



**CITY OF TAMARAC
CITY COMMISSION 2ND/FINAL BUDGET HEARING**

**Commission Chambers
Wednesday, September 23, 2026
5:05 PM**

CALL TO ORDER:

ROLL CALL:

PLEDGE OF ALLEGIANCE: Commissioner Kicia Daniel

1. BUDGET REVIEW

- 1.a TO2635 - 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 2026; providing for the levy of ad valorem taxes in the amount of 7.0000 mills (\$7.0000 per \$1,000) based upon the taxable value on non-exempt real and personal property located within the city limits of the City of Tamarac; providing for conflicts; providing for severability; and providing for an effective date.**
- 1.b TO2636 - 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 2027; providing for conflicts; providing for scrivener's errors; severability; and providing for an effective date.**

ADJOURNMENT: The City Commission may consider and act upon such other business as may come before it. In the event this agenda must be revised, such revised copies will be available to the public at the City Commission 2nd/Final Budget Hearing.

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

The City of Tamarac complies with the provisions of the Americans with Disabilities Act. If you are a disabled person requiring any accommodations or assistance, please notify the City Clerk's Office at (954) 597-3505 of such need at least 48 hours (2 days) in advance. Additionally, if you are hearing or speech impaired and need assistance, you may contact the Florida Relay Service by dialing 7-1-1.

CITY COMMISSION AGENDA ITEM REPORT

DATE: September 23, 2026

SUBMITTED BY: Monica Barros Assistant City Clerk

ITEM TYPE: Ordinance

TEMP. ORDINANCE NUMBER: 2635

AGENDA SECTION: BUDGET REVIEW

TITLE: TO2635 - 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 2026; providing for the levy of ad valorem taxes in the amount of 7.0000 mills (\$7.0000 per \$1,000) based upon the taxable value on non-exempt real and personal property located within the city limits of the City of Tamarac; providing for conflicts; providing for severability; and providing for an effective date.

RECOMMENDATION: The Director of Financial Services recommends that TO #2635 for the setting of millage rate for Fiscal Year 2027 be placed on the agenda for the first Public Hearing on September 14, 2026 and for the second Public Hearing on September 23, 2026.

BACKGROUND: The first public hearing for the City of Tamarac Fiscal Year 2027 Millage Rate and Budget is Monday, September 14, 2026, at 5:05 p.m. The second public hearing for the City of Tamarac Fiscal Year 2027 Millage Rate and Budget is Wednesday, September 23, 2026, at 5:05 p.m.

Florida Statutes requires that the millage rate be adopted at a public hearing. Temporary Ordinance #2635 provides for the adoption of the millage rate for Fiscal Year 2027 for the City's General Fund. The preliminary millage rate of 7.0000 mills was established as a not to exceed millage rate by the City Commission on July 8, 2026 pursuant to Resolution R-2026-048 and authorized to be published on the TRIM notices. The preliminary millage rate of 7.0000 for the Fiscal Year 2027 General Fund Budget is an increase of

.3009 mills above the rolled-back millage rate of 6.6991 or a 4.49% increase.

ISSUE:

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

STRATEGIC GOALS:

Goal #3: Tamarac is Economically Resilient

ATTACHMENTS:

[TO_2635_Millage_Rate_Ordinance_Memo.docx](#)

[TO_2635_Millage_Rate_Ordinance_FINAL_HEARING.docx](#)

[TO 2635 Business Impact Estimate.docx](#)

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

To: Levent Sucuoglu, City Manager
From: Priscilla Moxey, Director of Financial Services
Date: September 3, 2026
Re: Temporary Ordinance #2635 – Setting the Millage Rate for FY 2027

Recommendation:

The Director of Financial Services recommends that TO #2635 for the setting of millage rate for Fiscal Year 2027 be placed on the agenda for the first Public Hearing on September 14, 2026 and for the second Public Hearing on September 23, 2026.

Issue:

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

Background:

The first public hearing for the City of Tamarac Fiscal Year 2027 Millage Rate and Budget is Monday, September 14, 2026, at 5:05 p.m. The second public hearing for the City of Tamarac Fiscal Year 2027 Millage Rate and Budget is Wednesday, September 23, 2026, at 5:05 p.m.

Florida Statutes requires that the millage rate be adopted at a public hearing. Temporary Ordinance #2635 provides for the adoption of the millage rate for Fiscal Year 2027 for the City's General Fund. The preliminary millage rate of 7.0000 mills was established as a not to exceed millage rate by the City Commission on July 8, 2026 pursuant to Resolution R-2026-048 and authorized to be published on the TRIM notices. The preliminary millage rate of 7.0000 for the Fiscal Year 2027 General Fund Budget is an increase of .3009 mills above the rolled-back millage rate of 6.6991 or a 4.49% increase.

Fiscal Impact:

The General Fund millage rate of 7.0000 will generate a total tax levy of \$50,723,022, which represents 100 percent of the proposed tax levy ($\$7,246,146,029 / 1,000 \times 7.0000 = \$50,723,022$). Based on the approved financial policies and Florida Statutes, the FY 2027 Tentative Budget is funded at 95% of the tax levy for the General Fund or \$48,186,871 ($\$50,723,022 \times .95 = \$48,186,871$). The General Fund amount of \$48,186,871 represents the total funding to support all programs outlined in the FY 2027 Tentative Budget.

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2026-

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 2026; PROVIDING FOR THE LEVY OF AD VALOREM TAXES IN THE AMOUNT OF 7.0000 MILLS (\$7.0000 PER \$1,000) BASED UPON THE TAXABLE VALUE ON NON-EXEMPT REAL AND PERSONAL PROPERTY LOCATED WITHIN THE CITY LIMITS OF THE CITY OF TAMARAC; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

WHEREAS, it has been determined that a tax levy on all non-exempt real and personal property within the corporate limits of the City is required for operation and/or maintenance expenses of the General Fund for the 2027 Fiscal Year beginning October 1, 2026 and ending September 30, 2027; and

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

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

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

Section 2: That the City Commission of the City of Tamarac does hereby establish and fix and levy ad valorem millage rate for the taxable year 2026 in the amount of 7.0000 mills (\$7.0000 for each \$1,000 of assessed valuation, less exemptions, if any). The millage rate levied is 4.49% above the rolled-back rate of 6.6991 mills computed pursuant to Florida Law.

Section 3 That the City Clerk is hereby authorized and instructed to forward a certified copy of this ordinance to the Broward County Department of Finance and Administrative Services.

Section 4 That the City Clerk is hereby authorized and instructed to forward a certified copy of this ordinance to the Department of Revenue of the State of Florida.

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

Section 6 If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 7: That this ordinance shall become effective immediately upon its passage and adoption.

“The remainder of this page is left blank intentionally”

PASSED, FIRST READING THIS 14th day of September, 2026.
PASSED, SECOND READING THIS day of , 2026.

MICHELLE J. GOMEZ, MAYOR

ATTEST:

KIMBERLY DILLON, CMC
CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading

MAYOR GOMEZ

DIST 1: V/M BOLTON

DIST 2: COMM. WRIGHT JR.

DIST 3: COMM. PATTERSON

DIST 4: COMM. DANIEL

RECORD OF COMMISSION VOTE: 2ND Reading

MAYOR GOMEZ

DIST 1: V/M BOLTON

DIST 2: COMM. WRIGHT JR.

DIST 3: COMM. PATTERSON

DIST 4: COMM. DANIEL

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

HANS OTTINOT
CITY ATTORNEY

Business Impact Estimate

Ordinance title/reference:

TO #2635 FY 2027 Final Millage Rate Ordinance

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

- ☐ The ordinance is required for compliance with federal or state law or regulation;
- ☐ The ordinance relates to the issuance or refinancing of debt;
- ☒ The ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The ordinance is required to implement a contract or an agreement, including, but not limited to, any federal, state, local, or private grant, or other financial assistance accepted by a municipal government;
- ☐ The ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements, and development permits;
 - b. Sections 190.005 and 190.046, regarding community development districts;
 - c. Section 553.73, relating to the Florida Building Code; or
 - d. Section 633.202, relating to the Florida Fire Prevention Code.

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

Business Impact Estimate

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

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

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

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

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

7. Additional information (if any):

CITY COMMISSION AGENDA ITEM REPORT

DATE: September 23, 2026

SUBMITTED BY: Kimberly Dillon

ITEM TYPE: Ordinance

TEMP. ORDINANCE NUMBER: 2636

AGENDA SECTION: BUDGET REVIEW

TITLE: TO2636 - 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 2027; providing for conflicts; providing for scrivener's errors; severability; and providing for an effective date.

RECOMMENDATION: The Director of Financial Services recommends that Temporary Ordinance #2636 be approved on second and final reading at the September 23, 2026 Public Hearing, adopting the Fiscal Year 2027 Operating Budget, Capital Budget, and Financial Policies.

BACKGROUND: The first public hearing for the City of Tamarac Fiscal Year 2027 Budget was held on Monday, September 14, 2026, at 5:05 p.m., at which time the City Commission adopted the tentative FY 2027 budget. The FY 2027 Budget process began early in the year with the review of department budget submittals. During meetings in May, the City Manager reviewed the budget and finalized his recommendations. The Fiscal Year 2027 Proposed Budget was delivered to the City Commission on June 18, 2026.

On June 22, 2026, a Budget Workshop was held with the City Commission for purposes of presenting the City Manager's Proposed Budget for Fiscal Year 2027. During the workshop, management provided information regarding the proposed budget, recommended an operating millage rate of 7.0000 mills, and advised that staff would continue to

fine-tune the proposed budget before the first public hearing on September 14, 2026. At the conclusion of the June 22 Budget Workshop, the Commission directed staff to use the current millage rate of 7.0000 in the preliminary millage rate resolution for adoption on July 8, 2026. Accordingly, the preliminary millage rate of 7.0000 was presented and adopted by the City Commission on July 8, 2026.

The City Manager's FY 2027 Proposed Budget was revised as of July 31, 2026 to include desired changes discussed at the June 22, 2026 Commission Budget Workshop and thereafter. The FY 2027 Revised Proposed Budget was then redistributed to Commissioners and posted to the City's public website. TO #2636 incorporates the Commission's direction from the June 22 Budget Workshop, subsequent recommendations, and other adjustments as detailed below.

FY 2027 Budget Ordinance

Page 2

Following receipt of the Certified Taxable Values from the Broward County Property Appraiser's (BCPA) office, total taxable value increased by \$29,837,332 from the June 1, 2026 estimate. Applying the 7.0000 millage rate and budgeting property tax revenues at 95% increases budgeted property tax revenue by \$198,418, from \$47,988,453 to \$48,186,871. The Operating Millage Rate of 7.0000 was approved by the City Commission on July 8, 2026 via Resolution R-2026-048 and transmitted to the BCPA for TRIM Notice purposes. The tentative 7.0000 millage rate was adopted at the first public hearing on September 14, 2026 and is reflected in the FY 2027 Final Budget.

The summary below provides adjustments by fund type following the June 22, 2026 Commission Budget Workshop and subsequent budget review, and reflects the 7.0000 millage rate in the Final Budget.

Fund Type	<u>FY 2027 Revised Proposed</u>	<u>Increase / (Decrease)</u>	<u>FY 2027 Tentative Budget</u>
General Fund	\$ 105,003,994	\$ (3,174,519)	\$ 101,829,475
Special Revenue	47,927,721	-	47,927,721
Debt Service	2,557,069	-	2,557,069
Capital Projects	18,607,203	-	18,607,203
Enterprise	47,554,695	132,977	47,687,672
Internal Service	12,802,325	-	12,802,325
Total	\$ 234,453,007	\$ (3,041,542)	\$ 231,411,465

Overall, the Tentative Budget of \$231,411,465 is \$3,041,542 less than the July 31, 2026 City Manager's revised proposed budget of \$234,453,007, or a 1.30% decrease.

The General Fund Tentative Budget is \$101,829,475 which is \$3,174,519 less than the City Manager's revised proposed budget of \$105,003,994. The General Fund adjustments to revenues are shown below.

	<u>FY 2027 Revised Proposed Budget June 1 Estimated</u>	<u>FY 2027 Tentative Budget July 1 Certified</u>	<u>Dollar Change</u>
Revenues			
Property Tax	47,988,453	48,186,871	198,418

Payment in Lieu of Taxes	2,418,677	2,426,656	7,979
Appropriated Fund Balance	13,993,095	10,612,179	(3,380,916)
Total			\$ (3,174,519)

The General Fund adjustments to expenditures are as follows:

	<u>FY 2027 Revised Proposed Budget</u>	<u>FY 2027 Tentative Budget</u>	<u>Dollar Change</u>
Expenditures			
Transfer to Fire Rescue Fund	7,788,972	5,614,453	(2,174,519)
Transfer to Roadway and Median Improvement Fund	3,777,569	2,777,569	(1,000,000)
Total			\$ (3,174,519)

The Tentative Budget for all Other Fund Categories, that includes Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Service Funds, is \$129,581,990 which is \$132,977 more than the City Manager's revised proposed budget of \$129,449,013 and the adjustments are as follows:

- Special Revenue Funds
 - Local Option Gas Tax Fund – An increase of \$1,000,000 to transfers out to the Roadway and Median Improvement Fund and a decrease of \$1,000,000 to reserves. (no net change)
- Capital Project Funds
 - Roadway and Median Improvement Fund - A decrease of \$1,000,000 to the transfer in from the General Fund and an increase of \$1,000,000

to the transfer in from the Local Option Gas Tax Fund. (no net change)

- Enterprise Funds:
 - Stormwater Management Fund - \$132,977 net increase that results from increasing payment in lieu of taxes \$7,979 to align with the preliminary Stormwater Assessment Rate and increasing contingency for special projects \$124,998 to balance the fund for added revenue that would be generated from the preliminary Stormwater Assessment Rate.

Temporary Ordinance #2636 adopts the budgets for all budgeted City funds as well as the Capital Budget and Financial Policies. The first public hearing will be held on September 14, 2026 at 5:05 p.m. to adopt the tentative budget and the second public hearing will be held on September 23, 2026, at 5:05 p.m. for the adoption of the final budget.

ISSUE:

State law requires that municipalities set a tentative budget at the first Public Hearing and adopt a final budget at a second Public Hearing. The tentative FY 2027 budget was adopted on September 14, 2026, and the final budget is scheduled for consideration on September 23, 2026.

STRATEGIC GOALS:

Goal #3: Tamarac is Economically Resilient

ATTACHMENTS:

[TO_2636_Budget_Ordinance_Memo.docx](#)

[TO_2636_Budget_Ordinance.docx](#)

[FY_2027_Final_Budget_Hearing.pptx](#)

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

To: Levent Sucuoglu, City Manager
From: Priscilla Moxey, Director of Financial Services
Date: September 15, 2026
Re: Temporary Ordinance #2636 – FY 2027 Budget Ordinance

Recommendation:

The Director of Financial Services recommends that Temporary Ordinance #2636 be approved on second and final reading at the September 23, 2026 Public Hearing, adopting the Fiscal Year 2027 Operating Budget, Capital Budget, and Financial Policies.

Issue:

State law requires municipalities to set a tentative budget at the first Public Hearing and adopt a final budget at the second Public Hearing. The tentative FY 2027 budget was adopted on September 14, 2026, and the final budget is scheduled for consideration on September 23, 2026.

Background:

The first public hearing for the City of Tamarac Fiscal Year 2027 Budget was held on Monday, September 14, 2026, at 5:05 p.m., at which time the City Commission adopted the tentative FY 2027 budget. The FY 2027 Budget process began early in the year with the review of department budget submittals. During meetings in May, the City Manager reviewed the budget and finalized his recommendations. The Fiscal Year 2027 Proposed Budget was delivered to the City Commission on June 18, 2026.

On June 22, 2026, a Budget Workshop was held with the City Commission for purposes of presenting the City Manager's Proposed Budget for Fiscal Year 2027. During the workshop, management provided information regarding the proposed budget, recommended an operating millage rate of 7.0000 mills, and advised that staff would continue to fine-tune the proposed budget before the first public hearing on September 14, 2026. At the conclusion of the June 22 Budget Workshop, the Commission directed staff to use the current millage rate of 7.0000 in the preliminary millage rate resolution for adoption on July 8, 2026. Accordingly, the preliminary millage rate of 7.0000 was presented and adopted by the City Commission on July 8, 2026.

The City Manager's FY 2027 Proposed Budget was revised as of July 31, 2026 to include desired changes discussed at the June 22, 2026 Commission Budget Workshop and thereafter. The FY 2027 Revised Proposed Budget was then redistributed to Commissioners and posted to the City's public website. TO #2636 incorporates the Commission's direction from the June 22 Budget Workshop, subsequent recommendations, and other adjustments as detailed below.

FY 2027 Budget Ordinance
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Following receipt of the Certified Taxable Values from the Broward County Property Appraiser's (BCPA) office, total taxable value increased by \$29,837,332 from the June 1, 2026 estimate. Applying the 7.0000 millage rate and budgeting property tax revenues at 95% increases budgeted property tax revenue by \$198,418, from \$47,988,453 to \$48,186,871. The Operating Millage Rate of 7.0000 was approved by the City Commission on July 8, 2026 via Resolution R-2026-048 and transmitted to the BCPA for TRIM Notice purposes. The tentative 7.0000 millage rate was adopted at the first public hearing on September 14, 2026 and is reflected in the FY 2027 Final Budget.

The summary below provides adjustments by fund type following the June 22, 2026 Commission Budget Workshop and subsequent budget review, and reflects the 7.0000 millage rate in the Final Budget.

Fund Type	FY 2027 Revised Proposed	Increase / (Decrease)	FY 2027 Final Budget
General Fund	\$ 105,003,994	\$ (3,174,519)	\$ 101,829,475
Special Revenue	47,927,721	-	47,927,721
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Internal Service	12,802,325	-	12,802,325
Total	\$ 234,453,007	\$ (3,041,542)	\$ 231,411,465

Overall, the Final Budget of \$231,411,465 is \$3,041,542 less than the July 31, 2026 City Manager's revised proposed budget of \$234,453,007, or a 1.30% decrease.

The General Fund Final Budget is \$101,829,475, which is \$3,174,519 less than the City Manager's revised proposed budget of \$105,003,994. The General Fund adjustments to revenues are shown below.

	FY 2027 Revised Proposed Budget June 1 Estimated	FY 2027 Final Budget July 1 Certified	Dollar Change
Revenues			
Property Tax	47,988,453	48,186,871	198,418
Payment in Lieu of Taxes	2,418,677	2,426,656	7,979
Appropriated Fund Balance	13,993,095	10,612,179	(3,380,916)
Total			\$ (3,174,519)

The General Fund adjustments to expenditures are as follows:

	FY 2027 Revised Proposed Budget	FY 2027 Final Budget	Dollar Change
Expenditures			
Transfer to Fire Rescue Fund	7,788,972	5,614,453	(2,174,519)
Transfer to Roadway and Median Improvement Fund	3,777,569	2,777,569	(1,000,000)
Total			\$ (3,174,519)

The Final Budget for all other fund categories, which include Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Service Funds, is \$129,581,990, which is \$132,977 more than the City Manager's revised proposed budget of \$129,449,013. The adjustments are as follows:

- Special Revenue Funds
 - Local Option Gas Tax Fund – An increase of \$1,000,000 to transfers out to the Roadway and Median Improvement Fund and a decrease of \$1,000,000 to reserves. (no net change)
- Capital Project Funds
 - Roadway and Median Improvement Fund - A decrease of \$1,000,000 to the transfer in from the General Fund and an increase of \$1,000,000 to the transfer in from the Local Option Gas Tax Fund. (no net change)
- Enterprise Funds:
 - Stormwater Management Fund - \$132,977 net increase that results from increasing payment in lieu of taxes by \$7,979 to align with the final Stormwater Assessment Rate and increasing contingency for special projects by \$124,998 to balance the fund for the added revenue generated from the final Stormwater Assessment Rate.

Temporary Ordinance #2636 adopts the budgets for all budgeted City funds as well as the Capital Budget and Financial Policies. The first public hearing was held on September 14, 2026, at 5:05 p.m., at which time the City Commission adopted the tentative FY 2027 budget. The second and final public hearing will be held on September 23, 2026, at 5:05 p.m., for consideration and adoption of the final FY 2027 budget.

Fiscal Impact

This Ordinance provides for adoption of the FY 2027 Final Operating and Capital Budget totaling \$231,411,465, including revenues and appropriations for all budgeted City funds, as well as the City's Financial Policies.

CITY OF TAMARAC, FLORIDA

ORDINANCE NO. O-2026-____

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 2027; PROVIDING FOR CONFLICTS; PROVIDING FOR SCRIVENERS ERRORS; SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

WHEREAS, the City Manager of the City of Tamarac, Florida, has presented to the City Commission the proposed operating budget, revenues and expenditures and capital budget as estimated for Fiscal Year 2027, as required by Section 7.02 of the City Charter; and

WHEREAS, at the first public hearing held on September 14, 2026, the City Commission reviewed the budget and, having made certain amendments thereto, approved the tentative budget; and

WHEREAS, the City Commission will conduct the final public hearing on September 23, 2026, at 5:05 p.m., and has caused notice of same to be published in a newspaper of general circulation in the City of Tamarac according to law; and

WHEREAS, the City Commission has determined the amount of money which must be raised to conduct the affairs of the City of Tamarac for Fiscal Year 2027 so that the business of the City may be conducted on a balanced budget, and has also determined the amount necessary to be raised by ad valorem taxes upon all the property, real and personal, within the corporate limits of the City; and

WHEREAS, the City Manager recommends the final budget for Fiscal Year 2027 be adopted; and

WHEREAS, the City Commission of the City of Tamarac deems it to be in the best interest of the business owners, residents, and visitors to the City of Tamarac to approve the budget for Fiscal Year 2027.

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

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

Section 2: The City of Tamarac, Florida operating budget, revenues and expenditures, and the Capital Budget for the Fiscal Year 2027, attached as Attachment A to this Ordinance is adopted.

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

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

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

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

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

Section 6: The Financial Policies, attached as Attachment B to this Ordinance is adopted.

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

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

Section 9: If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 10: This Ordinance shall become effective immediately upon its passage and adoption.

PASSED, FIRST READING this 14th day of September, 2026.

PASSED, SECOND READING this day of , 2026.

MICHELLE J. GOMEZ, MAYOR

ATTEST:

KIMBERLY DILLON, CMC
CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading

MAYOR GOMEZ

DIST 1: V/M BOLTON

DIST 2: COMM. WRIGHT JR.

DIST 3: COMM. PATTERSON

DIST 4: COMM. DANIEL

RECORD OF COMMISSION VOTE: 2ND Reading

MAYOR GOMEZ

DIST 1: V/M BOLTON

DIST 2: COMM. WRIGHT JR.

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DIST 4: COMM. DANIEL

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

HANS OTTINOT
CITY ATTORNEY

This Ordinance was filed in the Office of the City Clerk on this ____ day of _____ 2026.

CITY COMMISSION
SPECIAL MEETING

FY 2027 Final Millage Rate
and Operating and Capital Budget

TO #2635
and
TO #2636

September 23, 2026

Final Operating Millage

7.0000 mills

Taxpayer Formula

$$\text{\$100,000} \div 1,000 \times 7.0000 = \text{\$700}$$

Budgeted Property Tax

\$48,186,871



What this means for the community

- TO #2635 sets the final Operating Millage Rate for Fiscal Year 2027.
- The proposed rate remains flat at 7.0000 mills and funds general City operations.
- The final rate exceeds the rolled-back rate of 6.6991 mills by 0.3009 mills, or 4.49%.
- The millage rate is expressed as a rate per \$1,000 of taxable value.

A flat millage rate means the City rate is unchanged; individual tax bills may still change based on assessed taxable value.

Budgeted Property Tax Revenue

Measurement	June 1 Estimate	July 1 Certified	Change 
Budgeted Property Tax Revenue	\$47,988,453	\$48,186,871	\$198,418
Operating Millage Rate	7.0000 mills	7.0000 mills	No change
Taxable Value Update	June estimate	Certified values	+\$29,837,332
Property Tax Budgeting Method	95%	95%	Consistent

Certified Values

Values increased after the Broward County Property Appraiser certified the roll.

Revenue Impact

The update increased budgeted property tax revenue by \$198,418.

Budget Practice

Property tax revenues are budgeted at 95% of certified taxable value.

Note: This slide explains the increase in budgeted property tax revenue from certified values, not a change to the millage rate.

Excellence Always

At 7.0000 mills, every \$10,000 of taxable value equals \$70 in annual City property tax.



Taxable Value	Calculation	Estimated Annual City Tax
\$100,000	$\$100,000 \div 1,000 \times 7.0000$	\$700
\$150,000	$\$150,000 \div 1,000 \times 7.0000$	\$1,050
\$200,000	$\$200,000 \div 1,000 \times 7.0000$	\$1,400
\$202,390	$\$202,390 \div 1,000 \times 7.0000$	\$1,417
\$250,000	$\$250,000 \div 1,000 \times 7.0000$	\$1,750
\$300,000	$\$300,000 \div 1,000 \times 7.0000$	\$2,100

This example addresses only the City operating millage portion of the tax bill; other taxing authorities and non-ad valorem assessments may also appear on the TRIM notice/tax bill.

How General Fund Dollars Support Services

General Fund Budget

\$101.8M

Property Tax Revenue

\$48.2M

Other Revenues & Sources

\$53.6M

Property Tax Share

47.3%

General Fund Service Area	FY 2027 Budget
Police / Public Safety Contract	\$27,322,374
Public Works	\$15,265,662
Parks & Recreation	\$9,270,618
Information Technology	\$4,869,391
Community Development	\$3,981,129
Financial Services	\$4,652,007
Non-Departmental / Transfers / Citywide Obligations	\$26,304,608

General Fund services are supported by a combination of property taxes, other revenues, transfers, and appropriated fund balance.

Excellence Always

Total FY 2027 Budget

\$231,411,465

Operating + Capital

Adopts City funds, capital budget,
and financial policies

Final Hearing Action

September 23, 2026 at 5:05 p.m.

Fund Type	FY 2027 Budget
General Fund	\$101,829,475
Special Revenue Funds	\$47,927,721
Debt Service Funds	\$2,557,069
Capital Project Funds	\$18,607,203
Enterprise Funds	\$47,687,672
Internal Service Funds	\$12,802,325
Total	\$231,411,465

Changes Since the Revised Proposed Budget

Fund Type	FY 2027 Revised Proposed	Change	FY 2027 Final Budget
General Fund	\$105,003,994	(\$3,174,519)	\$101,829,475
Special Revenue	\$47,927,721	\$0	\$47,927,721
Debt Service	\$2,557,069	\$0	\$2,557,069
Capital Projects	\$18,607,203	\$0	\$18,607,203
Enterprise	\$47,554,695	\$132,977	\$47,687,672
Internal Service	\$12,802,325	\$0	\$12,802,325
Total	\$234,453,007	(\$3,041,542)	\$231,411,465

Overall, the final budget is \$3,041,542 lower than the July 31 revised proposed budget, a 1.30% decrease.

Revenue Adjustment	Change	Expenditure Adjustment	Change
Property Tax revenue from certified values	\$198,418	Transfer to Fire Rescue Fund	(\$2,174,519)
Payment in Lieu of Taxes	\$7,979	Transfer to Roadway & Median Improvement Fund	(\$1,000,000)
Appropriated Fund Balance	(\$3,380,916)	Total Expenditure Change	(\$3,174,519)
Total Revenue Change	(\$3,174,519)		

Community Focus

The General Fund budget was reduced while maintaining the 7.0000 millage rate and preserving core service delivery.

Key Community Services Funded in FY 2027

The FY 2027 budget connects funding decisions to visible services residents and businesses rely on every day.



Public Safety

Police: \$27.3M | Fire Rescue: \$38.1M

Emergency response readiness and public-safety service capacity.



Infrastructure

Utilities: \$33.8M | Stormwater: \$8.8M

Maintains core utility systems, drainage, flood mitigation, and stormwater readiness.



Residential Services

Solid waste and neighborhood operations

Supports reliable curbside collection and services residents experience daily.



Quality of Life

Parks & Recreation: \$9.3M | Public Art: \$625K



Community & Development

Community Development: \$4.0M | Building Fund: \$5.4M



Citywide Support

IT: \$4.9M | Risk Management: \$4.7M

Community takeaway Final budget funds support daily operations, public safety, infrastructure, neighborhood services, and long-term community priorities.

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Tonight's Action

Adopt the final operating millage rate and the FY 2027 operating and capital budget.

Budget Ordinance



TO #2636 adopts the City's budget, capital budget, and financial policies for FY 2027.

Item	Community-Focused Summary
Millage Rate	Final rate remains 7.0000 mills for general City operations.
Final Budget	Adopts \$231.4 million across all budgeted City funds.
Financial Policies	Adopts policies that guide reserves, cost recovery, revenue estimates, debt, investments, and reporting.
Implementation	Approved appropriations become the spending plan for the fiscal year beginning October 1, 2026.



THANK YOU!

QUESTIONS