney Ottinot advised that the policy had been shaped by resident feedback to the Commission. He stated he did not see it as selective enforcement and noted other communities had created legislation to address similar issues.

Commissioner Bolton advised that Tamarac Lakes North should be removed from the exception list, and Tamarac Lakes South should be added. He stated Tamarac Lakes 1 and 2 had their residents park at the clubhouse, so they did not have the same issue. He reiterated that the reason for the change in the first place was to allow emergency vehicles to get through and stated he did not see the residents voting to direct parking tickets toward themselves, so the Commission should have the ability to modify the list in the future.

Vice Mayor Daniel asked if this suggestion would take control away from the communities. Commissioner Bolton explained the reasons he did not believe so. Discussion continued. City Attorney Ottinot advised as to where the recommendation could be added the ordinance.

Commissioner Wright Jr. accepted the change as a friendly amendment.

Commissioner Bolton stated he had previously shared recommendations with staff that having a private company enforce the parking rules instead of BSO. He asked if this had been investigated. City Manager Sucuoglu advised that staff had sought proposals for parking enforcement services and had not received any responses.

Deputy City Manager Calloway noted the option for the City Manager to assign parking enforcement was left open by the language of the ordinance in Section 14-37(b) – Ticketing Procedures. Discussion continued.

Commissioner Wright Jr. asked that Fairhaven, Greenhaven, and Sunset Isles be added to the exemption list.

Mayor Gomez asserted that communities with the parking restriction already in their rules should not be subject to Commission approval. City Attorney Ottinot asserted additional research was required. Discussion continued regarding expired and aged bylaws.

Motion Approved as Amended: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: None.

Mayor Gomez called for a recess at 9:52 p.m.

Mayor Gomez called the meeting to order at 10:10 p.m.

8. <u>ORDINANCE(S) – SECOND READING</u>

8.a. TO2597 – An Ordinance of the City Commission of the City of Tamarac, Florida, amending Chapter 10, Article 4 of the City of Tamarac Land Development Code entitled "Development and Design Standards," by revising Section 10-4.4, entitled "Landscaping and Tree Preservation," to clarify and strengthen the city's landscaping and tree preservation regulations, to enhance consistency in their

interpretation, application, and enforcement, and to expand the purposes for which tree preservation trust funds may be used; providing for codification; providing for severability; providing for conflicts; and providing for an effective date.

City Attorney Ottinot read the title for the record.

Moved by Commissioner Bolton; seconded by Commissioner Patterson to adopt Ordinance TO2597.

There was no presentation and no discussion by the Commission.

Mayor Gomez opened a public hearing on the item.

1) Mark Goggin, Tamarac Lakes South, stated this issue had come up during interviews with new residents in his community, as their insurance agents had asked about the number and condition of trees on their properties. He asked the City to consider how this would impact residents.

Mayor Gomez closed the public hearing.

Motion Approved: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: None.

8.b. TO2598 – An Ordinance of the City Commission of the City of Tamarac, Florida, amending Chapter 10, Article 5 of the City of Tamarac Land Development Code, entitled "Development Review Procedures," by amending Section 10-5.2, entitled "Summary Table of Development Review Procedures" , specifically Table 10 -5.1 and Table 10-5.2, entitled "General Notice Requirements"; and amending Subsection 10 -5.4(J), entitled "Plat Approval," to designate the City Manager or designee as the administrative authority for plat and replat submittals, and to revise plat approval procedures in compliance with Senate Bill 784, amending Section 177.071 Florida Statutes, as set forth in Exhibit "A"; providing for codification; providing for conflicts; providing for severability; and providing for an effective date.

City Attorney Ottinot read the title for the record.

Moved by Commissioner Bolton; seconded by Vice Mayor Daniel to adopt Ordinance TO2598.

There was no presentation and no discussion by the Commission.

Mayor Gomez opened a public hearing on the item, however there being no one to speak, she closed the public hearing.

Motion Approved: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: None.

8.c. TO2601 – An Ordinance of the City Commission of the City of Tamarac, Florida, amending Chapter 10, Article 5 of the City of Tamarac Code of Ordinances, entitled "Administration", by amending Section 10-5.3 entitled "Common Review Procedures" by specifically amending Section 10-5.3(C) entitled "Pre-Application Neighborhood Meeting" to require pre-application neighborhood meetings to be open to the public, and to require actual notice to owners of properties within a townhouse, condominium, or timeshare development; providing for codification; providing for conflicts; providing for severability; and providing for an effective date.

City Attorney Ottinot read the title for the record.

Moved by Commissioner Bolton; seconded by Commissioner Patterson to adopt Ordinance TO2601.

There was no presentation and no discussion by the Commission.

Mayor Gomez opened a public hearing on the item, however there being no one to speak, she closed the public hearing.

Motion Approved: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: None.

8.d. TO2603 – An Ordinance of the City Commission of the City of Tamarac, Florida, amending the city's Code of Ordinances by amending chapter 2 entitled "Administration", article III entitled "Boards, Committees, Commissions", by repealing in its entirety division 12 entitled "Privatization Committee"; providing for codification; providing for conflicts; providing for severability; and providing for an effective date.

City Attorney Ottinot read the title for the record.

Moved by Commissioner Bolton; seconded by Vice Mayor Daniel to adopt Ordinance TO2603.

Mayor Gomez opened a public hearing on the item.

1) Dr. Kate Johnson, Mainlands 4, commented on the Privatization Committee and its actions. She stated the committee is made up of residents that have input and asserted this was a power grab to give more power to the Commission and the City while taking it away from residents. She stated the committee should stand.

Mayor Gomez closed the public hearing.

Mayor Gomez stated she had outlined the reasons she did not think this was a good idea on first reading.

Commissioner Bolton responded to Dr. Johnson's comments.

Motion Approved: 3-2.

Voting For: Vice Mayor Daniel, Commissioner Bolton, and Commissioner Patterson. Voting Against: Mayor Gomez and Commissioner Wright Jr.

9. QUASI-JUDICIAL HEARING(S)

9.a. TBO98 – Board Order approving/denying Special Exception application requesting approval for the construction and installation of a 14' x 48' digital billboard display fifty (50 feet in height, to be located west of the Sawgrass Expressway and north of Commercial Boulevard, on an undeveloped parcel of land zoned Recreation and owned by the City of Tamarac.

City Attorney Ottinot read the title for the record.

City Clerk Kimberly Dillon swore in those wishing to provide testimony.

City Attorney Ottinot outlined the quasi-judicial procedures and asked for any ex-parte communication. Commissioner Patterson, Commissioner Wright Jr, Mayor Gomez, Vice Mayor Daniel, and Commissioner Bolton each disclosed meetings with the applicant's attorney, Mitch Ceasar.

Moved by Commissioner Bolton; seconded by Commissioner Wright Jr. to approve TBO98.

Attorney Ceasar introduced the item and the applicant, Robert Rubin, CEO of 3N Outdoor Media, Inc., made a presentation which is on file in the City Clerk's Office.

Deputy City Manager Calloway advised that staff was submitting its presentation into the record. She highlighted the nine (9) recommended conditions of approval.

Mayor Gomez opened a public hearing on the item, however there being no one to speak, she closed the public hearing.

Commissioner Wright Jr. inquired as to other locations. Mr. Rubin stated there were locations pending in Miami-Dade and Broward County. Attorney Ceasar provided additional details.

Commissioner Wright Jr. asked why Coral Springs or Sunrise locations were not selected. Mr. Rubin explained this location was more than 2,000 feet from residential properties, while others were closer.

Commissioner Wright Jr. asked the location of the nearest billboard. Mr. Rubin stated this would be the first billboard on the Sawgrass Expressway. He noted Statute has spacing requirements of 1,500 feet on an expressway.

Commissioner Wright Jr. asked for clarification of rents. Attorney Ceasar clarified this was the base rent before ad sales. Deputy City Manager Calloway stated the revenue was on a scale, with years one (1) and two (2) at $60,000 or 25 percent of net revenue with increases over the 15-year initial term and optional renewal terms.

Commissioner Wright Jr. inquired as to the preferred rate for Tamarac businesses. Mr. Rubin explained, noting opportunities for smaller businesses. Attorney Ceasar added that City events would be advertised free of charge. Discussion continued regarding rates.

Commissioner Wright Jr. asked about environmental impacts. Mr. Rubin advised that the back of the sign was completely dark and only emanates to the Sawgrass. Mayor Gomez asked about the distance of the light. Mr. Rubin stated it could be seen from approximately a quarter mile on the Sawgrass Expressway and noted there was a 30-degree angle which meant it needed to be seen from straight on.

Mayor Gomez expressed concern with the agreement being transferable without coming back to the City. She asked if other billboards would be allowed on the Sawgrass. Deputy City Manager Calloway advised that because of the distance separation it was unlikely, but other locations were available on the turnpike.

Commissioner Bolton and Commissioner Wright Jr. accepted a friendly amendment to remove the clause that the agreement was transferable. City Attorney Ottinot clarified that transfer of the billboard would require City Commission approval.

Motion Approved as Amended: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Wright, and Commissioner Patterson. Voting Against: None.

10. <u>PUBLIC HEARING(S)</u>

10.a. TR14319- A Resolution of the City Commission of the City of Tamarac, Florida, approving and authorizing the execution of a license agreement between the City of Tamarac and 3N Outdoor Media, LLC attached hereto as Exhibit "1", granting the right granting the right, privilege and license to use a twelve hundred and forty-eight (1,248) square foot area, more particularly described in Exhibit "B" of city owned property located just West of the Sawgrass Expressway and North of W. Commercial Boulevard, further identified by Folio No. 4941-07-09-0020 and more particularly described in Exhibit "A", to facilitate the installation of one (1) double-sided digital billboard sign for an initial term of 15 years; providing for conflicts; providing for severability; and providing for an effective date.

City Attorney Ottinot read the title for the record.

Moved by Commissioner Bolton; seconded by Commissioner Wright Jr. to adopt TR14155.

Mayor Gomez advised that a full presentation of this item was made at the Staff Agenda Review workshop on September 8 and Deputy City Manager Calloway was available to answer questions.

Mayor Gomez opened a public hearing on the item, however there being no one to speak, she closed the public hearing.

Mayor Gomez stated she did not like the pay structure. Mr. Rubin clarified the rates and opportunities for lower rates. Discussion continued regarding the portion of the revenue paid to the City.

Mayor Gomez stated the lease was too long and 10 years would be more palatable. She asked for clarification on space given to the City. Deputy City Manager Calloway explained. Mr. Rubin provided additional details on the time slots.

Mayor Gomez asserted the City's advertising space should not be used by those running for election.

Commissioner Wright Jr. asked how the 25 percent number was reached. Mr. Rubin advised that it was negotiated with staff and was the highest the company had paid. Discussion continued regarding initial and ongoing business costs, as well as the negotiated rate, agency rates, and growth in the industry. Mr. Rubin responded.

Vice Mayor Daniel stated she was very impressed with the contract, and noted the City was not making money on the land at this time. She expressed her appreciation for the applicant's transparency, honesty, and patience.

Vice Mayor Daniel asked how this agreement compares to other deals. Deputy City Manager Calloway advised that this was the first time the City had negotiated a deal like this, so they had done an appraisal to ensure the highest and best use and to determine that the agreement was consistent with industry standards. She noted what was proposed was greater than industry standards.

Mayor Gomez noted that Broward County is expanding. She recommended the word net be changed to subtotal or similar and asked about first, last, and security deposit. She stated there could be a different way of structuring the first 15 years of the agreement while still making money. Attorney Ceasar commented that if the business grows, the City's portion grows. Discussion continued.

Commissioner Bolton asked if other municipalities were precluded from advertising their events. Deputy City Manager Calloway stated there was a list of unauthorized content, but this was not included.

Motion Approved: 4-1

Voting For: Vice Mayor Daniel, Commissioner Bolton, Commissioner Wright Jr., and Commissioner Patterson. Voting Against: Mayor Gomez.

11. OTHER

11.a. Eastside Community Center Update

Requested by Commissioner Marlon Bolton

Commissioner Bolton advised that an update had been provided at the September 8 Staff Agenda Review workshop, which was available online. He removed the agenda item.

ADJOURNMENT

There being nothing further to discuss, Mayor Gomez adjourned the meeting at 11:13 p.m.

Minutes transcribed by Crysta Parkinson, Prototype, Inc. and submitted by Kimberly Dillon, City Clerk.

____

Kimberly Dillon, City Clerk

____

Michelle J. Gomez, Mayor

Note to the reader: The above signature is the City Clerk, of the City of Tamarac, Florida. If the minutes you have received are not signed, or completed as indicated above, they are not the official minutes of the Regular City Commission Meeting held Wednesday, September 10, 2025.

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. 5.b

TAMARAC

The City For Your Life

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Kimberly Dillon
ITEM TYPE:	Minutes
AGENDA SECTION:	**CONSENT AGENDA**
TITLE:	Approval of the September 12, 2025, 1st Budget Public Hearing Meeting Minutes

ATTACHMENTS:

091225 COT-CC Budget Meeting Draft Minutes.docx

DRAFT

CITY COMMISSION 1ST BUDGET HEARING MINUTES
FRIDAY, SEPTEMBER 12, 2025
5:05 PM
COMMISSION CHAMBERS

CALL TO ORDER

Mayor Michelle J. Gomez called the Friday, September 12, 2025, City Commission meeting, being held in Commission Chambers, to order at 5:05 p.m.

ROLL CALL

Present were Mayor Michelle J. Gomez, Vice Mayor Dr. Kicia Daniel, Commissioner Marlon D. Bolton, Commissioner Krystal Patterson, and Commissioner Morey Wright Jr.

Also present were City Manager Levent Sucuoglu, Assistant City Attorney Pamala Ryan, and City Clerk Kimberly Dillon.

PLEDGE OF ALLEGIANCE

Commissioner Morey Wright Jr. led the Pledge of Allegiance and moment of silence.

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.

City Manager Sucuoglu made a brief statement regarding the Fire Rescue Assessment for Fiscal Year 2026 (FY26) and stated the residential rate was recommended to remain at $450 per dwelling unit, an increase of $30 over the previous year based on a recent rate study.

Assistant City Attorney Ryan read the title for the record.

Mayor Gomez advised this item had been discussed at the June 30, 2025, Budget Workshop, and the preliminary rate of $450 was adopted at the July 9, 2025, City Commission meeting. She shared a timeline showing the progression of the item.

Mayor Gomez opened the floor to comments from the public, however there being no one to speak, closed public participation.

Moved by Commissioner Wright Jr.; seconded by Commissioner Patterson to adopt Resolution TR14300.

Commissioner Bolton asked staff to outline the reasons for the $30 increase. City Manager Sucuoglu advised the increase was determined by the rate study conducted in 2023. He stated that based on forecasted expenses and the Fire Rescue Department budget, rates were scheduled to increase. He noted the shortfall was made up by utilizing the General Fund, and this was a more equitable way of funding the services.

Commissioner Bolton inquired as to the number of dwelling units billed. Director of Financial Services Christine Cajuste advised the total was approximately 17,000 single family homes, and the proposed assessment would raise $17,996,342. Discussion continued regarding the rate and scheduled increases.

City Manager Sucuoglu stated the cost of Fire Rescue continues to increase, and the expectation is that this will result in increases to the assessment.

Commissioner Bolton asked if staff had looked at funding the department with ad valorem taxes, and whether this would require an increase in millage rate. City Manager Sucuoglu confirmed this was part of the rate study. He added that at this point, the Millage Rate could not be increased.

Motion Approved: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: None.

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.

City Manager Sucuoglu made a brief statement regarding the Stormwater Management Utility Fee Assessment for FY25 and stated the residential rate was recommended to be set at $170.89 per equivalent residential unit (ERU), an increase of $4.98, or 3 percent.

Assistant City Attorney Ryan read the title for the record.

Mayor Gomez advised this item had been discussed at the June 30, 2025, Budget Workshop, and the preliminary rate of $170.89 was adopted at the July 9, 2025, City Commission meeting. She shared a timeline showing the progression of the item.

Mayor Gomez opened the floor to comments from the public, however there being no one to speak, closed public participation.

Moved by Commissioner Wright Jr.; seconded by Mayor Gomez to adopt Resolution TR14301.

Commissioner Bolton asked staff to outline the reasons for the $4.98 increase. City Manager Sucuoglu advised the Stormwater Utility Ordinance calls for an increase of 3 percent or CPI on May of the fiscal year, whichever is higher.

Motion Approved: 3-2.

Voting For: Mayor Gomez, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: Vice Mayor Daniel and Commissioner Bolton.

1.c. TR14302 - A Resolution of the City Commission 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 October 1, 2025; imposing a Residential Solid Waste Collection Assessment against assessed property located within the City of Tamarac for the fiscal year beginning October 1, 2025; providing for conflicts; providing for severability; and providing for an effective date.

City Manager Sucuoglu made a brief statement regarding the Residential Solid Waste Collection Assessment for FY26 and stated the residential rate was recommended to be set at $278.75 per residential dwelling unit receiving curbside pickup, which is no increase from FY25.

Assistant City Attorney Ryan read the title for the record.

Mayor Gomez advised this item had been discussed at the June 30, 2025, Budget Workshop, and the preliminary rate of $278.75 was adopted at the July 9, 2025, City Commission meeting. She shared a timeline showing the progression of the item.

Mayor Gomez opened the floor to comments from the public, however there being no one to speak, closed public participation.

Moved by Commissioner Bolton; seconded by Vice Mayor Daniel to adopt Resolution TR14302.

Motion Approved: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: None.

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 specifically benefited by the City's abatement of nuisances thereon; providing for conflicts; providing for severability; and providing for an effective date.

City Manager Sucuoglu made a brief statement regarding the Nuisance Abatement Special Assessment for FY26 and stated assessment on seven (7) properties would total $4,915.86.

Assistant City Attorney Ryan read the title for the record.

Mayor Gomez advised this item had been discussed at the June 30, 2025, Budget Workshop, and the preliminary Nuisance Abatement assessment of $4,915.86 was adopted at the July 9, 2025, City Commission meeting. She shared a timeline showing the progression of the item.

Budget Manager Jeff Streder explained the rate adopted at the July 9, 2025, meeting had been higher, because the Community Services Department had subsequently reached an agreement not to bill for an eighth abatement.

Mayor Gomez opened the floor to comments from the public, however there being no one to speak, closed public participation.

Moved by Commissioner Bolton; seconded by Commissioner Wright Jr. to adopt Resolution TR14303.

Motion Approved: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Wright Jr., and Commissioner Patterson. Voting Against: None.

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 of 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.

Mayor Gomez stated this was the first public hearing to establish the millage rate, and a second public hearing would be held on Wednesday, September 24, 2025, at 5:05 p.m.

City Manager Sucuoglu made a brief statement regarding the operating millage rate for FY26 and stated the proposed rate of 7.0000 mills for FY26 was 0.4094 mills or 6.21 percent more than the rollback rate of 6.5906 mills.

Assistant City Attorney Ryan read the title for the record.

Mayor Gomez advised this item had been discussed at the June 30, 2025, Budget Workshop, and the preliminary millage rate of 7.0000 mills was adopted at the July 9, 2025, City Commission meeting. She shared a timeline showing the progression of the item.

Mayor Gomez opened the floor to comments from the public.

Kate Johnson, Mainlands 4, acknowledged the millage rate was staying the same as the previous year, and stated this meant residents were actually paying more taxes because property values go up. She commented that if the Commission truly wanted to do what was best for the tax payers, they would lower the millage rate. She stated there were many areas where the budget could be cut to prepare for rising costs in the future. She asked if the Commission had stuck to the FY25 budget.

Mayor Gomez closed public participation.

Moved by Commissioner Wright Jr.; seconded by Vice Mayor Daniel to approve Ordinance TO2599 on first reading and to tentatively set the millage rate at 7.000 mills for FY26, which is 0.4094 mills or 6.21 percent more than the rollback rate of 6.5906 mills.

Motion Passed: 3-2.

Voting For: Mayor Gomez, Vice Mayor Daniel, and Commissioner Wright Jr.
Voting Against: Commissioner Bolton and Commissioner Patterson.

Discussion ensued as to whether a supermajority vote was required. Budget Manager Streder provided additional details. He stated the millage rate would ultimately require a supermajority vote, but passage of a tentative rate and a tentative budget only required a normal majority vote.

Vice Mayor Daniel asserted there had been feedback that the Commission was raising the millage rate, but they were not.

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

Mayor Gomez stated this was the first public hearing of the millage rate, and a second public hearing would be held on Wednesday, September 24, 2025, at 5:05 p.m.

City Manager Sucuoglu made a brief statement, explaining the tentative Operating and Capital Budget for FY26 was $293,969,914, which is $53,633,690 more than the amended budget of $240,336,224 for FY25. He stated the tentative General Fund budget, which is the primary fund for providing governmental services in the City is $114,182,731, which is $12,038,174 more than the amended budget of $102,144,557 for FY25. He stated in addition, the financial policies are part of the adopted budget.

Assistant City Attorney Ryan read the title for the record.

Mayor Gomez advised this item had been discussed at the June 30, 2025, and August 20, 2025, Budget Workshops. She shared a timeline showing the progression of the item.

Mayor Gomez opened the floor to comments from the public.

Mona Perlman, Granville, stated she was confused and asked if the adopted budget would be on the City website for review.

City Manager Sucuoglu clarified that the proposed budget was already on the City website, and stated staff would assist with navigation.

Mayor Gomez closed public participation.

Moved by Vice Mayor Daniel; seconded by Commissioner Wright Jr. to approve Ordinance TO2600 on first reading.

Commissioner Patterson stated she was looking at a condensed version of the budget separated by funds, and this left room for a lot of questions. She asserted that she was dissatisfied with the way in which the budget was presented and asked whether appropriation from fund balance indicated the area was being supplemented. Director of Financial Services Cajuste confirmed.

Commissioner Patterson stated the Building Department Fund should be self-sustaining. Director of Financial Services Cajuste stated the Building Department was a self-sustaining Special Revenue Fund. She explained the added fund balance shown was from the Building Fund and confirmed this was true of each Special Revenue Fund.

Commissioner Patterson asked the current General Fund reserve. Director of Financial Services Cajuste reviewed estimated numbers. She stated the budget contemplated taking approximately $28 million from fund balance.

Commissioner Patterson noted staff had proposed an increase to the Disaster Recovery Fund from $1 million to $3 million. She asked when the dollars were last triggered. General Fund reserve. Director of Financial Services Cajuste explained the fund had not been utilized in the past because the City had been consistently able to utilize FEMA to recover disaster funds. She stated information provided had suggested that FEMA may no longer be there, so staff was preparing for that eventuality.

Commissioner Patterson asked about BSO funding, increase to the BSO contract, and reduction of the line item for the Martin Luther King Jr. celebration. Director of Financial Services Cajuste and Assistant Director of Parks and Recreation Sherry Wilson responded as appropriate.

City Manager Sucuoglu highlighted the impact of the newly negotiated labor contract with the BSO personnel union on the agreement between BSO and the City of Tamarac. Discussion continued. Captain David Franks provided additional details on the salary study conducted by a consultant on behalf of Sheriff Gregory Tony, contract negotiations, service levels, hiring and transfer plans, and a press conference held by Sheriff Tony regarding an incident in Tamarac.

Commissioner Wright Jr. asked about the cap on increases to the BSO contract and the results of the salary study. City Manager Sucuoglu stated Sheriff Tony had announced a three (3) year plan to adjust salaries to market rates. City Manager Sucuoglu advised that negotiations with BSO were ongoing, and preliminary numbers were included in the budget based on projections. Discussion continued.

Commissioner Wright Jr. referenced previous discussions regarding cancellation of events and stated he was adamantly opposed to cancelling or reducing Juneteenth and Martin Luther King Jr. celebrations. He stated he was also against giving elected officials additional benefits. Director of Financial Services Cajuste responded to questions about the budget for capital projects and the projected fund balance.

Vice Mayor Daniel reiterated Commissioner Patterson's comments that the Commission should be kept informed regarding BSO and other issues. She stated BSO staffing should be maintained, because safety is paramount.

Commissioner Bolton asked for clarification as to the details of the BSO contract. City Manager Sucuoglu advised that the contract would expire at the end of September and was approximately $21 million. Director of Financial Services Cajuste explained the process for budgeting for the agreement with BSO. Discussion continued regarding the BSO budget.

Commissioner Bolton inquired about a statement put out by the City's Public Information Officer which stated it was on behalf of the City Commission. City Manager Sucuoglu explained briefly. Discussion continued.

Mayor Gomez called for a recess at 6:24 p.m.

Mayor Gomez called the meeting to order at 6:30 p.m.

Mayor Gomez acknowledged copies of the letter sent from BSO to the City dated May 1, 2025, were being distributed on the dais.

Mayor Gomez asked that Captain Franks explain the concept of "true up" and maintenance of staffing levels. Captain Franks outlined the concepts and noted the inclusion of vacancy credits. City Manager Sucuoglu advised that $80,000 had recently been received in reimbursement.

Mayor Gomez stated the contract expires at the end of September and the contract would be negotiated, and the estimates provided by BSO were utilized as a placeholder in the budget for planning purposes. City Manager Sucuoglu confirmed.

Mayor Gomez asked that staff review the fund balance and budgeted use of the fund balance in FY25 and FY26, as well as funding of capital improvement projects. Director of Financial Services Cajuste provided details.

Mayor Gomez advised that she was not in support of the current budget. She stated she believed there was a reason to keep the budget at 7.0000 mills and that the increase in taxable value would go toward the increased cost of goods and services, but the City was short in key personnel areas and more money should be going to the employees and to helping the employees do their jobs better. She stated she did not agree with some of the programming being cut or changed in the Parks and Recreation Department. She noted she also did not agree with increases included for personal gain at the August 27 budget workshop. She reiterated that she would not accept this budget as-is.

Vice Mayor Daniel shared that she had heard a lot of good things about Captain Franks. She asked how often BSO staffing to Tamarac was reduced. Captain Franks explained minimum staffing is reviewed on a daily basis to ensure every zone is covered. He stated he would report back with additional data on the staffing levels throughout the year as requested. Discussion continued regarding minimum staffing, administrative staff, and additional units. City Manager Sucuoglu provided additional details regarding staffing and requests being made during negotiations.

Commissioner Patterson asked City Manager Sucuoglu to comment on a meeting held with BSO and clarify the parties involved in negotiations to ensure service levels were met. City Manager Sucuoglu discussed the meeting briefly and advised the invitation was accepted on an impromptu basis as it was an important matter. Discussion ensued regarding considerations under Sunshine Law.

Commissioner Patterson asserted that if there was a briefing to be had, it should have been done in such a way that the full Commission was included.

Deputy City Attorney Ryan advised that this was an important discussion which should be addressed separate from the budget hearing process.

Commissioner Patterson asked if the BSO contract would come before the Commission. City Manager Sucuoglu confirmed that it would.

Moved by Commissioner Patterson; seconded by Commissioner Bolton that the City Manager does not put out press releases on behalf of the City Commission.

Mayor Gomez advised that there was an existing motion on the floor.

Mayor Gomez called for a recess at 6:53 p.m.

Mayor Gomez called the meeting to order at 7:00 p.m.

Commissioner Patterson returned to the dais at 7:03 p.m.

Commissioner Bolton noted increases within the BSO contract were capped at 5 percent and asked what the total could grow to if it started at $23 million. Director of Financial Services Cajuste provided the calculation. City Manager Sucuoglu advised that additional services that the City contracts with BSO for are not within the cap but added to the contract. He used addition of a deputy as an example. Discussion continued regarding the cap and draft contract.

Commissioner Bolton asked for an explanation of the proposed Public Safety Director at an amount of $326,000. City Manager Sucuoglu outlined the request.

Commissioner Bolton stated based on Captain Franks' reputation and the reputations of the candidates for Fire Chief, the Public Safety Director would not be needed. He recommended the position be removed and the Assistant City Manager be restored. Staff explained the procedure for changes.

City Manager Sucuoglu suggested funds be maintained to allow for a Public Safety Consultant at a not to exceed amount of $70,000.

Commissioner Wright Jr. asked about the City's existing Public Safety Consultant and funding mechanism. City Manager Sucuoglu advised that the contract was included in the FY25 budget amendment.

Consensus was to amend the budget to remove the Public Safety Director, reinstate the Assistant City Manager role, and add a Public Safety Consultant at a not to exceed amount of $70,000.

Commissioner Bolton asked staff to explain the $21,000 for 457(b). Director of Financial Services Cajuste stated that at the August 27 workshop, there had been a consensus to increase the amount the City contributes to Commission retirement savings plans.

Commissioner Bolton stated because Commissioner Wright Jr. did not want the benefit, the amount should be reduced by $4,200. Commissioner Wright Jr. argued that he did not support any additional benefits. Mayor Gomez advised that she also did not want the additional benefit. Director of Financial Services Cajuste advised that the line item would be reduced by $8,400.

Commissioner Bolton asked if there were any other items for the Commissioners' benefit. Discussion ensued regarding the $20,000 pooled travel budget. Director of Financial Services Cajuste clarified that the pool was not allocated per Commissioner. The line item was reduced to $12,000.

Commissioner Bolton stated there were a lot of benefits to Commissioners in the budget and the line items should be reviewed.

Commissioner Wright Jr. commented that discussion during the workshop was that benefits could not be bifurcated. He asked staff to clarify. Human Resources Director Danielle Durgan stated it was a benefits package, so would apply to anyone within the package. Assistant City Attorney Ryan stated the 457(b)was not a City-sponsored benefit and she believed Commissioners could opt out.

Motion Approved as Amended: 3-2.

Voting For: Vice Mayor Daniel, Commissioner Bolton, and Commissioner Patterson. Voting Against: Mayor Gomez and Commissioner Wright Jr.

ADJOURNMENT

There being nothing further to discuss, Mayor Gomez adjourned the meeting at 7:24 p.m.

Minutes transcribed by Crysta Parkinson, Prototype, Inc. and submitted by Kimberly Dillon, City Clerk.

____

Kimberly Dillon, City Clerk

____

Michelle J. Gomez, Mayor

Note to the reader: The above signature is the City Clerk, of the City of Tamarac, Florida. If the minutes you have received are not signed, or completed as indicated above, they are not the official minutes of the City Commission 1st Budget Hearing held Friday, September 12, 2025.

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.

TAMARAC
The City For Your Life

AGENDA ITEM NO. 5.c

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Monica Barros Assistant City Clerk
ITEM TYPE:	Minutes
AGENDA SECTION:	**CONSENT AGENDA**
TITLE:	Approval of the September 24, 2025, 2nd/Final Budget Hearing Meeting Minutes

ATTACHMENTS:
092425 COT-CC Budget Meeting Draft Minutes.docx

DRAFT

CITY COMMISSION 2ND/FINAL BUDGET HEARING MINUTES
WEDNESDAY, SEPTEMBER 24, 2025
5:05 PM
COMMISSION CHAMBERS

CALL TO ORDER

Mayor Michelle J. Gomez called the Wednesday, September 24, 2025, City Commission meeting, being held in Commission Chambers, to order at 5:05 p.m.

ROLL CALL

Present were Mayor Michelle J. Gomez, Vice Mayor Dr. Kicia Daniel, Commissioner Marlon D. Bolton, Commissioner Krystal Patterson, and Commissioner Morey Wright Jr.

Also present were City Manager Levent Sucuoglu, City Attorney Hans Ottinot, and City Clerk Kimberly Dillon.

PLEDGE OF ALLEGIANCE

Commissioner Krystal Patterson led the Pledge of Allegiance and moment of silence.

1. BUDGET REVIEW

1.a. 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 of 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.

Mayor Gomez advised this item had been discussed at the June 30, 2025, Budget Workshop, and the preliminary millage rate of 7.0000 mills was adopted at the July 9, 2025, City Commission meeting and the tentative millage rate of 7.0000 mills was adopted at the September 12, 2025, first budget hearing. She shared a timeline showing the progression of the item.

City Manager Sucuoglu made a brief statement regarding the operating millage rate for FY26 and stated the proposed rate of 7.0000 mills for FY26 was 0.4094 mills or 6.21 percent more than the rollback rate of 6.5906 mills.

City Attorney Ottinot read the title for the record.

Budget Manager Jeff Streder made a presentation which is on file in the City Clerk’s Office.

City Manager Sucuoglu asked that staff clarify the voting requirements. Budget Manager Streder advised that under State Statute, a super majority vote of four (4) of five (5) members of the City Commission due to the rate adopted.

Mayor Gomez opened the floor to comments from the public.

Kate Johnson, Mainlands 4, commented that the millage rate, while remaining the same as it had been for the past four (4) years, it was still a raise in taxes. She noted there were also increases in fees, and asserted the budget was bloated and there were many places to cut. She stated fiscal responsibility was needed.

Mark Goggin, Tamarac Lakes South, stated that a lot of the budget looks good, but some of the increases in the operation budget needed to be looked at. He stated pressure washing should not be cut because it keeps the City beautiful, but other areas could be cut, like lifetime Commission health insurance. He noted changes on the State level which may impact the budget.

Mayor Gomez closed public participation.

Moved by Commissioner Wright Jr; seconded by Vice Mayor Daniel to adopt Ordinance TO2599 set the operating millage rate at 7.000 mills for FY26, which is 0.4094 mills or 6.21 percent more than the rollback rate of 6.5906 mills.

Commissioner Bolton asked staff to share past millage rates. Director of Financial Services Christine Cajuste reviewed historical rates. Discussion ensued regarding how members of the Commission had voted on past millage rate reductions.

Commissioner Bolton stated in the past it was appropriate to reduce the millage rate as property values increased to provide residents with relief, but this year the State was reporting property values were declining in some areas, including in his neighborhood. Discussion continued. Director of Financial Services Cajuste responded to questions on example property tax bills and the financial stability of the City. City Manager Sucuoglu provided additional details.

Commissioner Bolton asked about the fiscal impact of the Commission healthcare coverage. Human Resources Director Danielle Durgan stated the impact would not begin until next fiscal year. She advised that beginning in Fiscal Year 2027, the number would increase with each member of the Commission that termed out of office being added to the premiums.

In response to a question from Commissioner Bolton, City Clerk Kimberly Dillon reviewed how members of the Commission had voted on the millage rate in 2021 through 2024.

Commissioner Bolton asked the percentage impact of health insurance premiums on the City budget. Assistant Director of Financial Services Priscilla Moxy provided calculations.

Commissioner Patterson stated staff had proposed a millage rate of 7.200 at the June 30 Budget Workshop. Director of Financial Services Cajuste confirmed this is what was initially proposed, but the Commission had adopted a preliminary rate of 7.0000.

Commissioner Patterson highlighted the difference between the staff proposal and the adopted millage rate and stated the Commission had created a reduction when they determined it was appropriate to maintain the previous rate. She asked what portion of the City's ad valorem taxes come from commercial versus residential properties. Budget Manager Streder stated 74 percent of the City's tax base comes from residential properties.

Commissioner Patterson noted the difference in tax revenue between higher and lower valued properties. Budget Manager Streder reviewed the impact on various valued properties. Director of Financial Services Cajuste added that the rise in exemptions was also a factor.

Commissioner Patterson asked staff to expand on previous discussion of the financial stability of the City, commenting that there is some misconception in the community. Budget Manager Streder provided comparison data on millage rates in Broward County.

Commissioner Patterson asked if it was the expert advice of staff that the City Commission lower the millage rate. Budget Manager Streder responded briefly.

Commissioner Wright Jr. reiterated Commissioner Patterson's comments about the reduction in millage rate from the initial staff recommendation. He stated his first priority at that time had been cutting taxes, and reviewed millage rates and rebates in Broward County and other municipalities.

Commissioner Wright Jr. asked staff to review the budget impact of each point of the millage rate. Budget Manager Streder explained that every 0.1 of a mill represents $660,000 of budgeted property tax revenues in the City. Discussion continued regarding the General Fund impact of a reduction in millage rate.

Mayor Gomez asked for clarification on the reserves and fund balance. Director of Financial Services Cajuste explained that of the General Fund reserve balance of $57 million, approximately $19 million was budgeted in FY25 and approximately $27 million was budgeted in FY26, leaving $11 million in unrestricted fund balance if revenue came in as projected. Budget Manager Streder advised that policy requires that reserves of two (2) months or 16.67 percent of operating expenditure be maintained in General Fund reserves.

Mayor Gomez commented that procedurally, the millage rate must be adopted before the millage rate, but she does not know if the millage rate can be reduced because budget reductions would be required. Budget Manager Streder outlined the procedure and noted the budget was based on a 7.0000 millage rate.

Mayor Gomez stated if the millage rate was adopted and the budget was subsequently reduced a discussion could be had regarding rebates.

Vice Mayor Daniel advised that her understanding from the staff presentation was that it would be dangerous to lower the millage rate, based on the potential for the value of homes steadily going down. She stated she would also like a reduction in her property taxes, but this would put the City's budget at risk of structurally decreasing in future years. She noted that new construction, apartments, and commercial development would alleviate some of this burden. She added that she would disagree with reducing the millage rate, but also did not want it raised.

Motion Passed: 5-0.

Voting For: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, Commissioner Patterson, and Commissioner Wright Jr. Voting Against: None.

1.b. 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; providing for severability; and providing for an effective date.

Mayor Gomez stated this was the second public hearing adopting the Operating Budget, Revenues and Expenditures, the Capital Budget, and the Financial Policies for Fiscal Year 2025.

City Manager Sucuoglu made a brief statement, explaining that the tentative Operating and Capital Budget for FY26 as amended was $293,982,462, which is $53,646,238 more than the amended budget of $240,336,224 for FY25. He stated the tentative General Fund budget, which is the primary fund for providing governmental services in the City is $114,195, 279, which is $12,050,722 more than the amended budget of $102,144,557 for FY25. He stated in addition, the financial policies are part of the adopted budget.

City Attorney Ottinot read the title for the record.

Mayor Gomez advised this item had been discussed at the June 30, 2025, and August 27, 2025, Budget Workshops. She stated the tentative Operating and Capital Budget for FY26 as amended was $293,982,462 was adopted at the September 12, 2025, First Public Hearing.

Budget Manager Jeff Streder and Director of Financial Services Cajuste made a presentation which is on file in the City Clerk's Office.

Mayor Gomez asserted the final slide in the presentation should have been included in the backup materials or held for a budget amendment at a later time. City Manager Sucuoglu advised that changes were being made as called for between the first and second hearings.

Mayor Gomez opened the floor to comments from the public.

Dr. Kate Johnson, Mainlands 4, pointed to the list of proposed changes for the final hearing and questioned the budgeted line items for increased City Commission travel, consultants for public relations and public safety, and the lifting of the hiring freeze on the Assistant City Manager role. She asserted there was a large amount of waste, including events the taxpayers cannot afford and previously discussed increases to the Commission budget. She stated this was not a transparent budget and asked if employees were getting a cost-of-living wage. She noted members of the Commission should not be allowed to threaten and shame each other.

Mark Goggin, Tamarac Lakes South, agreed with Dr. Johnson's comments on Commission travel and stated City vehicles would be a savings and also promote the City name. He asked what the public safety consultant was for and stated there was no need for this in smaller cities.

Sandra Hill, Woodlands, responded to comments made about her from the dais at the first budget hearing and discussed her professional background briefly. She stated she is not a minion, she is an observer, and what she sees at this meeting is unreal. She discussed projects and personal perks impacting the City's budget and stated the proposed budget would leave the City underfunded in the event of an emergency. She stated Tamarac is being taken for a ride.

Narupa Chaibar, Woodlands, stated while she understood there was necessary spending such as the Fire Department and Police Department, it is not fair to taxpaying homeowners to have to fund increases in the expenditures such as travel and healthcare for Commissioners. She asserted expenditures needed to be looked at in much greater detail before approving it, and more attention needed to be given to contingencies and reserve funding. She stated the taxpayers of Tamarac are closely watching how their money is being spent.

Commissioner Bolton left the dais at 6:23 p.m.

Commissioner Bolton returned to the dais at 6:25 p.m.

Stewart Webster, Versailles Gardens, commented that he loves to listen, learn, and digest what is said before speaking. He stated he shared the concerns raised, especially the cost-of-living increases for employees. He noted the excellence of every employee in the City and stated he is proud to be involved with the City. He advised that he was very concerned with the expenditures in the budget, especially the slide from the presentation showing changes made between first and second reading.

Mayor Gomez closed public participation.

Moved by Commissioner Wright Jr.; seconded by Vice Mayor Daniel to adopt Ordinance TO2600.

Mayor Gomez asked that a copy of the slide added to the presentation regarding additional changes to the budget be distributed to the Commission. Discussion ensued. Director of Financial Services Cajuste explained the items listed had not been included in the budget, as an amendment would be required.

Mayor Gomez highlighted discussion at the 1st Budget Public Hearing on September 12 regarding a reduction in the pooled Commission travel budget from $20,000 to $12,000 and asked for clarification on the additional $30,000 shown on the slide. City Manager Sucuoglu advised that the Commission Department did not just include the members of the City Commission, but aides and other staff members, and there may be travel requirements and educational opportunities for those employees, as well. Discussion continued regarding development opportunities for employees and human resources policies set by administration.

Vice Mayor Daniel asked for additional clarification on how the funds would be utilized and approved. City Manager Sucuoglu stated it would be the City Manager. He noted his department does decline travel at times if it feels unnecessary.

Mayor Gomez asked where the funding for Sister Cities would be utilized. City Manager Sucuoglu explained this was seed money for the developing program.

Mayor Gomez asked about the line item for additional printing and binding. City Manager Sucuoglu advised this was part of the expanded outreach for the residents, and printing and binding expenses are going up. Discussion continued.

Mayor Gomez inquired as to the purpose of additional funding for the public relations consultant. Communications and Marketing Manager Joanna Johnson explained the public relations consultant (PIO) was part of her department's initial budget ask. She stated the objective was to improve reach in economic development and expand outreach to the business community. Budget Manager Streder provided additional clarification.

Mayor Gomez asked if the Black Chamber of Commerce had submitted a proposal. City Manager Sucuoglu outlined the outgoing relationship with the organization and services provided to encourage business activity in the City. Discussion continued regarding economic development efforts.

Mayor Gomez stated she was not supportive of these additions and had already not been supportive of items included in the initial budget. She highlighted the $60,000 line item for lobbying Broward County, asserting that every member of the City Commission and member of staff knows their counterparts at the County. She asserted there were a number of other issues, including reducing the savings to $11 million. She acknowledged the hard work of staff and stated she would not support this budget as-is.

Vice Mayor Daniel agreed that getting the changes at the last minute was an issue. She stated she agreed with the PIO, because the Commission has complained about marketing in the City every year. She commented that she did not need a travel budget or supplies, so that could be cut, and noted the Sister Cities funding would be returned to the General Fund if the Commission did not approve of the projects. She commented that the City's businesses are in dire need and she would agree with anything needed to support them, including the business expo and African American Chamber of Commerce.

Vice Mayor Daniel pointed out that expenditure under $60,000 were approved by the City Manager and stated it bothered her that it was always the Commission budget that was scrutinized and not other departments.

Commissioner Bolton stated the additions were not his requests. He reviewed the line items and stated he had asked for these items but did support whatever the City Manager wanted to bring forward. He stated if he did not support a program, he would vote against it when it was before the Commission.

Commissioner Wright Jr. commented on previous discussion regarding contributions to 457(b) accounts and Commission travel. He reviewed the new items and stated he did not want his aide to have access to travel. He stated he wanted to give rebates to Homesteaded residents and liked this idea that came from thinking outside of the box. He stated the Broward Sheriff's Office (BSO) budget had increased 7 percent, which was positive in comparison to other cities and was in line with the Fire Department increase.

Commissioner Wright Jr. reiterated that he rejects additional benefits and does not support the Commission giving itself additional benefits.

Commissioner Patterson asked the total of the adopted budget for FY25. She asked that future presentations include data from prior years for comparison purposes. She asserted that sometimes during higher level discussions, the facts are missed because people get caught up in some of the granular details. Budget Manager Streder advised that the adopted budget was approximately $237 million, and it was later amended to approximately $240 million.

Commissioner Patterson inquired as to the total proposed budget for FY26. Budget Manager Streder advised that the total was $293 million.

Commissioner Patterson stated the overall FY26 budget was reflective of a 23 percent increase. Director of Financial Services Cajuste confirmed. Commissioner Patterson commented on misconceptions being shared on social media. Discussion continued regarding increases in various categories.

Commissioner Patterson noted the Capital Improvement Plan (CIP) budget had increased from $25 million to $37 million, but the Commission was debating $175,000, which was .05 percent of the overall budget. She asserted the Commission had a responsibility to pass a balanced budget to ensure police services are provided, fire services are provided, programs are funded, and to ensure the City of Tamarac is whole. She said if cuts were to be discussed, it should be substantive cuts.

City Manager Sucuoglu commented on the additions to the budget and stated these items had been included at the last minute in the interest of full transparency and due diligence. Discussion continued.

Mayor Gomez asked Commissioner Wright if he accepted the amendment to his motion as discussed. Commissioner Wright declined. Discussion ensued regarding procedure for moving forward.

Motion Failed: 1-4.

Voting For: Commissioner Patterson. Voting Against: Mayor Gomez, Vice Mayor Daniel, Commissioner Bolton, and Commissioner Wright Jr.

Discussion ensued as to which items on the list of amendments would come before the Commission for a vote in the future. City Manager Sucuoglu clarified the process would require votes on the Sister Cities, public relations consultant, economic development business expo, and Chamber of Commerce contributions, as they would be a joint effort with the Commission.

Moved by Commissioner Bolton; seconded by Commissioner Patterson to adopt Ordinance TO2600 as amended with the City Manager’s recommendations totaling $175,000.

Motion Passed: 3-2.

Voting For: Vice Mayor Daniel, Commissioner Bolton, and Commissioner Patterson. Voting Against: Mayor Gomez and Commissioner Wright Jr.

ADJOURNMENT

There being nothing further to discuss, Mayor Gomez adjourned the meeting at 7:07 p.m.

Minutes transcribed by Crysta Parkinson, Prototype, Inc. and submitted by Kimberly Dillon, City Clerk.

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Kimberly Dillon, City Clerk

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Michelle J. Gomez, Mayor

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AGENDA ITEM NO. 7.a

TAMARAC
The City For Your Life

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Collette Tibby
ITEM TYPE:	Ordinance
TEMP. ORDINANCE NUMBER:	2611
AGENDA SECTION:	**ORDINANCE(S) - FIRST READING**
TITLE:	TO2611 - An Ordinance of the City of Tamarac, Florida, amending Section 10-5.7 entitled “New Development Impact Fees” of Chapter 10, of the Tamarac City Code, adopting the City of Tamarac Impact Fee Study, attached hereto as Exhibit “A”; by amending the Impact Fee Schedule and Land Use Categories, providing for an increase to the current impact fee rate of 25% for Governmental Facilities, Parks and Recreational Facilities and Multimodal Transportation; re-establishing criteria and administrative procedures for the assessment and collection of impact fees, providing updated guidelines for the phasing of impact fee increases, processing of refunds, credits, and fair share agreements relative to the city’s impact fee program; providing for notice and implementation; providing for codification; providing a savings provision, providing a conflicts provision, providing for severability, and providing for an effective date.

ATTACHMENTS:

1 - Memo - Development Impact Fees.docx
TO2611_-_Development_Impact_Fee_Ordinance.docx
Exhibit A - Impact Fee Study.pdf
BIE TO2611.docx

CITY OF TAMARAC
INTEROFFICE MEMORANDUM 25-09-003M
COMMUNITY DEVELOPMENT DEPARTMENT

TO: Levent Suguoclo
City Manager

FROM: Maxine A. Calloway, Esq., AICP
Director of Community Development

DATE: September 23, 2025

RE: TO # 2611: Ordinance Adopting the City of Tamarac Impact Fee Study, Amending Section 10-5.7 of the City's Land Development Code Entitled "New Development Impact Fees" to allow for a 25% Rate Increase on the Assessment, and Collection of Impact Fees for Governmental, Parks and Recreational, and Multi-Modal Transportation Facilities

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RECOMMENDATION: The Director of Community Development recommends that the Mayor and City Commission approve the adoption of the City of Tamarac Impact Fee Study and proposed Ordinance amending Section 10-5.7 entitled "New Development Impact Fees" of the City of Tamarac Code of Ordinances to allow for a 25% rate increase on the assessment and collection of Governmental, Parks and Recreational, and Multi-Modal Transportation "Impact Fees", on First Reading at its October 8, 2025 meeting and on Second Reading at its October 22, 2025 meeting

ISSUE: The assessment and collection of Development Impact Fees help to defray the cost associated with the provision of public infrastructure and services for new development. The City must adopt an updated Impact Fee Study and Ordinance to assess and collect impact fees for Governmental, Parks and Recreational, and Multi-Modal Transportation facilities per Florida State Statute.

BACKGROUND: In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction" § 163.31801(2), Fla. Stat. Under Florida law, impact fees must comply with the "dual rational nexus" test, which requires "a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in service units generated by new development. In the most recent amendments to the Florida Impact Fee Act, enacted by the passage of House Bill 479 (2024), municipalities are required to utilize the most recent localized data in calculation of a projected impact fee. Further, the Bill also requires that the data be no more than 4 years old at the time of the study and requires this provision prior to an update of a local municipality's fee schedule. Tamarac's last Development Impact Fee Study was conducted in 2019 and the fees were implemented briefly prior to the COVID-19 pandemic. The fees were paused after a declared state of emergency during the pandemic and then resumed in 2021 after the statutory required advertisement period.

House Bill 479 became effective on October 1, 2024 and to remain compliant with the latest amendments to the "Florida Impact Fee Act" the City has since paused the assessment and collection of impact fees for new development. The Bill requires municipalities who adopt categorical increases in their impact fee schedules to adopt the new fees within 12 months of the conclusion of the study and increases shall be capped at 50% without evidentiary findings of extraordinary circumstances. Further, no more than one increase may occur in a 4-year period, excluding the required phasing of fees as stipulated by the statute. Additionally, fee increases may not be retroactively imposed and must be advertised for 90 days prior to becoming effective. It is also important to note that the City collected more than $1.7 million dollars in Development Impact Fees prior to the effective date of House Bill 479 with fees accumulating in the following categories and amounts as follows: Governmental Facilities ($976,444), Parks and Recreation ($504,280), and Multi-Modal Transportation ($228,981). These fees will help mitigate the cost of providing expanded public infrastructure and services in the City as the population and demand for public resources continue to grow in Tamarac.

Policy 2.2 of the City's Comprehensive Plan requires the City to maintain adopted Levels of Service (LOS) standards for public infrastructure concurrent with the impacts of new development and that the City ensures that adequate facilities and services are available prior to a development's approval. The City's Comprehensive Plan also further states that new development and redevelopment projects shall pay their proportionate fair share for public expenditures associated with the impacts of the development.

The City of Tamarac continues to experience significant population and development growth as indicated in the most recent census data. As a result, the City's capital expenditures have steadily increased year after year. With mounting costs resulting from inflation and a host of new demands for public infrastructure, it is imperative that the City continues to assess and collect development impact fees to help defray the cost of providing expanded public infrastructure, systems, and services. To that end, staff conducted preliminary research to develop a scope of work for an update to the City's Impact Fee Study and in turn, a request for proposals from firms with experience in developing impact fee studies was formally advertised as stipulated by the City's procurement guidelines. The City received responses from three (3) firms who responded to RFP#25-03R which closed on December 16, 2024. As a result, the City subsequently retained TischlerBise, Inc. to provide an updated study and development impact fee recommendations for Governmental, Parks and Recreation, and Multi-Modal Transportation facilities.

The City desires to move forward with the adoption of the Impact Fee Rate Study conducted by TischlerBise, Inc. and the implementation of minor fee increases to maintain the City's adopted Level of Service standards for Parks Recreational, Governmental, and Multi-Modal Transportation facilities. Staff have had an opportunity to review the City's projected growth patterns as indicated in the Study and examine fiscal demands for providing expanded public infrastructure and services. Based on findings in the study, Tamarac's existing capital improvement expenditures will imminently increase. The City does not currently collect impact fees for new development to remain compliant with the latest statutory requirements; however‘ it is anticipated that the City will reinstate the fees upon adoption of the study and ordinance and after conclusion of the required advertising period.

It is also important to note that the City will adopt the proposed impact fees to allow for a 25% rate increase of the previous rate schedule, and the increase of the proposed fees will be phased into two (2) equal increments over a 2-year period in accordance with statutory requirements. The City has existing provisions to allow for credits and waivers of the proposed impact fees which will also be updated as part of the proposed Ordinance for each impact fee component.

ANALYSIS: The following summarizes the proposed Legislative Ordinance (attached):

The City of Tamarac previously assessed Development Impact Fees for Governmental, Parks and Recreational, and Multi-Modal Transportation facilities prior to the adoption of House Bill 479 in 2024. Pursuant to the Bill, the City must utilize the most recent localized data to conduct an Impact Fee Study and publicly advertise the proposed Ordinance for 90 days prior to the assessment and collection of impact fees.

Based on the Development Impact Fee Study, the consultant's recommendation, and staff's analysis, Staff recommend the adoption of the City of Tamarac Impact Fee Study dated September 29, 2025. Additionally, staff supports the recommendation of adopting the proposed Impact Fee Schedule to allow for the assessment and collection of Impact Fees to allow for a 25% rate increase in fees assessed for Governmental, Parks and Recreational, and Multi-Modal Transportation facilities. The City recently adopted its 2040 Multi-Modal Connectivity Transportation Plan in 2024 and based on use case analyses has determined that reinstating the Multi-Modal Transportation Impact Fee to the Rate Schedule is appropriate. As such, the following tables indicate each fee amount based on "Development Type", the City's "Current Fees", the "Maximum Allowable Fees" justified by the study, the "Recommended Fees" shown in the green column representing a 25% increase above the current fee rate, and the equal phasing of the fee increases in Years 1 and 2 as required by Florida Statute.

Government Facilities Impact Fee

General Government					
Development Type	Current Fees	Maximum Allowable Fees	Recommended Fees	Year 1	Year 2
Residential (Per Unit)					
Single Family (<1,500 Square Feet)	$618	$1,810	$773	$695	$773
Single Family (1,500-2,499 Square Feet)	$688	$2,711	$860	$774	$860
Single Family (>2,500 Square Feet)	$773	$3,036	$966	$870	$966
Multi-Family	$458	$1,743	$573	$515	$573
Senior Housing (Detached)	$409	$1,792	$511	$460	$511
Senior Housing (Attached)	$287	$990	$359	$323	$359
Nonresidential (per 1,000 Square Feet)					
Commercial[1]	$618	$2,241	$773	$695	$773
Office & Other Services[2]	$364	$3,434	$455	$410	$455
Institutional[3]	$528	$3,199	$660	$594	$660
General Light Industrial	$205	$1,657	$256	$231	$256
Warehousing	$45	$357	$56	$51	$56

Parks and Recreational Facilities Impact Fee

Parks & Recreation					
Development Type	Current Fees	Maximum Allowable Fees	Recommended Fees	Year 1	Year 2
Residential (Per Unit)					
Single Family (<1,500 Square Feet)	$2,448	$6,356	$3,060	$2,754	$3,060
Single Family (1,500-2,499 Square Feet)	$2,721	$9,517	$3,401	$3,061	$3,401
Single Family (>2,500 Square Feet)	$3,052	$10,661	$3,815	$3,434	$3,815
Multi-Family	$1,902	$6,122	$2,378	$2,140	$2,378
Senior Housing (Detached)	$1,606	$6,293	$2,008	$1,807	$2,008
Senior Housing (Attached)	$1,127	$3,475	$1,409	$1,268	$1,409
Nonresidential (per 1,000 Square Feet)					
Commercial[1]	$0	$0	$0	$0	$0
Office & Other Services[2]	$0	$0	$0	$0	$0
Institutional[3]	$0	$0	$0	$0	$0
General Light Industrial	$0	$0	$0	$0	$0
Warehousing	$0	$0	$0	$0	$0

Multi-Modal Transportation Impact Fee

Multimodal Transportation					
Development Type	Current Fees	Maximum Allowable Fees	Recommended Fees	Year 1	Year 2
Residential (Per Unit)					
Single Family (<1,500 Square Feet)	$841	$814	$814	$814	$814
Single Family (1,500-2,499 Square Feet)	$940	$1,118	$1,118	$1,029	$1,118
Single Family (>2,500 Square Feet)	$1,069	$1,227	$1,227	$1,148	$1,227
Multi-Family[4]	$501	$821	$626	$564	$626
Senior Housing (Detached)	$344	$525	$430	$387	$430
Senior Housing (Attached)	$195	$395	$244	$219	$244
Nonresidential (per 1,000 Square Feet)					
Commercial[1]	$1,334	$2,480	$1,668	$1,501	$1,668
Office & Other Services[2]	$834	$1,101	$1,043	$938	$1,043
Institutional[3]	$1,006	$2,294	$1,258	$1,132	$1,258
General Light Industrial	$424	$342	$342	$342	$342
Warehousing	$148	$174	$174	$161	$174

The Ordinance not only proposes a 25% increase in impact fee rates, but it also provides for the following procedural mechanisms to ensure a fair and equitable assessment and collection of all fees:

- Definitions provision has been updated to provide for relevant definitions pertinent to the administration and application of the Section.

- The Applicability Section provides for the type of development affected (new development) and for the type of developments exempted or not affected or subject to the payment of Development Impact Fees.
- Subsection (D) provides for the "Collection of impact fees; fair share agreements; when not paid by mistake or inadvertence; liens", which allows the fees to be assessed and the ability to create a payment plan through a fair share agreement process. The developer can elect to provide payment via a not to exceed 12 months payment plan by entering into a fair share agreement with the City. The provision also provides for the ability to collect payments not received by the City as well as placing liens on the property for non- payment of development impact fees.
- Subsection (E) provides for an "Individual assessment of impact fee" process which allows the developer to petition the City Manager for a determination of fees if the developer believes the fee assessed is inappropriate based on specific standards. The developer can calculate his/her fees using the same methodology used in the Study. This process is reviewed and may be accepted by the City Manager. Any appeal of the City Manager's final decision shall be made to the City Commission.
- Subsection (F) provides for a "Credit" process whereby the developer can apply for a credit against the impact fees imposed for any contribution, payment, construction, or dedication of land accepted and received by the City for public facilities. However, the Credit applied for cannot exceed the impact fee imposed by the Fee Schedule.
- Subsection (G) requires that the impact fees collected by the City are used solely for the purpose of acquisition, expansion and development of public facilities resulting from growth demand. It can also be used to repay monies transferred or borrowed from any budgetary fund of the City which were used to fund acquisition, expense and development of public facilities. Further, it can also be used to pay principal and interest of bonds or other indebtedness and to administer the program.
- Subsection (H) provides for a refund process for cancellation or non-construction of a project or if impact fees are not used for its purpose within seven (7) years. This subsection also provides for the procedural mechanism for the refund.
  Subsection (I) has been amended to provide for the updating of the City's Development Impact Fee Study to a frequency of every three (3) years to remain compliant with new statutory requirements requiring the use of the most recent localized data no more than 4 (years) old.
- Subsection (J) provides for the necessary "Appeals" process.
- Subsection (K) provides for the "Impact Fee Schedule" and outlines the various fees in a chart format. The Schedule includes the imposition of the fees allowing for a 25% increase of the previously adopted rates.

CONCLUSION: This item supports Goal #3 of the City of Tamarac's 2040 Strategic Plan, "Tamarac is Economically Resilient." By updating the City's Development Impact Fee Study and adopting the associated Ordinance, the City will have the opportunity to resume the collection of impact fees to help defray the cost of providing public infrastructure and services concurrently with its growing population.

RECOMMENDATION: The Director of Community Development recommends that the Mayor and City Commission approve the adoption of the City of Tamarac Impact Fee Study and proposed

Ordinance amending Section 10-5.7 entitled "New Development Impact Fees" of the City of Tamarac Code of Ordinances to allow for a 25% rate increase on the assessment and collection of Governmental, Parks and Recreational, and Multi-Modal Transportation "Impact Fees", on First Reading at its October 8, 2025 meeting and on Second Reading at its October 22, 2025 meeting

FISCAL IMPACT: Per the executed agreement between the City and Tischler-Bise, costs associated to facilitate the study will not exceed $99,400.00. Impact Fees play an integral role in funding capital improvements and expenditures resulting from new development and redeveloped properties. Future Impact Fee revenues collected by the City will be used to offset the cost of capital facility impacts created by newly developed and redeveloped properties. Per the City's Development Impact Fee Study, it is estimated that each impact fee will generate the following revenues over the next 9 years; Government Facilities ($2,487,781), Parks and Recreational Facilities, ($8,646,560), and Multi-Modal Transportation ($3,309,505) the total ($14,443,846) to be used for expanding Tamarac's existing public infrastructure and systems.

INTERVENING ACTION: At its October 1, 2025 meeting, the Planning Board voted (4-0) to forward a favorable recommendation of approval for the proposed Ordinance authorizing the adoption of the City of Tamarac Impact Fee Study and a 25% rate increase on the assessment and collection of impact fees for Governmental, Parks and Recreational, and Multi-Modal Transportation facilities.

Maxine A. Calloway,
Director of Community Development

Attachments: Temporary Ordinance No. 2611
City of Tamarac Impact Fee Study

MAC/ATJ

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. ____

AN ORDINANCE OF THE CITY OF TAMARAC, FLORIDA, AMENDING SECTION 10-5.7 ENTITLED “NEW DEVELOPMENT IMPACT FEES” OF CHAPTER 10, OF THE TAMARAC CITY CODE, ADOPTING THE CITY OF TAMARAC IMPACT FEE STUDY, ATTACHED HERETO AS EXHIBIT “A”; BY AMENDING THE IMPACT FEE SCHEDULE AND LAND USE CATEGORIES; PROVIDING FOR AN INCREASE TO THE CURRENT IMPACT FEE RATE OF 25% FOR GOVERNMENTAL FACILITIES, PARKS AND RECREATIONAL FACILITIES AND MULTIMODAL TRANSPORTATION; RE-ESTABLISHING CRITERIA AND ADMINISTRATIVE PROCEDURES FOR THE ASSESSMENT AND COLLECTION OF IMPACT FEES; PROVIDING UPDATED GUIDELINES FOR THE PHASING OF IMPACT FEE INCREASES, PROCESSING OF REFUNDS, CREDITS, AND FAIR SHARE AGREEMENTS RELATIVE TO THE CITY’S IMPACT FEE PROGRAM; PROVIDING FOR NOTICE AND IMPLEMENTATION ; PROVIDING FOR CODIFICATION; PROVIDING A SAVINGS PROVISION; PROVIDING A CONFLICTS PROVISION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the State of Florida passed the “Florida Impact Fee Act” in 2006 which recognized impact fees as “an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction” § 163.31801(2), Fla. Stat; and

WHEREAS, under Florida law, impact fees must comply with the “dual rational nexus” test, which requires “a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in service units generated by new development”; and

WHEREAS, in the most recent amendments to the Florida Impact Fee Act, enacted through House Bill 479 and effective on October 1, 2024, municipalities must use the most recent localized data when calculating projected impact fees; and

WHEREAS, the Bill also requires that the data be no more than 4 years old at the time of the study, and that this requirement be met prior to an update of a local municipality’s fee schedule; and

WHEREAS, Tamarac's last Development Impact Fee Study was conducted in 2019; and

WHEREAS, the City, paused the assessment and collection of current Impact Fees for new development to remain compliant with statutory requirements after the enaction of House Bill 479 on October 1, 2024; and

WHEREAS, Policy 2.2 of the City's Comprehensive Plan requires the City to maintain adopted Levels of Service (LOS) standards for public infrastructure concurrent with the impacts of new development and requires the City to ensure that adequate facilities and services are available prior to a development's approval; and

WHEREAS, the City of Tamarac continues to experience significant population and development growth as indicated in the most recent census data; and

WHEREAS, the City's capital expenditures have steadily increased year after year with mounting costs resulting from inflation and growing demand for public infrastructure and services; and

WHEREAS, it is imperative that the City continues to assess and collect development impact fees to help defray the cost of providing expanded public infrastructure, systems, and services; and

WHEREAS, the City solicited proposals from firms with expertise in preparing Development Impact Fee studies and selected TischlerBise, Inc. upon conclusion of the public procurement process for retaining services; and

WHEREAS, TischlerBise, Inc. has prepared a report titled, "City of Tamarac Impact Fee Study," dated September 29, 2025 (hereinafter the "Technical Report"), which establishes the proportionate share of a new development's impacts on the public facilities for which impact fees are collected pursuant to this Ordinance; and

WHEREAS, based on the findings contained within the Development Impact Fee Study, the consultant's recommendation and staff's analysis, the Director of Community Development recommends the adoption of the City of Tamarac Impact Fee Study dated September 29, 2025, attached hereto for reference and incorporated herein; and

WHEREAS, staff supports the recommendation of adopting the proposed Impact Fee Schedule to allow for a 25% rate increase in the assessment, and collection of Impact Fees for Governmental, Parks and Recreational, and Multi-Modal Transportation facilities as shown in the rate schedules below; and

WHEREAS, the resulting 25% rate increase on the assessment of Impact Fees for each fee component will be phased into two (2) equal increments over a 2-year period in accordance with statutory requirements; and

WHEREAS, the City's existing provisions to allow for credits and waivers of the proposed impact fees will also be updated as part of the proposed Ordinance; and

WHEREAS, the Technical Report has been presented to and reviewed by City Staff, the Planning Board, and the City Commission, which has determined: (1) that impact fees are necessary to offset the costs to the City associated with meeting the necessary public service and facility demand created by projected new residential and non-residential development; (2) that the amount of the impact fees bears a reasonable relationship to the burden imposed upon the City to provide the new public facilities addressed in the Technical Report for new development; (3) the expenditure of impact fees, pursuant to the terms of this Ordinance, will result in a beneficial use for such new development that is reasonably related to the impact fees, per dwelling unit, by type, and per increment of non-residential development; (4) that an "essential nexus" exists between the projected new development and the need for additional public facilities to be funded via the development fees; and (5) that the amount of the development fees is "roughly proportional" to the fair share of the additional public facilities needed to provide adequate service to new development; and

WHEREAS, pursuant to §163.31801, Fla. Stat.:

(a) the Technical Report, and the impact fees recommended therein, are based on the most recent and localized data;

(b) this Ordinance includes procedures for accounting and reporting of impact fee collections and expenditures in order to assure compliance with applicable legal standards;

(c) this Ordinance includes separate accounting funds for each public facility for which an impact fee is collected;

(d) there are no administrative fees charged pursuant to this Ordinance for the collection of impact fees; and

(e) this Ordinance requires audits of the City's financial statements to include an affidavit of the City's chief financial officer stating that the requirements of §163.31801, Fla. Stat., have been complied with; and

(f) this Ordinance requires that the collection of the impact fees will not be required earlier than the date of issuance of the building permit for the property that is subject to the fee; and

(g) the Technical Report demonstrates that the impact fees are proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction; and

(h) the Technical Report and this Ordinance show that the impact fees are proportional and reasonably connected to, or have a rational nexus with, the expenditures of the funds collected and the benefits accrued to the new residential or nonresidential construction; and

(i) this Ordinance specifically earmarks funds collected under the impact fees for use in acquiring, constructing, or improving capital facilities to benefit new users and do not pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or non-residential construction; and

WHEREAS, the impact fees assessed pursuant to this Ordinance are necessary to ensure the public health, safety, and welfare of the residents of the City of Tamarac.

NOW, THEREFORE, BE IT ORDAINED BY the City Commission of the City of Tamarac as follows:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT. The City Commission of the City of Tamarac hereby adopts and incorporates into this Ordinance the recitals (whereas clauses) to this Ordinance, the Impact Fee Study dated September 29, 2025, and the City staff reports related to this Ordinance as the legislative findings and intent of the City Commission.

SECTION 2. Section 10-5.7, entitled "New Development Impact Fees" of Chapter 10 of the *Code of Ordinances of the City of Tamarac* is amended to read as follows:

Section 10-5.7 New Development Impact Fees.

(A) Procedural and Administrative Requirements

(1) **Purpose and Authority**

(a) The City Commission of the City of Tamarac recognizes that growth and development in the City will require that the capacity of the City's public facilities be expanded in order to maintain adequate levels of service, and that without a funded program for public facility improvements, new growth and development will have to be limited in order to protect the health, safety and welfare of the citizens of the City of Tamarac.

(b) The City has completed a study establishing the type, amount and cost of projected public facility improvements needed to serve new growth and development.

(c) The purpose of this Section is to ensure that new growth and development that is approved by the City pays a fair share of the costs of public facilities needed to serve new growth and development.

(d) This Section, which requires new development to pay reasonable impact fees, requires new development to pay its pro rata share of the reasonably anticipated expansion costs of new public facilities created by new growth and development, which is the responsibility of the City in order to carry out its Comprehensive Plan, as amended, and adopted under Section 163.3161, et seq., Florida Statutes, and is in the best interest of the public health, safety, and welfare.

(e) The City of Tamarac has determined that it is in the best economic interests of the citizens of the City to ensure that certain forms of development be exempt from the requirements of payment of certain impact fees.

(f) The technical data, findings and conclusions herein are based on the Comprehensive Plan, as amended, the ~~2019 Impact Fee Study~~ City of Tamarac Impact Fee Study dated September 29, 2025 (the “Technical Report”), and other studies and reports.

(2) **Adoption of Technical Report as Basis of Impact Fees**

The City hereby adopts and incorporates by reference, the report entitled “City of Tamarac Impact Fee Study,” prepared by ~~Tindale-Oliver~~ TischlerBise, Inc. and dated ~~October 18, 2019~~ September 29, 2025 (referred to herein as the “Technical Report), which, among other things, supports the amounts and reasonableness of the impact fees imposed by this section.

(3) **Interpretations of Sections and fee schedule.**

Interpretation of the provisions of this section shall be made by the City Manager or the City Manager’s designee.

(4) **Effect on other regulations and requirements**

(a) This section may not be construed to alter, amend, or modify any other provision of the City's Land Development Code and Code of Ordinances. Other provisions of the City's Land Development Code and Code of Ordinances shall be operative and remain in full force and effect notwithstanding any contrary provisions, definitions, or intentions that are or may be expressed or implied in this Section.

(b) The payment of impact fees shall not entitle the applicant to a building permit unless all other applicable land use, land development, zoning, planning, concurrency, and other applicable requirements, standards, and conditions have been met. Such other requirements, standards, and conditions are independent of the requirement for payment of impact fees required by this Section.

(c) This section, including the specific impact fee ordinances for particular public facilities, shall not affect, in any manner, the permissible use of property, density or intensity of development, design and improvement standards, or other applicable standards or requirements of the Land Development Code.

(B) Definitions

Article 6 Rules of Construction and definitions shall apply to this section. However, the following words, terms, and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

Developer For purposes of this section means a person, corporation, organization, or other legal entity undertaking development.

Development For purposes of this section means any new residential or nonresidential construction or expansion of building(s) or structure(s), or any changes in the use of any building(s) or structure(s) or land use that will generate additional impact on the city's public facilities.

Encumbered means legally obligated or otherwise committed to use by appropriation or contract.

Essential public services means services or buildings owned, managed, or operated by or in the interest of a governmental entity, which provides a function critical to the health, safety, and welfare of the public, but which is not proprietary in nature. Essential public services may specifically include, but not be limited to, public schools (including charter schools), water and sewer services, emergency services, publicly-owned housing, public safety facilities and services.

Fair share means that share or portion of the cost of public facility improvements which is reasonably connected to, or has a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.

Fee payer means a person undertaking development who pays a fair share impact fee in accordance with the terms of this Section.

Governmental facilities means the land and buildings as may be necessary to meet the needs for City administration which are created by new development, including those costs which are incidental to the above.

Governmental facilities capital costs include, but are not limited to, costs associated with the planning, design and construction of new or expanded governmental facilities, which have a life expectancy of three or more years, and the land acquisition, land improvement, design, and engineering related thereto. Such costs do not include routine and periodic maintenance expenditures or personnel, training, or other operating costs but do include the following costs as they relate to the provision of governmental facilities:

(1) The cost of all labor and materials;

(2) The cost of all lands, property, rights, easements and franchises acquired, including costs of acquisition or condemnation;

(3) The cost of all plans and specifications;

(4) The cost of all construction, new drainage facilities in conjunction with new buildings and structures, and site improvements required in accordance with the Comprehensive Plan or Land Development Code;

(5) The cost of relocating utilities to accommodate new construction;

(6) The cost of planning, engineering and legal services;

(7) The cost of all land surveying, and soils and materials testing; and

(8) The cost of mitigating negative impacts of construction including natural resource impacts, environmental impacts, noise impacts, air quality impacts, and community impacts.

Impact fee means a fee imposed pursuant to this Section.

Impact fee account means an account established by the City for the purpose of segregating impact fee revenues collected for a particular public facility from all other city funds.

Level of service is a measure of the availability and accessibility of public facilities in support of public facility services.

Multimodal fee means a fair share impact fee, imposed by this Section, necessary to mitigate the multimodal capital costs to the City to provide the multimodal facilities needed to offset the impacts of new residential and nonresidential growth in the City.

Multimodal facilities means transportation and transit facilities, including land, which are planned and designed to provide off-site transportation capacity to new development, in contrast to "on-site" improvements, which are necessary to provide safe and/or efficient access to a particular development. The fact that either type of improvement may have incidental benefits of special or general character shall not be considered in determining which facilities are considered a multimodal facility. The character of the improvement shall control a determination of whether an improvement meets the definition of multimodal facility and the physical location of the improvement on or off-site shall not be considered determinative.

Multimodal capital costs include, but are not limited to, costs associated with the planning, design and construction of new or expanded roadway improvements to the city's classified road system and transit facilities which have a life expectancy of three or more years, and the land acquisition, land improvement, design, and engineering related thereto. Such costs do not include routine and periodic maintenance expenditures or personnel, training, or other operating costs, but do include the following costs as they relate to the provision of multimodal improvements to the city's classified road system and transit facilities:

(1) The cost of all labor and materials;

(2) The cost of all lands, property, rights, easements and franchises acquired, including costs of acquisition or condemnation;

(3) The cost of all plans and specifications;

(4) The cost of all construction, including new through lanes, new turn lanes, new bridges, new drainage facilities in conjunction with roadway improvements which add capacity to the roadway system, new street lighting, new traffic signalization and landscaping, and new curbs, sidewalks, medians and shoulders, all in accordance with the Comprehensive Plan or Land Development Code;

(5) The costs of transit improvements, including bus shelters, bus stops, benches, transfer stations, and fleet vehicles;

(6) The cost of bike paths and pedestrian walkway improvements within planned roadway alignments;

(7) The cost of relocating utilities to accommodate new roadway construction;

(8) The cost of planning, engineering and legal services;

(9) The cost of all land surveying, and soils and materials testing; and

(10) The cost of mitigating negative impacts of construction including natural resource impacts, environmental impacts, noise impacts, air quality impacts, and community impacts.

Non-commencement means the cancellation of construction activity making a material change in a structure, or the cancellation of any other development activity making a material change in the use or appearance of land.

Public facilities means capacity-adding multimodal facilities, parks and recreation facilities, and governmental facilities for which impact fees are collected pursuant to this Section.

Public facilities capital costs include governmental facilities capital costs, parks and recreation facilities capital costs, and multimodal capital costs.

Parks and recreation facilities means the land, buildings, structures, equipment and facilities as may be necessary to meet the needs for the City parks and recreation system, which are created by new development, including those costs which are incidental to the above.

Parks and recreation facilities capital costs include, but are not limited to, capital costs associated with the planning, design and construction of new or expanded parks and recreation facilities which have a life expectancy of three or more years, and the land acquisition, land improvement, design, and engineering related thereto. Such costs do not include routine and periodic maintenance expenditures or personnel, training, or other operating costs, but do include the following as they relate to the provision of parks and recreation facilities:

(1) The cost of all labor and materials;

(2) The cost of all lands, property, rights, easements and franchises acquired, including costs of acquisition or condemnation;

(3) The cost of all plans and specifications;

(4) The cost of new equipment;

(5) The cost of all construction, new drainage facilities in conjunction with new buildings and structures, and site improvements required in accordance with the Comprehensive Plan or Land Development Code;

(6) The cost of relocating utilities to accommodate new construction;

(7) The cost of planning, engineering and legal services;

(8) The cost of all land surveying, and soils and materials testing; and

(9) The cost of mitigating negative impacts of construction including natural resource impacts, environmental impacts, noise impacts, air quality impacts, and community impacts.

Residential Dwelling Definitions:

Single Family Units:

(1) Single family detached is a one-unit structure detached from any other house, that is, with open space on all four sides. Such structures are considered detached even if they have an adjoining shed or garage. A one-family house that contains a business is considered detached as long as the building has open space on all four sides.

(2) Single family attached (townhouse) is a one-unit structure that has one or more walls extending from ground to roof separating it from adjoining structures. In row houses (sometimes called townhouses), double houses, or houses

attached to nonresidential structures, each house is a separate, attached structure if the dividing or common wall goes from ground to roof.

Senior Housing Single Family Units:

(1) Independent living developments that are called various names including retirement communities, age-restricted housing, and active adult communities. The development has a specific age restriction for its residents, typically a minimum of 55 years of age for at least one resident of the household. The dwelling units can be either detached or attached.

Senior Housing Multi-Family Units:

(1) Independent living developments that are called various names including retirement communities, age-restricted housing, and active adult communities. The development has a specific age restriction for its residents, typically a minimum of 55 years of age for at least one resident of the household. The dwelling units share both floors and walls with other units in the residential building.

Non-Residential Development

The City shall collect impact fees for all new non-residential development for the following categories as defined by the Trip Generation Manual of the Institute of Transportation Engineers as amended from time to time.

The one-time fee(s) assessed to new non-residential development shall be determined by gross square footage of the structure or facility.

Commercial: Establishments primarily selling merchandise, eating/drinking places, entertainment uses, and places of lodging. By way of example, *commercial* includes shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, movie theaters, and lodging.

Industrial: Establishments primarily engaged in the production of goods. By way of example, *industrial – general* includes manufacturing plants, utility substations, power generation facilities, and telecommunications buildings.

Institutional: Public and quasi-public buildings providing educational, social assistance, or religious services. By way of example, *institutional* includes schools, universities, churches, daycare facilities, and government buildings.

Office & Other Services: Establishments providing management, administrative, professional, business services, and health services. By way of example, *office & other services* includes banks, business offices, medical offices, hospitals, and veterinary clinics.

Technical report means the "City of Tamarac Impact Fee Study," prepared by ~~Tindale-Oliver~~ TischlerBise, Inc. and dated ~~October 18, 2019~~ September 29, 2025.

(C) Applicability of this Section.

(1) **Affected area.**

This Section shall apply to all new development within the City. Impact fees for particular public facilities may apply to less than the entire City, only as indicated specifically in this Section.

(2) **Type of development affected.**

Except where specifically exempt by the provisions of this Section, this Section shall apply to all new development.

(3) **Type of development not affected.**

The following types of development shall be exempt from the payment of impact fees pursuant to this Section:

Alterations or expansion of an existing dwelling unit where no additional units are created and the use is not changed;

For multimodal fees, the construction of accessory buildings or structures which will not increase the traffic counts associated with the principal building or structure or the land;

For parks and recreation, and governmental facilities impact fees, the construction of accessory buildings or structures which will not increase the number of individuals living or working in the principal building or structure or the land;

The replacement of a destroyed or partially destroyed building or structure, with a new building or structure of the same size and use;

(a) The construction of agricultural structures;

(b) Temporary uses; and

(c) Essential public services.

(4) **Reductions.** Reductions from the requirement to pay impact fees pursuant to this Section shall be granted only as specifically provided in this Section.

(D) Collection of impact fees; fair share agreements; when not paid by mistake or inadvertence; liens

(1) *Collection.* Impact fees required by this Section shall be assessed against new development and collected in full at the time of the issuance of a building permit by the City. The City may withhold the issuance of a TCO or CO until the applicant has paid in full the applicable impact fees imposed by this Section. The obligation for payment of assessed impact fees shall run with the land. The City may authorize the payment of impact fees at another point in the development of the property only pursuant to a fair share fee agreement as provided in this section. The City Commission may establish and collect an administrative charge (which will be limited to actual costs) to offset its actual costs of impact fee collection by adoption of a resolution.

(2) *Fair share fee agreements.* At any time prior to the issuance of a building permit, the owner of property may enter into a fair share fee agreement with the City providing for payment of impact fees imposed by this Section. Such fee agreement may provide for installment payments of the fee for a term not to exceed 12 months, credit and security arrangements acceptable to the City and other matters relating to the fee. Within 14 days after execution by the City, the fair share fee agreement shall be recorded in the Broward County public records.

(3) *Collection of fees when not paid by inadvertence; liens.* If the impact fees are not paid as required by this Section prior to the issuance of a certificate of occupancy because of mistake or inadvertence, the City shall proceed to collect the impact fees as follows:

(a) The City shall serve, by certified mail, return receipt requested, an impact fee statement notice upon the applicant at the address set forth in the application for building permit, and the owner at the address appearing on the most recent records maintained by the property appraiser of Broward County. The City also shall attach a copy of the impact fee statement notice to the building permit posted at the affected construction site if the building is under construction. Service of the impact fee statement notice shall be deemed effective on the date the return receipt indicates the notice was received by either the applicant or the owner or the date said notice was attached to the building permit, whichever occurs first.

(b) The impact fee statement notice shall contain the legal description of the property and shall advise the applicant and the owner as follows:

(i) The amount due and the general purpose for which the impact fee was imposed.

(ii) That the impact fee shall be delinquent if not paid and received by the City within 60 calendar days of the date the impact fee statement notice is received, excluding the date of receipt, and, upon becoming delinquent, shall be subject to the imposition of a delinquent fee and interest on the unpaid amount until paid;

(c) That in the event the impact fee becomes delinquent a lien against the property for which the building permit was secured shall be recorded in the Official Records Book of Broward County. The impact fee shall be delinquent if, within 60 calendar days from the date of the receipt of the impact fee statement notice by either the applicant or the owner, or the date said notice was attached to the building permit, neither the impact fees have been paid and received by the City, nor a hearing requested pursuant to the requirements above. In the event a hearing is requested, the impact fees shall become delinquent if not paid within 30 calendar days from the date the City Commission determines the amount of impact fees due upon the conclusion of such hearing. Said time periods shall be calculated on a calendar day basis, including Sundays and legal holidays, but excluding the date of the earliest receipt of said impact fee statement notice or the hearing date of the City Commission's decision in the event of an appeal. In the event the last day falls on a Sunday or legal holiday, the last due date prior to becoming delinquent shall be the next business day. Upon becoming delinquent, a delinquency fee equal to ten percent (10%) of the total impact fee imposed shall be assessed. Such total impact fee, plus delinquency fee, shall bear interest at the statutory rate for final judgments calculated on a calendar day basis, until paid.

(d) Should the impact fee become delinquent, the City shall serve, by certified mail return receipt requested, a "Notice of Lien" upon the delinquent applicant if the building is under construction at the address indicated in the application for the building permit, and upon the delinquent owner at the address appearing on the most recent records maintained by the Property Appraiser of Broward County. The notice of lien shall notify the delinquent applicant and owner that due to their failure to pay the impact fee, the City shall file a Claim of Lien with the Clerk of the Circuit Court in and for Broward County.

(e) Upon mailing of the notice of lien, the city attorney shall file a claim of lien with the Clerk of the Circuit Court in and for Broward County for recording in the Official Records of Broward County. The claim of lien shall contain the legal description of the property, the amount of the delinquent impact fees and the date of their imposition. Once recorded, the claim of lien shall constitute a lien against the property described therein. The city attorney shall proceed expeditiously to collect or otherwise enforce said lien.

(f) After the expiration of six months from the date of recording of the claim of lien, as provided herein, a suit may be filed to foreclose said lien. Such foreclosure proceedings shall be instituted, conducted and enforced in conformity with the procedures for the foreclosure of municipal special assessment liens, as set forth in F.S. §§173.04 - 173.12, inclusive, which provisions are hereby incorporated herein in their entirety to the same extent as if such provision were set forth herein verbatim.

(g) The liens for delinquent impact fees imposed hereunder shall remain liens, coequal with the lien of all state, county, district and municipal taxes, superior in dignity to all other subsequently filed liens and claims, until paid as provided herein.

(h) The collection and enforcement procedures set forth in this section shall be cumulative with, supplemental to and in addition to, any applicable procedures provided in any other ordinances or administrative regulations of the City or any applicable law or administrative regulation of the State of Florida. Failure of the City to follow the procedure set forth in this Section shall not constitute a waiver of its rights to proceed under any other ordinances or administrative regulations of the City or any applicable law or administrative regulation of the State of Florida.

(E) Individual assessment of impact fees.

(1) Any applicant prior to or in conjunction with the submission of an application for a building permit or within 30 days of the date of payment of impact fees, may petition the city manager for a determination that: i) the amount of the impact fees imposed on the new development is inappropriate based on the specific land use category applied to the residential or nonresidential development and/or based on the amount of development used to calculate the impact fees and/or based on the service units, as identified in the technical report, to be generated by the applicant's new development as documented by studies and data supported by qualified experts, or ii) the impact fees are otherwise unlawfully imposed. The petition shall specify in detail the basis on which the applicant asserts that the amount of the impact fees is inappropriate or unlawful.

(2) The petition shall be on a form provided by the city and shall, at a minimum, include: identification of the disputed factor(s), a detailed statement asserting the basis for the dispute, the data relied upon by the petitioner, a detailed statement by a qualified professional engineer, planner or other appropriate professional, and, if filed after payment of impact fees, a dated receipt for payment of the impact fees issued by the city's building department. The applicant/petitioner shall be responsible for all costs incurred by the city in reviewing and evaluating the petition, including but not limited to, staff time and costs of outside consultants used at the discretion of the city. Failure to timely file a petition for impact fee determination shall waive any right to challenge, review or recalculate the impact fee payment.

(3) Within 15 business days of receipt of an individual assessment analysis, the city manager or his/her designee shall determine if the individual assessment analysis is complete. If the city manager or his/her designee determines the application is not complete, he or she shall send a written statement specifying the deficiencies by mail to the person submitting the application. Until the deficiencies are corrected, the city manager or his/her designee shall take no further action on the application.

(4) When the city manager or his/her designee determines the individual assessment analysis is complete, he or she shall review it within 30 business days. The city manager or his/her designee shall approve the proposed fee if he or she determines that the data, factors, and methodology used to determine the proposed impact fee are professionally acceptable and fairly assess the costs for capital improvements to the city's public facilities systems that are necessitated by the proposed development if the facilities are to be maintained at adopted levels of service. If the city manager or his/her designee determines that the data, factors, or methodology are unreasonable, the proposed fee shall be denied, and the developer shall pay the impact fees according to the schedule established in 10-5.7(K) of this Section or as set by the city manager or his/her designee, if the use had not previously been identified in the fee schedule.

(5) Any applicant may appeal the city manager's or his/her designee's decision on an individual assessment analysis by filing a petition to the City Commission of the City consistent with 10-5.7(J).

(F) Credits.

(1) Any person who initiates any development may apply for a credit against the impact fees imposed by this Section for any contribution, payment, construction, or dedication of land accepted and received by the City for public facilities, not otherwise required in order to obtain development approval, consistent with the Comprehensive Plan, including all public facilities capital costs.

(2) No credit shall exceed the impact fee imposed by this Section for the proposed development, unless the applicant provides public facility capacity in excess of the fair share demand created by its proposed development.

(3) Development agreements entered into prior to the adoption of this Section which contained public facility improvements may be entitled to a credit under the provisions of this section if the improvement is a public facility and is consistent with the Comprehensive Plan.

(4) Except as limited above, if an applicant is entitled to a credit, such credit shall be equal to the dollar value of the cost of the public facilities contributed, paid for, constructed, or dedicated to the city, based on the following criteria:

(a) The actual cost, or estimated cost of improvements based on recent bid sheet information of the city; and

(b) A qualified appraisal of the fair market value of any land.

(5) The property owner shall initiate a determination of entitlement to credit by submitting a proposed credit agreement to the city manager or his/her designee. The credit agreement shall include the following information:

(a) A proposed plan of specific public facility improvements, prepared and certified by a duly qualified and licensed Florida engineer; and

(b) The estimated costs for the suggested public facilities improvements consistent with the definition of public facilities capital costs, which shall be based on local information for similar public facilities improvements, along with a construction timetable for the completion of such improvements.

(6) The proposed credit agreement shall be prepared by qualified professionals in the field of planning and engineering, impact analysis, and economics, as related to the particular impact fee to be credited.

(7) Within 15 business days of receipt of the proposed credit agreement, the city manager or his/her designee shall determine if the proposal is complete. If it is determined that the proposed credit agreement is not complete, the city manager or his/her designee shall send a written statement to the applicant outlining the deficiencies. The city manager or his/her designee shall take no further action on the proposed credit agreement until all deficiencies have been corrected or otherwise settled.

(8) Once the city manager or his/her designee determines the credit agreement is complete, he or she shall review it within 30 business days, and shall recommend to the City Commission that the proposed credit agreement be approved if it is determined that the proposed public facility improvement is consistent with the Comprehensive Plan, and the proposed costs for the suggested public facility improvement are professionally acceptable and fairly assess the cost for the capital improvement. If the city manager or his/her designee determines that either the suggested public facilities improvement is not consistent with the Comprehensive Plan or that the proposed costs are not acceptable, he or she shall propose a suggested public facility improvement similar to that proposed, but consistent with the provisions of this Section.

(9) If the proposed credit agreement is approved by the City Commission, a credit agreement shall be prepared and signed by the applicant and the City. The credit agreement shall specifically outline the public facility improvement that will be constructed by the applicant, the time by which it shall be completed, and the dollar credit the applicant shall receive for construction of the public facilities improvement.

(10) Within 14 days after execution by the city, the credit agreement shall be recorded in the Broward County public records.

(11) If the City increases its impact fee rates, the holder of any impact fee credits, whether such credits are granted under F.S. §§ 163.3180 or 380.06, or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. This subsection (F) shall operate prospectively and not retrospectively.

(G) Use of funds collected; impact fee accounts.

(1) Impact fees collected pursuant to this Section shall be used solely for the purpose of acquisition, expansion, and development of the public facilities identified in the Comprehensive Plan, the need for which results from and the provision of which will benefit new development paying impact fees. Allowable expenditures include, but are not limited to:

(a) Public facilities and public facilities capital costs identified in the Comprehensive Plan to benefit new users;

(b) Repayment of monies transferred or borrowed from any budgetary fund of the City which were used to fund the acquisition, expense and development of the public facilities identified in the Comprehensive Plan where the use of the monies is reasonably connected to, or has a rational nexus with, the increased impact on the public facilities generated by the new residential or nonresidential construction;

(c) Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the City to provide funds for acquisition, expansion and development of public facilities identified in the Comprehensive Plan;

(d) Administration of the City's impact fee program to the extent that such administration costs do not exceed actual costs of such administrative activities.

(2) Impact fees collected shall be encumbered for the construction of public facilities within seven years of the date of collection.

(3) In order to ensure that impact fee revenues are earmarked and spent solely for the expansion of public facilities necessary to offset the impacts of new development, the following provisions apply:

(a) The City shall establish and maintain separate impact fee accounts for each public facility for which an impact fee is collected, in accordance with the provisions of this Section.

(b) Impact fees shall be spent solely for the public facility category for which they were collected.

(c) Any amounts in an impact fee account not immediately necessary for expenditure shall be invested in an interest bearing account and all interest income derived from such investments shall be deposited in the impact fee account.

(4) Impact fee revenues shall remain segregated from other City funds and only impact fees and accrued interest shall be maintained in the impact fee accounts.

(5) Amounts withdrawn from an impact fee account must be used solely in accordance with the provisions of this Section. Amounts on deposit in an impact fee account shall not be used for any expenditure that would be classified as a maintenance, operations, or repair expense or to address existing deficiencies in public facilities.

(H) Refunds.

(1) Any impact fee collected may be returned to the fee payer if the approved development is canceled due to non-commencement of construction before the funds have been spent or encumbered. Refunds may be made in accordance with this section provided the present owner of the approved development files a petition for a refund within six months from the date of non-commencement.

(2) In the absence of a fair share fee agreement and in the event impact fees are not encumbered within seven (7) years from the date of collection, the City shall refund the amount of the fee along with accrued interest to the owner of the land for which the fee was collected. For purposes of refunds, the owner of the land for which an impact fee was paid shall be the owner of record at the time that the refund is paid. The owner of the property on which an impact fee has been paid shall have standing to sue for a refund under the provisions of this section. No action shall be commenced after one year after the date of expiration of the required encumbrance date.

(3) A refund application shall include the following information:

(a) A notarized sworn statement that the fee payer paid the impact fee for the property and the amount paid;

(b) A copy of the dated receipt issued by the City for payment of the fee;

(c) A certified copy of the latest recorded deed for the property; and

(d) A copy of the most recent ad valorem tax bill.

(4) Within fifteen (15) business days of receipt of a refund application, the city manager or his/her designee shall determine if it is complete. If the city manager or his/her designee determines the refund application is not complete, he or she shall send a written statement specifying the deficiencies by mail to the person submitting the refund application. Unless the deficiencies are corrected, the city manager or his/her designee shall take no further action on the refund application.

(5) When the city manager or his/her designee determines the refund application is complete, he or she shall review it within thirty (30) business days, and shall approve the proposed refund if he or she determines that the City has not spent or encumbered an impact fee within seven (7) years from the date the fees were paid.

(6) When the refund application is approved, the money shall be returned with interest actually accrued, less any administrative charges (which will be limited to actual costs) paid to offset the City's costs of collection.

(7) Any fee payer may appeal the city manager's or his/her designee's written decision on a refund application by filing a petition with the City Commission consistent with 10-5.7(J).

(I) Updating, indexing, annual reporting, and audits.

(1) At least once every ~~five~~ <u>three (3)</u> years, the City shall update the technical report which provides the basis for the impact fees imposed under this Section.

(2) ~~During years when no update occurs, as required above, and~~ Beginning in the year 202~~1~~5, the impact fee schedule set forth in this section shall be adjusted annually to account for ~~inflationary~~ the appropriate phasing of fee increases ~~in the costs to the City for providing public facilities to new development.~~as outlined in the adopted rate schedule and Florida's statutory requirements. These annual adjustments shall be consistent with the methodology set forth in the technical report and the adopted rate schedule as amended by the City from time to time. ~~shall be based on the Construction Cost Index calculated by the Engineering News-Record (ENR), the Broward County Property Appraiser, the U.S. Department of Labor Consumer Price Index, and Florida Department of Transportation databases, as applicable and appropriate to a particular public facility.~~

(3) Audits of the city's financial statements, which are performed by a certified public accountant pursuant to F.S. §218.39, and submitted to the auditor general, must include an affidavit signed by the finance director, stating that the City has complied with the requirements of F.S. §163.31801. The City will provide for annual accounting and reporting of impact fee collections and expenditures and will account for the revenues and expenditures of such impact fee in a separate accounting fund.

(4) All updates and annual adjustments to this Section shall comply with statutory requirements for notice and publication.

(J) Appeals.

(1) *Initiation.* A fee payer may appeal a final decision of a city manger made pursuant to this Section or any provision of this Section to the City Commission, by filing an appeal, in writing, with the city clerk, within twenty (20) calendar days of the decision. The appeal shall include a written notice stating and specifying briefly the grounds of the appeal. The city clerk shall place the appeal on the City Commission's agenda for a regularly scheduled meeting or a special meeting called for that purpose, and forward the record of the matter that is on appeal to the City Commission.

(2) *Record.* The record considered by the City Commission shall be the record of the application associated with the final decision being appealed from and any other documents related to the decision.

(3) *Notice.* The city clerk shall provide the applicant at least fifteen (15) calendar days notice of the Appeal before the City Commission by mail or hand delivery.

(4) *Hearing on Appeal.* At the hearing on the appeal, the City Commission shall provide the appellant an opportunity to identify the grounds for the appeal and the basis for the city manager's alleged error on the decision, based on the record. To the extent relevant, the city manager whose decision is being appealed from shall be allowed to respond, based on the record. After the presentations, the City Commission may hear from any other person(s) it deems appropriate, and then based on the testimony heard at the hearing and the record affirm, modify, or reverse the decision of the city manager or the provision of this Section.

(5) *Standards.* To reverse a decision of a city official, the City Commission shall find that there is a clear and demonstrable error in the application of the facts in the record to the applicable standards set forth in this Section. If the City Commission reverses or modifies the decision, it shall provide the city official clear direction on the proper decision. In no case shall the City Commission have the authority to negotiate the amount of the impact fees or waive the impact fees otherwise specified in this Section. The decision of the City Commission shall be final.

(6) *Form of Decision.* The City Commission's decision on the appeal shall be in writing, and include findings of fact and the application of those facts to the relevant standards.

(K) Imposition of Impact Fees by Public Facility.

The following impact fees are hereby levied at ~~at 50% of the total fee amount~~ 25% above the current rate on all new development in two equal annual increments, as set forth in Section 10-5.7(C):

Impact Fee Schedule
(Government Facilities, Parks and Recreation, Multi-Modal Transportation)

Land Use	~~Impact Unit~~	Govt. Facilities	Parks and Rec.	Multi-Modal Transp. (Local)	Total Fee (Year 1)	Total Fee (Year 2)~~50% of Fees~~
Residential (Per Unit)						
Single Family (<1,500 sq ft)~~Single Family (2,000 sq ft)~~	~~du~~	$773~~$1,375~~	$$3,060~~4,963~~	$814~~$1,880~~	$4,263~~$8,218~~	$4,647~~$4,109~~
Single Family (1,500 - 2,499 sq ft)~~Multi-Family*~~	~~du~~	$860~~$916~~	$3,401~~$3,468~~	$1,118~~$1,352~~	$4,864~~$5,736~~	$5,379~~$2,868~~
Single Family (>2,500 sq ft)~~Light Industrial~~	~~1,000 sf~~	$966~~$409~~	$3,815~~n/a~~	$1,227~~$848~~	$5,452~~$1,257~~	$6,008~~$629~~
Multi-Family[4]~~Office Building~~	~~1,000 sf~~	$573~~$728~~	$2,378~~n/a~~	$626~~$1,668~~	$3,219~~$2,396~~	$3,577~~$1,198~~
Senior Housing (Detached)~~Retail~~	~~1,000 sf~~	$511~~$1,235~~	$2,008~~n/a~~	$430~~$2,667~~	$2,654~~$3,902~~	$2,949~~$1,951~~
Senior Housing (Attached) ~~Bank w/Drive-Thru~~	~~1,000 sf~~	$359~~$1,219~~	$1,409~~n/a~~	$244~~$4,106~~	$1,810~~$5,325~~	$2,012~~$2,663~~
~~Fast Food Rest. w/Drive-Thru~~	~~1,000 sf~~	~~$7,936~~	~~n/a~~	~~$20,094~~	~~$28,030~~	~~$14,015~~
Nonresidential (per 1,000 Square Feet)						

CODING: Words in ~~strike through~~ type are deletions from existing law; Words in underlined type are additions.

Commercial[1]		$773	$0	$1,668	$2,196	$2,441
Office & Other Services[2]		$455	$0	$1,043	$1,348	$1,498
Institutional[3]		$660	$0	$1,258	$1,726	$1,918
General Light Industrial		$256	$0	$342	$573	$598
Warehousing		$56	$0	$174	$212	$230

[1] Using Shopping Center (ITE 820) as comparison for current fees
[2] Using General Office (ITE 710) as comparison for current fees
[3] Using Hospital (ITE 610) as Comparison for current fees
[4] Using Multi Modal, Mid-Rise (3-10 levels) as comparison for current fees

(1) **Governmental facilities impact fee.**

(a) A governmental facilities impact fee shall be assessed and collected from new development, pursuant to all applicable provisions of this Section, in accordance with the fee schedule.

(b) There is hereby established a governmental facilities impact fee account into which all governmental impact fees collected shall be deposited. Governmental facilities impact fee revenues shall be spent only on governmental facilities and governmental facilities capital costs as provided in this Section.

(2) **Parks and recreation impact fee.**

(a) A parks and recreation impact fee shall be assessed and collected from new development, pursuant to all applicable provisions of this Section, in accordance with the fee schedule.

(b) There is hereby established a parks and recreation impact fee account into which all parks and recreation impact fees collected shall be deposited. Parks and recreation impact fee revenues shall be spent only on parks and recreation facilities and parks and recreation facilities capital costs as provided in this Section.

(c) *Reduction of part of parks and recreation impact fee:* The City Commission may reduce the parks and recreation impact fee for a given development up to 50 percent if the City Commission determines that the private recreational space and facilities provided in the project are of such nature as to reduce substantially the project's impact upon the city's public need for expansion of the parks and recreation system. This reduction shall not exceed the actual cost of such private recreational space, or 50 percent of the parks and recreation levied impact fee, whichever is less.

(3) **Multimodal Transportation Impact Fee**

(a) A multimodal transportation fee shall be assessed and collected from new development, pursuant to all applicable provisions of this Section, in accordance with the following fee schedule.

(b) *Multimodal Transportation Impact Fee Account:* There is hereby established a multimodal transportation fee account into which all multimodal transportation fees collected shall be deposited. Multimodal transportation fee revenues shall be spent only on multimodal transportation facilities and multimodal transportation capital costs as provided in this Section.

SECTION 3. CODIFICATION. The provisions of this Ordinance shall be codified and made a part of the *City of Tamarac Code of Ordinances*. The Sections of this Ordinance may be renumbered or relettered to accomplish this intention and the word “Ordinance”, or similar words, may be changed to “Section,” “Article”, or other appropriate word; provided, however, that Sections 3, 4, 5, 6, 7, and 8 shall not be codified. The Code codifier is granted liberal authority to codify the provisions of this Ordinance.

SECTION 4. **IMPLEMENTING ADMINISTRATIVE ACTIONS**. The City Manager, or designees, shall have the power and authority to implement the provisions of this Ordinance by taking appropriate administrative actions to include, but not be limited to, the promulgation of appropriate administrative rules and forms.

SECTION 5. **SAVINGS**. The prior actions of the City of Tamarac relating to the imposition and administration of impact fees and any and all related matters and processes, are hereby ratified and affirmed.

SECTION 6. **CONFLICTS.** To the extent of any conflict between any other City regulations and ordinances and this Ordinance, this Ordinance shall be deemed to control. Provided, however, that this Ordinance is not intended to amend or repeal any existing chapter or regulation, unless expressly set forth in this Ordinance.

SECTION 7. **SEVERABILITY.** If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, that portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions hereof.

SECTION 8. **EFFECTIVE DATE.** This Ordinance shall become effective ninety (90) days following its 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	_________
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	_________
DIST 3: COMM PATTERSON	_________
DIST 4: V/M DANIEL	_________

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

____
HANS OTTINOT
CITY ATTORNEY

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

EXHIBIT A

Impact Fee Study

Prepared for:

Tamarac, Florida

September 29, 2025

TischlerBise
FISCAL | ECONOMIC | PLANNING

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Bethesda, MD 20816
301.320.6900
www.TischlerBise.com

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EXECUTIVE SUMMARY

Tamarac, Florida, contracted with TischlerBise to update its impact fees pursuant to Florida Statutes § 163.31801. Cities in Florida may assess impact fees to offset infrastructure costs necessitated by future growth. Impact fees are one-time payments used to construct system improvements needed to accommodate future development. The fee represents future development's proportionate share of infrastructure costs. Impact fees may be used for infrastructure improvements or debt service for growth-related infrastructure. In contrast to general taxes, impact fees may not be used for operations, maintenance, replacement, or correcting existing deficiencies.

FLORIDA IMPACT FEE ENABLING LEGISLATION

The authority for Florida counties to adopt and collect impact fees to offset the demands future development creates for new infrastructure is well established. St. Johns County v. Northeast Florida Builders Association (583 So. 2d 635, 638 Fla. 1991) states, "The use of impact fees has become an accepted method of paying for public improvements that must be constructed to serve new growth."[1] State statutes specifically "encourage the use of innovative land development regulations which include provisions such as […] impact fees," and Florida courts have upheld local government's authority to adopt fees under general home rule and police power theories.[2]

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned mostly with procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. The Act did specify procedural and methodological prerequisites, most of which were common to the practice already. Subsequent amendments to the Act, in 2009, removed prior notice requirements for impact fee reductions (but not increases) and purported to elevate the standard of judicial review. Under Florida law, impact fees must comply with the "dual rational nexus" test, which requires "a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in service units generated by new development. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision," St. Johns County, 583 So.2d at 637 (quoting Hollywood, Inc. 431 So. 2d at 611-12). Impact fee calculation studies, generally speaking, establish the pro rata, or proportionate, "need" for new infrastructure and implementing ordinances to ensure that new growth paying the fees receive a pro rata "benefit" from their expenditure.

In the most recent amendments to the Florida Impact Fee Act, House Bill 750 (2021) specified that impact fees can only be used for fixed capital expenditures, revised requirements for crediting contributions against the collection of impact fees, and restricted impact fee increases. Among the increase restrictions, an adopted increase of 25 percent or less must be phased over two years; increases between 25-50 percent must be phased over four years; no increase can exceed 50 percent; and impact fees cannot be

[1] Citing Home Builders & Contractors Association v. Palm Beach City., 446 So.2d 140 (Fla. 4th DCA 1984); Hollywood, Inc. v. Broward County, 431 So.2d 606 (Fla. 4th DCA 1983).
[2] See §163.3202(3), Fla. Stat.; see also Home Builders & Contractors Association, 446 So.2d 140.

increased more than once every four years. The restrictions can be bypassed if the jurisdiction complies with the impact fee rational nexus test; can demonstrate extraordinary circumstances; and the jurisdiction hold two publicly noticed workshops the need to exceed the limitations; and the increase is approved by no less than two-thirds vote of the governing body.

Tamarac is updating or implementing impact fees related to general government facilities and parks and recreation in order to fund capital facilities needed to meet the demand created by future development. The need for these services, and the infrastructure necessary to provide them, is driven by development; therefore, as vacant lands within Tamarac develop, or as existing uses expand, the demand imposed upon Tamarac for additional capital facilities increases proportionately.

The need for additional capacity for future development is further shown through an established level-of-service standard and Tamarac's existing capital improvement plan. Hollywood, Inc., 431 So.2d at 611 (holding that a plan for providing facilities at a reasonable level of service demonstrates "a reasonable connection between the need for additional park facilities and the growth in population"). Capital facilities necessary to provide this infrastructure have been provided by Tamarac to date; however, Tamarac will need to provide new residents and visitors with the same levels of service. The expenditures required to maintain existing levels of service are not necessitated by existing development, but rather by future development.

Furthermore, through the implementation of Tamarac's capital improvement plans, future development paying impact fees will receive a pro rata benefit from new facilities built with those fees. In addition, Tamarac's impact fee ordinance, including any amendments necessary to implement the fees recommended in this study, earmarks impact fees solely for capital facilities necessary to accommodate future development.

Finally, there are several steps Tamarac will take to ensure ongoing compliance with applicable Florida laws related to impact fees. First, it will continue to update and implement plans for expending impact fee revenues on the types of facilities TischlerBise has used to develop the fees in this study. In Florida, this is typically satisfied through the Capital Improvement Plan (CIP) and Capital Improvements Element (CIE) framework. Also, Tamarac will update its existing impact fee ordinance to ensure compliance with the approach used here and any developments in statutory and case law since Tamarac's fees were last updated. This update will address, among other things, earmarking of impact fee revenues, limitations on the use of revenues, revisions related to developer credits, and ongoing compliance with other city and state law requirements.

CONCEPTUAL DEVELOPMENT FEE CALCULATION

In contrast to project-level improvements, impact fees fund growth-related infrastructure that will benefit multiple development projects, or the entire service area (usually referred to as system improvements). The first step is to determine an appropriate demand indicator for each type of infrastructure. The demand indicator measures the number of service units for each unit of development. For example, an appropriate indicator of the demand for parks is population growth and the increase in population can be estimated from the average number of persons per housing unit. The second step in the impact fee formula is to determine infrastructure improvement units per service unit, typically called level-of-service

(LOS) standards. In keeping with the park example, a common LOS standard is improved park acres per person. The third step in the impact fee formula is the cost of various infrastructure units. To complete the park example, this part of the formula would establish a cost per acre for land acquisition and/or park improvements.

GENERAL METHODOLOGIES

Impact fees for the capital improvements made necessary by new development must be based on the same level of service provided to existing development in the service area. There are three basic methodologies used to calculate impact fees that examine the past, present, and future status of infrastructure. The objective of evaluating these different methodologies is to determine the best measure of the demand created by new development for additional infrastructure capacity. Each methodology has advantages and disadvantages in a particular situation and can be used simultaneously for different capital improvements.

Reduced to its simplest terms, the process of calculating impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities within the designated service area. The following paragraphs discuss basic methodologies for calculating impact fees and how those methodologies can be applied.

- **Cost Recovery** (past improvements) - The rationale for recoupment, often called cost recovery, is that new development is paying for its share of the useful life and remaining capacity of facilities already built, or land already purchased, from which new development will benefit. This methodology is often used for utility systems that must provide adequate capacity before new development can take place.

- **Incremental Expansion** (concurrent improvements) - The incremental expansion methodology documents current LOS standards for each type of public facility, using both quantitative and qualitative measures. This approach assumes there are no existing infrastructure deficiencies or surplus capacity in infrastructure. New development is only paying its proportionate share for growth-related infrastructure. Revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion methodology is best suited for public facilities that will be expanded in regular increments to keep pace with development.

- **Plan-Based** (future improvements) - The plan-based methodology allocates costs for a specified set of improvements to a specified amount of development. Improvements are typically identified in a long-range facility plan and development potential is identified by a land use plan. There are two basic options for determining the cost per demand unit: (1) total cost of a public facility can be divided by total demand units (average cost), or (2) the growth-share of the public facility cost can be divided by the net increase in demand units over the planning timeframe (marginal cost).

Evaluation of Credits

Regardless of the methodology, a consideration of credits is integral to the development of a legally defensible impact fee. There are two types of credits that should be addressed in impact fee studies and ordinances. The first is a revenue credit due to possible double payment situations, which could occur when other revenues may contribute to the capital costs of infrastructure covered by the impact fee. This type of credit is integrated into the fee calculation, thus reducing the fee amount. The second is a site-specific credit or developer reimbursement for dedication of land or construction of system improvements. This type of credit is addressed in the administration and implementation of the impact fee program. For ease of administration, TischlerBise normally recommends developer reimbursements for system improvements.

IMPACT FEE COMPONENTS

Figure 1 summarizes service areas, methodologies, and infrastructure components for each fee category. TischlerBise recommends a single, citywide service area for all impact fees.

Figure 1: Proposed Impact Fee Service Areas, Methodologies, and Cost Components

Infrastructure Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
Parks	Citywide	N/A	Park Land, Park Improvements, Community Centers	N/A	Population
Government Facilities	Citywide	N/A	Government Buildings' Area, Government Facilities' Land	N/A	Population, Jobs
Multimodal Transportation	Citywide	N/A	Sidewalks, Bike Paths, Shared Paths/Trails	N/A	Person Trips

MAXIMUM ALLOWABLE IMPACT FEES

Impact fees for residential development will be assessed per dwelling unit, based on the type of unit, and nonresidential fees will be assessed per 1,000 square feet of floor area, based on the land use. Tamarac may adopt fees that are less than the maximum allowable fees shown below; however, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital improvements, and/or a decrease in Tamarac's LOS standards. All costs in the Impact Fee Study are in current dollars with no assumed inflation rate over time.

Figure 2: Maximum Allowable Impact Fees

Parks & Recreation				
Development Type	Maximum Allowable Fees	Current Fees	Increase / (Decrease)	Percent Change
Residential (Per Unit)				
Single Family (<1,500 Square Feet)	$6,356	$2,448	$3,908	160%
Single Family (1,500-2,499 Square Feet)	$9,517	$2,721	$6,796	250%
Single Family (>2,500 Square Feet)	$10,661	$3,052	$7,609	249%
Multi-Family	$6,122	$1,902	$4,220	222%
Senior Housing (Detached)	$6,293	$1,606	$4,687	292%
Senior Housing (Attached)	$3,475	$1,127	$2,348	208%
Nonresidential (per 1,000 Square Feet)				
Commercial[1]	$0	$0	$0	N/A
Office & Other Services[2]	$0	$0	$0	N/A
Institutional[3]	$0	$0	$0	N/A
General Light Industrial	$0	$0	$0	N/A
Warehousing	$0	$0	$0	N/A

General Government				
Development Type	Maximum Allowable Fees	Current Fees	Increase / (Decrease)	Percent Change
Residential (Per Unit)				
Single Family (<1,500 Square Feet)	$1,810	$618	$1,192	193%
Single Family (1,500-2,499 Square Feet)	$2,711	$688	$2,023	294%
Single Family (>2,500 Square Feet)	$3,036	$773	$2,263	293%
Multi-Family	$1,743	$458	$1,285	281%
Senior Housing (Detached)	$1,792	$409	$1,383	338%
Senior Housing (Attached)	$990	$287	$703	245%
Nonresidential (per 1,000 Square Feet)				
Commercial[1]	$2,241	$618	$1,623	263%
Office & Other Services[2]	$3,434	$364	$3,070	843%
Institutional[3]	$3,199	$528	$2,671	506%
General Light Industrial	$1,657	$205	$1,452	708%
Warehousing	$357	$45	$312	694%

Multimodal Transportation				
Development Type	Maximum Allowable Fees	Current Fees	Increase / (Decrease)	Percent Change
Residential (Per Unit)				
Single Family (<1,500 Square Feet)	$814	$841	($27)	-3%
Single Family (1,500-2,499 Square Feet)	$1,118	$940	$178	19%
Single Family (>2,500 Square Feet)	$1,227	$1,069	$158	15%
Multi-Family[4]	$821	$501	$320	64%
Senior Housing (Detached)	$525	$344	$181	53%
Senior Housing (Attached)	$395	$195	$200	103%
Nonresidential (per 1,000 Square Feet)				
Commercial[1]	$2,480	$1,334	$1,146	86%
Office & Other Services[2]	$1,101	$834	$267	32%
Institutional[3]	$2,294	$1,006	$1,288	128%
General Light Industrial	$342	$424	($82)	-19%
Warehousing	$174	$148	$26	17%

1. Using Shopping Center (ITE 820) as comparison for current fees
2. Using General Office (ITE 710) as comparison for current fees
3. Using Hospital (ITE 610) as comparison for current fees
4. Using Multi-Family, Mid-Rise (3-10 levels) as comparison for current fees.

IMPACT FEE INCREASE OPTIONS

Recent changes to the Florida Impact Fee Statue stipulates that impact fees may only be increased by a margin of 25% or 50% unless evidence of extraordinary circumstances is presented. Figure 3 below shows potential increases in the impact fee schedule that are in line with the current Statute, without demonstrating extraordinary circumstances. The increase of 25% or 50% can only be implemented if the maximum allowable impact fee is greater than those increments.

Figure 3: Impact Fee Increase Options

Parks & Recreation			
Development Type	**Current Fees**	**25% Increase**	**50% Increase**
Residential (Per Unit)			
Single Family (<1,500 Square Feet)	$2,448	$3,060	$3,672
Single Family (1,500-2,499 Square Feet)	$2,721	$3,401	$4,082
Single Family (>2,500 Square Feet)	$3,052	$3,815	$4,578
Multi-Family	$1,902	$2,378	$2,853
Senior Housing (Detached)	$1,606	$2,008	$2,409
Senior Housing (Attached)	$1,127	$1,409	$1,691
Nonresidential (per 1,000 Square Feet)			
Commercial[1]	$0	$0	$0
Office & Other Services[2]	$0	$0	$0
Institutional[3]	$0	$0	$0
General Light Industrial	$0	$0	$0
Warehousing	$0	$0	$0

General Government			
Development Type	**Current Fees**	**25% Increase**	**50% Increase**
Residential (Per Unit)			
Single Family (<1,500 Square Feet)	$618	$773	$927
Single Family (1,500-2,499 Square Feet)	$688	$860	$1,032
Single Family (>2,500 Square Feet)	$773	$966	$1,160
Multi-Family	$458	$573	$687
Senior Housing (Detached)	$409	$511	$614
Senior Housing (Attached)	$287	$359	$431
Nonresidential (per 1,000 Square Feet)			
Commercial[1]	$618	$773	$927
Office & Other Services[2]	$364	$455	$546
Institutional[3]	$528	$660	$792
General Light Industrial	$205	$256	$308
Warehousing	$45	$56	$68

Multimodal Transportation			
Development Type	**Current Fees**	**25% Increase**	**50% Increase**
Residential (Per Unit)			
Single Family (<1,500 Square Feet)	$841	$1,051	$1,262
Single Family (1,500-2,499 Square Feet)	$940	$1,175	$1,410
Single Family (>2,500 Square Feet)	$1,069	$1,336	$1,604
Multi-Family[4]	$501	$626	$752
Senior Housing (Detached)	$344	$430	$516
Senior Housing (Attached)	$195	$244	$293
Nonresidential (per 1,000 Square Feet)			
Commercial[1]	$1,334	$1,668	$2,001
Office & Other Services[2]	$834	$1,043	$1,251
Institutional[3]	$1,006	$1,258	$1,509
General Light Industrial	$424	$530	$636
Warehousing	$148	$185	$222

1. Using Shopping Center (ITE 820) as comparison for current fees
2. Using General Office (ITE 710) as comparison for current fees
3. Using Hospital (ITE 610) as comparison for current fees
4. Using Multi-Family, Mid-Rise (3-10 levels) as comparison for current fees.

RECOMMENDED IMPACT FEES

Given the City of Tamarac's desire to remain economically competitive with surrounding and peer communities, an increase of 25% over the current impact fees is being recommended for all fees where allowable, all other impact fees will be changed to their maximum allowable amount. Figure 4 shows the recommended impact fee schedule.

Figure 4: Recommended Impact Fees

Parks & Recreation				
Development Type	Recommended Fees	Current Fees	Increase / (Decrease)	Percent Change
Residential (Per Unit)				
Single Family (<1,500 Square Feet)	$3,060	$2,448	$612	25%
Single Family (1,500-2,499 Square Feet)	$3,401	$2,721	$680	25%
Single Family (>2,500 Square Feet)	$3,815	$3,052	$763	25%
Multi-Family	$2,378	$1,902	$476	25%
Senior Housing (Detached)	$2,008	$1,606	$402	25%
Senior Housing (Attached)	$1,409	$1,127	$282	25%
Nonresidential (per 1,000 Square Feet)				
Commercial[1]	$0	$0	$0	N/A
Office & Other Services[2]	$0	$0	$0	N/A
Institutional[3]	$0	$0	$0	N/A
General Light Industrial	$0	$0	$0	N/A
Warehousing	$0	$0	$0	N/A

General Government				
Development Type	Recommended Fees	Current Fees	Increase / (Decrease)	Percent Change
Residential (Per Unit)				
Single Family (<1,500 Square Feet)	$773	$618	$155	25%
Single Family (1,500-2,499 Square Feet)	$860	$688	$172	25%
Single Family (>2,500 Square Feet)	$966	$773	$193	25%
Multi-Family	$573	$458	$115	25%
Senior Housing (Detached)	$511	$409	$102	25%
Senior Housing (Attached)	$359	$287	$72	25%
Nonresidential (per 1,000 Square Feet)				
Commercial[1]	$773	$618	$155	25%
Office & Other Services[2]	$455	$364	$91	25%
Institutional[3]	$660	$528	$132	25%
General Light Industrial	$256	$205	$51	25%
Warehousing	$56	$45	$11	25%

Multimodal Transportation				
Development Type	Recommended Fees	Current Fees	Increase / (Decrease)	Percent Change
Residential (Per Unit)				
Single Family (<1,500 Square Feet)	$814	$841	($27)	-3%
Single Family (1,500-2,499 Square Feet)	$1,118	$940	$178	19%
Single Family (>2,500 Square Feet)	$1,227	$1,069	$158	15%
Multi-Family[4]	$626	$501	$125	25%
Senior Housing (Detached)	$430	$344	$86	25%
Senior Housing (Attached)	$244	$195	$49	25%
Nonresidential (per 1,000 Square Feet)				
Commercial[1]	$1,668	$1,334	$334	25%
Office & Other Services[2]	$1,043	$834	$209	25%
Institutional[3]	$1,258	$1,006	$252	25%
General Light Industrial	$342	$424	($82)	-19%
Warehousing	$174	$148	$26	17%

1. Using Shopping Center (ITE 820) as comparison for current fees
2. Using General Office (ITE 710) as comparison for current fees
3. Using Hospital (ITE 610) as comparison for current fees
4. Using Multi-Family, Mid-Rise (3-10 levels) as comparison for current fees.

IMPACT FEE PHASE-IN

In keeping with Florida law, any increase in impact fees of up to 25 percent must be implemented in two equal annual increments. Figure 5 shows the scheduled increase in the impact fee schedule over the 2 years following the passing of the ordinance.

Figure 5: Recommended Impact Fee Phase-In

Parks & Recreation					
Development Type	**Current Fees**	**Maximum Allowable Fees**	**Recommended Fees**	**Year 1**	**Year 2**
Residential (Per Unit)					
Single Family (<1,500 Square Feet)	$2,448	$6,356	$3,060	$2,754	$3,060
Single Family (1,500-2,499 Square Feet)	$2,721	$9,517	$3,401	$3,061	$3,401
Single Family (>2,500 Square Feet)	$3,052	$10,661	$3,815	$3,434	$3,815
Multi-Family	$1,902	$6,122	$2,378	$2,140	$2,378
Senior Housing (Detached)	$1,606	$6,293	$2,008	$1,807	$2,008
Senior Housing (Attached)	$1,127	$3,475	$1,409	$1,268	$1,409
Nonresidential (per 1,000 Square Feet)					
Commercial[1]	$0	$0	$0	$0	$0
Office & Other Services[2]	$0	$0	$0	$0	$0
Institutional[3]	$0	$0	$0	$0	$0
General Light Industrial	$0	$0	$0	$0	$0
Warehousing	$0	$0	$0	$0	$0

General Government					
Development Type	**Current Fees**	**Maximum Allowable Fees**	**Recommended Fees**	**Year 1**	**Year 2**
Residential (Per Unit)					
Single Family (<1,500 Square Feet)	$618	$1,810	$773	$695	$773
Single Family (1,500-2,499 Square Feet)	$688	$2,711	$860	$774	$860
Single Family (>2,500 Square Feet)	$773	$3,036	$966	$870	$966
Multi-Family	$458	$1,743	$573	$515	$573
Senior Housing (Detached)	$409	$1,792	$511	$460	$511
Senior Housing (Attached)	$287	$990	$359	$323	$359
Nonresidential (per 1,000 Square Feet)					
Commercial[1]	$618	$2,241	$773	$695	$773
Office & Other Services[2]	$364	$3,434	$455	$410	$455
Institutional[3]	$528	$3,199	$660	$594	$660
General Light Industrial	$205	$1,657	$256	$231	$256
Warehousing	$45	$357	$56	$51	$56

Multimodal Transportation					
Development Type	**Current Fees**	**Maximum Allowable Fees**	**Recommended Fees**	**Year 1**	**Year 2**
Residential (Per Unit)					
Single Family (<1,500 Square Feet)	$841	$814	$814	$814	$814
Single Family (1,500-2,499 Square Feet)	$940	$1,118	$1,118	$1,029	$1,118
Single Family (>2,500 Square Feet)	$1,069	$1,227	$1,227	$1,148	$1,227
Multi-Family[4]	$501	$821	$626	$564	$626
Senior Housing (Detached)	$344	$525	$430	$387	$430
Senior Housing (Attached)	$195	$395	$244	$219	$244
Nonresidential (per 1,000 Square Feet)					
Commercial[1]	$1,334	$2,480	$1,668	$1,501	$1,668
Office & Other Services[2]	$834	$1,101	$1,043	$938	$1,043
Institutional[3]	$1,006	$2,294	$1,258	$1,132	$1,258
General Light Industrial	$424	$342	$342	$342	$342
Warehousing	$148	$174	$174	$161	$174

1. Using Shopping Center (ITE 820) as comparison for current fees
2. Using General Office (ITE 710) as comparison for current fees
3. Using Hospital (ITE 610) as comparison for current fees
4. Using Multi-Family, Mid-Rise (3-10 levels) as comparison for current fees.

General Government Facilities Impact Fees

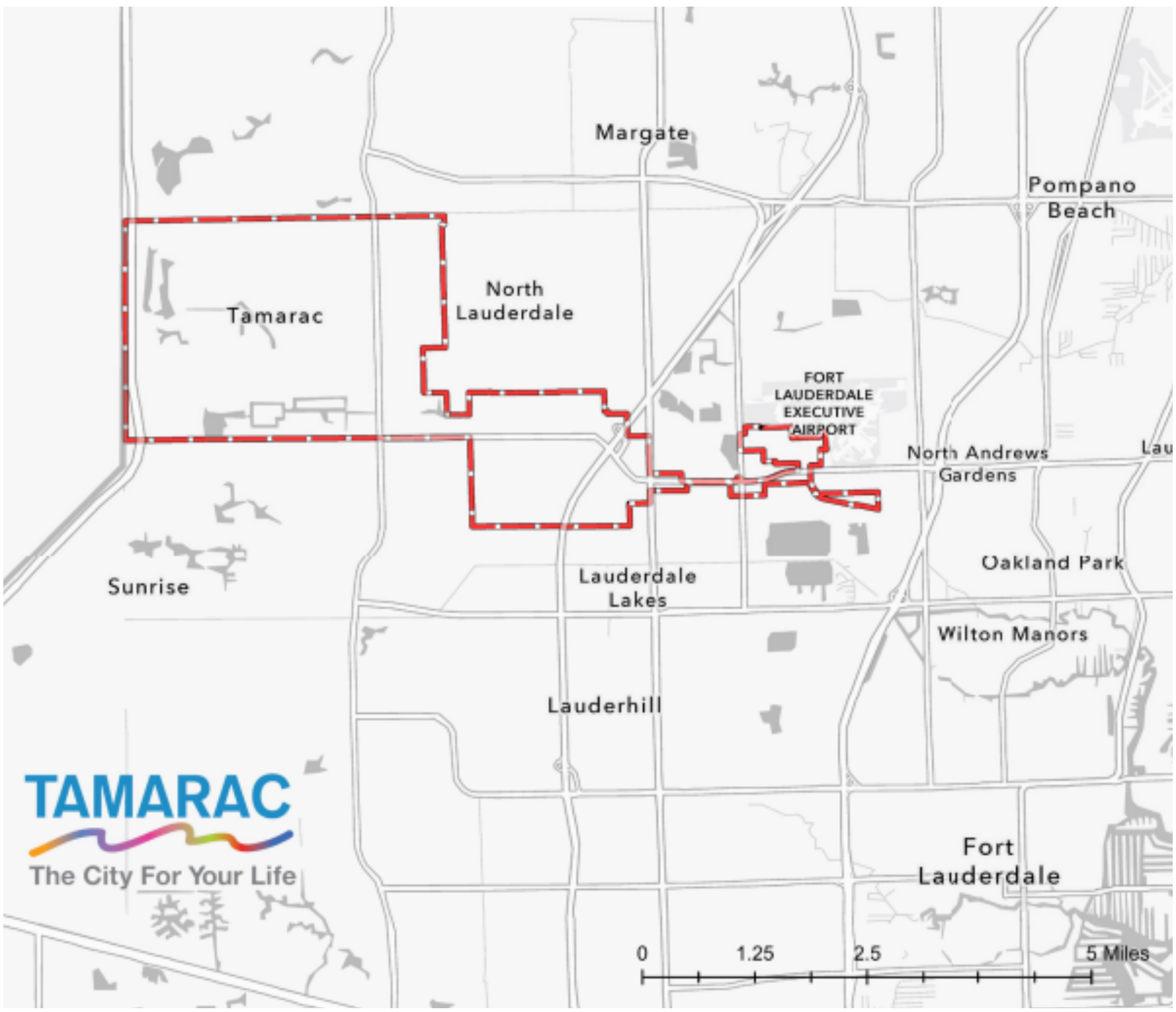
Methodology

The general government facilities impact fees include components for government facilities and land. The incremental expansion methodology is used for all components. For residential development, the fee methodology allocates the capital cost of buildings and land using population as the demand indicator. Employment per 1,000 square feet is used as the demand indicator to allocate capital costs for nonresidential development.

Service Area

Tamarac plans to provide a uniform level of service citywide; therefore, the government facilities impact fees will be assessed in a citywide service area.

Figure G1: General Government Facilities Impact Fee Service Area



PROPORTIONATE SHARE

Impact fees should not exceed a proportionate share of the capital cost needed to provide capital facilities to the development. The government facilities impact fees allocate the cost of capital facilities between residential and nonresidential development using functional population. Based on 2022 estimates from the U.S. Census Bureau's OnTheMap web application, residential development accounts for approximately 79 percent of functional population and nonresidential development accounts for the remaining 21 percent.

Figure G2: Proportionate Share Factors

Demand Units in 2022						
Residential					Demand Hours/Day	Person Hours
	Population	71,578				
	Residents Not Working		38,825		20	776,500
	Employed Residents		32,753			
	Residents Employed in Tamarac			1,408	14	19,712
	Residents Employed outside Tamarac			31,345	14	438,830
					Residential Subtotal	1,235,042
					Residential Share	**79%**
Nonresidential						
	Residents Not Working		38,825		4	155,300
	Jobs Located in Tamarac		16,404			
	Residents Employed in Tamarac			1,408	10	14,080
	Non-Resident Workers (Inflow Commuters)			14,996	10	149,960
					Nonresidential Subtotal	319,340
					Nonresidential Share	**21%**
					Total	1,554,382

Source: U.S. Census Bureau, OnTheMap 6.25.1 Application and LEHD Origin-Destination Employment Statistics.

The proportionate share of costs attributable to residential development will be allocated to population and then converted to an appropriate amount by type of housing unit, based on housing unit type. Proportionate share attributable to nonresidential development will be allocated to jobs and then converted to a fee amount by nonresidential land use type using average employment density factors by type of land use.

LEVEL-OF-SERVICE ANALYSIS

Government Facilities – Incremental Expansion

Tamarac will maintain current levels of service to serve future development by incrementally expanding government facilities. As shown in Figure G3, Tamarac has four general government facilities that total 133,830 square feet of space. To allocate the proportionate share of demand to residential and nonresidential development, this analysis uses daytime population outlined in Figure G2. For residential development, the City's existing level of service is 1.4210 square feet per person (133,830 square feet X 79 percent residential share / 74,401 persons). For nonresidential development, the existing level of service is 1.5652 square feet per job (133,830 square feet X 21 percent nonresidential share / 17,956 jobs).

Based on discussions with City staff, this analysis uses a construction cost estimate of $300 per square foot. This results in costs per demand unit of $426.30 per person (1.4210 square feet per person X $300 per square foot) and $469.55 per job (1.5652 square feet per job X $300 per square foot).

Figure G3: Existing Level of Service for Government Facilities

Description	SqFt
City Hall	65,860
BSO	26,600
Public Services (North & Building Dept.)	21,370
Public Services (South & IT Dept.)	20,000
Total	**133,830**

Cost Allocation Factors	
Cost per Square Foot	$300

Level-of-Service (LOS) Standards	
Existing Square Feet	133,830.0
Residential	
Residential Share	79%
2024 Population	74,401
Square Feet per Person	1.4210
Cost per Person	**$426.30**
Nonresidential	
Nonesidential Share	21%
2024 Jobs	17,956
Square Feet per Job	1.5652
Cost per Job	**$469.55**

Source: City of Tamarac, Florida.

Government Facilities Land – Incremental Expansion

An incremental expansion methodology is also used for the land component of the government facilities impact fee. As shown in Figure G4, the City has 3 parcels of land totaling 40.4 acres. To allocate the proportionate share of demand to residential and nonresidential development, this analysis uses daytime population outlined in Figure G2. Tamarac's existing level of service for residential development is 0.0004 acres per person (40.4 acres X 79 percent residential share / 74,401 persons). For nonresidential development, the existing level of service is 0.0005 acres per job (40.4 acres X 21 percent nonresidential share / 17,956 jobs).

Based on discussions with City staff, this analysis uses a land cost of $1,239,000 per acre. This results in costs per demand unit of $531.49 per person (0.0004 acres per person X $1,239,000 per acre) and $585.41 per job (0.0005 acres per job X $1,239,000 per square foot).

Figure G4: Existing Level of Service for Land

Description	Acres
City Hall & BSO	13.0
Public Services (North & Building Dept.)	17.4
Public Services (South & IT Dept.)	10.0
Total	**40.4**

Cost Allocation Factors	
Cost per Acre	$1,239,000

Level-of-Service (LOS) Standards	
Existing Acres	40.4
Residential	
Residential Share	79%
2024 Population	74,401
Acres per Person	0.0004
Cost per Person	**$531.49**
Nonresidential	
Nonesidential Share	21%
2024 Jobs	17,956
Acres per Job	0.0005
Cost per Job	**$585.41**

Source: City of Tamarac, Florida.

PROJECTED DEMAND FOR GENERAL GOVERNMENT INFRASTRUCTURE

Government Facilities

Based on a projected population increase of 6,290 persons, future residential development has projected demand for approximately 8,938 square feet of general government facilities (6,290 additional persons X 1.4210 square feet per person). With projected employment growth of 1,538 jobs, future nonresidential development demands approximately 2,407 square feet of general government facilities (1,538 additional jobs X 1.5652 square feet per job). Based on the cost per square foot of $300, the total projected growth-related expenditure on government facilities is $3,403,419 (11,345 square feet X $300 per square foot).

Figure G5: Projected Demand for General Government Facilities

Type of Infrastructure	Level of Service	Demand Unit	Cost per SqFt
Government Facilities	1.4210 Square Feet	per Person	$300
	1.5652 Square Feet	per Job	

Demand for Government Facilities					
Year	Population	Jobs	Government Facilities Square Feet		
			Residential	Nonresidential	Total
2024	74,401	17,956	105,726	28,104	133,830
2025	75,041	18,112	106,634	28,349	134,984
2026	75,659	18,264	107,513	28,586	136,099
2027	76,283	18,416	108,400	28,825	137,224
2028	76,912	18,570	109,293	29,065	138,358
2029	77,546	18,725	110,194	29,308	139,502
2030	78,185	18,881	111,102	29,552	140,655
2031	78,804	19,033	111,982	29,789	141,771
2032	79,428	19,185	112,869	30,028	142,897
2033	80,057	19,339	113,763	30,269	144,031
2034	80,691	19,494	114,663	30,511	145,175
10-Yr Increase	**6,290**	**1,538**	**8,938**	**2,407**	**11,345**

Growth-Related Expenditures	$2,681,331	$722,088	$3,403,419

Land

Figure G6 shows projected demand for general government land. Based on a projected population increase of 6,290 persons, future residential development demands approximately 2.7 acres of land (6,290 additional persons X 0.0004 acres per person). With projected employment growth of 1,538 jobs, future nonresidential development demands approximately 0.7 acres of land (1,538 additional jobs X 0.0005 acres per job). Future development demands approximately 3.4 acres of land for general government facilities at a cost of $4,243,198 (3.2 acres X $1,239,000 per acre).

Figure G6: Projected Demand for General Government Facility Land

Type of Infrastructure	Level of Service	Demand Unit	Cost per Acre
Government Facilities Land	0.0004 Acres	per Person	$1,239,000
	0.0005 Acres	per Job	

Demand for Government Facilities					
Year	Population	Jobs	Government Facilities Acreage		
			Residential	Nonresidential	Total
2024	74,401	17,956	31.9	8.5	40.4
2025	75,041	18,112	32.2	8.6	40.7
2026	75,659	18,264	32.5	8.6	41.1
2027	76,283	18,416	32.7	8.7	41.4
2028	76,912	18,570	33.0	8.8	41.8
2029	77,546	18,725	33.3	8.8	42.1
2030	78,185	18,881	33.5	8.9	42.5
2031	78,804	19,033	33.8	9.0	42.8
2032	79,428	19,185	34.1	9.1	43.1
2033	80,057	19,339	34.3	9.1	43.5
2034	80,691	19,494	34.6	9.2	43.8
10-Yr Increase	**6,290**	**1,538**	**2.7**	**0.7**	**3.4**

Growth-Related Expenditures	$3,342,938	$900,260	$4,243,198

CREDITS

A credit is not necessary for general government facilities impact fees since the City does not have any debt for existing government facilities infrastructure.

GENERAL GOVERNMENT FACILITIES IMPACT FEES

Infrastructure components and cost factors for government facilities impact fees are summarized in the upper portion of Figure G7. The cost for government facilities impact fees is $957.80 per person and $1,054.97 per job.

Government facilities impact fees for residential development are assessed according to the number of persons per housing unit. The maximum allowable multi-family fee of $1,743 is calculated using a cost of $957.80 per person multiplied by 1.82 persons per multi-family housing unit.

Government facilities impact fees for nonresidential development are assessed according to the number of jobs generated per 1,000 square feet of floor area. The maximum supportable commercial fee of $2,241 per 1,000 square feet is calculated using a cost of $1,054.97 per job multiplied by 2.12 jobs per 1,000 square feet of commercial development.

Figure G7: Schedule of General Government Facilities Impact Fees

Fee Component	Cost per Person	Cost per Job
Government Facilities Land	$531.49	$585.41
Government Facilities	$426.30	$469.55
Total	**$957.80**	**$1,054.97**

Residential Development	Fees per Unit			
Development Type	Persons per Housing Unit[1]	Maximum Allowable Fees	Current Fees	Recommended Fees
Single Family (<1,500 Square Feet)	1.89	**$1,810**	**$618**	**$773**
Single Family (1,500-2,499 Square Feet)	2.83	**$2,711**	**$688**	**$860**
Single Family (>2,500 Square Feet)	3.17	**$3,036**	**$773**	**$966**
Multi-Family	1.82	**$1,743**	**$458**	**$573**
Senior Housing (Single Family)	1.87	**$1,792**	**$409**	**$511**
Senior Housing (Multi-Family)	1.03	**$990**	**$287**	**$359**

Nonesidential Development	Fees per 1,000 Square Feet			
Development Type	Average Jobs per 1,000 Square Feet[1]	Maximum Allowable Fees	Current Fees	Recommended Fees
Commercial[2]	2.12	**$2,241**	**$618**	**$773**
Office & Other Services[3]	3.26	**$3,434**	**$364**	**$455**
Institutional[4]	3.03	**$3,199**	**$528**	**$660**
General Light Industrial	1.57	**$1,657**	**$205**	**$256**
Warehousing	0.34	**$357**	**$45**	**$56**

1. See Land Use Assumptions
2. Using Shopping Center (ITE 820) as comparison for current fees
3. Using General Office (ITE 710) as comparison for current fees
4. Using Hospital (ITE 610) as comparison for current fees

General Government Facilities Impact Fee Revenue

Projected fee revenue shown below is based on the development projections in Appendix B and the government facilities impact fees shown on the previous page. For the purposes of this projection, the impact fee for single-family development between 1,500 and 2,499 square feet is used to represent all single family development and the impact fee for general light industrial development is used to represent all industrial development. Fees from the proposed phase-in schedule in Figure 5 are used for the purposes of this cash flow projection. If development occurs at a more rapid rate than projected, the demand for infrastructure will increase and impact fee revenue will increase at a corresponding rate. If development occurs at a slower rate than projected, the demand for infrastructure will also decrease, along with impact fee revenue. Over the next 10 years, projected impact fee revenues are approximately $2.49 million and projected expenditures are approximately $5.16 million. This discrepancy is in large part due to the proposed impact fees being a 25 percent increase rather than the maximum allowable fees. Based on the actual mix of future residential and nonresidential construction, the projected general government facilities impact fee revenue shown below may change.

Figure G8: Projected General Government Facilities Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Government Facilities Land	$4,243,198	$0	$4,243,198
Government Facilities	$3,403,419	$0	$3,403,419
Total	**$7,646,617**	**$0**	**$7,646,617**

		Single-Family*	Multi-Family	Industrial**	Commercial	Office	Institutional
Year 1 Fee		$774	$515	$231	$695	$410	$594
Years 2-10 Fee		$860	$573	$256	$773	$455	$660
		per unit	per unit	per KSF	per KSF	per KSF	per KSF
Year		Hsg Unit	Hsg Unit	KSF	KSF	KSF	KSF
Base	2024	18,201	16,869	3,219	2,357	1,220	1,763
Year 1	2025	18,360	17,016	3,236	2,373	1,236	1,780
Year 2	2026	18,513	17,158	3,252	2,389	1,251	1,796
Year 3	2027	18,667	17,302	3,269	2,405	1,266	1,812
Year 4	2028	18,823	17,446	3,286	2,421	1,282	1,829
Year 5	2029	18,980	17,592	3,303	2,437	1,297	1,846
Year 6	2030	19,138	17,739	3,320	2,453	1,313	1,863
Year 7	2031	19,291	17,881	3,337	2,469	1,328	1,879
Year 8	2032	19,446	18,025	3,353	2,485	1,343	1,895
Year 9	2033	19,602	18,169	3,370	2,501	1,358	1,912
Year 10	2034	19,759	18,315	3,387	2,517	1,374	1,929
10-Year Increase		1,558	1,446	169	160	154	166
Projected Revenue		**$1,325,879**	**$819,388**	**$42,774**	**$122,123**	**$69,293**	**$108,325**

Projected Fee Revenue	$2,487,781
Existing Development Share	$5,158,836

* Using the fee for a single family home between 1,500 and 2,499 square feet

** Using the fee for general light industrial development

PARKS AND RECREATION IMPACT FEES

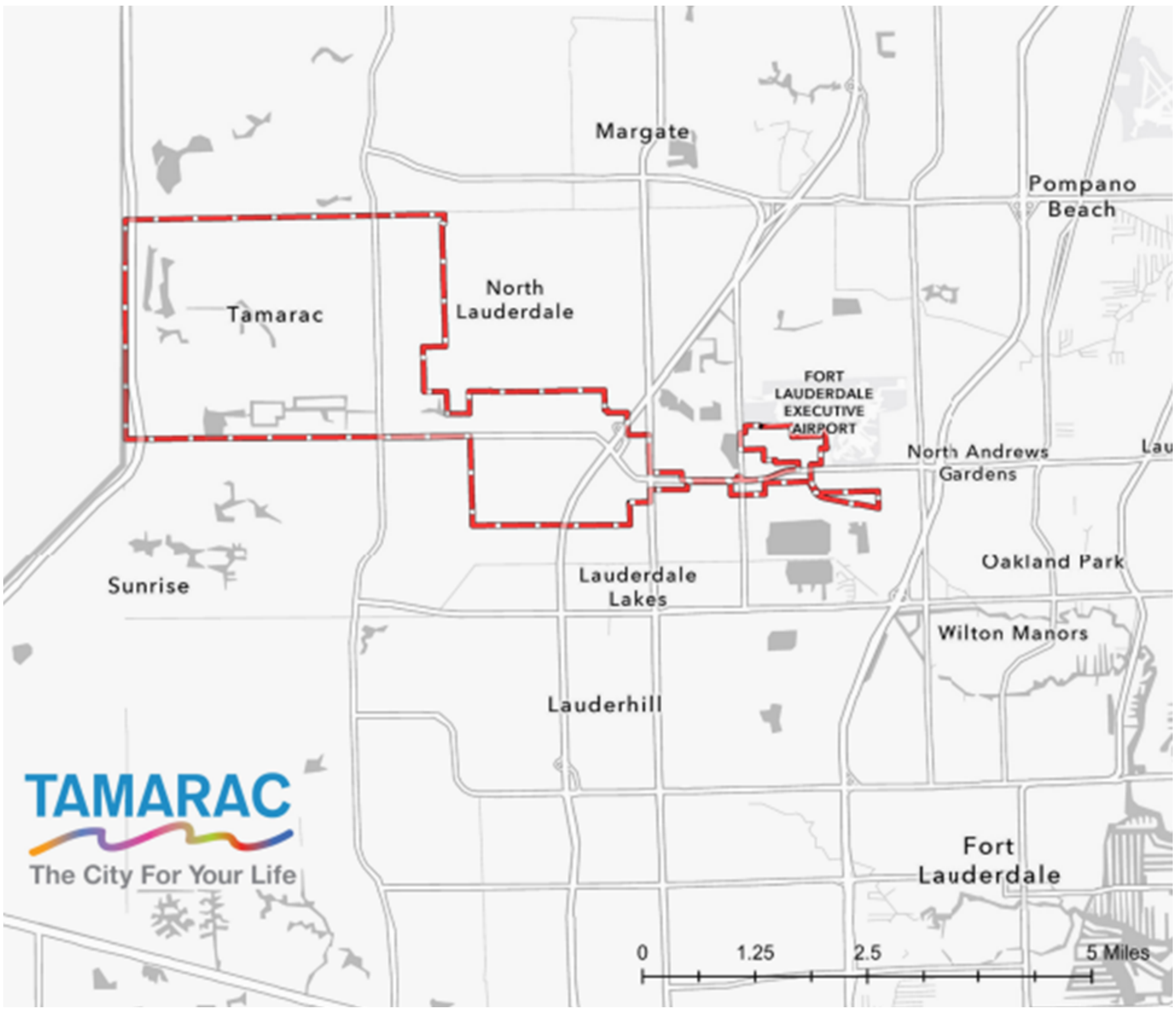
METHODOLOGY

The parks and recreation impact fees include components for park land, park amenities, and community centers. The incremental expansion methodology is used for all components. For residential development, the fee methodology allocates the capital cost of park infrastructure using population as the demand indicator.

SERVICE AREA

Tamarac plans to provide a uniform level of service and equal access to parks within the city limits; therefore, the parks and recreation impact fees will be assessed in a citywide service area.

Figure PR1: Parks and Recreation Impact Fee Service Area



PROPORTIONATE SHARE

Impact fees should not exceed a proportionate share of the capital cost needed to provide capital facilities for new development. The parks and recreation impact fees allocate 100 percent of the cost of capital facilities to residential development. The proportionate share of costs attributable to residential development will be allocated to population and then converted to an appropriate amount by type of housing unit, based on housing unit type.

LEVEL-OF-SERVICE ANALYSIS

Park Land – Incremental Expansion

The City of Tamarac plans to maintain current levels of service to serve future development by incrementally expanding its inventory of park land. Tamarac's existing inventory includes 167.4 acres of land, and this analysis allocates 100 percent of demand to residential development. Tamarac's existing level of service for residential development is 0.0022 acres per person (167.4 acres X 100 percent residential share / 74,401 persons).

Based on discussions with City staff, this analysis uses a land acquisition cost of $1,239,000 per acre. This results in a cost per unit of $2,787.36 per person (0.0022 acres per person X $1,239,000 per acre).

Figure PR2: Existing Level of Service for Park Land

Description	Acres
Tamarac Sports Complex	35.7
Tamarac Park	10.4
Gary B Jones Park for People and Pups	3.5
Caporella Park	9.3
Mainland's Park	23.0
Sunset Point Park	8.5
Tephord Park	20.0
Veterans Memorial Park	6.3
Tamarac Commons Park	0.5
Southgate Boulevard Linear Park	48.2
Landings Park	2.0
Total	**167.4**

Cost Allocation Factors	
Cost per Acre	$1,239,000

Level-of-Service (LOS) Standards	
Existing Acres	167.4
Residential	
Residential Share	100%
2024 Population	74,401
Acres per Person	0.0022
Cost per Person	**$2,787.36**

Source: Tamarac Parks and Recreation and Public Services Department.

Park Improvements – Incremental Expansion

Tamarac currently has 1,425 park improvements in its parks (a full inventory is shown in Figure PR3), and the City plans to construct additional park improvements to serve future development. Based on costs from City's current parks master plan and parks maintenance and operations plan, information provided by city staff, and TischlerBise cost estimates, the total value of Tamarac's existing park improvements is $27,243,200. When the replacement value of park improvements is compared to the number of improvements, the weighted average cost is $19,118 per park amenity ($27,243,200 total cost / 1,425 park improvements).

Figure PR3: Existing Inventory of Park Improvements

Description	Improvements	Unit Cost	Replacement Cost
Pier	3	$21,000	$63,000
Shelter	20	$20,000	$400,000
Picnic Table	80	$700	$56,000
Grill	23	$200	$4,600
Bench	65	$1,000	$65,000
Water Fountain	16	$1,000	$16,000
Parking Space	1,047	$2,000	$2,094,000
Covered Playground	2	$260,000	$520,000
Bike Rack	6	$500	$3,000
Dog Waste Station	8	$500	$4,000
Exercise Station	19	$150,000	$2,850,000
Fitness Station	5	$150,000	$750,000
Trash Cans	19	$400	$7,600
Restroom	34	$150,000	$5,100,000
Stage	1	$150,000	$150,000
Concession	5	$25,000	$125,000
Meeting Room	1	$20,000	$20,000
Basketball Court	5	$30,000	$150,000
Tennis Court	4	$100,000	$400,000
Press Box	1	$35,000	$35,000
Artificial Field	1	$1,000,000	$1,000,000
Grass Field	1	$80,000	$80,000
Scoreboard	8	$10,000	$80,000
Baseball Field	7	$500,000	$3,500,000
Batting Cage	3	$10,000	$30,000
Skate Park	1	$500,000	$500,000
Bleachers	30	$250,000	$7,500,000
Uncovered Playground	2	$240,000	$480,000
Rock Climb Wall	3	$200,000	$600,000
Boat Ramp	1	$30,000	$30,000
Scorer's Box	2	$15,000	$30,000
Pool	1	$500,000	$500,000
Gym	1	$100,000	$100,000
Total	**1,425**	**$19,118**	**$27,243,200**

As stated previously, this analysis allocates 100 percent of demand to residential development. The City's existing level of service for residential development is 0.0192 improvements per person (1,425 improvements X 100 percent residential share / 74,401 persons).

Based on the total cost of Tamarac's existing park improvements, the weighted average replacement cost is $19,118 per improvement. This results in a cost per demand unit of $366.16 per person (0.0192 improvements per person X $19,118 per amenity).

Figure PR4: Existing Level of Service for Park Improvements

Cost Allocation Factors	
Cost per Improvement	$19,118

Level-of-Service (LOS) Standards	
Existing Improvements	1,425
Residential	
Residential Share	100%
2024 Population	74,401
Improvements per Person	0.0192
Cost per Person	**$366.16**

Source: Tamarac Parks and Recreation and Public Services Department.

Community Centers – Incremental Expansion

Figure PR5 provides information related to Community Centers in Tamarac. The City has four Community Centers totaling 51,966 square feet. To determine the existing level of service, Community Center square footage is compared to existing population, resulting in a level of service of 0.6985 square feet per person (51,966 square feet X 100 percent residential share / 74,401 persons).

Based on discussions with City staff, this analysis uses a construction cost of $300 per square foot. When the cost per square foot is compared to the existing level of service, the cost per demand indicator is $209.54 per person (0.6985 square feet per person X $300 per square foot).

Figure PR5: Existing Level of Service for Community Centers

Description	Square Feet
Caporella Squatic and Wellness Complex	3,000
Multi-Purpose Center	16,466
Tamarac Community Center	31,000
Tamarac Recreation Center	1,500
Total	**51,966**

Cost Allocation Factors	
Cost per Square Foot	$300

Level-of-Service (LOS) Standards	
Existing Square Feet	51,966
Residential	
Residential Share	100%
2024 Population	74,401
Square Feet per Person	0.6985
Cost per Person	**$209.54**

Source: Tamarac Parks and Recreation and Public Services Department.

Projected Demand for Park Infrastructure

Park Land

Projected demand for park land is shown in Figure PR6. Based on a projected population increase of 6,290 persons, future residential development is projected to demand 14.1 additional acres of park land (6,290 additional persons X 0.0022 acres per person) at a cost of $17,531,678 (14.1 acres X $1,239,000 per acre).

Figure PR6: Projected Demand for Park Land

Type of Infrastructure	Level of Service		Demand Unit	Cost per Acre
Park Land	0.0022	Acres	per Person	$1,239,000

Demand for Park Land		
Year	Population	Acres
2024	74,401	167.4
2025	75,041	168.8
2026	75,659	170.2
2027	76,283	171.6
2028	76,912	173.0
2029	77,546	174.5
2030	78,185	175.9
2031	78,804	177.3
2032	79,428	178.7
2033	80,057	180.1
2034	80,691	181.5
10-Yr Increase	**6,290**	**14.1**

Growth-Related Expenditures	$17,531,678

Park Improvements

Projected demand for Park Improvements is shown in Figure PR7. Based on a projected population increase of 6,290 persons, future residential development demands approximately 120.5 park improvements (6,290 additional persons X 0.0192 amenities per person) at a cost of $2,303,068 (120.5 park amenities X $19,118 per amenity).

Figure PR7: Projected Demand for Park Improvements

Type of Infrastructure	Level of Service	Demand Unit	Cost per Unit
Park Improvements	0.0192 Improvements	per Person	$19,118

Demand for Park Improvements		
Year	Population	Improvements
2024	74,401	1,425.0
2025	75,041	1,437.2
2026	75,659	1,449.1
2027	76,283	1,461.0
2028	76,912	1,473.1
2029	77,546	1,485.2
2030	78,185	1,497.5
2031	78,804	1,509.3
2032	79,428	1,521.3
2033	80,057	1,533.3
2034	80,691	1,545.5
10-Yr Increase	**6,290**	**120.5**

Growth-Related Expenditures	$2,303,068

Community Centers

Projected demand for Community Space is shown in Figure PR8. Based on a projected population increase of 6,290 persons, future residential development demands approximately 4,393 square feet of community centers (6,290 additional persons X 0.6985 square feet per person) at a cost of $1,317,920 (4,393 square feet X $300 per square foot).

Figure PR8: Projected Demand for Community Centers

Type of Infrastructure	Level of Service		Demand Unit	Cost per Sq. Ft.
Community Centers	0.6985	Square Feet	per Person	$300

Demand for Community Centers		
Year	Population	Square Feet
2024	74,401	51,966
2025	75,041	52,413
2026	75,659	52,845
2027	76,283	53,280
2028	76,912	53,719
2029	77,546	54,162
2030	78,185	54,609
2031	78,804	55,041
2032	79,428	55,477
2033	80,057	55,916
2034	80,691	56,359
10-Yr Increase	**6,290**	**4,393**

Growth-Related Expenditures	$1,317,920

CREDITS

A credit is not necessary for parks and recreation impact fees since the City does not have any debt for existing parks infrastructure.

PARKS AND RECREATION IMPACT FEES

Infrastructure components and cost factors for parks and recreation impact fees are summarized in the upper portion of Figure PR9. The cost for parks and recreation impact fees is $3,363.06 per person, and Tamarac will not assess parks and recreation impact fees to nonresidential development.

Parks and recreation impact fees for residential development are assessed according to the number of persons per housing unit. The maximum allowable multi-family fee of $6,121 is calculated using a cost of $3,363.06 per person multiplied by 1.82 persons per multi-family unit.

Figure PR9: Schedule of Parks and Recreation Impact Fees

Fee Component	Cost per Person
Park Land	$2,787.36
Park Improvements	$366.16
Community Centers	$209.54
Total	**$3,363.06**

Residential Development	Fees per Unit			
Development Type	**Persons per Housing Unit[1]**	**Maximum Allowable Fees**	**Current Fees**	**Recommended Fees**
Single Family (<1,500 Square Feet)	1.89	**$6,356**	**$2,448**	**$3,060**
Single Family (1,500-2,499 Square Feet)	2.83	**$9,517**	**$2,721**	**$3,401**
Single Family (>2,500 Square Feet)	3.17	**$10,661**	**$3,052**	**$3,815**
Multi-Family	1.82	**$6,122**	**$1,902**	**$2,378**
Senior Housing (Detached)	1.87	**$6,293**	**$1,606**	**$2,008**
Senior Housing (Attached)	1.03	**$3,475**	**$1,127**	**$1,409**

1. See Land Use Assumptions

PARK AND RECREATION IMPACT FEE REVENUE

Projected fee revenue shown below is based on the development projections in Appendix B and the park and recreation impact fees shown on the previous page. For the purposes of this projection, the impact fee for single-family development between 1,500 and 2,499 square feet is used to represent all single family development. Fees from the proposed phase-in schedule in Figure 5 are used for the purposes of this cash flow projection. If development occurs at a more rapid rate than projected, the demand for infrastructure will increase and impact fee revenue will increase at a corresponding rate. If development occurs at a slower rate than projected, the demand for infrastructure will also decrease, along with impact fee revenue. Over the next 10 years, projected impact fee revenues are approximately $8.65 million and projected expenditures are approximately $21.2 million. This discrepancy is in large part due to the proposed impact fees being a 25 percent increase rather than the maximum allowable fees. Based on the actual mix of future residential construction, the projected parks and recreation impact fee revenue shown below may change.

Figure PR10: Projected Park and Recreation Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Park Land	$17,531,678	$0	$17,531,678
Park Improvements	$2,303,068	$0	$2,303,068
Community Centers	$1,317,920	$0	$1,317,920
Total	**$21,152,666**	**$0**	**$21,152,666**

		Single Family*	Multi-Family
	Year 1 Fee	$3,061	$2,140
	Years 2-10 Fee	$3,401	$2,378
		per unit	per unit
Year		Hsg Unit	Hsg Unit
Base	2024	18,201	16,869
Year 1	2025	18,360	17,016
Year 2	2026	18,513	17,158
Year 3	2027	18,667	17,302
Year 4	2028	18,823	17,446
Year 5	2029	18,980	17,592
Year 6	2030	19,138	17,739
Year 7	2031	19,291	17,881
Year 8	2032	19,446	18,025
Year 9	2033	19,602	18,169
Year 10	2034	19,759	18,315
10-Year Increase		1,558	1,446
Projected Revenue		**$5,243,776**	**$3,402,785**

Projected Fee Revenue	$8,646,560
Existing Development Share	$12,506,106

* Using the fee for a single family home between 1,500 and 2,499 square feet

MULTI-MODAL TRANSPORTATION IMPACT FEES

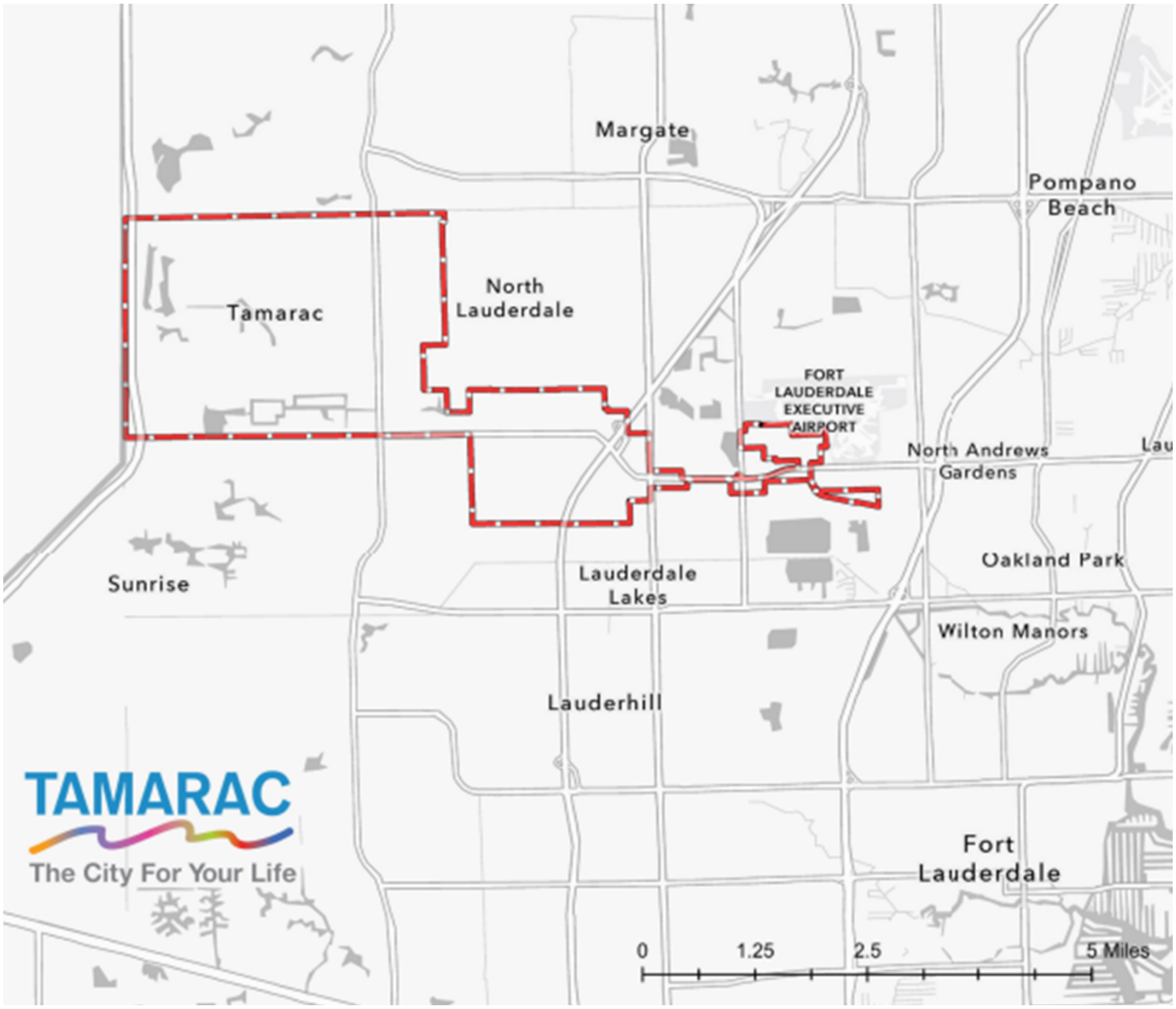
METHODOLOGY

The multi-modal transportation impact fees include components for shared paths/trails, sidewalks, and bike lanes. The incremental expansion methodology is used for the multi-modal transportation impact fee. The multi-modal transportation impact fee is calculated using person trips as the demand base. Costs are allocated to both residential and nonresidential development using trip generation rates, trip adjustment factors, and trip length adjustment factors. Residential trip generation rates are customized to Tamarac's residential development for single family units, as discussed in the following sections. Nonresidential trip generation rates are highest for retail/commercial development and lowest for industrial development, whereas trip rates for office and institutional development fall between the other two categories.

SERVICE AREA

Tamarac plans to provide a uniform level of service and equal access to multi-modal transportation infrastructure within the city limits; therefore, the parks and recreation impact fees will be assessed in a citywide service area.

Figure T1: Multi-Modal Transportation Impact Fee Service Area



PROPORTIONATE SHARE

Transportation impact fees should be proportionate to the cost of transportation infrastructure needed to accommodate new development. The multi-modal transportation impact fees allocate the cost of transportation infrastructure between residential and nonresidential based on trip generation rates, trip adjustment factors, and trip lengths.

VEHICLE TRIPS

Average weekday vehicle trips are used as a measure of demand by land use. Vehicle trips are estimated using average weekday vehicle trip ends from the reference book, *Trip Generation, 11th Edition*, published by the Institute of Transportation Engineers (ITE) in 2021. A vehicle trip end represents a vehicle entering or exiting a development (as if a traffic counter were placed across a driveway). To calculate the impact fees, trip generation rates are adjusted to avoid double counting each trip at both the origin and destination points. The basic trip adjustment factor is 50 percent. As discussed further below, the impact fee methodology includes additional adjustments to make the fees proportionate to the infrastructure demand for particular types of development.

Residential Trip Generation Rates

As an alternative to simply using national average trip generation rates for residential development, published by the Institute of Transportation Engineers (ITE), TischlerBise calculates custom trip rates using local demographic data. Key inputs needed for the analysis, including average number of persons and vehicles available per housing unit, are available from American Community Survey (ACS) data. In order to maintain the City's current fee structure, ITE national averages are used for multi-family units and custom rates are used for single family units.

Vehicle Trip Ends by Single Family Bedroom Range

TischlerBise recommends a fee schedule where larger units pay higher impact fees than smaller units for single family development. Benefits of the proposed methodology include: 1) proportionate assessment of infrastructure demand using local demographic data, and 2) a progressive fee structure (i.e., smaller units pay less, and larger units pay more).

TischlerBise creates custom tabulations of demographic data by bedroom range from individual survey responses provided by the U.S. Census Bureau in files known as Public Use Microdata Samples (PUMS). PUMS files are only available for areas of at least 100,000 persons, and Tamarac is in Public Use Microdata Area (PUMA) 01105. Shown in Figure T2, cells with yellow shading indicate the unweighted survey results, which yield the unadjusted number of persons and vehicles available per single family housing unit. Unadjusted persons per housing unit and vehicles per housing unit are adjusted to control totals in Tamarac – 2.35 persons per single family housing unit and 1.52 vehicles per single family unit. The analysis multiplies adjusted persons per housing unit estimates by the ITE weighted average trip rate per person to estimate trip ends per housing unit based on persons. The analysis multiplies adjusted vehicles per housing unit estimates by the ITE weighted average trip rate per vehicle to estimate trip ends per housing unit based on vehicles. Finally, the analysis calculates average trip ends per housing unit using the average number of trip ends per person and per vehicle. Single Family housing units with 0-2 bedrooms generate 6.60 vehicle trips ends per day and single family housing units with 4+ bedrooms generate 10.50 vehicle trip ends per day.

Figure T2: Vehicle Trip Ends by Single Family Bedroom Range

Bedroom Range	Persons[1]	Vehicles Available[1]	Housing Units[1]	Housing Mix	Unadjusted PPHU	Adjusted PPHU[2]	Unadjusted VPHU	Adjusted VPHU[2]
0-2	874	650	429	44%	2.04	1.94	1.52	1.26
3	1,117	862	433	44%	2.58	2.46	1.99	1.66
4+	425	272	120	12%	3.54	3.38	2.27	1.89
Total	2,416	1,784	982	100%	2.46	2.35	1.82	1.52

National Averages According to ITE

ITE Code	AWVTE per Person	AWVTE per Vehicle	AWVTE per HU	Housing Mix
210 SFD	2.65	6.36	9.43	87%
220 Apt	1.86	5.10	6.74	13%
Wtd Avg	2.55	6.20	9.09	100%

Recommended AWVTE per Household

Bedroom Range	AWVTE per HU Based on Persons[3]	AWVTE per HU Based on Vehicles[4]	AWVTE per Housing Unit[5]
0-2	5.15	8.04	6.60
3	6.53	10.56	8.55
4	8.96	12.03	10.50
Average	6.22	9.64	7.93

1. American Community Survey, Public Use Microdata Sample for FL PUMA 01105 (2019-2023 5-Year unweighted data).
2. Adjusted multipliers are scaled to make the average PUMS values match control totals for Tamarac, based on American Community Survey 2019-2023 5-Year Estimates.
3. Adjusted persons per housing unit multiplied by national weighted average trip rate per person.
4. Adjusted vehicles available per housing unit multiplied by national weighted average trip rate per vehicle.
5. Average trip rates based on persons and vehicles per housing Unit.

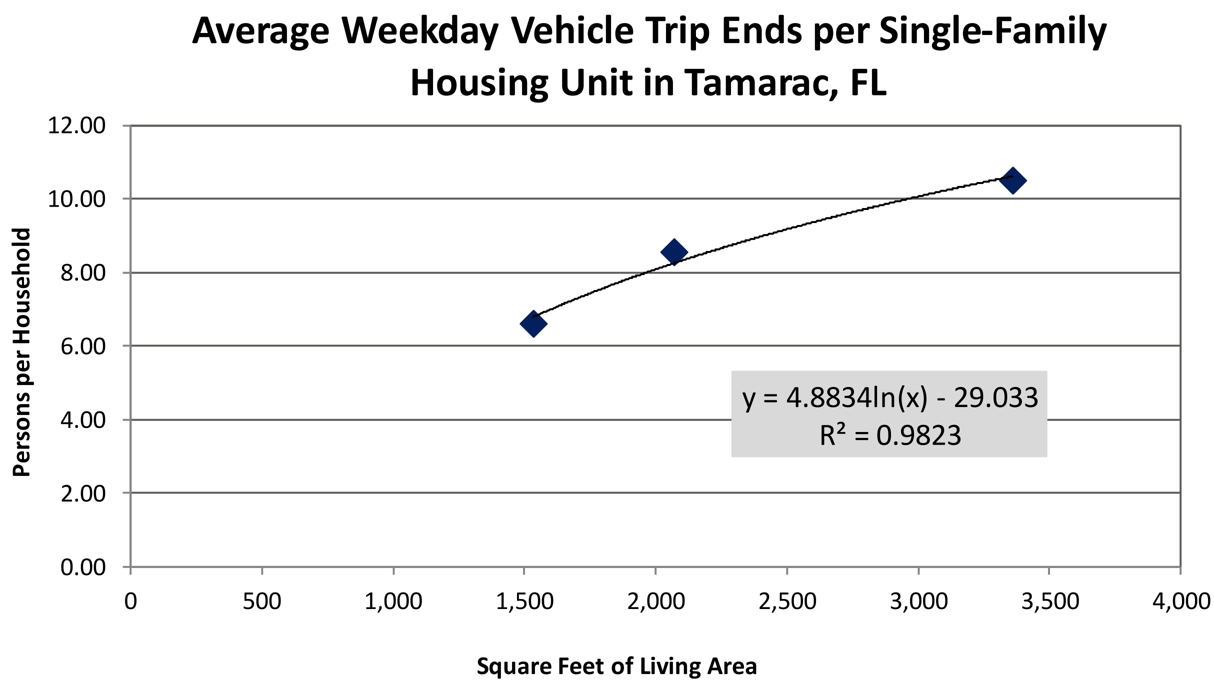
Vehicle Trip Ends by Single Family Housing Size

To derive average weekday vehicle trip ends by single family dwelling size, Tischler Bise uses 2023 U.S. Census Bureau data for single family housing units constructed in the South Atlantic region. Based on 2023 estimates, living areas range from 1,532 square feet for 0 to 2 bedroom housing units up to 3,357 square feet for 4+ bedroom housing units. Citywide average floor area and weekday vehicle trip ends, by bedroom range, are plotted in Figure T3 with a logarithmic trend line formula to derive trip ends by single family housing unit size. TischlerBise recommends a minimum size of 1,500 square feet or less and a maximum size of 2,500 square feet or larger.

A medium-size single family unit with 1,501 to 2,499 square feet has a fitted-curve value of 9.17 vehicle trip ends on an average weekday – this is less than the national average of 9.43 vehicle trip ends per single-family unit. A small single family unit of 1,500 square feet or less generates 6.68 vehicle trip ends, and this represents 73 percent of demand from a medium-size unit. A large unit of 3,501 square feet or more generates 10.74 vehicle trip ends, and this represents 110 percent of demand from a medium-size unit. With a “one-size-fits-all” approach, small units pay more than their proportionate share while large units pay less than their proportionate share.

Figure T3: Vehicle Trip Ends by Housing Size

Average persons per household derived from 2019-2023 ACS 5-Year PUMS data including Tamarac. Unit sizes by bedroom from the 2023 U.S. Census Bureau average for all single family units constructed in the South Atlantic region.	Actual Averages per Household			Fitted-Curve Values	
	Bedrooms	Square Feet	Trip Ends	Sq Ft Range	Trip Ends
	0-2	1,532	6.60	1,500 or less	**6.68**
	3	2,070	8.55	1,501 to 2,499	**9.17**
	4+	3,357	10.50	2,500 or more	**10.07**



Nonresidential Trip Generation Rates

For nonresidential development, TischlerBise uses trip generation rates published in Trip Generation, Institute of Transportation Engineers, 11th Edition (2021). The prototype for industrial development is Industrial Park (ITE 130) which generates 3.37 average weekday vehicle trip ends per 1,000 square feet of floor area. Institutional development uses Government Office (ITE 730) and generates 22.59 average weekday vehicle trip ends per 1,000 square feet of floor area. For office & other services development, the proxy is General Office (ITE 710), and it generates 10.84 average weekday vehicle trip ends per 1,000 square feet of floor area. The prototype for commercial development is Shopping Center (ITE 820) which generates 37.01 average weekday vehicle trips per 1,000 square feet of floor area.

Figure T4: Average Weekday Vehicle Trip Ends by Land Use

ITE Code	Land Use Group	Demand Unit	Avg Wkdy Trip Ends Per Demand Unit[1]	Avg Wkdy Trip Ends Per Employee[1]	Employees Per Demand Unit	Square Feet Per Employee
110	Light Industrial	1,000 Sq Ft	4.87	3.10	1.57	637
130	Industrial Park	1,000 Sq Ft	3.37	2.91	1.16	864
140	Manufacturing	1,000 Sq Ft	4.75	2.51	1.89	528
150	Warehousing	1,000 Sq Ft	1.71	5.05	0.34	2,953
254	Assisted Living	bed	2.60	4.24	0.61	na
254	Assisted Living	1,000 Sq Ft	4.19	4.24	0.99	1,012
310	Hotel	room	7.99	14.34	0.56	na
320	Motel	room	3.35	25.17	0.13	na
520	Elementary School	student	2.27	22.50	0.10	na
525	High School	student	1.94	21.95	0.09	na
540	Community College	student	1.15	14.61	0.08	na
550	University/College	student	1.56	8.89	0.18	na
565	Day Care	student	4.09	21.38	0.19	na
610	Hospital	1,000 Sq Ft	10.77	3.77	2.86	350
620	Nursing Home	bed	3.06	3.31	0.92	na
710	General Office (avg size)	1,000 Sq Ft	10.84	3.33	3.26	307
720	Medical-Dental Office	1,000 Sq Ft	36.00	8.71	4.13	242
730	Government Office	1,000 Sq Ft	22.59	7.45	3.03	330
750	Office Park	1,000 Sq Ft	11.07	3.54	3.13	320
760	Research & Dev Center	1,000 Sq Ft	11.08	3.37	3.29	304
770	Business Park	1,000 Sq Ft	12.44	4.04	3.08	325
820	Shopping Center (avg size)	1,000 Sq Ft	37.01	17.42	2.12	471

1. Trip Generation, Institute of Transportation Engineers, 11th Edition (2022).

Trip Rate Adjustments

Trip generation rates require an adjustment factor to avoid double counting each trip at both the origin and destination points. Therefore, the basic trip adjustment factor is 50 percent. As discussed further in this section, the impact fee methodology includes additional adjustments to make the fees proportionate to the infrastructure demand for each type of development.

Commuter Trip Adjustment

Residential development has a larger trip adjustment factor of 67 percent to account for commuters leaving Tamarac for work. According to the 2022 National Household Travel Survey (see Table 8-2) weekday work trips are typically 36 percent of production trips (i.e., all out-bound trips, which are 50 percent of all trip ends). As shown in Figure T5, the U.S. Census Bureau's OnTheMap web application indicates 96 percent of resident workers traveled outside of Tamarac for work in 2022. In combination, these factors (0.36 x 0.50 x 0.96 = 0.17) support the additional 17 percent allocation of trips to residential development.

Figure T5: Commuter Trip Adjustment

Trip Adjustment Factor for Commuters[1]	
Employed Residents	32,753
Residents Living and Working in Tamarac	1,408
Residents Commuting Outside Tamarac for Work	31,345
Percent Commuting out of Tamarac	96%
Additional Production Trips	17%
Residential Trip Adjustment Factor	67%

1. U.S. Census Bureau, OnTheMap Application (version 6.6) and LEHD Origin-Destination Employment Statistics, 2019.

2. According to the National Household Travel Survey (2022)*, published in January 2024 (see Table 8-2), home-based work trips are typically 36.0 percent of "production" trips, in other words, out-bound trips (which are 50 percent of all trip ends). Also, LED OnTheMap data from 2022 indicate that 96 percent of Tamarac workers travel outside the city for work. In combination, these factors (0.360 x 0.50 x 0.96 = 0.17) account for 17 percent of additional production trips. The total adjustment factor for residential includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (17 percent of production trips) for a total of 67 percent.
*http://nhts.ornl.gov/publications.shtml ; Summary of Travel Trends - Table "Travel Characteristics for Weekday vs. Weekend"

Adjustment for Pass-By Trips

For commercial development, the trip adjustment factor is less than 50 percent because this type of development attracts vehicles as they pass by on arterial and collector roads. For example, when someone stops at a convenience store on the way home from work, the convenience store is not the primary destination. For the average shopping center, ITE data indicate 34 percent of the vehicles that enter are passing by on their way to some other primary destination. The remaining 66 percent of attraction trips have the commercial site as their primary destination. Because attraction trips are half of all trips, the trip adjustment factor is 66 percent multiplied by 50 percent, or approximately 33 percent of the trip ends.

Average Weekday Vehicle Trips

Shown below in Figure T6, multiplying average weekday vehicle trip ends and trip adjustment factors (discussed on the previous page) by Tamarac's existing development units provides the average weekday vehicle trips generated by existing development. As shown below, existing development generates 251,908 vehicle trips on an average weekday.

Figure T6: Average Weekday Vehicle Trips by Land Use

Development Type	Dev Unit	ITE Code	Avg Wkday VTE	Trip Adjustment	2024 Dev Units	2024 Veh Trips
Single Family	HU	210	9.43	67%	18,201	114,998
Multi-Family	HU	220	6.74	67%	16,869	76,176
Industrial	KSF	130	3.37	50%	3,219	5,424
Commercial	KSF	820	37.01	33%	2,357	28,786
Office & Other Services	KSF	710	10.84	50%	1,220	6,613
Institutional	KSF	730	22.59	50%	1,763	19,912
Total						251,908

PERSON TRIPS

Tamarac is a unique community with residents and workers using varying modes of travel. In general, an impact fee study calculates future development's impact on infrastructure. In suburban, greenfield communities that concentrate on roadway expansion to accommodate additional vehicles, a development's impact is best estimated by calculating the additional vehicle trips or vehicle miles traveled (VMT) generated by the development. However, based on the urban environment and residents' travel behaviors, a multimodal approach is necessary for the City of Tamarac. This is also consistent with the capital improvements identified in Tamarac's Capital Improvement Plan and Tamarac's desire to serve all modes of travel. As such, the multimodal approach calculates person trips generated by the varying development types in the study.

Person Trip Methodology

According to the Institute of Transportation Engineers (ITE), there are several elements necessary to calculate person trips. The following equation is provided in the ITE's Trip Generation Handbook (2021):

Person trips = [(vehicle occupancy) x (vehicle trips)] + transit trips + walk trips + bike trips

To create a more streamlined approach, this study uses "walk / bike / scooter" as the sum of walk and bike trips. The Trip Generation Handbook outlines the general approach to calculating person trips:

1. **Estimate vehicle trip ends generated by development type.** This study uses the vehicle trip rates found in Figure T3 for residential development and Figure T4 for nonresidential development.
2. **Determine mode share and vehicle occupancy.** This study uses mode share and vehicle occupancy data for Tamarac from the 2022 National Household Travel Survey (NHTS) refined to the South Atlantic region.
3. **Convert vehicle trips to person trips.** This conversion calculates the total person trips by combining the vehicle trip mode share and vehicle occupancy.

Mode Share and Vehicle Occupancy

Vehicle trip estimates, by mode, from the NHTS South Atlantic region provide mode share and vehicle occupancy data used in this analysis. According to preliminary results for Tamarac, the vehicle mode share is 88.9 percent for residential trips and 86.0 percent for nonresidential trips. Additionally, the vehicle trips had an average vehicle occupancy of 1.56 passengers per residential trip and 1.68 passengers per nonresidential trip.

Figure T7: Mode Share

	Residential		Nonresidential	
Mode	Trips	Share	Trips	Share
Vehicle	553	88.9%	437	86.0%
Transit	25	4.0%	23	4.5%
Non-Motorized	44	7.1%	48	9.4%
Total	622	100.0%	508	100.0%

Source: National Household Travel Survey (2022); TischlerBise Analysis.

Figure T8: Vehicle Occupancy

	Residential	Nonresidential
Vehicle Occupants	860	734
Vehicle Trips	553	437
Vehicle Occupancy	1.56	1.68

Source: National Household Travel Survey (2022); TischlerBise Analysis.

Calculation of Person Trip Ends

The total person trip end rate for each land use can be calculated using the vehicle trip end rate, vehicle occupancy rate, and vehicle mode share. The following formula to calculate vehicle trip ends is provided in the ITE's Trip Generation Handbook (2021):

Vehicle trip ends = [(person trip ends) x (vehicle mode share)]/(vehicle occupancy)

To calculate average weekday person trip ends for each land use, the analysis inputs vehicle trip ends, vehicle occupancy, and vehicle mode share factors found in earlier sections. For example, a 2,300-square-foot single family housing unit generates 9.17 average weekday vehicle trip ends, has a vehicle occupancy rate of 1.56, and the vehicle mode share is 88.9 percent. Based on these factors, a 2,300-square-foot single family housing unit generates 10.75 average weekday person trip ends ([9.17 vehicle trip ends X 1.56 occupancy rate] / 88.9 percent vehicle mode share). Figure T9 includes average weekday person trip ends for each land use. While the four prototypes used for projections are shown here, warehousing is also included here to show the development of its demand indicator for development fees.

Figure T9: Average Weekday Person Trip Ends by Land Use

Development Type	Avg Weekday Vehicle Trip Ends	Vehicle Occupancy Rate	Vehicle Mode Share	Avg Weekday Person Trip Ends	Trip Adjustment Factor	Avg Weekday Person Trips
Residential (per housing unit)						
Single Family (<1,500 Square Feet)	6.68	1.56	88.9%	11.68	67%	7.83
Single Family (1,500-2,499 Square Feet)	9.17	1.56	88.9%	16.04	67%	10.75
Single Family (>2,500 Square Feet)	10.07	1.56	88.9%	17.61	67%	11.80
Multi-Family	6.74	1.56	88.9%	11.79	67%	7.90
Senior Housing (Single Family)	4.31	1.56	88.9%	7.54	67%	5.05
Senior Housing (Multi-Family)	3.24	1.56	88.9%	5.67	67%	3.80
Nonresidential (per 1,000 square feet)						
Industrial	3.37	1.68	86.0%	6.58	50%	3.29
Commercial	37.01	1.68	86.0%	72.26	33%	23.85
Office & Other Services	10.84	1.68	86.0%	21.17	50%	10.58
Institutional	22.59	1.68	86.0%	44.11	50%	22.05
Warehousing	1.71	1.68	86.0%	3.34	50%	1.67

Source: Trip Generation, Institute of Transportation Engineers, 11th Edition (2021); National Household Travel Survey data, 2022; TischlerBise analysis.

Average Weekday Person Trips

Shown below, multiplying average weekday person trip ends and trip adjustment factors by existing development units provides the average weekday person trips generated by existing development. As shown below, existing development generates 452,985 person trips on an average weekday.

Figure T10: Average Weekday Person Trips by Land Use

Development Type	Dev Unit	ITE Code	Avg Wkday PTE	Trip Adjustment	2024 Dev Units	2024 Pers Trips
Single Family	HU	210	16.49	67%	18,201	201,154
Multi-Family	HU	220	11.79	67%	16,869	133,246
Industrial	KSF	130	6.58	50%	3,219	10,590
Commercial	KSF	820	72.26	33%	2,357	56,206
Office & Other Services	KSF	710	21.17	50%	1,220	12,912
Institutional	KSF	730	44.11	50%	1,763	38,878
Total						452,985

Impact Fee Components

The multi-modal transportation impact fee is based on Tamarac's existing inventory of sidewalks, bike lanes, and shared paths/trails. The use of existing standards means there are no existing infrastructure deficiencies. New development is only paying its proportionate share for growth-related infrastructure.

Sidewalks

Tamarac currently provides approximately 82.5 linear miles of sidewalks to existing development, and Tamarac plans to construct additional sidewalks to serve future development. Tamarac's existing level of service is 0.1821 linear miles per 1,000 PMT (82.5 lane miles / (452,985 person trips / 1,000)), and the analysis uses the incremental expansion methodology to maintain the existing level of service for sidewalks.

Based on Tamarac's Multimodal Transportation Master Plan, the construction cost for sidewalks is $250,000 per linear mile. The analysis uses this cost for future growth-related sidewalk costs, and Tamarac may use impact fees to construct sidewalks to serve future development. For sidewalks, the cost is $45.53 per person trip (82.5 linear miles / 452,985 person trips X $250,000 per linear mile).

Figure T11: Sidewalk Level of Service and Cost Factors

Cost Allocation Factors	
Cost per Linear Mile	$250,000

Level-of-Service (LOS) Standards	
Existing Linear Miles	82.5
2024 Person Trips	452,985
Linear Miles per 1,000 Person Trips	0.1821
Cost per Person Trip	**$45.53**

Source: Move Tamarac Multimodal Transportation Connectivity Masterplan, 2024.

Bike Lanes

Tamarac currently provides approximately 26.8 linear miles of bike lanes to existing development, and Tamarac plans to construct additional bike lanes to serve future development. Tamarac's existing level of service is 0.0592 linear miles per 1,000 person trips (26.8 linear miles / (452,985 person trips / 1,000)), and the analysis uses the incremental expansion methodology to maintain the existing level of service for bike lanes.

Based on Tamarac's Multimodal Transportation Master Plan, the construction cost for bike lanes is $854,235 per linear mile. The analysis uses this cost for future growth-related bike lane costs, and Tamarac may use impact fees to construct bike lanes to serve future development. For bike lanes, the cost is $50.54 per person trip (26.8 linear miles / 452,985 person trips X $854,235 per linear mile).

Figure T12: Bike Lanes Level of Service and Cost Factors

Cost Allocation Factors	
Cost per Linear Mile	$854,235

Level-of-Service (LOS) Standards	
Existing Linear Miles	26.8
2024 Person Trips	452,985
Linear Miles per 1,000 Person Trips	0.0592
Cost per Person Trip	**$50.54**

Source: Move Tamarac Multimodal Transportation Connectivity Masterplan, 2024.

Shared Paths/Trails

Tamarac currently provides approximately 6.8 linear miles of shared paths/trails to existing development, and Tamarac plans to construct additional shared paths/trails to serve future development. Tamarac's existing level of service is 0.0150 linear miles per 1,000 person trips (6.8 lane miles / (452,985 person trips / 1,000)), and the analysis uses the incremental expansion methodology to maintain the existing level of service for shared paths/trails.

Based on Tamarac's Multimodal Transportation Master Plan, the construction cost for shared paths/trails is $528,000 per linear mile. The analysis uses this cost for future growth-related shared path/trail costs, and Tamarac may use impact fees to construct shared paths/trails to serve future development. For shared paths/trails, the cost is $7.93 per person trip (6.8 linear miles / 452,985 person trips X $528,000 per linear mile).

Figure T13: Shared Paths/Trails Level of Service and Cost Factors

Cost Allocation Factors	
Cost per Linear Mile	$528,000

Level-of-Service (LOS) Standards	
Existing Linear Miles	6.8
2024 Person Trips	452,985
Linear Miles per 1,000 Person Trips	0.0150
Cost per Person Trip	**$7.93**

Source: Move Tamarac Multimodal Transportation Connectivity Masterplan, 2024.

PROJECTION OF GROWTH-RELATED MULTI-MODAL TRANSPORTATION NEEDS

As shown in the Land Use Assumptions document, projected development includes an additional 3,004 housing units and 648,000 square feet of nonresidential floor area over the next 10 years. Based on the trip generation factors discussed in this section, projected development generates an additional 38,284 person trips over the next 10 years. Shown below in Figure T14, Tamarac needs to construct approximately 7.0 linear miles of sidewalks at a cost to the City of $1,743,112 (7.0 lane miles X $250,000 per linear mile), 2.3 linear miles of bike lanes at a cost to the City of $1,934,833 (2.3 linear miles X $854,235 per linear mile), and 0.6 linear miles of shared paths/trails at a cost to the City of $303,441 (0.6 linear miles X $528,000 per mile) over the next 10 years to maintain the existing levels of service.

Figure T14: 10-Year Multi-Modal Transportation Infrastructure Needs to Accommodate Growth

Development Type	Dev Unit	ITE Code	Avg Wkday PTE	Trip Adjustment	2024 Dev Units	2024 Pers Trips
Single Family	HU	210	16.49	67%	18,201	201,154
Multi-Family	HU	220	11.79	67%	16,869	133,246
Industrial	KSF	130	6.58	50%	3,219	10,590
Commercial	KSF	820	72.26	33%	2,357	56,206
Office & Other Services	KSF	710	21.17	50%	1,220	12,912
Institutional	KSF	730	44.11	50%	1,763	38,878
Total						452,985

	Tamarac, FL	Base	1	2	3	4	5	10	10-Year
		2024	2025	2026	2027	2028	2029	2034	Increase
Development	Single Family Units	18,201	18,360	18,513	18,667	18,823	18,980	19,759	1,558
Development	Multi-Family Units	16,869	17,016	17,158	17,302	17,446	17,592	18,315	1,446
Development	Industrial KSF	3,219	3,236	3,252	3,269	3,286	3,303	3,387	169
Development	Commercial KSF	2,357	2,373	2,389	2,405	2,421	2,437	2,517	160
Development	Office & Other Services KSF	1,220	1,236	1,251	1,266	1,282	1,297	1,374	154
Development	Institutional KSF	1,763	1,780	1,796	1,812	1,829	1,846	1,929	166
Avg Weekday Person Trips	Single-Family Trips	201,154	202,904	204,598	206,302	208,024	209,761	218,367	17,214
Avg Weekday Person Trips	Multi-Family Trips	133,246	134,409	135,533	136,666	137,807	138,957	144,668	11,422
Avg Weekday Person Trips	Residential Trips	334,400	337,313	340,131	342,967	345,831	348,717	363,035	28,635
Avg Weekday Person Trips	Industrial Trips	10,590	10,646	10,701	10,756	10,811	10,867	11,144	555
Avg Weekday Person Trips	Commercial Trips	56,206	56,593	56,968	57,345	57,726	58,110	60,014	3,809
Avg Weekday Person Trips	Office & Other Services Trips	12,912	13,078	13,238	13,400	13,562	13,727	14,541	1,628
Avg Weekday Person Trips	Institutional Trips	38,878	39,250	39,610	39,972	40,338	40,706	42,535	3,657
Avg Weekday Person Trips	Nonresidential Trips	118,585	119,567	120,517	121,472	122,437	123,409	128,234	9,649
Avg Weekday Person Trips	**Total Person Trips**	**452,985**	**456,880**	**460,648**	**464,440**	**468,268**	**472,127**	**491,269**	**38,284**
	Sidewalk Miles	82.5	83.2	83.9	84.6	85.3	86.0	89.5	7.0
	Bike Lane Miles	26.8	27.0	27.3	27.5	27.7	27.9	29.1	2.3
	Shared Path/Trail Miles	6.8	6.9	6.9	7.0	7.0	7.1	7.4	0.6

CREDITS

As the City has no outstanding debt on its multi-modal transportation facilities, a credit for future principal payments is not included. If elected officials make a legislative policy decision to fully fund growth-related costs from impact fees, there will be no potential double-payment from other revenue sources.

Maximum Supportable Multi-Modal Transportation Impact Fee

Infrastructure components and cost factors for multi-modal transportation impact fees are summarized in the upper portion of Figure T15. The cost per service unit is $104.00 per person trip. Multi-modal transportation impact fees for residential development are calculated per housing unit, based on unit size for single family units, and vary proportionately according to the number of person trips per housing unit. The fee of $1,118 for a single family residential unit of 2,200 square feet is calculated using a cost per service unit of $104.00 per person trip multiplied by 10.75 person trips per unit. Nonresidential impact fees are calculated per development unit and vary proportionately according to the number of person trips per development unit. The commercial fee of $2,480 per development unit is calculated using a cost per service unit of $104.00 per person trip multiplied by 23.85 person trips per development unit.

Figure T15: Maximum Supportable Multi-Modal Transportation Impact Fee

Fee Component	Cost per Person Trip
Sidewalks	$45.53
Bike Lanes	$50.54
Shared Paths/Trails	$7.93
Total	$104.00

Residential Development	Fees per Unit			
Development Type	**Person Trips per Housing Unit[1]**	**Maximum Allowable Fees**	**Current Fees**	**Recommended Fees**
Single Family (<1,500 Square Feet)	7.83	**$814**	**$841**	**$814**
Single Family (1,500-2,499 Square Feet)	10.75	**$1,118**	**$940**	**$1,118**
Single Family (>2,500 Square Feet)	11.80	**$1,227**	**$1,069**	**$1,227**
Multi-Family[2]	7.90	**$821**	**$501**	**$626**
Senior Housing (Single Family)	5.05	**$525**	**$344**	**$430**
Senior Housing (Multi-Family)	3.80	**$395**	**$195**	**$244**

Nonesidential Development	Fees per 1,000 Square Feet			
Development Type	**Person Trips per 1,000 Square Feet[1]**	**Maximum Allowable Fees**	**Current Fees**	**Recommended Fees**
Commercial[3]	23.85	**$2,480**	**$1,334**	**$1,668**
Office & Other Services[4]	10.58	**$1,101**	**$834**	**$1,043**
Institutional[5]	22.05	**$2,294**	**$1,006**	**$1,258**
General Light Industrial	3.29	**$342**	**$424**	**$342**
Warehousing	1.67	**$174**	**$148**	**$174**

1. See Land Use Assumptions
2. Using Multi-Family, Mid-Rise (3-10 levels) as comparison for current fees.
3. Using Shopping Center (ITE 820) as comparison for current fees
4. Using General Office (ITE 710) as comparison for current fees
5. Using Hospital (ITE 610) as comparison for current fees

REVENUE FROM MULTI-MODAL TRANSPORTATION IMPACT FEES

Projected fee revenue shown below is based on the development projections in Appendix B and the multimodal transportation impact fees shown on the previous page. For the purposes of this projection, the impact fee for single-family development between 1,500 and 2,499 square feet is used to represent all single family development. Fees from the proposed phase-in schedule in Figure 5 are used for the purposes of this cash flow projection. If development occurs at a more rapid rate than projected, the demand for infrastructure will increase and impact fee revenue will increase at a corresponding rate. If development occurs at a slower rate than projected, the demand for infrastructure will also decrease, along with impact fee revenue. Over the next 10 years, projected impact fee revenues are approximately $3.31 million and projected expenditures are approximately $3.98 million. This discrepancy is in large part due to the proposed impact fees being capped at a 25 percent increase rather than the maximum allowable fees for all categories. Based on the actual mix of future residential construction, the projected parks and recreation impact fee revenue shown below may change.

Figure T16: Estimated Revenue from Multi-Modal Transportation Impact Fees

Fee Component	Growth Share	Existing Share	Total
Sidewalks	$1,743,112	$0	$1,743,112
Bike Lanes	$1,934,833	$0	$1,934,833
Shared Paths/Trails	$303,441	$0	$303,441
Total	**$3,981,386**	**$0**	**$3,981,386**

		Single-Family*	Multi-Family	Industrial**	Commercial	Office	Institutional
Year 1 Fee		$1,029	$564	$342	$1,501	$938	$1,132
Years 2-10 Fee		$1,118	$626	$342	$1,668	$1,043	$1,258
		per unit	per unit	per KSF	per KSF	per KSF	per KSF
Year		Hsg Unit	Hsg Unit	KSF	KSF	KSF	KSF
Base	2024	18,201	16,869	3,219	2,357	1,220	1,763
Year 1	2025	18,360	17,016	3,236	2,373	1,236	1,780
Year 2	2026	18,513	17,158	3,252	2,389	1,251	1,796
Year 3	2027	18,667	17,302	3,269	2,405	1,266	1,812
Year 4	2028	18,823	17,446	3,286	2,421	1,282	1,829
Year 5	2029	18,980	17,592	3,303	2,437	1,297	1,846
Year 6	2030	19,138	17,739	3,320	2,453	1,313	1,863
Year 7	2031	19,291	17,881	3,337	2,469	1,328	1,879
Year 8	2032	19,446	18,025	3,353	2,485	1,343	1,895
Year 9	2033	19,602	18,169	3,370	2,501	1,358	1,912
Year 10	2034	19,759	18,315	3,387	2,517	1,374	1,929
10-Year Increase		1,558	1,446	169	160	154	166
Projected Revenue		**$1,726,722**	**$896,317**	**$57,699**	**$263,611**	**$158,764**	**$206,392**

Projected Fee Revenue	$3,309,505
Existing Development Share	$671,880

* Using the fee for a single family home between 1,500 and 2,499 square feet

** Using the fee for general light industrial development

Appendix A: Land Use Definitions

Residential Development

As discussed below, residential development categories are based on data from the U.S. Census Bureau, American Community Survey and Trip Generation, Institute of Transportation Engineers, 11th Edition (2021). Tamarac will collect impact fees from all new residential units. One-time impact fees are determined by site capacity (i.e., number of residential units).

Single Family Units:

1. Single family detached is a one-unit structure detached from any other house, that is, with open space on all four sides. Such structures are considered detached even if they have an adjoining shed or garage. A one-family house that contains a business is considered detached as long as the building has open space on all four sides.
2. Single family attached (townhouse) is a one-unit structure that has one or more walls extending from ground to roof separating it from adjoining structures. In row houses (sometimes called townhouses), double houses, or houses attached to nonresidential structures, each house is a separate, attached structure if the dividing or common wall goes from ground to roof.
3. Mobile home includes both occupied and vacant mobile homes, to which no permanent rooms have been added. Mobile homes used only for business purposes or for extra sleeping space and mobile homes for sale on a dealer's lot, at the factory, or in storage are not counted in the housing inventory.

Multi-Family Units:

1. 2+ units (duplexes and apartments) are units in structures containing two or more housing units, further categorized as units in structures with "2, 3 or 4, 5 to 9, 10 to 19, 20 to 49, and 50 or more apartments."
2. Boat, RV, Van, Etc. includes any living quarters occupied as a housing unit that does not fit the other categories (e.g., houseboats, railroad cars, campers, and vans). Recreational vehicles, boats, vans, railroad cars, and the like are included only if they are occupied as a current place of residence.

Senior Housing Single Family Units:

1. Independent living developments that are called various names including retirement communities, age-restricted housing, and active adult communities. The development has a specific age restriction for its residents, typically a minimum of 55 years of age for at least one resident of the household. The dwelling units can be either detached or attached.

Senior Housing Multi-Family Units:

1. Independent living developments that are called various names including retirement communities, age-restricted housing, and active adult communities. The development has a specific age restriction for its residents, typically a minimum of 55 years of age for at least one

resident of the household. The dwelling units share both floors and walls with other units in the residential building.

NONRESIDENTIAL DEVELOPMENT

As discussed below, the nonresidential development categories are defined by Trip Generation, Institute of Transportation Engineers, 11th Edition (2021). Tamarac will collect impact fees from all new nonresidential development. One-time impact fees are determined by site capacity (i.e., square feet).

Commercial: Establishments primarily selling merchandise, eating/drinking places, entertainment uses, and places of lodging. By way of example, *commercial* includes shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, movie theaters, and lodging.

Industrial: Establishments primarily engaged in the production of goods. By way of example, *industrial – general* includes manufacturing plants, utility substations, power generation facilities, and telecommunications buildings.

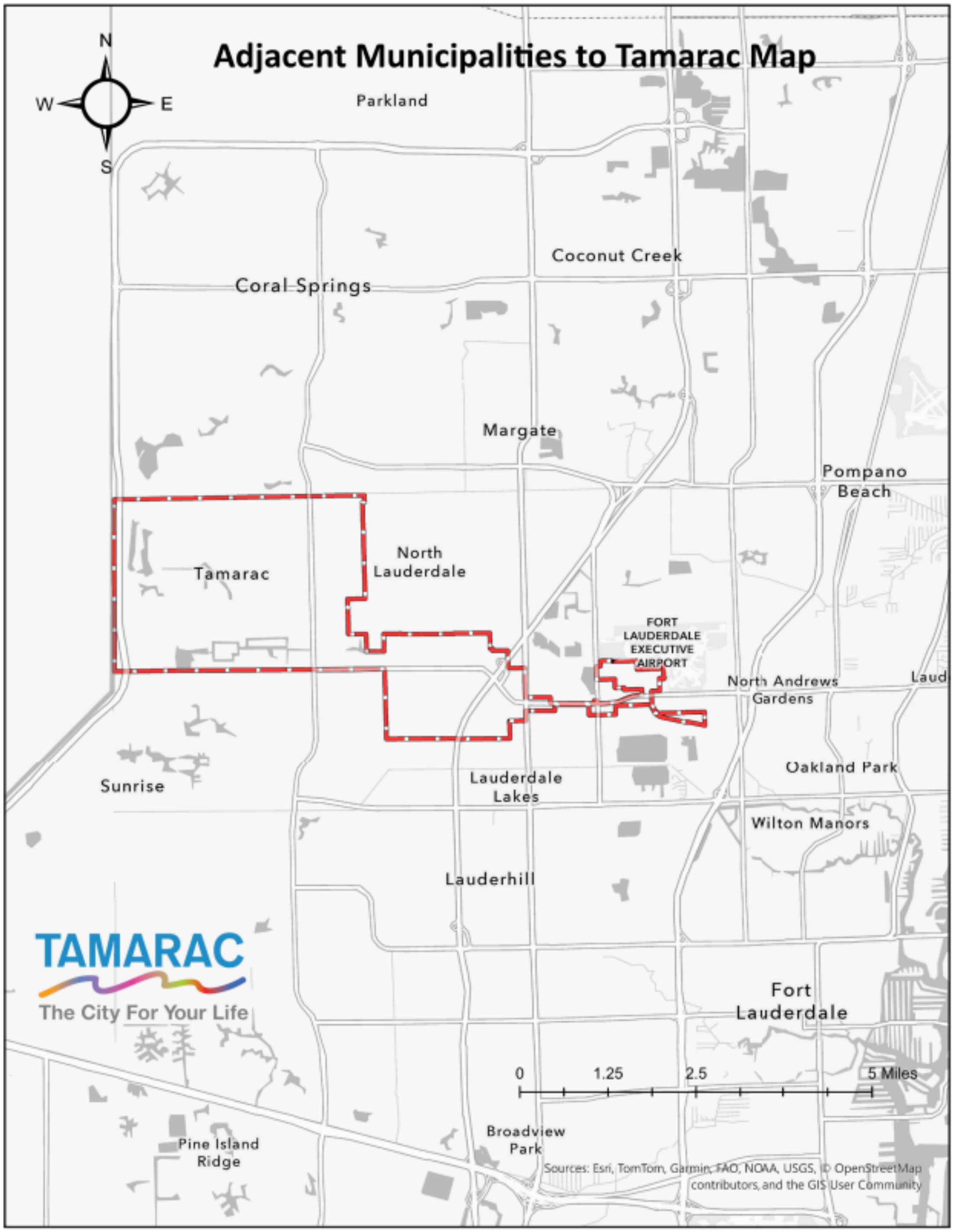
Institutional: Public and quasi-public buildings providing educational, social assistance, or religious services. By way of example, *institutional* includes schools, universities, churches, daycare facilities, and government buildings.

Office & Other Services: Establishments providing management, administrative, professional, business services, and health services. By way of example, *office & other services* includes banks, business offices, medical offices, hospitals, and veterinary clinics.

Appendix B: Land Use Assumptions

This section includes estimates and projections of development for areas within the boundaries of Tamarac, Florida. The map below illustrates Tamarac's Impact Fee Service Area.

Figure B1: Tamarac Impact Fee Service Area Map



Source: City of Tamarac 2040 Comprehensive Plan Update, Volume II: Data, Inventory, & Analysis

Summary of Growth Indicators

Key land use assumptions for the Tamarac Impact Fee Study are population, housing units, employment, and nonresidential floor area. For population, TischlerBise applied the projections from the City of Tamarac 2040 Comprehensive Plan Update. For housing units, TischlerBise projects based on the persons per housing unit ratio of the base year. For nonresidential development, TischlerBise uses job estimates from Esri's Business Analyst which are projected using the jobs per housing unit ratio of the base year. The base year nonresidential floor area is an estimate from the commercial real estate database CoStar, they are projected using employment density factors published in Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

Complete development projections are summarized in Figure B10. These projections will be used to estimate impact fee revenue and to indicate the anticipated need for growth-related infrastructure. However, impact fee methodologies are designed to reduce sensitivity to development projections in the determination of the proportionate share fee amounts. If actual development is slower than projected, fee revenue will decline, but so will the need for growth-related infrastructure. In contrast, if development occurs faster than anticipated, fee revenue will increase, but Tamarac will need to accelerate infrastructure improvements to keep pace with the actual rate of development. Over the next 10 years, development projections indicate an average increase of approximately 300 housing units per year and approximately 65,000 square feet of nonresidential development per year.

Residential Development

This section details current estimates and future projections of residential development including population and housing units.

Housing Unit Size

According to the U.S. Census Bureau, a household is a housing unit occupied by year-round residents. Impact fees often use per capita standards and persons per housing unit (PPHU) or persons per household (PPH) to derive proportionate share fee amounts. When PPHU is used in the fee calculations, infrastructure standards are derived using year-round population. When PPH is used in the fee calculations, the impact fee methodology assumes a higher percentage of housing units will be occupied, thus requiring seasonal or peak population to be used when deriving infrastructure standards. TischlerBise recommends Tamarac impose impact fees for residential development according to the number of persons per housing unit.

Occupancy calculations require data on population and the types of units by structure. The U.S. Census Bureau performs a continuous monthly mailing of surveys, known as the American Community Survey (ACS), which has limitations due to sample-size constraints. For example, data on detached housing units are now combined with attached single units (commonly known as townhouses, which share a common sidewall, but are constructed on an individual parcel of land). For impact fees in Tamarac, mobile homes, detached, stick-built units, and attached units are included in the "Single-Family" category. The "Multi-Family" category includes duplexes, structures with two or more units on an individual parcel of land, boats, RVs, and vans.

Figure B2 below shows the occupancy estimates for Tamarac. Single-family units average 2.35 persons per housing unit and multi-family units average 1.82 persons per housing unit.

Figure B2: Persons per Housing Unit

Housing Type	Persons	Households	Persons per Household	Housing Units	Persons per Housing Unit	Housing Mix	Vacancy Rate
Single-Family Units[1]	41,581	16,649	2.50	17,705	**2.35**	51.9%	6.00%
Multi-Family Units[2]	29,921	14,466	2.07	16,438	**1.82**	48.1%	12.00%
Total	71,502	31,115	2.30	34,143	**2.09**	100.0%	8.90%

Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates
1. Includes detached, attached (i.e. townhouses), and mobile home units.
2. Includes dwellings in structures with two or more units.

Senior Housing Occupancy

Following discussions with City staff, TischlerBise determined that a residential fee category for senior housing would be appropriate for Tamarac. The occupancy calculations for senior housing units also use data from the 2019-2023 American Community survey as referenced in the previous section. For the purposes of this fee category, senior housing is defined as a unit in which the householder is 65 years of age or greater. The percentage of the population of Tamarac over the age of 65 was taken from ACS data and applied to the population by housing type to establish senior population by housing type estimates. The number of households with a primary householder aged 65 or older per housing type was taken from ACS data and was converted to housing units per housing type by using the vacancy rate estimates to establish a senior housing units estimate. Figure B3 below shows the senior occupancy estimates for Tamarac. Senior single-family units average 1.87 persons per housing unit and senior multi-family units average 1.03 persons per housing unit.

Figure B3: Senior Persons per Housing Unit

Housing Type	Persons[3]	Households[3]	Persons per Household	Housing Units	Persons per Housing Unit
Senior (Single Family)[1]	10,817	5,434	1.99	5,781	**1.87**
Senior (Multi-Family)[2]	7,784	6,630	1.17	7,534	**1.03**

Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates
1. Includes detached, attached (i.e. townhouses), and mobile home units.
2. Includes dwellings in structures with two or more units.
3. Defined as residents and householders over the age of 65.

Occupancy by Bedroom Range

Impact fees must be proportionate to the demand for infrastructure. Averages per household have a strong, positive correlation to the number of bedrooms, so TischlerBise recommends a fee schedule where larger units pay higher impact fees. Benefits of the proposed methodology include: 1) a proportionate assessment of infrastructure demand using local demographic data and 2) a progressive fee structure (i.e., smaller units pay less, and larger units pay more).

Custom tabulations of demographic data by bedroom range can be created from individual survey responses provided by the U.S. Census Bureau in files known as Public Use Microdata Samples (PUMS). PUMS files are only available for areas of at least 100,000 persons, and Tamarac fits entirely into Public Use Microdata Area (PUMA) 01105.

Shown in Figure B4, cells with yellow shading indicate the unweighted survey results which yield the unadjusted estimate of 2.46 persons per housing. Unadjusted persons per housing unit are adjusted to match the control total for the City of Tamarac – 2.35 persons per single-family housing unit (see Figure B2). Adjusted persons per housing unit estimates range from 1.94 persons per housing unit for single family units with zero to two bedrooms up to 3.38 persons per housing unit for single family units with four or more bedrooms.

Figure B4: Single Family Occupancy by Bedroom Range

Bedroom Range	Persons[1]	Households[1]	Housing Mix	Unadjusted PPHU	Adjusted PPHU[2]
0-2	874	429	44%	2.04	1.94
3	1,117	433	44%	2.58	2.46
4+	425	120	12%	3.54	3.38
Total	2,416	982	100%	2.46	2.35

1. American Community Survey, Public Use Microdata Sample for FL PUMA 01105 (2019-2023 5-Year unweighted data).

Occupancy by Housing Size

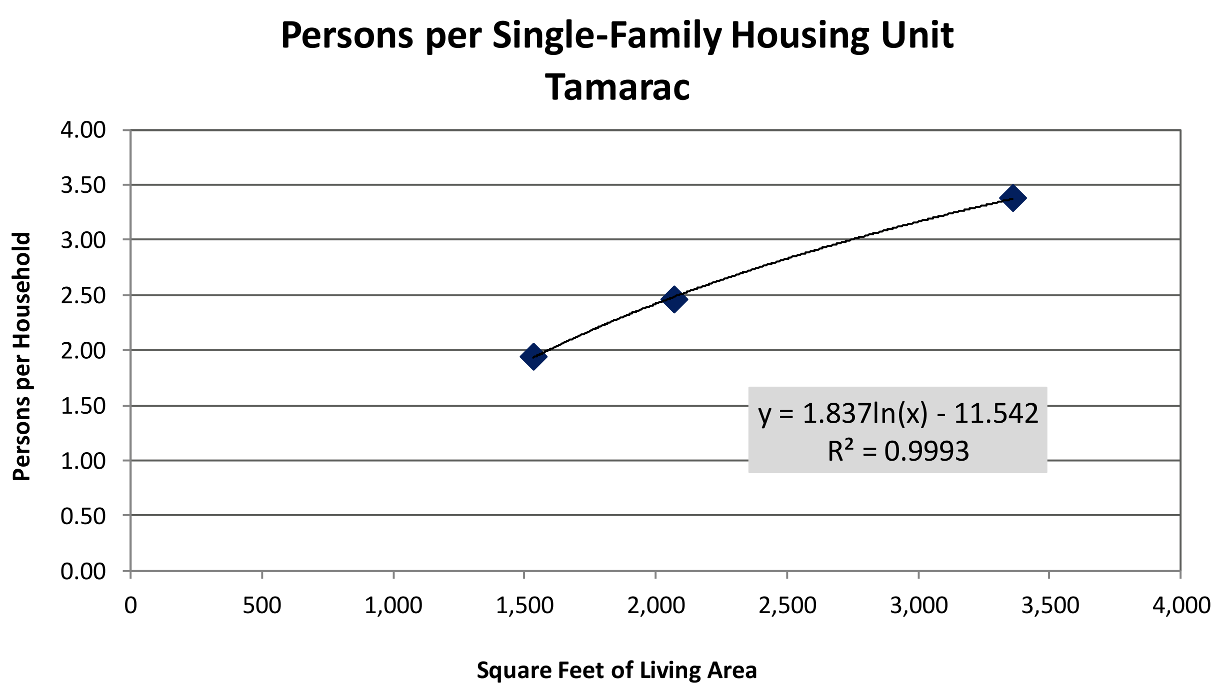
To estimate square feet of living area by bedroom range, TischlerBise uses 2023 U.S. Census Bureau data for single-family housing units constructed in the Census South Atlantic Region[3].

Average square feet of living area and persons per housing unit by bedroom range for single-family units are plotted in Figure B5 with a logarithmic trend line derived from the Census data discussed in the previous paragraph and the adjusted persons per housing unit estimates shown in Figure B4. Using the trend line formula shown in the figure, the number of persons per housing unit by square feet of living area is derived (as shown in the gray shaded column). The formula allows localities to modify housing unit square feet ranges (used in impact fee schedules) to respond to changing market conditions. It was decided not to use size thresholds for multi-family housing unit development after discussions with City staff.

[3] U.S. Census South Atlantic Region includes the following states: Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, West Virginia, and Virginia. 2023 is the most recent dataset available.

Figure B5: Single Family Occupancy by Bedroom Range

Average persons per household derived from 2019-2023 ACS 5-Year PUMS data including Tamarac. Unit sizes by bedroom from the 2023 U.S. Census Bureau average for all single family units constructed in the South Atlantic region.	Actual Averages per Housing Unit			Fitted-Curve Values	
	Bedrooms	Square Feet	Persons	Sq Ft Range	Persons
	0-2	1,532	1.94	1,500 or less	**1.89**
	3	2,070	2.46	1,501 to 2,499	**2.83**
	4+	3,357	3.38	2,500 or more	**3.17**



Residential Estimates

According to the 2020 U.S. Census, Tamarac's 2020 population was 71,897 persons. The City of Tamarac 2040 Comprehensive Plan Update includes population projections until 2045 in five year intervals; from this we were able to establish a population growth rate for each 5-year segment. This leads to a 2024 population estimate of 74,401 persons. According to ACS data there were 34,143 housing units in Tamarac in the year 2023. The Comprehensive Plan also included housing unit projections until 2045 in five year intervals, these were used to establish a 2024 housing unit estimate of 35,070.

Residential Projections

Population and housing unit projections are used to illustrate the possible future pace of service demands, revenues, and expenditures. To the extent these factors change, the projected need for infrastructure will also change. If development occurs at a more rapid rate than projected, the demand for infrastructure will increase at a corresponding rate. If development occurs at a slower rate than is projected, the demand for infrastructure will also decrease.

Based on the growth rates ascertained from the Comprehensive Plan, in the next 10 years residential development is estimated at 156 single family units per year and 145 multi-family units per year. Tamarac can expect 3,004 additional housing units over the next 10 years. For this study, the analysis assumes the occupancy factors shown in Figure B2 will remain constant. Projecting for population, as discussed above, results in a 10-year population increase of 6,290 persons.

Figure B6: Residential Projections

Tamarac, FL	2024	2025	2026	2027	2028	2029	2034	10-Year Increase
	Base Year	1	2	3	4	5	10	
Population								
Single Family	43,267	43,639	43,999	44,361	44,727	45,096	46,925	**3,658**
Multi-Family	31,134	31,402	31,661	31,922	32,185	32,450	33,766	**2,632**
Total Population	**74,401**	**75,041**	**75,659**	**76,283**	**76,912**	**77,546**	**80,691**	**6,290**
Housing Units								
Single Family	18,201	18,360	18,513	18,667	18,823	18,980	19,759	**1,558**
Multi-Family	16,869	17,016	17,158	17,302	17,446	17,592	18,315	**1,446**
Total	**35,070**	**35,376**	**35,671**	**35,969**	**36,269**	**36,572**	**38,074**	**3,004**

NONRESIDENTIAL DEVELOPMENT

This section details current estimates and future projections of nonresidential development including jobs and nonresidential floor area.

Nonresidential Demand Units

In Figure B7, gray shading indicates the nonresidential development prototypes used by TischlerBise to derive employment densities and average weekday vehicle trip ends. For nonresidential development, TischlerBise uses data published in Trip Generation, Institute of Transportation Engineers, 11th Edition (2021). The prototype for industrial development is Industrial Park (ITE 130) which generates 3.37 average weekday vehicle trip ends per 1,000 square feet of floor area and has 864 square feet of floor area per employee. Institutional development uses Government Office (ITE 730) and generates 22.59 average weekday vehicle trip ends per 1,000 square feet of floor area and has 330 square feet of floor area per employee. For office & other services development, the proxy is General Office (ITE 710); it generates 10.84 average weekday vehicle trip ends per 1,000 square feet of floor area and has 307 square feet of floor area per employee. The prototype for commercial development is Shopping Center (ITE 820) which generates 37.01 average weekday vehicle trips per 1,000 square feet of floor area and has 471 square feet of floor area per employee.

Figure B7: Nonresidential Demand Units

ITE Code	Land Use Group	Demand Unit	Avg Wkdy Trip Ends Per Demand Unit[1]	Avg Wkdy Trip Ends Per Employee[1]	Employees Per Demand Unit	Square Feet Per Employee
110	Light Industrial	1,000 Sq Ft	4.87	3.10	1.57	637
130	Industrial Park	1,000 Sq Ft	3.37	2.91	1.16	864
140	Manufacturing	1,000 Sq Ft	4.75	2.51	1.89	528
150	Warehousing	1,000 Sq Ft	1.71	5.05	0.34	2,953
254	Assisted Living	bed	2.60	4.24	0.61	na
310	Hotel	room	7.99	14.34	0.56	na
565	Day Care	student	4.09	21.38	0.19	na
610	Hospital	1,000 Sq Ft	10.77	3.77	2.86	350
620	Nursing Home	bed	3.06	3.31	0.92	na
710	General Office (avg size)	1,000 Sq Ft	10.84	3.33	3.26	307
720	Medical-Dental Office	1,000 Sq Ft	36.00	8.71	4.13	242
730	Government Office	1,000 Sq Ft	22.59	7.45	3.03	330
750	Office Park	1,000 Sq Ft	11.07	3.54	3.13	320
820	Shopping Center (avg size)	1,000 Sq Ft	37.01	17.42	2.12	471

1. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

Nonresidential Estimates

TischlerBise uses the term jobs to refer to employment by place of work. Shown below in Figure B8, Esri Business Analyst estimates 2024 employment to be equal to 17,956 jobs. Using data from CoStar, TischlerBise estimates 2024 nonresidential floor area to equal 8,558,646 square feet.

Figure B8: Nonresidential Estimates

Nonresidential Category	2024 Jobs[1]	Percent of Total Jobs	Square Feet per Job[2]	2024 Estimated Floor Area[3]	Jobs per 1,000 Sq. Ft.[2]
Industrial[4]	**2,279**	13%	864	**3,218,700**	1.16
Commercial[5]	**3,962**	22%	471	**2,356,942**	2.12
Office & Other Service[6]	**5,848**	33%	307	**1,220,144**	3.26
Institutional[7]	**5,867**	33%	330	**1,762,860**	3.03
Total	**17,956**	100%		**8,558,646**	

1. Esri Business Analyst Online, Business Summary, 2024.
2. Trip Generation, Institute of Transportation Engineers, 11th Edition (2022).
3. CoStar, 2024.
4. Major sectors are Construction; Transportation & Warehousing.
5. Major sectors are Retail Trade; Accommodation & Food Services.
6. Major sectors are Other Services; Professional, Scientific & Tech Services.
7. Major sectors are Health Care, Social Assistance; Public Administration; Educational Services.

Nonresidential Projections

To project future nonresidential development in each year of the development projections, the analysis uses the ratio of jobs per housing unit from the base year and applies that ratio to the housing unit projections from the previous section to ascertain employment estimates. The average annual growth rate in jobs for Tamarac is projected to 154 jobs per year over a 10-year projection period. Shown below in Figure B9, this results in a 10-year increase of 1,538 jobs. To project jobs in each sector the total employment estimate was taken and multiplied by the Percent of Total Jobs rate from Figure B8.

To project nonresidential floor area, TischlerBise multiplies the projected increase in employment by sector by the Square Feet per Employee value shown in Figure B7 and adds this value to the previous year's nonresidential floor area. Over the next 10 years, Tamarac is projected to gain approximately 648,000 square feet of nonresidential floor area.

Figure B9: Nonresidential Projections

Tamarac, Florida	2024	2025	2026	2027	2028	2029	2034	10-Year
	Base Year	1	2	3	4	5	10	Increase
Employment								
Industrial	2,279	2,299	2,318	2,337	2,357	2,377	2,474	**195**
Commercial	3,962	3,997	4,030	4,064	4,097	4,132	4,301	**339**
Office & Other Services	5,848	5,899	5,948	5,998	6,048	6,098	6,349	**501**
Institutional	5,867	5,918	5,968	6,017	6,068	6,118	6,369	**502**
Total	**17,956**	**18,112**	**18,264**	**18,416**	**18,570**	**18,725**	**19,494**	**1,538**
Nonresidential Sq Ft (x1,000)								
Industrial	3,219	3,236	3,252	3,269	3,286	3,303	3,387	**169**
Commercial	2,357	2,373	2,389	2,405	2,421	2,437	2,517	**160**
Office & Other Services	1,220	1,236	1,251	1,266	1,282	1,297	1,374	**154**
Institutional	1,763	1,780	1,796	1,812	1,829	1,846	1,929	**166**
Total	**8,559**	**8,625**	**8,688**	**8,753**	**8,817**	**8,883**	**9,207**	**648**

DEVELOPMENT PROJECTIONS

Provided below are summaries of development projections used in the Impact Fee Study. Development projections are used to illustrate a possible future pace of demand for infrastructure and cash flows resulting from revenues and expenditures associated with those demands.

Figure B10: Development Projections

Tamarac, Florida	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year
	Base Year	1	2	3	4	5	6	7	8	9	10	Increase
Population												
Single Family	43,267	43,639	43,999	44,361	44,727	45,096	45,467	45,827	46,190	46,556	46,925	**3,658**
Multi-Family	31,134	31,402	31,661	31,922	32,185	32,450	32,718	32,977	33,238	33,501	33,766	**2,632**
Total Population	**74,401**	**75,041**	**75,659**	**76,283**	**76,912**	**77,546**	**78,185**	**78,804**	**79,428**	**80,057**	**80,691**	**6,290**
Housing Units												
Single Family	18,201	18,360	18,513	18,667	18,823	18,980	19,138	19,291	19,446	19,602	19,759	**1,558**
Multi-family	16,869	17,016	17,158	17,302	17,446	17,592	17,739	17,881	18,025	18,169	18,315	**1,446**
Total Housing Units	**35,070**	**35,376**	**35,671**	**35,969**	**36,269**	**36,572**	**36,877**	**37,173**	**37,470**	**37,771**	**38,074**	**3,004**
Employment												
Industrial	2,279	2,299	2,318	2,337	2,357	2,377	2,396	2,416	2,435	2,455	2,474	**195**
Commercial	3,962	3,997	4,030	4,064	4,097	4,132	4,166	4,200	4,233	4,267	4,301	**339**
Office & Other Service	5,848	5,899	5,948	5,998	6,048	6,098	6,149	6,199	6,248	6,298	6,349	**501**
Institutional	5,867	5,918	5,968	6,017	6,068	6,118	6,169	6,219	6,269	6,319	6,369	**502**
Total Employment	**17,956**	**18,112**	**18,264**	**18,416**	**18,570**	**18,725**	**18,881**	**19,033**	**19,185**	**19,339**	**19,494**	**1,538**
Nonres. Floor Area (x1,000)												
Industrial	3,219	3,236	3,252	3,269	3,286	3,303	3,320	3,337	3,353	3,370	3,387	**169**
Commercial	2,357	2,373	2,389	2,405	2,421	2,437	2,453	2,469	2,485	2,501	2,517	**160**
Office & Other Service	1,220	1,236	1,251	1,266	1,282	1,297	1,313	1,328	1,343	1,358	1,374	**154**
Institutional	1,763	1,780	1,796	1,812	1,829	1,846	1,863	1,879	1,895	1,912	1,929	**166**
Total Nonres. Floor Area	**8,559**	**8,625**	**8,688**	**8,753**	**8,817**	**8,883**	**8,949**	**9,012**	**9,077**	**9,141**	**9,207**	**648**

This form should be included as backup 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: TO2611 City of Tamarac New Development Impact Fees

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): The proposed ordinance is intended to serve the public health, safety, and welfare of the residents of Tamarac.

Business Impact Estimate

2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in the City of Tamarac: The estimate of direct economic impact is determined by the extent of the new development and the attached adopted impact fee study and schedule.

3. Estimate of direct compliance costs that businesses may reasonably incur: Please see explanation above.

4. Any new charge or fee imposed by the proposed ordinance: Proposed development impact fee increase at 25% of the total allowable

5. Estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs: $0

6. Estimate of the number of businesses likely to be impacted by the proposed ordinance: 0

7. Additional information (if any):

AGENDA ITEM NO. 11.a

TAMARAC
The City For Your Life

CITY COMMISSION AGENDA ITEM REPORT

DATE:	October 8, 2025
SUBMITTED BY:	Kimberly Dillon
ITEM TYPE:	Discussion Item
AGENDA SECTION:	**OTHER**
TITLE:	Discussion and Possible Direction on Establishing a Homeowners Association (HOA) Resiliency and Infrastructure Grant
RECOMMENDATION:	Commissioner Bolton requests direction from the City Commission on whether to proceed with developing a grant program that would provide financial assistance to HOAs for infrastructure improvements, life safety issues, and blight mitigation. If directed, staff would return with a detailed proposal outlining the grant's parameters, funding sources, and implementation plan.

ATTACHMENTS:
Agenda Request - Bolton.pdf
Back-up Bolton.pdf

Commission Agenda Request Form

Requested by: Marlon Bolton, District 1

Meeting Date: 10/08/2025

Agenda Item Title:
Discussion and Possible Direction on Establishing a Homeowners Association (HOA) Resiliency and Infrastructure Grant

Item Description:

☑ **I have provided information, or attachment(s), that I would like included as backup material for agenda publication.**

☐ **There are no additional materials, or attachments, being provided for this item.**

eSigned via GovOS.com

Maria Smith

Key: 1dacc9970e1876684e959e225bdc9e35

AGENDA ITEM BACKUP

Summary:
The purpose of this agenda item is to discuss and consider providing direction to the City Manager and/or his designee to explore the creation of a Homeowners Association (HOA) Resiliency and Infrastructure Grant. The grant would utilize city funding and/or resources to mitigate life safety issues, address blight, and improve the overall quality of life in our community.

Requested Action:

Commissioner Bolton requests direction from the City Commission on whether to proceed with developing a grant program that would provide financial assistance to HOAs for infrastructure improvements, life safety issues, and blight mitigation. If directed, staff would return with a detailed proposal outlining the grant's parameters, funding sources, and implementation plan.

Potential Benefits:

- Improved safety and quality of life for residents
- Enhanced property values
- Mitigation of blight and eyesores
- Support for HOAs in maintaining and improving their communities

Possible Direction:
The City Commission may provide direction to staff on the following:

1. Proceed with developing a grant program and return with a detailed proposal.
2. Identify specific parameters or priorities for the grant program (e.g., focus on life safety issues, infrastructure improvements, or blight mitigation).
3. Determine the funding source(s) for the grant program (e.g., city budget, grants, or partnerships).
4. Provide guidance on the application process, eligibility criteria, and grant award process.

By discussing and providing direction on this item, the City Commission can help shape a potential grant program that benefits our community's HOAs and residents.