



CITY OF PLANTATION FY2021 CITIZEN'S REPORT

MAYOR
LYNN STONER



COUNCILMEMBERS

NICK SORTAL, PRESIDENT

DENISE HORLAND, PRESIDENT PRO TEM

ERIK ANDERSON

RONALD JACOBS



CITY OF PLANTATION

ELECTED OFFICIALS

MAYOR LYNN STONER



COUNCILMEMBERS



NICK SORTAL, PRESIDENT



DENICE HORLAND PRS. PRO TEM



ERIK ANDERSON



RONALD JACOBS



CITY OF PLANTATION

MISSION STATEMENT

The City of Plantation mission statement is to continually improve citizens' quality of life through the provision of value-driven, quality public services and facilities that reflect the expectations of Plantation residents and the business community and confirm the City's commitment to responsible environmental stewardship.

VISION STATEMENT

The City of Plantation will maximize opportunities for social and economic development while retaining an attractive, sustainable and secure environment for the enjoyment of residents and visitors. Through responsible and professional leadership and in partnership with its residents, the City will strive to improve the quality of life for all residents living and working in this community.

CORE VALUES

- Quality customer service
- Responsible stewardship
- Commitment to stakeholders
- Continuous improvement

CITY GOALS

- ✚ Deliver services that meet customer expectations.
- ✚ Foster a dynamic work environment that encourages creative and innovative thinking and responsible and ethical behaviors.
- ✚ Encourage sustainable and thoughtful development, social conscience and environmental stewardship aimed at quality of life.
- ✚ Cultivate collaborative community relationships.
- ✚ Protect and preserve the welfare, health and safety of the community.



CITY OF PLANTATION

CITY ADMINISTRATION



Jason Nunemaker
Chief Administrative
Officer



Anna C. Otiniano
Financial Services
Director



Susan Slattery
City Clerk



Otis Thomas
Procurement
Director



John Montefusco
Information Technology
Director



Denese Edsall
Human Resources
Director



Daniel Holmes
Planning & Zoning
Director



Howard Harrison
Police Chief



Donald Todd
Fire Chief



Danny Ezzeddine
Building Director



Brett Butler
City Engineer



Steve Rodgers
Public Works
Director



Monika Knapp
Library Director



Phillip Goodrich
Parks & Recreation
Director



Steven Urich
Utilities
Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Plantation
Florida**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

CITY OF PLANTATION



Plantation
the grass is greener®

FY2021 CITIZEN'S REPORT

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August 14, 2020

Dear Councilmembers:

I am pleased to present the City of Plantation proposed operating budget for fiscal year 2021, beginning October 1, 2020 and ending September 30, 2021. The proposed operating budget is a balanced budget as required by Florida Statutes. Its primary purpose is to establish an action, operational, and financial plan for the delivery of City services in the upcoming fiscal year.

This budget is the financial foundation that guides the operational and financial planning of the City and is the single most important document presented to Council. The FY2021 proposed budget is guided by the City's mission of "maintaining our citizens quality of life through the provision of value driven, quality public services/facilities that reflect the expectations of Plantation residents and the business community".

Development of this FY2021 Proposed Budget began in early March with planning, analysis, review, and assessments. As in any budget process the City faced many challenges, however none other like the Coronavirus. This worldwide pandemic has resulted in a global health crisis, non-essential business closures, market crashes, social distancing, and staggering unemployment figures.

The pandemic affected every municipality around the nation and Plantation was no exception. In mid-March, the City was forced to close its facilities to the general public due to the virus. While services continued behind the scenes, the closures did impact the program revenue streams of all the departments under the Parks & Recreation umbrella, (Parks, Recreation, Tennis, Aquatics, Equestrian & the Golf Course). Statewide closures also impacted the City's portion of State and Local Revenue Sharing for Sales Tax & Half Cent Sales Tax.

Early estimates predicted the City would experience losses up to \$5,000,000; however, due to the conscious efforts of departments citywide, expenditures are down, Parks & Recreation programs have resumed (on a limited basis), and on-line sales (statewide) have spiked upward, thus the current projections are much lower. Unfortunately, the full extent of the impact of the Coronavirus on the FY2020 budget will not be definitively quantified until the close of the 2020 fiscal year.

As of this day the Coronavirus remains a major source of concern for the City, (the County, the State & the Country). Although complete shutdowns are not likely moving forward, the economic impact is unknown. This Administration remains optimistic that the pandemic will not present issues for the FY2021 budget. However, in the event the pandemic remains an issue in FY2021, preemptive measures were put in place to minimize the impact.

As previously stated, the two primary revenue sources impacted by the Coronavirus were Parks & Recreation program revenues, and State and Local Revenue Sharing. To offset any lingering effects of the virus in FY2021, revenue projections for the Parks, Recreation, Tennis, Aquatics & Equestrian programs were reduced to 80% of the previous year's budgeted amounts, as were the projections for the State and Local Revenue Sharing line items for Sales Tax and Half Cent Sales tax. Other revenue sources minimally impacted by the Coronavirus were reduced 1%-5% as well.

These preemptive measures resulted in an overall reduction of \$2.4 million in the City's operating revenues. In order to balance the FY2021 budget with a \$2.4 million dollar deficit, departmental requests for capital items were cut in half (approx. \$2.4 million).

Although there were many challenges during this budget process, we were indeed successful in producing a balanced budget. For fiscal year 2021, the recommended annual budget for all funds is \$235,187,100. This is a decrease of 5.9% or \$14,866,722 when compared to the previous fiscal year's amended budget. The General Fund budget totals \$111,539,894 and represents 47.4% of the total overall budget. The remaining 52.6% of the proposed Budget includes: Special District Funds (1.0%); Special Revenue Funds (5.9%); Debt Service Funds – Non Ad Valorem (0.9%); Capital Projects Funds – Non Ad Valorem (0.1%); Enterprise Funds - Water/Wastewater (25.7%); Stormwater (0.6%), and Plantation Preserve (2.1%); Pension Trust Funds (6.1%); Ad Valorem Bond Capital Projects Fund (8.5%), and Ad Valorem Bond Debt Service Fund (1.7%).

Fund Description	FY2020 Amended Budget	FY2021 Proposed Budget	% Inc/Dec	\$\$ Inc/Dec
General Fund	115,009,090	111,539,894	-3.0%	(3,469,196)
Special Districts Funds	2,240,834	2,354,274	5.1%	113,440
Special Revenue Funds	7,345,335	13,785,398	87.7%	6,440,063
Debt Service - Not Ad Valorem Debt	2,377,992	2,114,197	-11.1%	(263,795)
Capital Projects Funds-Not Ad Valorem Bonds	1,370,500	202,500	-85.2%	(1,168,000)
Enterprise Funds				-
* Water/Wastewater	58,042,311	60,434,535	4.1%	2,392,224
* Stormwater	1,285,216	1,368,248	6.5%	83,032
* Plantation Preserve	5,312,632	4,992,006	-6.0%	(320,626)
Pension Trust Funds	13,602,473	14,379,163	5.7%	776,690
Total Funds before Ad-Valorem Bond	206,586,383	211,170,215	2.2%	4,583,832
* Ad Valorem Bond Capital Projects	39,499,939	20,051,885	-49.2%	(19,448,054)
* Ad Valorem Bond - Debt	3,967,500	3,965,000	-0.1%	(2,500)
Total Ad-Valorem Bonds	43,467,439	24,016,885	-49.3%	(19,450,554)
Total All Funds including Ad-Valorem Bonds	250,053,822	235,187,100	-5.9%	(14,866,722)

Revenue for the General Fund budget is based on a millage rate of 5.8000 mills. There is a 0.4195 mill assessment for the debt service associated with the 2017 ad valorem bonds approved by the electorate; a proposed 1.9160 mill assessment for properties in the Plantation Gateway District and a 0.9707 mill assessment for properties in the Plantation Midtown District.

General Fund Highlights

Revenues

Ad valorem revenues are 51.0% of the General Fund budget and are the largest revenue source of funding for the City. They are a stable source of revenue displaying an upward trend due to increased property values and new construction added to the tax roll each year. In contrast, other revenue sources are on a downward trend which is creating added pressure for the ad valorem revenues to support operations.

Based upon valuations released by the Property Appraiser on July 1, property tax values in the City of Plantation rose 5.21%. This is the 10th consecutive year property values have increased. The increase in property values represents approximately \$2,158,211 in additional ad valorem revenues for fiscal year 2021.

The Proposed FY2021 operating millage rate of 5.8000 mills is a zero increase from the adopted fiscal year 2020 millage rate. The combination of the increased property values and the millage rate of 5.8000 mills is estimated to generate a total of \$56,587,639 in ad valorem revenues in FY2021. This estimate is based on historical trends of a ninety-six percent (96%) collection rate.

Other revenue categories in the General Fund in fiscal year 2021 are projected as follows:

- Utility Service tax revenue is projected to increase 1.7% or \$129,000 in FY2021. This increase is primarily due to higher collections and increased demand for electricity & gas.
- Other General tax revenues are projected to decrease 4.3% or \$184,094 in FY2021. The decrease is primarily in the Communication Services Tax revenues. This revenue source has been on a steady decline each year due in part to increased competition in the market place, and in part to the State increasing its portion of this revenue source.
- Permit Fees and Special Assessment revenues are projected to decrease 22.0% or \$2,969,285 in FY2021. This significant decrease is due to the removal of the Building Permit revenues from this category.
- ❖ In FY2021 the Building Department was removed from the General Fund and placed in a newly created Special Revenue Fund. Due to the ever-increasing restrictions placed on Building Permits, the special revenue category was considered a more

appropriate home for this revenue source. The special revenue classification will allow for the proper restrictions to be placed on the revenues and expenditures, which are solely to be used for the purpose of enforcing the building code. The special revenue classification will also allow for the activity to be accounted for separately which will assist in the production of the newly required financial reporting.

- Intergovernmental revenues are projected to decrease 14.1% or \$1,504,477 when compared to the FY2020 amended budget. The decrease is due to preemptive measures taken in order to minimize the impact of the Coronavirus on the FY2021 Budget. As stated above one of the two primary revenue sources impacted by the pandemic were State and Local Revenue Sharing for Sales Tax and Half Cent Sales Tax. To offset any lingering effects of the Pandemic in FY2021 the projections for Sales Tax and Half Cent Sales Tax were reduced to 80% of the amounts budgeted in the previous fiscal year. This preemptive measure resulted in a decrease of approximately \$1.7 million in revenue sharing projections for fiscal year 2021.
- Charges for service revenues are projected to increase 7.0% or \$1,068,412 in FY2021. This increase is due to a combination of a decrease in program revenues for all departments under the Parks and Recreation umbrella and the addition of a new cost allocation revenue line item.
 - ❖ As mentioned above the second source of revenue impacted by the Coronavirus in FY2020 was the program revenue streams of the Parks, Recreation, Tennis, Aquatics and Equestrian Departments. These revenues were stalled for a short time due to facility closures citywide during early March and all of April 2020. At this time facilities are open offering programs on a limited basis; however, they are expected to be fully operational in FY2021. As a precautionary measure to offset any lingering effects of the Coronavirus in FY2021, the budget projections for program revenues were reduced to 80% of the amounts budgeted in the previous fiscal year. This preemptive measure resulted in a decrease of approximately \$400,000 in the program revenue projections for fiscal year 2021.
 - ❖ In FY2021 the Building Department was moved out of the General Fund into a Special Revenue Fund. As part of this move, it was determined that it was necessary to hire a consultant to perform a cost allocation study to determine the cost of the services provided to the Building Department by internal service departments in the General Fund. The results of the analysis provided for an annual cost allocation charge to the Building Department in the amount of \$1,258,680 which resulted in an increase in the charges for services revenue category.

- Fines & Forfeiture revenues are projected to increase 0.4% or \$3,500 in FY2021. Per the Police Department this increase is primarily in the area of County Court fees & alarms fees.
- Miscellaneous Revenue is projected to increase 4.2% or \$89,760 in FY2021. This increase is primarily in the investment and tower rental income.

Expenditures

Personnel Costs

In fiscal year 2021 personnel costs in the General Fund show a decrease of 0.5% or \$389,662 when compared to the FY2020 amended budget. This decrease is primarily due to the removal of the Building Department budget from the General Fund. However, when removing the building department from the comparison this category shows an increase of 3% or \$2,495,654. This increase is attributed to 4 net new full time and 17 net new part time positions added in the General Fund; a rate increase for full time and part time employees bringing their hourly wage to \$15 & \$14 respectively; a 2% merit increase for General Employees; an estimated increase for Fire Rescue employees (pending contract negotiations) and various percentage increases for FOP Employees per the FOP contract. Other items contributing to the \$2.4 million increase in this category are pension costs for both General and FOP employees, and increases in workers compensation insurance.

Also included in the personnel category are costs for healthcare. Although healthcare costs continue to rise, the City has found a number of ways to help soften the impact. In fiscal year 2011 the City opened the Employee Health and Wellness Care Center. The goal of the Care Center was to improve the health and wellness of employees, while at the same time re-direct the costs from health insurance claims and pharmaceutical costs. Since its grand opening in 2011, the Care Center has saved the City over \$7.5 million in cost avoidance savings.

Another example of the City's commitment to reducing medical costs is the employee contribution program. Employees help share the burden of healthcare costs by contributing to the plan each pay period through payroll deductions. These employee contributions are estimated to reduce the City's cost of healthcare by \$1,905,000 in FY2021.

Operating Costs

In fiscal year 2021 operating costs increased 5.5% or \$1,050,628 when compared to the fiscal year 2020 amended budget. 2.5% of this increase is related to operating costs citywide. During the budget process the Mayor allowed departments to increase operating costs up to 2.5% (based on the City's annual historical average increase in service costs).

The additional 3% above target is due in part to the increased costs of items special in nature such as: maintenance, uninsured liabilities & insurance premiums. Also, due to the creation of some new programs at the tennis center and the expanded partnership with the MPO.

The new programs offered at the tennis center are expected to generate additional revenues which in turn will offset the cost of offering these new programs.

The City is excited to announce a new extended partnership with the MPO, a partnership that is expected to bring the City of Plantation to the next level. The first project on the horizon for this partnership is one that will help alleviate traffic congestion in and around the City.

Operating Capital

The General Fund Operating Capital costs are projected to decrease 61.3% or \$4,126,619 when compared to the fiscal year 2020 amended budget. This significant decrease is due in part to a reduction in capital requests submitted by departments, and also due to necessary capital cuts.

As mentioned previously the City's Administration felt it prudent to take some precautionary measures to combat any lingering effects of the Coronavirus in FY2021. These measures included adjusting revenue projections for line items directly impacted by the virus which left a budget deficit of \$2.4 million dollars. In order to balance the budget with this deficit the Administration was forced to cut approximately \$2.4 million in capital requests.

Following are the highlights of the capital requests included in the FY2021 Budget:

- Police Department capital items include: 4 police rated Harley Davidson motorcycles & emergency light packs; a covered motorcycle trailer, 1 Ford F150 K-9 Unit plus accessories; taser and radar guns.
- Fire Department capital items include: 30 sets of bunker gear; 20 CAD computers; 1 generator for FS#2; 3 thermal imaging cameras; anti-slip floor replacements for stations 2 & 5, and some parking lot improvements at various locations.
- Fire Rescue Department capital items include: 30 sets of bunker gear; 20 CAD computers; 28 ballistic vests; hydraulic response equipment; props and tools for the medical training center and some dive rescue equipment.
- Information & Technology Department capital items include: the annual refresh of software; hardware; switches, and application servers; an Email Exchange upgrade, and a network security monitoring system.
- Public Works Department capital items include: a 6 column mobile lift and a 14,000 pound 4 post lift with jacks. One Ford E-350 Transit Van for the Central Services Department and air conditioning units for the Facilities Maintenance Department.
- Parks Department capital items include: 2 staff replacement trucks; 1 maintenance utility cart; some shade structures for parks and bleachers; a lightning prediction system; a rotary mower; playground equipment for various parks; replacement fencing and resurfacing of parking lots and walkways, and curbing boarder installations at various parks.

- Recreation Department capital items include: Kitchen equipment for community centers citywide, and security cameras for Jim Ward, Volunteer Park; Deicke Auditorium and Central Park.
- Tennis Department capital items include: Replacement fencing and awnings, and 1 maintenance utility cart.
- Aquatics Department capital items include: a geothermal pool heater; a pool vacuum; diving board replacements and fence & gate upgrades.
- Equestrian Department capital items include: an arena drag grader; a canopy replacement; barn stalls and building renovations.

Debt Service

Debt service in the General Fund is projected to decrease 12.5% or \$151,450 when compared to the fiscal year 2020 amended budget. This decrease is due to the Information Technology department deciding to move away from leasing computers and to purchase them instead. This new direction is expected to result in cost savings to the City.

Other Fund Highlights

Special District Funds

Plantation Gateway Development District (Gateway)

Based upon valuations released by the Property Appraiser on July 1, property tax values in the Plantation Gateway Development District increased 12.33%. This increase represents approximately \$49,374 in additional ad valorem revenues for this district.

The proposed millage rate for Plantation Gateway Development District in fiscal year 2021 is 1.9160 mills which represents a zero increase from the adopted fiscal year 2020 millage rate. The combination of the increased property values and the millage rate of 1.9160 mills is estimated to generate a total of \$570,853 in ad valorem revenues in fiscal year 2021. This estimate is based on historical trends of ninety-six percent (96%) collection rate.

Plantation Midtown Development District (Midtown)

Based upon valuations released by the Property Appraiser on July 1, property tax values in the Plantation Midtown Development District increased 4.74%. This increase represents approximately \$22,890 in additional ad valorem revenues for this district.

The proposed millage rate for the Plantation Midtown Development District in fiscal year 2021 is 0.9707 mills which represents a zero increase from the adopted fiscal year 2020 millage rate. The combination of the increased property values and the millage rate of 0.9707 is estimated to generate a total of \$1,449,714 in ad valorem revenues in fiscal year 2021. This estimate is based on historical trends of a ninety-six percent (96%) collection rate.

Special Revenue Funds

Special Revenue funds include funds that contain revenues which are designated for specific purposes. Funds included in this category are Gas Tax, Impact Fees, Intergovernmental sources and Building Permits.

In FY2021 Special Revenue Funds total \$13,785,398, which is an increase of 87.7% or \$6,440,063 when compared to the FY2020 amended budget. This significant increase is directly related to the creation of a new special revenue fund for the Building Department budget.

The Building Department budget totals \$6,519,967 in FY2021 which is an increase of 116% or \$3,496,042 when compared to the FY2020 amended budget. This increase is primarily due to the addition of a major capital project to implement a new on-line permitting system, the addition of 4 new full-time positions and the addition of a new cost allocation expenditure to cover the cost of services provided by internal service departments in the General Fund.

As stated previously, the City hired a consultant to perform a cost allocation study in order to determine the cost of the services provided to the Building Department by internal service departments in the General Fund. The result of the analysis provided for an annual cost allocation charge to the Building Department in the amount of \$1,258,680.

Debt Service Funds

These funds account for the debt service of loans that are not related to the General Fund or Enterprise Funds. This category is comprised of Non Ad Valorem Bond Debt Service and Ad Valorem Bond Debt Service.

The Non-Ad Valorem Bond debt service in FY2021 totals \$2,114,197 which is a decrease of 11.1% or \$263,795 when compared to the FY2020 amended budget. This decrease is due to the final payment in FY2020 of the 2005 CRA Revenue Note.

Ad Valorem Bond debt service is the debt service for the \$60 million ad valorem bond that was approved in November 2016. Ad Valorem Bond debt service is funded by a separate millage rate of 0.4195 mills, which translates to approximately a \$63 payment for residents owning a home with a value of \$200,000 (based on a SOH Value and a \$50,000 Homestead Exemption).

In FY2021 the Ad Valorem Bond debt service totals \$3,965,000 which is a decrease of \$2,500 when compared to the FY2020 amended budget. The decrease is due to a slight reduction in interest expense in FY2021.

Capital Project Funds

The Capital Project Funds are comprised of projects related to Non Ad Valorem Bond projects and Ad Valorem Bond Projects

The Non Ad Valorem Bond Capital Projects Budget totals \$202,500 in FY2021. This is a decrease of 85.2% or \$1,168,000 when compared to the FY2020 amended budget. The decrease is primarily due to the re-class of the financial incentives line item from the CRA capital projects budget to the CRA operating budget in FY2021. This line item is the funding source of the financial incentive program in place to incentivize businesses to open in the CRA area. Upon review it was felt that the operating budget was more appropriate place for this line item.

Ad Valorem Bond Capital Projects Budget totals \$20,051,885 in FY2021. This is a decrease of 49.2% or \$19,448,054 when compared to the FY2020 amended budget. The decrease here is because a majority of the bond project activity was budgeted in previous fiscal years. In FY2021 the project categories and amounts remaining for the Ad Valorem Bond are as follows:

- Parks & Recreation - \$4,400,000
- PW & Stormwater - \$7,100,000
- Public Safety - \$8,300,000

Enterprise Funds

Enterprise Funds, which include the City's Water/Wastewater, Stormwater and Plantation Preserve Golf Course, are typically self-supporting funds based upon the revenues received for services rendered. Thus, these funds do not receive any tax revenues.

Utility Water/Wastewater Funds

The Utility Water/Wastewater Funds are used to account for the provision of water and wastewater services to residents and businesses of the City of Plantation. All activities necessary to provide these services are included in this fund. Costs to provide these services are recovered through user fees. Unlike other municipalities the City of Plantation does not impose utilities service tax fees which can be assessed as much as 10%. In addition, the City of Plantation's water rates are among the lowest in Broward County.

The fiscal year 2021 Utility Funds budget totals \$60,434,535 which is an increase of approximately 4.1% when compared to the fiscal year 2020 amended budget. This increase is due to the addition of 6 new full-time employees and due to an increase in capital projects activity.

In FY2020 the Utilities Department secured the Series 2020 Revenue Note in the amount of \$12,000,000. The note was secured in order to finance a Mobile Based Advanced Metering Infrastructure System which will allow the Utility Department to read meters in an automated and cost effective manner, repair or replace associated water service piping, replace water meter boxes, water system testing equipment, maintain traffic, trench/roadway restoration, site restoration, and all other appurtenances necessary to complete the project. The project got underway in FY2020; however, \$8.4 million is included in the FY2021 to cover the costs of the final phase of the project.

The existing Automated Meter Reading (AMR) system has been in use for nearly 10 years and the transmitting units are at the end of their usable life. The AMR units are outdated and their technology does not allow them to provide the benefits and services associated with a modern Utility Department. Upgrading to an Advanced Metering Integration (AMI) system provides numerous benefits, the most significant of which are listed below:

- Cellular based – eliminating the need for employees to drive to meters to obtain reads
- Two-way Communication – allowing new reads to be taken at any time
- Up to the minute consumption usage – giving customers the ability to know what their bill is as of “right now”
- Instant access to account balances & ability to pay by computer, tablet or phone
- Provides for the most current and up-to-date technology available
- Communication system is “hardened” against severe weather events

Upgrading from the existing AMR system to AMI technology will be done in a geographically phased approach based on current billing routes. The estimate for completion of the project is expected to take approximately one year from start of project and will include both the physical installation of the new transmitter units and the software integration of the new interactive customer service portal to our existing systems. The Contractor will also be providing an outreach program to inform and educate our customer base on the new services offered with the AMI system.

Stormwater Fund

This fund is used to account for the costs associated with the management, construction, maintenance, protection, control, regulation, use, and enhancement of stormwater systems and programs within the City of Plantation. Stormwater fees provide the resources for this fund. The Stormwater fee is an annual \$30.00 per equivalent residential unit (plus equivalent rates for non-residential unit) and remains unchanged for fiscal year 2021. This rate has remained unchanged since its inception in 2014.

The fiscal year 2021 Stormwater Fund totals \$1,368,248 which is 6.5% or \$83,032 increase when compared to the fiscal year 2020 amended budget. The increase is due to higher costs of maintaining the stormwater system.

Plantation Preserve Golf Course Fund

The City of Plantation Preserve Golf Course is an 18-hole championship golf course that boasts a beautiful clubhouse and state of the art practice facilities. This facility provides high quality, affordable golf experience and event venue. It provides a wide range of services including a full-service restaurant, a pro shop, golf lessons, golf leagues, golf outings and competitive tournament play.

The golf course is managed by Guidant Management who is responsible for paying all the expenses related to running the golf course and for collecting the associated revenues. The Preserve budget in FY2021 totals \$4,992,006 which is a decrease of 6% or \$320,626 when compared to the fiscal year 2020 amended budget. The decrease is in the area of capital purchases related to the golf cart fleet. The golf course has a program whereby the golf cart fleet is refreshed every three years. In FY2020 the golf course refreshed its golf cart fleet which led to a reduction in capital requests in FY2021.

Pension Trust Funds

The City has three separate single-employer defined benefit retirement plans covering substantially all full-time employees and volunteer firefighters. These are the General Employees' Retirement Plan, the Police Officers' Retirement Plan, and the Volunteer Firefighters' Retirement Plan. The City maintains three pension trust funds to account for its fiduciary responsibility with respect to these Plans.

The Fire Plan is funded by contributions received from the State pursuant to Chapter 175, while funding from the State's Chapter 185 is used to offset the Police Plan. The Proposed Budget includes an increase of \$776,690 in the City's contribution to the General and Police Plans. These contributions are consistent with the recommendations offered by our actuarial studies and are below the increases required for the State-operated Florida Retirement System (FRS).

Future Financial Landscape

As administration and staff prepared the proposed FY2021 Budget, several current and foreseeable issues need to be highlighted due to their potential fiscal impact to the City. These items include:

- **Covid-19 Pandemic:** The pandemic has cast a shadow over the future financial landscape of the City, the region, and the global economy. Florida has been a hotspot for the disease with South Florida accounting for over 40% of the infections in the state. The City of Plantation has met the challenge of the pandemic head on and has been able to minimize the disruption to service delivery by developing protocols to maximize the safety of staff. The City was able to weather the revenue impacts to FY2020 and has budgeted for the anticipated impacts in FY2021. Current trends may be headed in the right direction, e.g. lower hospitalizations and positivity rates, but the City must be prepared for a potential second wave.
- **Reserves:** The City was fiscally impacted by Hurricane Irma that occurred in FY2018. Approximately \$20M in expenditures were incurred related to the preparation, staffing, and recovery. Staff has proactively recovered \$18.4M through the Federal Emergency Management Agency (FEMA) and the State as of 8/1/20. The prolonged impact from a single event underscores the need for continued diligence regarding preparation, mitigation, and recovery. Covid-19 has added a new emphasis to our emergency management planning and has been incorporated into our Comprehensive Emergency Management Plan. Expenses related to Covid-19 have been minimal in comparison to storm events and the City expects to be made whole through a combination of funding through FEMA and a municipal set aside of CARES funding through Broward County.
- **Plantation General Hospital:** Health Care of America (HCA) announced in February 2020 that, due to state statutory changes regarding Certificates of Need, Plantation General Hospital (PGH) will not be closing. As one of the City's major employers the loss of PGH would have had profound impacts including the loss of over 750 employees, the loss of approximately \$40 million in tax base, and a corresponding loss in tax revenues. The closure would also have been devastating to the SR7 Corridor redevelopment efforts. Further, dialogue between PGH staff and administration indicate that redevelopment efforts will be undertaken to bring the campus forward on issues of aesthetics and visibility enhancing the hospitals role as an anchor for the corridor. Significantly, as the City of Plantation navigates through the Covid-19 Pandemic PGH is a vital partner and their continued presence will service the City well in this regard to preserve both life and fiscal sustainability.
- **Collective Bargaining:** On July 10, 2019 the Fire Rescue Paramedics and EMTs voted to join the Metro-Broward Fire fighters IAFF Local 3080. The administration participated in bargaining with the new unit during fiscal year 2020 but the process was put on hold due to the impacts of Covid-19. Administration expects the negotiations to resume in August 2020.

- Surtax: Broward County voters approved a 30-year, one percent surtax for transportation in November 2018. The sales surtax took effect on January 1, 2019. The first distribution of surtax revenues was received by Broward County from the Department of Revenue in March 2019. The purpose of the surtax is to address five goals including: Create Connectivity, Traffic System Management, Improve Transit Service, Enhance Multimodal Option, and Economic Development. A minimum of 10% of the revenues are reserved for municipal projects.

At the June 18th 2020 Broward County Commission meeting, the Board approved funding for additional FY2020 County Public Works projects in the amount of \$24.5M, and the very first cycle of municipal projects. Action allows 97 municipal-requested capital projects in the amount of \$65.7M and 40 municipal-requested rehabilitation & maintenance projects in the amount of \$55.5M for a total of \$121.2M to municipalities, in addition to \$19.2M for full funding of 18 municipal Community Shuttles. These transportation surtax funded projects will help stimulate the local economy and mitigate impacts of COVID-19. This entails building a foundation through mobility advancement and the creation of direct, indirect and induced jobs. Keeping these revenues local by investing in small businesses, countywide regional projects and municipal projects, is a priority of the program.

The City of Plantation will receive its initial funding through the program for municipal road maintenance in the amount of \$2.7M for implementation in FY2021. The City is evaluating future projects for submittal and the proposed interlocal agreement for transportation planning services with the Metropolitan Planning Organization will facilitate this effort. The City will also benefit, given its central location, from projects championed by the County and adjacent municipalities. As an example, the County will be implementing two adaptive lighting projects in the City that will help relieve congestion.

- Assistance: The City has redirected the emphasis of its State Housing Initiatives Partnership (SHIP) program and Community Development Block Grant (CDBG) program (CDBG) to mitigate the impacts of Covid-19. The City has also received funds through the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to supplement these efforts. This resulted in \$430,000 being made available in FY2020 for rental and utility assistance. The City anticipates making approximately \$700,000 available for additional assistance in FY2021 with the possibility of more funds being available subject to future State and Federal efforts. These efforts will be supplemented with \$32.3M available on a countywide basis for residential and small business assistance through Broward County CARES funding.
- Development: Prior to Covid-19 the City was projected to experience in excess of \$1 Billion in new valuation through a combination of retail, office, medical, and residential development through 2021. While the majority of this activity and the associated valuation increase is still anticipated, and this bodes well for municipal revenues, there will be impacts due to the pandemic. The most significant impact will be to the retail and hospitality industries. Covid-19 has accelerated the demise of many retailers and the state is not projecting a full recovery

of the hospitality industry until 2022. Administration has proactively engaged the development community and they share a continued enthusiasm for Plantation while noting a specific concern for retail and hotel development. The impacts to retail in Plantation may have a silver lining through redevelopment opportunities.

- **Technology:** The City Administration has prioritized moving forward technological enhancement to improve customer service and interface. The challenges of operating during a global pandemic have underscored the need for online access to municipal services. Initiated in FY2020, the conversion from AMR to AMI utility metering infrastructure should be completed in FY2021. The FY2021 Budget includes the transition to online permitting in the Building Department which will greatly enhance the processing of permits and allow for permit applications to move forward in a contactless fashion.
- **Redevelopment:** The City has a renewed focus on redevelopment in the CRA/Gateway Corridor. A Redevelopment Manager was hired in FY2020 and there are plans for proactive redevelopment efforts in the area. The retirement of the 2005 CRA note in FY2020 frees up an additional \$128,000 annually. Special attention will be paid to helping businesses overcome the challenges of Covid-19.

Summary and Recommendations

The City of Plantation is widely recognized as a well-planned community, successfully balancing the provision of exceptional levels of service; an extensive array of amenities; proactive, environmental mindfulness; and a welcoming business climate. Historically, the City's financial standing is solid; generating sufficient revenues to meet increased costs for quality municipal service delivery standards that our constituents have come to expect.

In recent years the City has taken steps to strengthen fiscal controls, replenish reserves, restore operating capital and invest in aging infrastructure. In taking these steps, the property values continue to increase and the City becomes more appealing for residential and commercial activities. In the preparation of the FY2021 budget, it is important to maintain this direction and the positive momentum that has already been established.

In spite of the Coronavirus challenges we faced during this budget process we were indeed successful in producing a balanced FY2021 budget. It culminates in a financial plan that places emphasis on maintaining current service levels, addressing public safety service delivery, and preemptive measures to minimize lingering effects of the Coronavirus.

It is recommended that the proposed millage rate of 5.8000 mills be approved to fund the FY2021 City of Plantation Operating Budget. It is also recommended that the Council approve a 0.9707 millage rate on properties in the Plantation Midtown Development District (Midtown); and 1.9160 millage rate on properties within the Plantation Gateway Development District. A millage rate of 0.4195 mills is required to fund the debt service on the 2017 \$60 million ad valorem bonds.

The above recommendations funds service levels, programs, and activities at standards desirable to address the community needs, while developing a sustainable organization. The budget also reflects the continuation of strong management and financial practices; strong budgetary controls; and responsible stewardship of the City's resources.

FY2021 Budget Calendar

The Council has several opportunities to provide input as the process continues to finalize the FY2021 Annual City Budget. Below is a list of Council meeting dates and actions that are scheduled as part of the process of adopting the FY2021 Millage Rates, Assessments and Annual Budgets.

- September 8, the 1st Public Budget Hearing and Adoption of the Tentative Millage Rates and Tentative Budgets for Fiscal Year 2021
- September 16, the 2nd & Final Public Budget Hearing & 2nd Reading of the FY2021 Annual Budget; Adoption of the Final Millage, Final Budget and Final Assessments
- October 1, the FY2021 Budget Year Begins

Acknowledgements

I would like to take this opportunity to acknowledge our Councilmembers who provide invaluable commitment, support and input in determining the service levels within Plantation. The Budget incorporates many of these concerns and maintains the priorities that have been expressed individually and collectively from the dais.

In addition to the Council's input, it took the dedicated efforts of our workforce to provide on-going service, while preparing the recommended budget. Much appreciation and thanks to the Directors and staff for their ongoing commitment in providing quality programs and service to all Plantation's residents and members of the business community.

Additionally, special thanks to Finance Director Anna Otiniano, Budget Manager Nancy Romanello and Chief Administrative Officer Jason Nunemaker, for their efforts in reviewing options and incorporating the various departmental input to develop a responsible and balanced budget as required by State Statute. They have played an integral part in drafting a budget which is responsive to the community's needs and establishes an enhanced legacy for Plantation's future.

May the decisions that the City of Plantation make today, pave the future for a successful City of Plantation tomorrow!

Sincerely,



Mayor Lynn Stoner

CITY OF PLANTATION

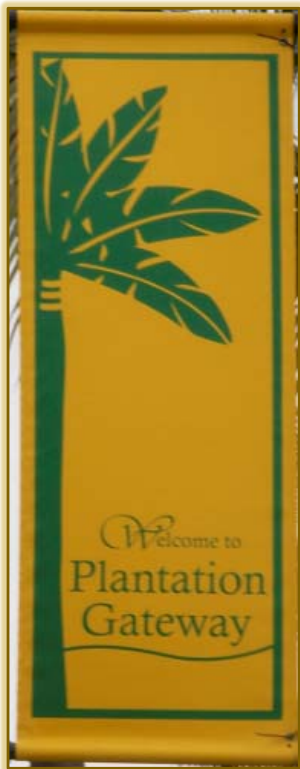
CITY AT A GLANCE

General Information	
Population	94,580
Size	22.8 square miles
Government	Strong Mayor 5 Council Members

Credit Rating	
Standard & Poor's	AA+
Moody's	Aa1

Property Tax Millage Rate	
Operating Millage Rate	5.8000
Voted Debt Millage Rate	0.4195
Pltn. Midtown Dev District	0.9707
Pltn. Gateway Dev District	1.9160

City Staff	
Full-time positions	822
Part-time positions	220
Total Budgeted Positions	1,042





CITY OF PLANTATION

CITY AT A GLANCE

Public Safety	
Sworn Police Officers	178
Firefighters	170
Rescue personnel	77



Public Works	
Roadways maintained in miles	222.5
Paved recreation trails in miles	6.75
Structure maintained	78
Total square footage	487,100
Drainage structures maintained	2,619
Street lamps	4,628
Irrigation systems	189

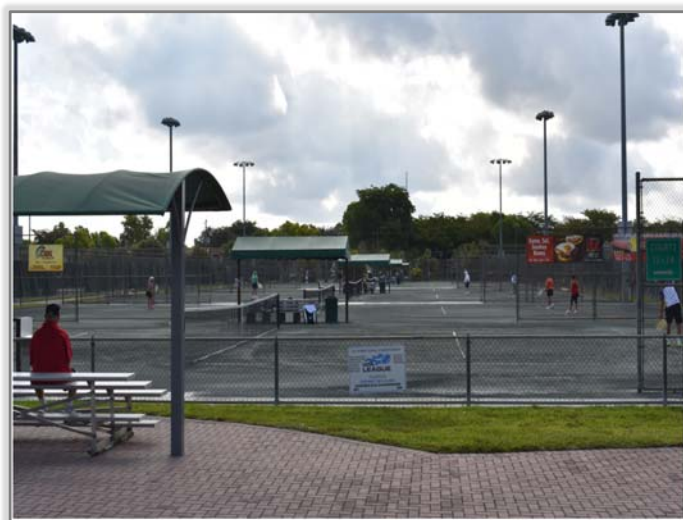


CITY OF PLANTATION

CITY AT A GLANCE

Parks and Recreation

Community Centers	5
City owned parks	42
Total acreage City owned parks	645.5
County owned parks	1
Total acreage County owned parks	88.5
Plantation Preserve Golf Course	1
Facilities attendance:	
Tennis Center	32,283/year
Aquatics Complex	63,591/year
Equestrian Center	3,294 participants 8,018 spectators
Youth athletics program (PAL)	2,744
Adult athletics program	1,725
Summer camp attendance	49
Winter break attendance	47
Spring break attendance	Cancelled
Number of program participants	30,204
Multipurpose gym usage	1,079/month
Weigh room usage	4,047/year
Number of athletic fields	42
Number of meeting rooms	22
Number of pavilions	20 regular 2 corporate
Citywide walking trail users	1.5 million



CITY OF PLANTATION

CITY AT A GLANCE

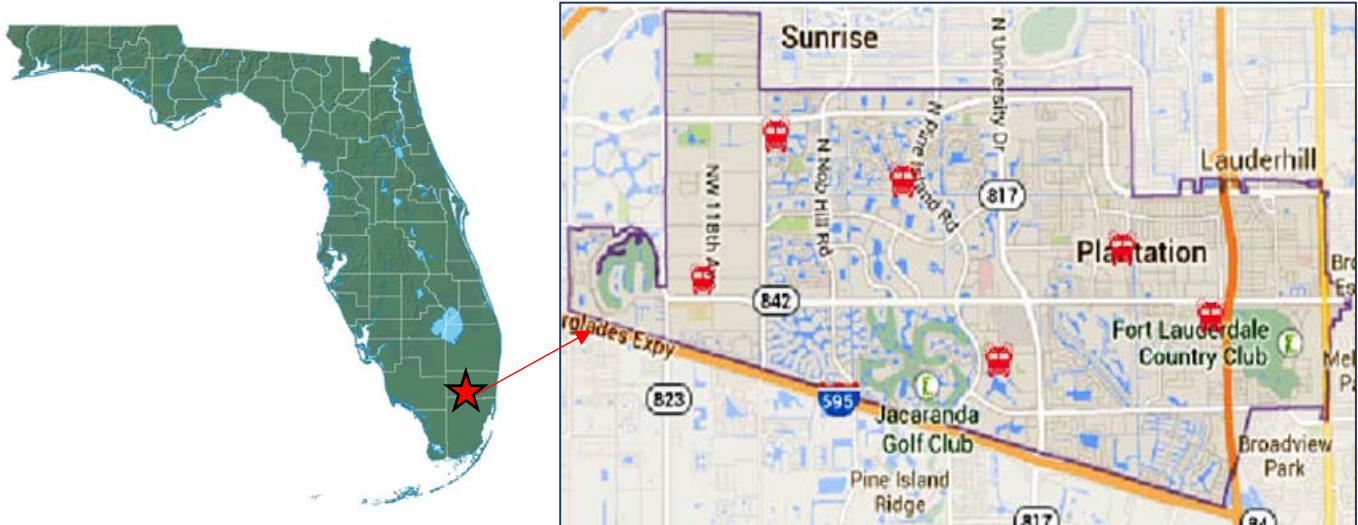
Utilities

Miles of water lines	330
Fire hydrants	3,645
Miles gravity sewer mains	175
Miles force main piping	57.67
Manholes	3,475
Lift stations	143
Water treatment capacity	24.0 MGD
Wastewater treatment capacity	18.9 MGD
Average water flow	10.309 MGD
Average wastewater flow	11.9MGD
Number of Metered Connection	29,467



CITY OF PLANTATION

LOCATION



The City of Plantation is in the geographic center of Broward County and South Florida. It's directly west of Fort Lauderdale, Florida; 20 miles north of Miami/Dade County. Quick access to Interstate 595, 95 and 75 and the Florida Turnpike means you're never more than 15 minutes from Fort Lauderdale/Hollywood International Airport, Port Everglades, the Everglades and the famed Fort Lauderdale beaches.

About the City of Plantation

The City of Plantation is a premier City located in central Broward County and bordered by State Road 7, Sunrise Boulevard, Flamingo Road and I-595. It is currently the eighth largest City in Broward County, and is home to a number of large national firms, including DHL, National Beverage, Magic Leap, University of Miami, Sylvester Cancer Center, Bascom Palmer Eye Institute, and Motorola Solutions. It operates under a Strong Mayor form of government with the Mayor and five Council Members focusing on business district redevelopment, neighborhood improvement and streamlined government operations and procedures.

Plantation's natural environment is unsurpassed by other South Florida cities. It has been recognized for over 35 consecutive years as "Tree City USA." Situated among thousands of trees are safe, friendly neighborhoods, world-class recreation facilities and a stable business community supported by three distinct business districts.

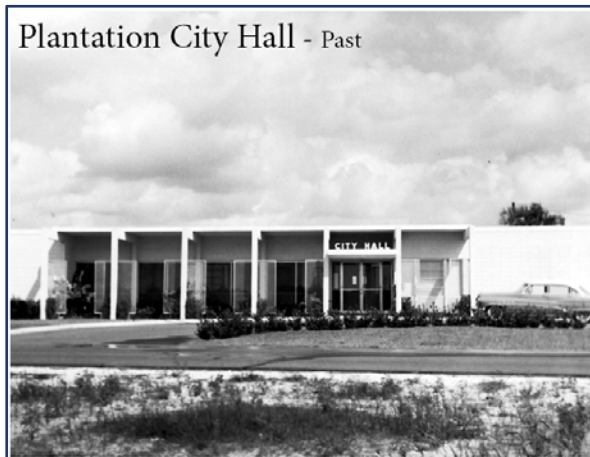
The City of Plantation was incorporated in April of 1953. During the past 67 years, we have expanded into a growing, vibrant urban municipality, 22.8 square miles in size, with a residential population exceeding 90,000.

CITY OF PLANTATION

A BRIEF HISTORY



Plantation's founder, Frederick C. Peters moved his family to South Florida in 1931 to escape harsh Midwest winters. He purchased 10,000 acres along State Road 7 (441), which had been built to connect Miami-Dade to Palm Beach County, and at that time was isolated and far west of any existing development.



With a population of less than 500 and a budget of \$1,288, the City of Plantation was incorporated on April 30, 1953. The first Council Meeting was held on May 11, 1953.

At the time, Plantation was a vast wilderness, as indicated by its motto, "E Vasitate Haec Urbs" meaning "Out of the Wilderness, this City". There was only one police officer, and a group of Residents volunteering to serve as firefighters. In December 1959, Plantation's first school opened: Berenice T. Peters Elementary School, named after the wife of the City's founder, Frederick C. Peters.

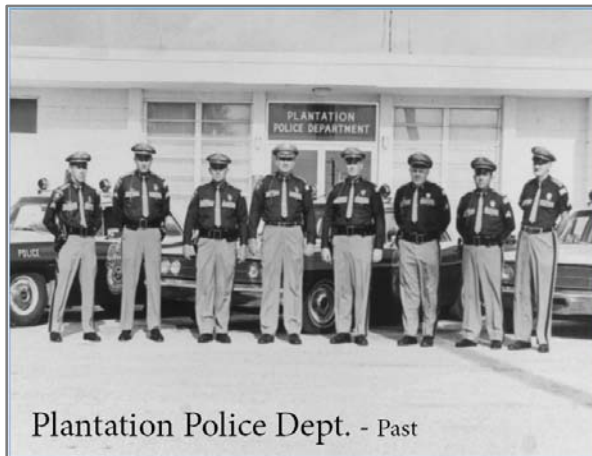
Through the years, Plantation has grown significantly, but the warmth of Frederick Peter's 1940s small village atmosphere remained. As thousands began to move into the City, land to the west was annexed.

CITY OF PLANTATION

A BRIEF HISTORY

Plantation's City limits extend from State Road 7 (441) in the East to Flaming Road in the West, and Sunrise Boulevard in the North to Interstate 595 in the South.

Today, Plantation has 94,288 (2020) residents. Its Internationally Accredited Police Department has 178 sworn officers and its Volunteer Fire Department has a Class 2 ISO rating, and is the largest in the of Florida. Additionally, Mayor Frank Veltri established the City's own Fire/Rescue unit to serve the residents in 1996. There are ten public schools to educate elementary, middle and high school-age children and numerous day care, charter and private schools.



CITY OF PLANTATION

A BRIEF HISTORY

Plantation residents have historically enjoyed a low millage rate. Plantation's Mayor and five-member City Council are committed to stimulating quality redevelopment within its three well-defined business districts, and promoting the City's distinct "sense of place", both regionally and nationally. Companies such as DHL, National Beverage, Magic Leap, Baptist Health, University of Miami, Sylvester Cancer Center, Bascom Palmer Eye Institute and Motorola Solution all choose to call Plantation home.

In keeping with Frederick Peter's original Master Plan, Plantation's elected officials have made its parks and recreation system a top priority. There are currently 42 city owned parks totaling 645.5 acres of open space. Holliday events and parades, Art in the Park, a weekly farmers market, children's camps, recreation classes, and many more community activities throughout the year provide memories that last a lifetime and traditions that are passed down from generation to generation. Plantation is also home to Plantation Athletic League (PAL), the largest all volunteer-run youth athletic league in the nation.



Plantation Preserve



Plantation Preserve - Present (Rear View)



Plantation Central Park - Past



Plantation Central Park - Present

CITY OF PLANTATION

A BRIEF HISTORY



Plantation is one of the premier municipalities in Broward County and South Florida. Through the years, it has retained the feel that its founders had planned: an urban environment, intermixed with a "hometown" lifestyle, achieved through thoughtful, comprehensive planning and the vision and support of its City Council, staff and volunteer organizations.



CITY OF PLANTATION

AWARDS & RECOGNITIONS

FINANCIAL SERVICES DEPARTMENT



The Government Finance Officers Association of the United States and Canada (GFOA) established the Distinguished Budget Presentation Awards Program in 1984 to encourage and assist state and local government to prepare budget document of the highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and to then recognize individual governments that succeed in achieving that goal.

The City of Plantation received the **Distinguished Budget Presentation Award** for fiscal year 2020. This is the seventh consecutive year that the City has received this award for its budget, which serves as the City's primary fiscal policy document. This highly coveted award is valid for one year only. In order to qualify for the next award recipients must continue to produce budget documents of the highest quality that reflect both the guidelines of the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting.



The Government Finance Officers Association of the United States and Canada (GFOA) established the Certificate of Achievement for Excellence in Financial Reporting Program (CAFR) in 1945 to encourage and assist state and local government to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal.

The City of Plantation Financial Services Department received the **Certificate of Achievement for Excellence in Financial Reporting Award** for fiscal year ended September 30, 2019. This is the eighth consecutive year that the City received this honor. In order to qualify for the award, recipients must publish an easily readable and efficiently organized comprehensive annual financial report. This highly coveted award is valid for one year only, encouraging recipients to continue working hard to maintain the required standards of excellence in financial reporting.



The Government Finance Officers Association of the United States and Canada (GFOA) established the Popular Annual Financial Reporting Program (PAFR) in 1991 to encourage and assist state and local government to extract information from their comprehensive annual financial report to produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

The City of Plantation Financial Services Department received the **Distinguished Popular Annual Financial Reporting Award** for fiscal year ended September 30, 2019. This is the first year that the City received this honor. In order to qualify for the award, recipients must publish extract information from the comprehensive annual financial report that is easily readable and understandable to the general public. This award is valid for one year only, encouraging recipients to continue working hard to maintain the required standards of excellence.

These awards show a commitment to excellence and transparency. Users of these winning documents, such as credit rating agencies, government officials, and taxpayers have access to high quality reports with information important to decision making.

PARKS & RECREATION DEPARTMENT



The City of Plantation's Parks & Recreation Department joins the ranks of Elite Park and Recreation Agencies across the Country by earning accreditation through the **Commission for Accreditation of Parks and Recreation Agencies (CAPRA)** and the **National Recreation and Parks Association (NRPA)**. CAPRA accreditation is the only national accreditation for parks and recreation agencies, and is a measure of an agency's overall quality of operation, management and service to the community. This mark of distinction indicates that an agency has met rigorous standards related to the management and administration of lands, facilities, re sources, programs, safety and services.

CITY OF PLANTATION

AWARDS & RECOGNITIONS

POLICE DEPARTMENT



The Plantation Police Department received its eighth re-accreditation award with **Excelsior Status** from the **Commission for Florida Accreditation (CFA)** in February 2020. The voluntary process of accreditation provides the department with an independent quality assurance review and demonstrates that we meet professionally recognized standards for excellence in law enforcement.



The Plantation Police Department also received its seventh re-accreditation award from the **Commission on Accreditation for Law Enforcement Agencies (CALEA)** in November 2016, the International gold standard for public safety agencies. Accreditation commits the Department to continue with the organizational improvement and compliance with required standards. CALEA conducts an annual on-line review of a randomly selected 25% of the mandatory standards. CALEA is schedule to conduct a full four year audit of the Plantation Police Department in August 2020. It is anticipated that the Police Department will receive its eighth re-accreditation with CALEA in November 2020.

Along with both the CFA and the CALEA awards, the City of Plantation Police Department exceeded all mandatory standards and both awards were given with a meritorious distinction.

The Communications Division of the Police Department has also received its third accreditation from CALEA in July 2018. A portion of the Communications Division files are also reviewed annually by CALEA and a full review is scheduled for July 2022.

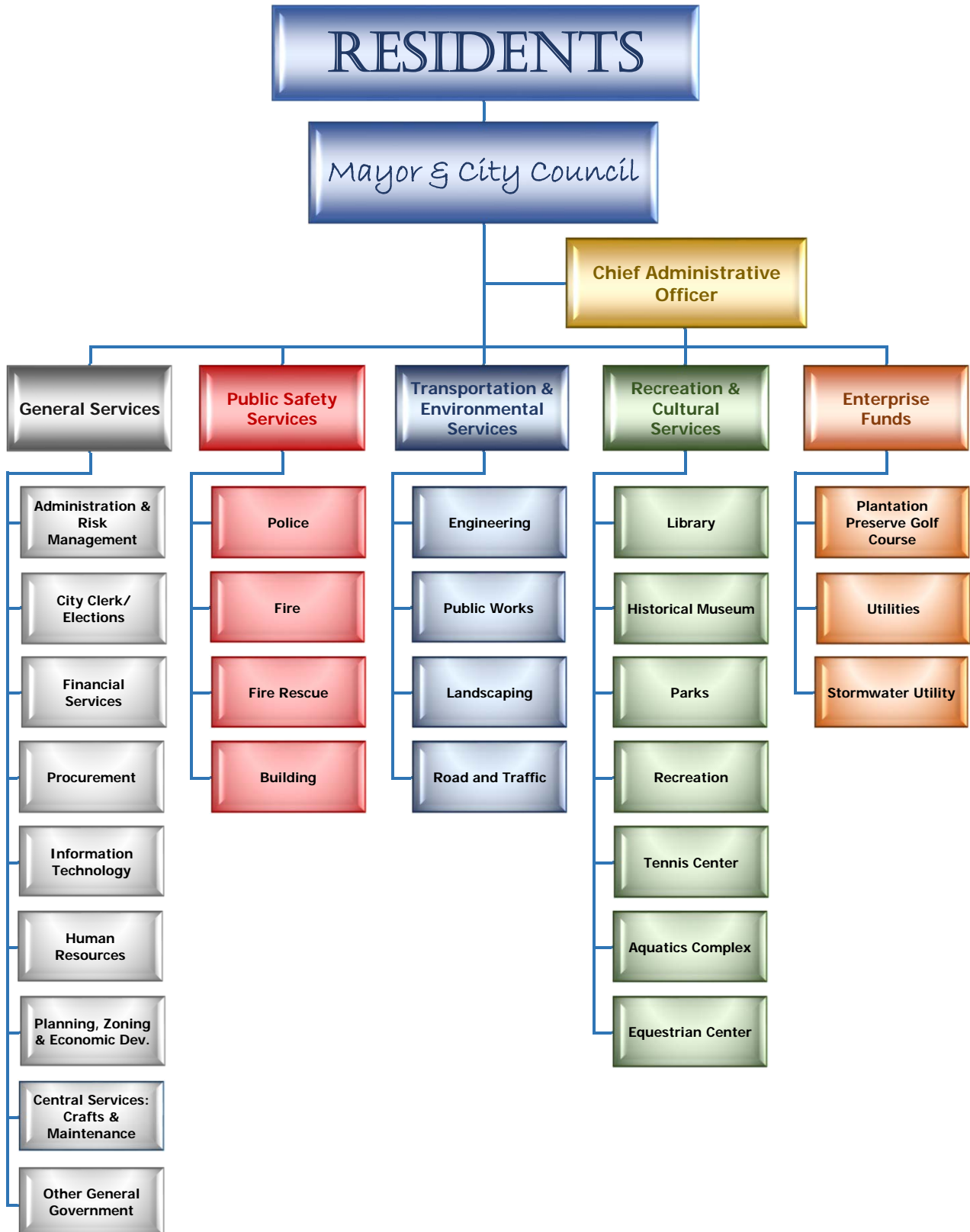
FIRE DEPARTMENT



The Plantation Fire Department has recently been classified by the **Insurance Service Office (ISO)** as Class 2 Department. We are one of only 35 Class 2 departments in the State of Florida. This is a testament to the dedication of the members and the cooperative arrangement we enjoy with the City.



CITY OF PLANTATION ORGANIZATIONAL CHART



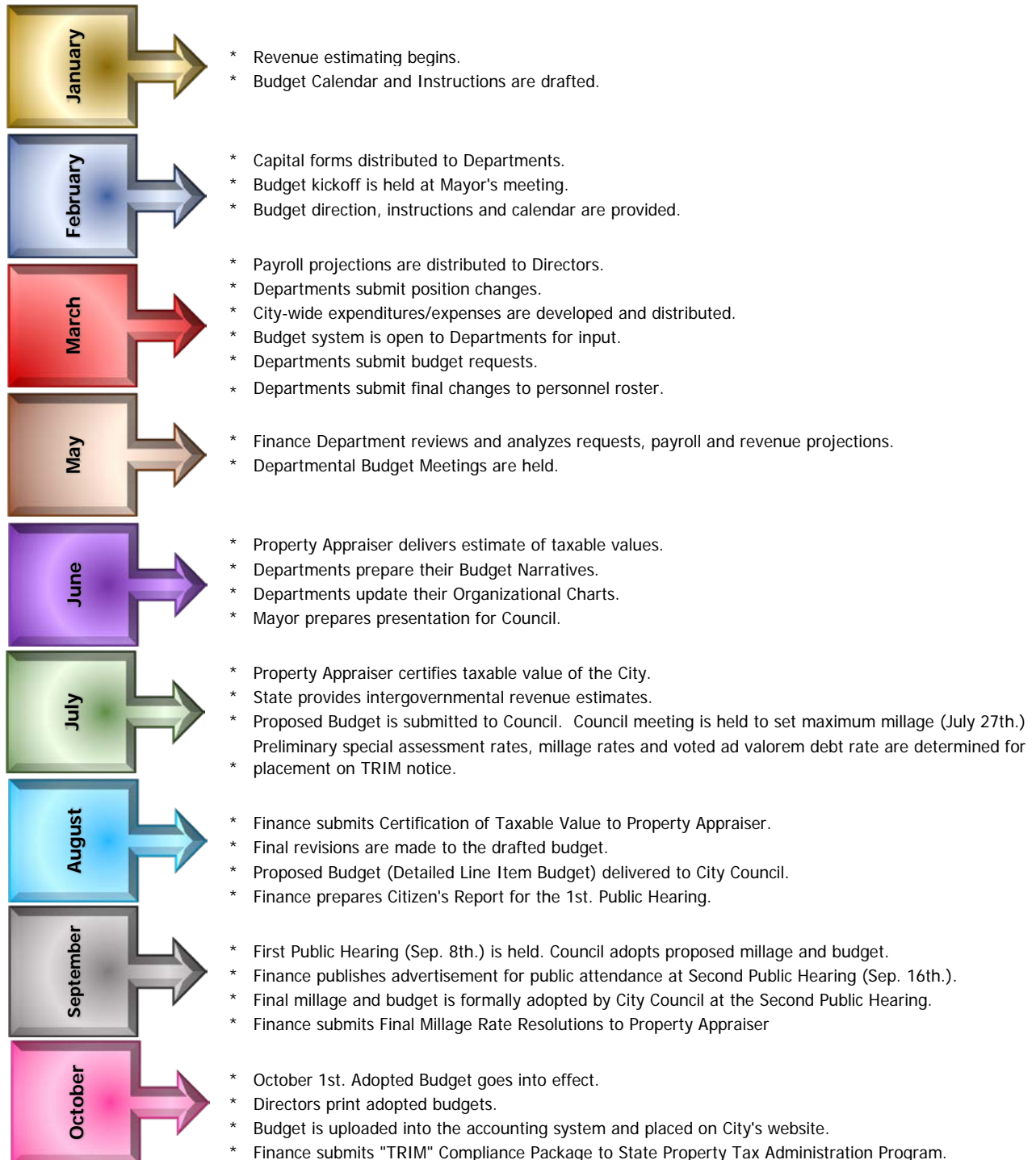


CITY OF PLANTATION

BUDGET CALENDAR

FY 2020 - 2021

START:



CITY OF PLANTATION

BUDGET OVERVIEW

BUDGET IN BRIEF

The fiscal year 2021 budget for the City of Plantation had one Council meeting to set the maximum millage levy on July 27, 2020. Two additional Council meetings will be held on September 8, 2020 (1st Public Hearing) and September 16, 2020 (2nd and Final Public Hearing).

As a municipality, the City's budget is comprised of a collection of smaller separate entities known as funds. Each fund is a distinct entity with its own revenues and expenditures/expenses. Additional information about the City's funds is outlined in the "Fund Structure" section of this budget document.

For fiscal year 2021, the budgeted funds include:

- ❖ General Fund
- ❖ Plantation Midtown Development District Operating and Construction Funds (2)
- ❖ Plantation Gateway Development District Operating and Construction Funds (2)
- ❖ Library Board Fund
- ❖ Community Redevelopment Agency Fund (CRA)
- ❖ Road and Traffic Control Fund (RTC)
- ❖ State Housing Initiative Program Fund (SHIP)
- ❖ Community Development Block Grant Fund (CDBG)
- ❖ State and Federal Forfeitures Funds (2)
- ❖ Impact Fees Fund
- ❖ Building Fund
- ❖ Debt Service Funds (4)
- ❖ Capital Project Funds (2)
- ❖ Golf Course Fund
- ❖ Stormwater Utilities Fund (SWU)
- ❖ Utilities Funds:
 - Water and Wastewater Services
 - Utilities Sinking
 - Series 2020 Utility System Revenue Note Construction
 - Repair and Replacement
 - Water Capacity
 - Wastewater Capacity
- ❖ Pension Trust Funds (2)

CITY OF PLANTATION

BUDGET OVERVIEW

The fiscal year 2021 Proposed Budget for the above funds total \$235,187,100. This represents a decrease of \$14,866,722, or 5.9% when compared to the fiscal year 2020 amended budget. This decrease is due primarily to the decrease of projects budgeted under the 2017 Ad Valorem Bond Construction Fund. Most of these projects have started and advancing in the fiscal year 2020. Planned activity in FY2021 includes approximately \$8.3 million for Public Safety projects; \$4.4 million for Parks & Recreation projects; and \$7.1 million for Public Works/Stormwater projects.

REVENUES - ALL FUNDS

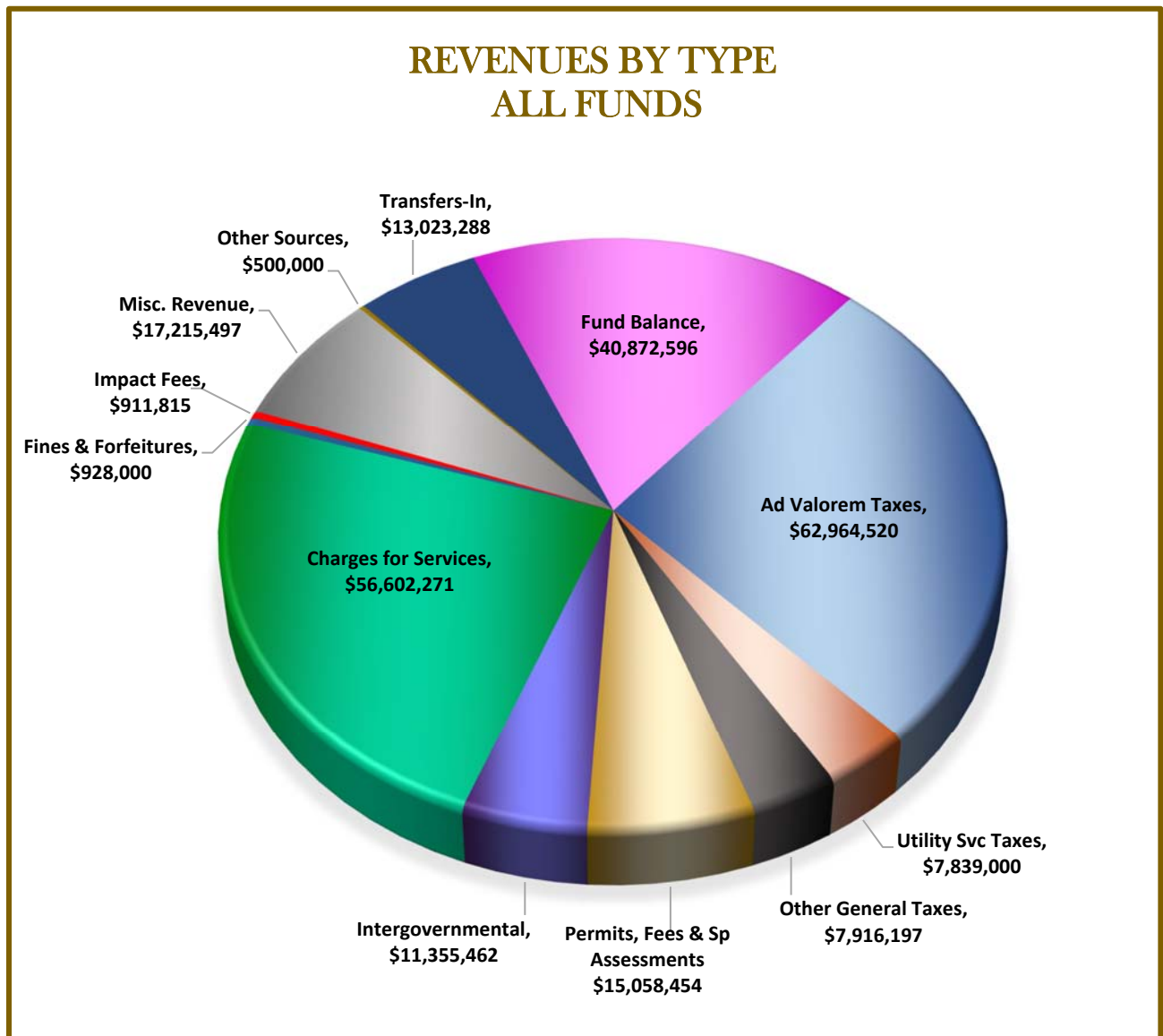
The revenues available for allocation in the FY2021 Proposed Budget total \$235,187,100 from which \$181,291,216 comes from operations; \$13,023,288 from transfers-in (non-operating); and \$40,872,596 from fund balances.

- ❖ The total revenue anticipated from locally levied taxes (Ad Valorem Taxes, Utility Service Taxes and Other General Taxes) is estimated at \$78,719,717. This is an increase of \$2,461,845 or 3.2% over last fiscal year. Approximately \$2.2 million of the increase is related to property values which increased 5.21% for the City of Plantation, 12.33% for the Plantation Gateway Development District and 4.74% for the Plantation Midtown Development District.
- ❖ Permits, Fees, & Special Assessments revenue totals \$15,058,454, which is an increase of \$236,065 or 1.6% from last fiscal year. The increase is primarily in the General Fund and is attributed to Police and Tree Beautification permits fees and franchise fees for Electricity, Gas and Solid Waste.
- ❖ Intergovernmental revenues total \$11,355,462 which is a decrease of \$1,478,711 or 11.5% over FY2020. This decrease is mostly in state shared revenues for Sales and Local Half Cent Sales Taxes in the General Fund. These state shared revenues were reduced to 80% of the FY2020 amended budget as a preemptive measure due to the Coronavirus effects on the economy.
- ❖ Charges for Services revenue totals \$56,602,271 which is an increase of \$1,275,969 or 2.3% when compared to last year's amended budget. In the General Fund, the program revenues for Parks, Tennis, Aquatics and Equestrian have been decreased; overall, the charges for services category increased approximately \$1.1 million due to the addition of a new cost allocation charged to the Building Fund for services provided by the internal service departments in the General Fund. There were no increases in Water and Wastewater user fees in FY2021, these fees will remain at FY2020 adopted rates.

CITY OF PLANTATION

BUDGET OVERVIEW

- ❖ Impact Fees revenue totals \$911,815 which is a decrease of \$253,185 or 21.7% from the FY2020 Amended Budget. The decrease is primarily in the Water and Wastewater Capacity Funds.
- ❖ Miscellaneous Revenue totals \$17,215,497 which is an increase of \$659,874 or 4.0% mainly in the Pension Trust Funds due to the increased costs of the City's retirement plans.
- ❖ Fund Balances/Reserves/Net Assets decreased approximately \$5.8 million or 12.5% due to reductions in activity in the ad valorem bond projects fund. The majority of the activity was budgeted in previous fiscal years.



CITY OF PLANTATION

BUDGET OVERVIEW

EXPENDITURES - ALL FUNDS

The expenditures/expenses for the FY2021 Proposed Budget total \$235,187,100, from which \$102,135,902 or 43.4% is allocated to Personnel Service costs; \$60,489,910 or 25.7% is allotted to Operating Expenditures (services, materials & supplies); \$2,592,186 or 1.1% is assigned to Grants and Aids; \$45,522,425 or 19.4% is allocated to Capital (operating & CIP); \$11,221,389 or 4.8% is assigned to Debt Service payments; \$202,000 or 0.1% is Non-Operating expenditures (termination refunds and provision for uncollectible accounts); and \$13,023,288 or 5.5% is for Transfers-out between funds.

- ❖ Personnel Service costs in the total budget increased \$3,361,636 or 3.4%, when compared to the FY2020 amended budget. A majority of this increase is attributed to Public Safety personnel. The increase in Public Safety budget is primarily due to the funding for salary increases per the collective bargaining agreement with the Fraternal Order of Police, overtime, position reclassifications, the addition of 3 full-time Police Officers. Other areas contributing to the increase in personnel services category are the additions of 1 full-time position in the Fire/Rescue Department (EMS Division Chief); 2 full-time position in the Procurement Department (Procurement Director and Contract Administrator); 1 part-time position in the Museum Department (Museum Assistant); 6 part-time positions in the Recreation Department (3 Rec Service Leader and 3 Rec Leader Specialist); 11 part-time positions in the Tennis Department (1 Camp Supervisor/Seasonal & 10 Camp Counselor/Seasonal); and 2 part-time positions in the Aquatics Department (Assistant Swim Coach). The addition of 4 full-time position in the Building Fund (2 Inspector I and 2 Permit Analysts); 6 full-time positions in the Utility Fund (3 Water Distribution Tech/III and 3 Utilities Plant Mechanics I).

Also contributing to the increase in this category are: a Living Wage increase for full-time and part-time employees bringing their hourly wage to \$15 & \$14 respectively; 2% merit increase for General Employees; an estimated merit increase for Fire Rescue employees (pending contract negotiations); required funding for the General and Police pension plans; and an overall increase in the Worker's Compensation rates.

- ❖ Operating Expenditures category increased by \$1,881,759 or 3.2% from last year's budget. Overall costs to acquire products and services increased especially in the areas of technology, banking fees, maintenance fees, risk management uninsured liabilities & insurance premiums. Other items contributing to the increases in this category are: the new expanded partnership with MPO which is expected to assist in alleviating traffic congestion in and around the City, and the new programs added in the Tennis Department which will provide added benefit to the residents and will far outweigh their cost.

CITY OF PLANTATION

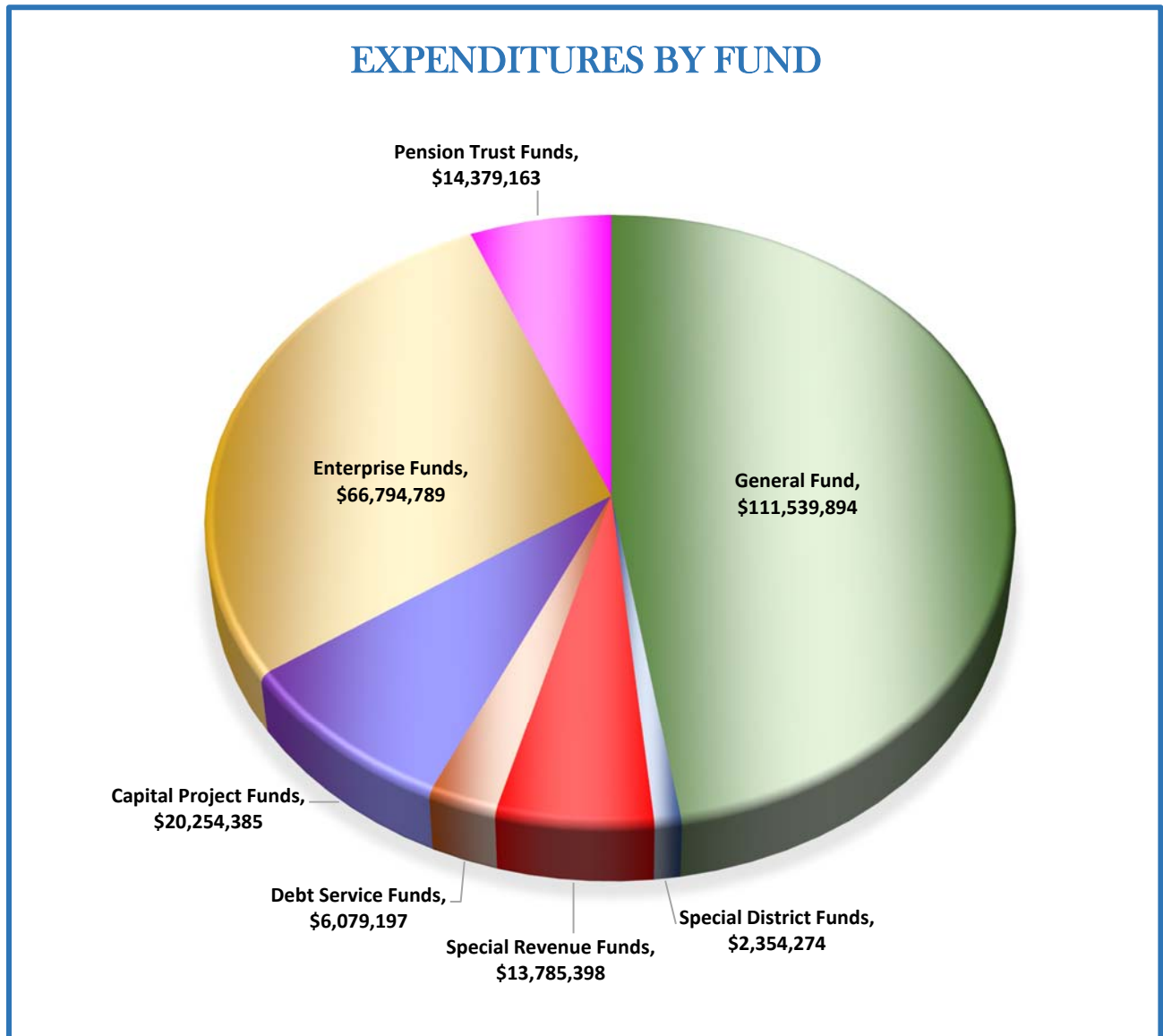
BUDGET OVERVIEW

- ❖ Grants and Aids category increased \$509,483 or 24.5% due to the increase of the Tax Increment Financing (TIF) payment from the General Fund, Broward County, Broward Health and Children Services to the Community Redevelopment Agency (CRA). Besides, the CRA added funding for the Catalytic investment strategy which is designed to spur a sustained and widespread private market investment in property and capital in the area.
- ❖ Capital (operating) and CIP projects decreased \$9,613,023 or 17.4%. The majority of this significant decrease is due to the reduction in activity in the ad valorem bond projects in FY2020. Planned expenditures in FY2021 include approximately \$19.8 million versus \$39.3 million in FY2020.
- ❖ Debt Service increased \$646,072 or 6.1%. The increase is predominately in the Utilities Fund due to the newly acquired \$12 million Series 2020 Utility Revenue Note which is funding the AMI project.

The debt service of the Ad Valorem Bond will be funded by the monies generated from the associated debt millage of 0.4195 which translates to approximately \$63 per \$200,000 property (based on SOH Value & a \$50,000 Homestead Exemption).

CITY OF PLANTATION

BUDGET OVERVIEW

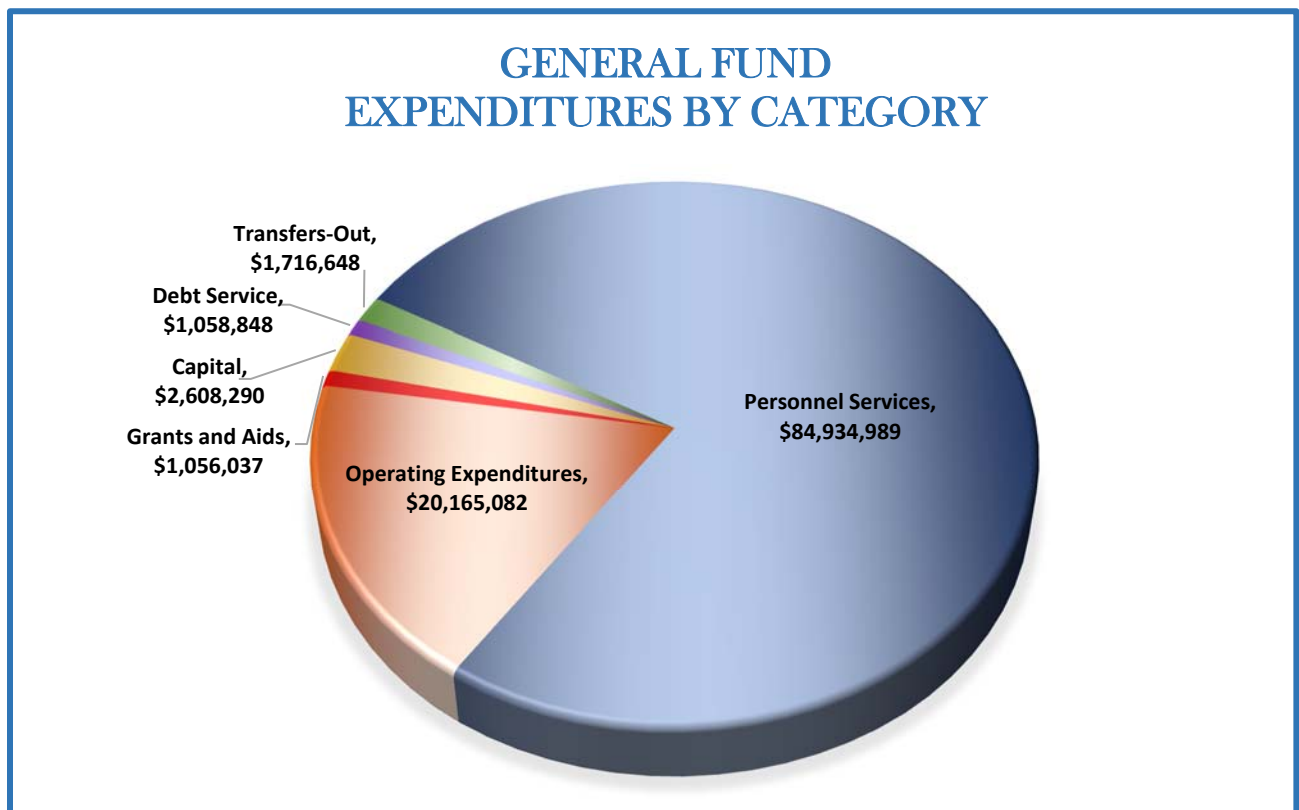
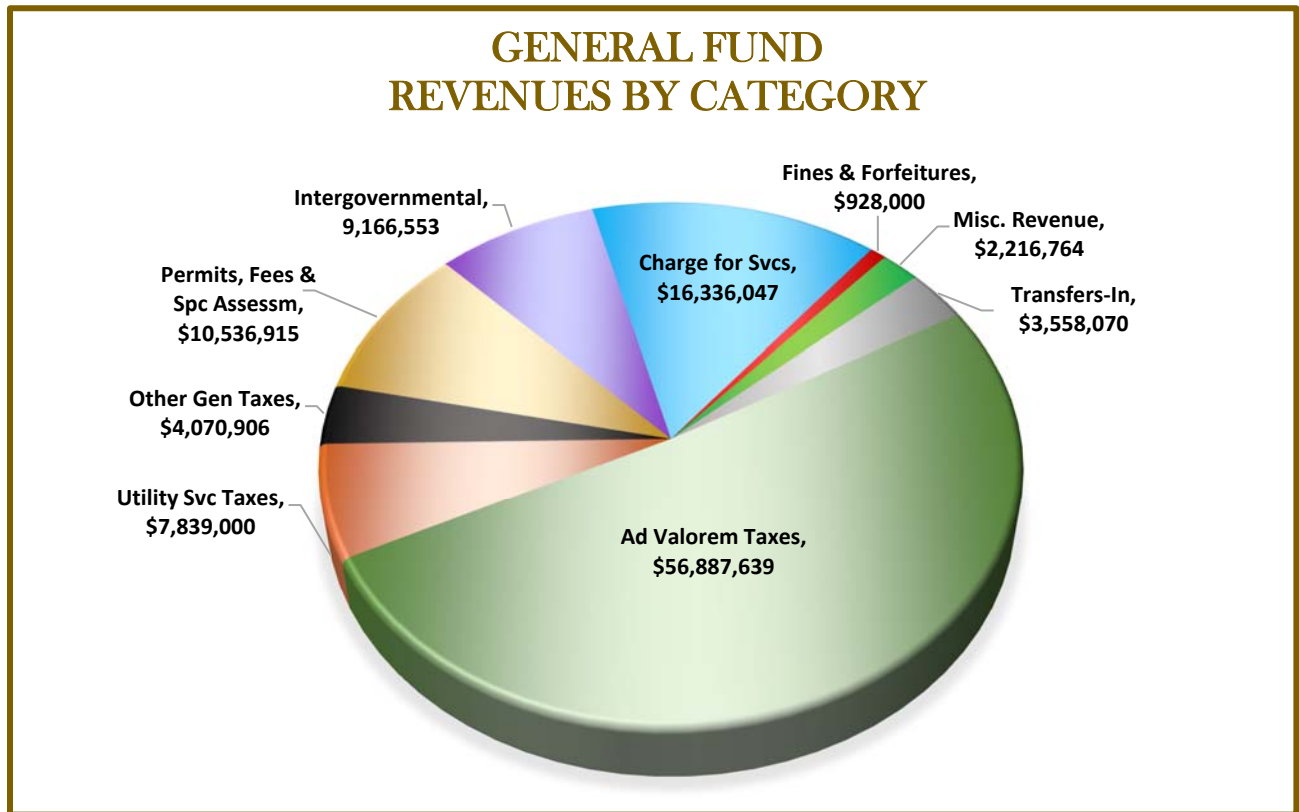


GENERAL FUND

The fiscal year 2021 General Fund Budget totals \$111,539,894 which is a decrease of \$3,469,196 or 3.0% when compared to the fiscal year 2020 Amended Budget.

CITY OF PLANTATION

BUDGET OVERVIEW



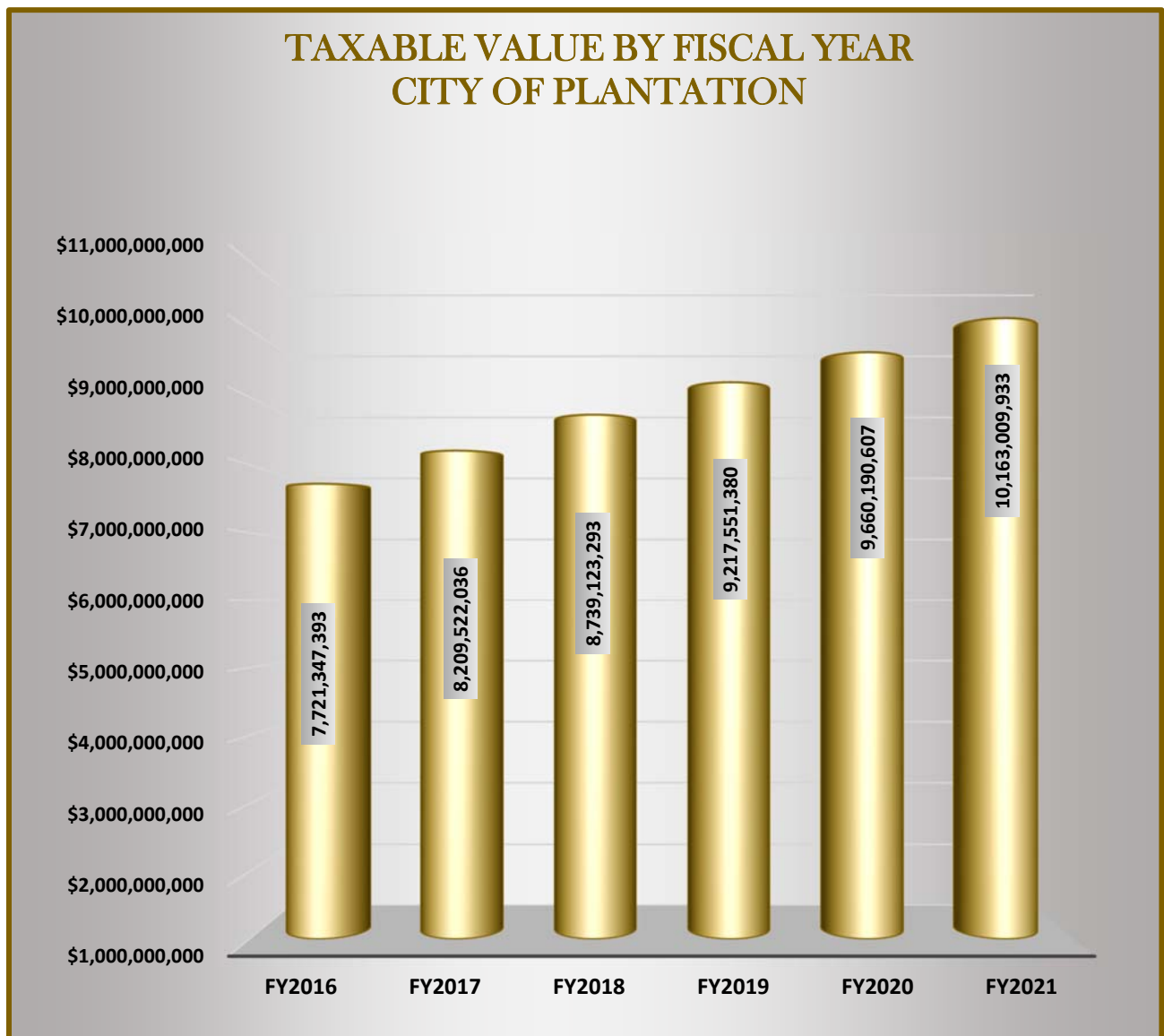
CITY OF PLANTATION

BUDGET OVERVIEW

SIGNIFICANT BUDGET ITEMS AND TRENDS

Based on valuations released by the Property Appraiser on July 1, taxable values in the City of Plantation increased 5.21% or \$502,819,326 when compared to last year's adjusted taxable value. This is the tenth consecutive year that property values increased since the crisis of 2008. The increase in property values represents approximately \$2.1 million in additional ad valorem revenues for the City.

GENERAL FUND

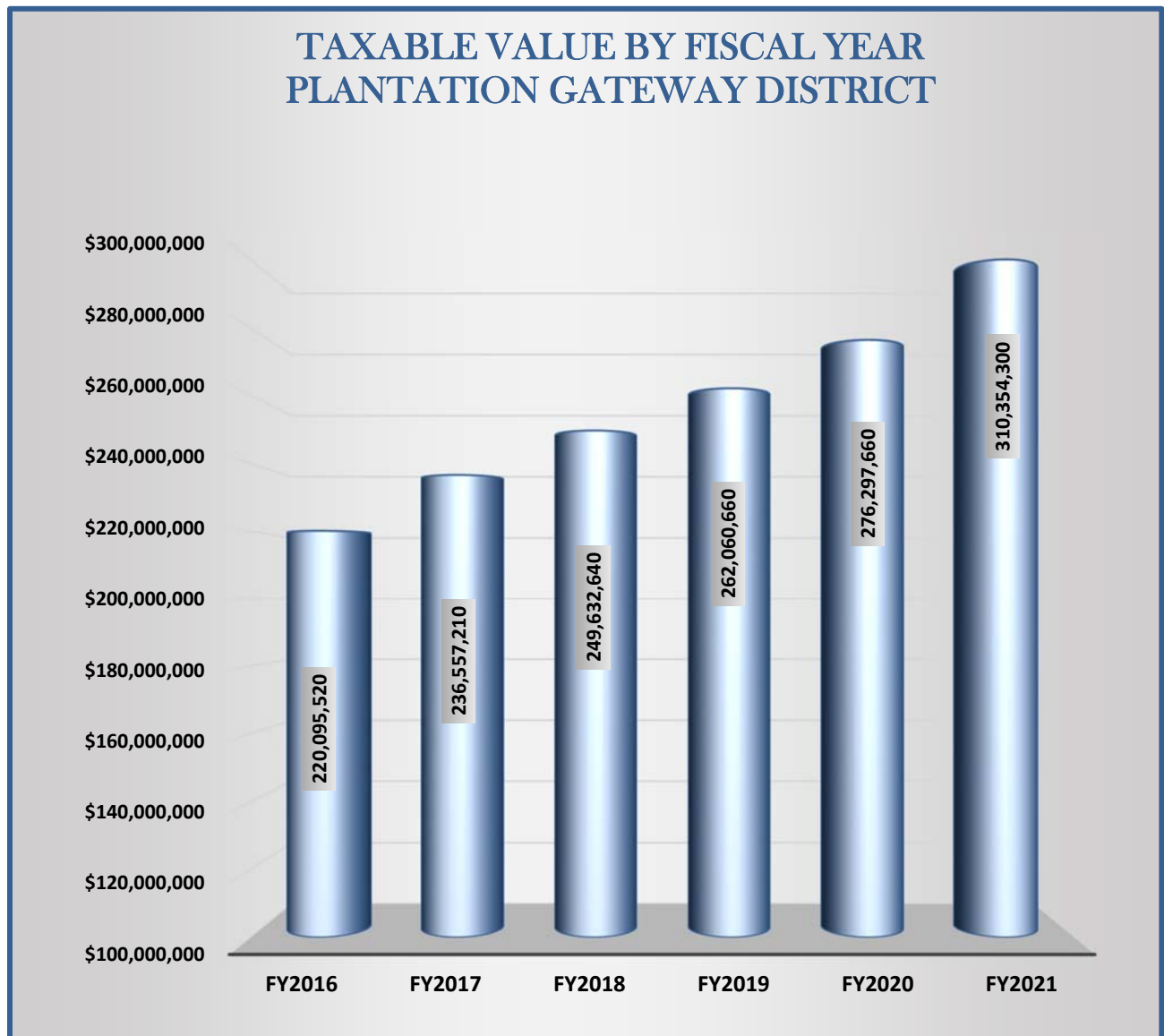


CITY OF PLANTATION

BUDGET OVERVIEW

SPECIAL DISTRICTS

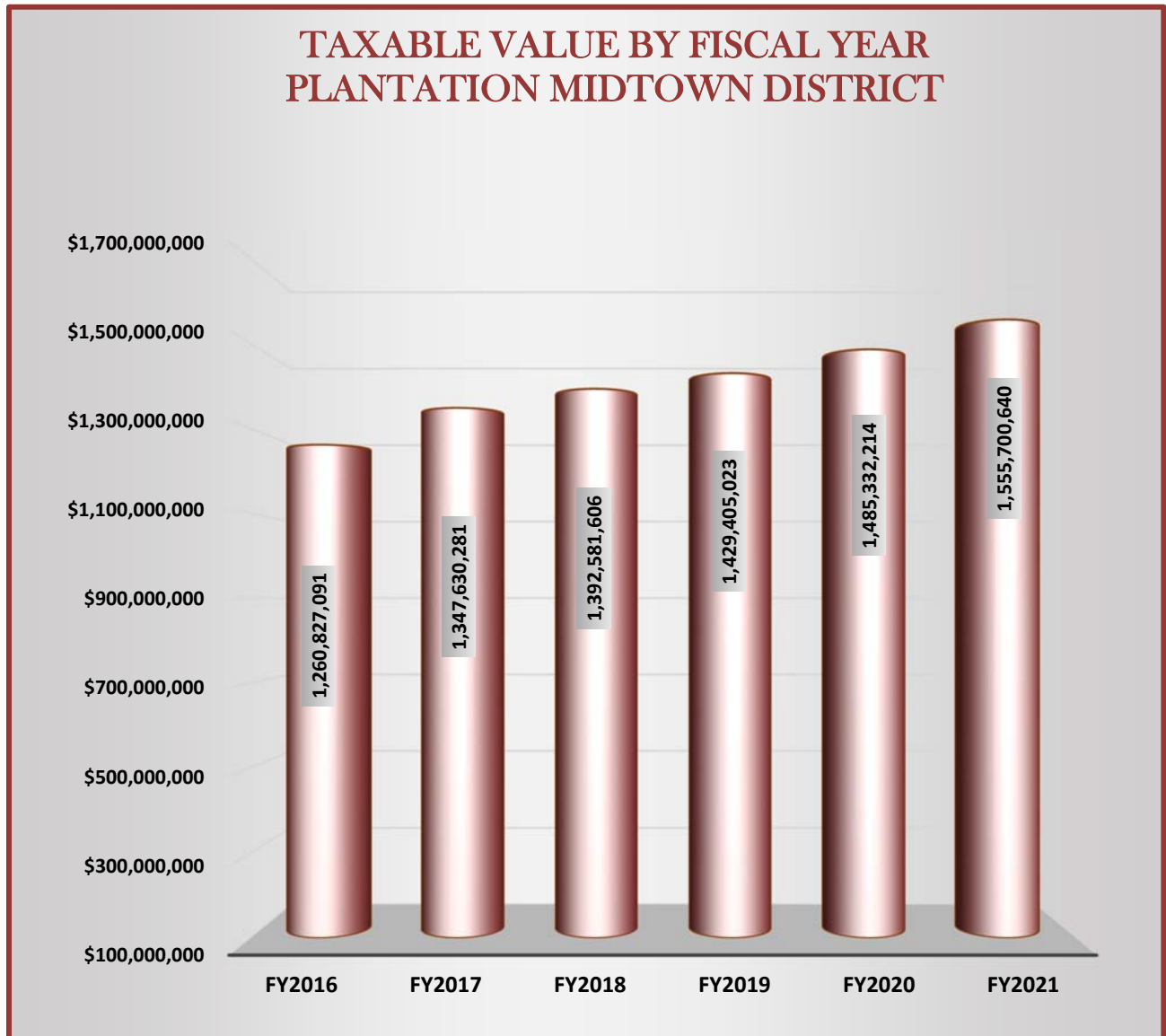
The Plantation Gateway District taxable value increased 12.33% or \$34,056,640 when compared to last year's adjusted taxable value.



CITY OF PLANTATION

BUDGET OVERVIEW

The Plantation Midtown District taxable value increased 4.74% or \$70,368,426 when compared to last year's adjusted taxable value.

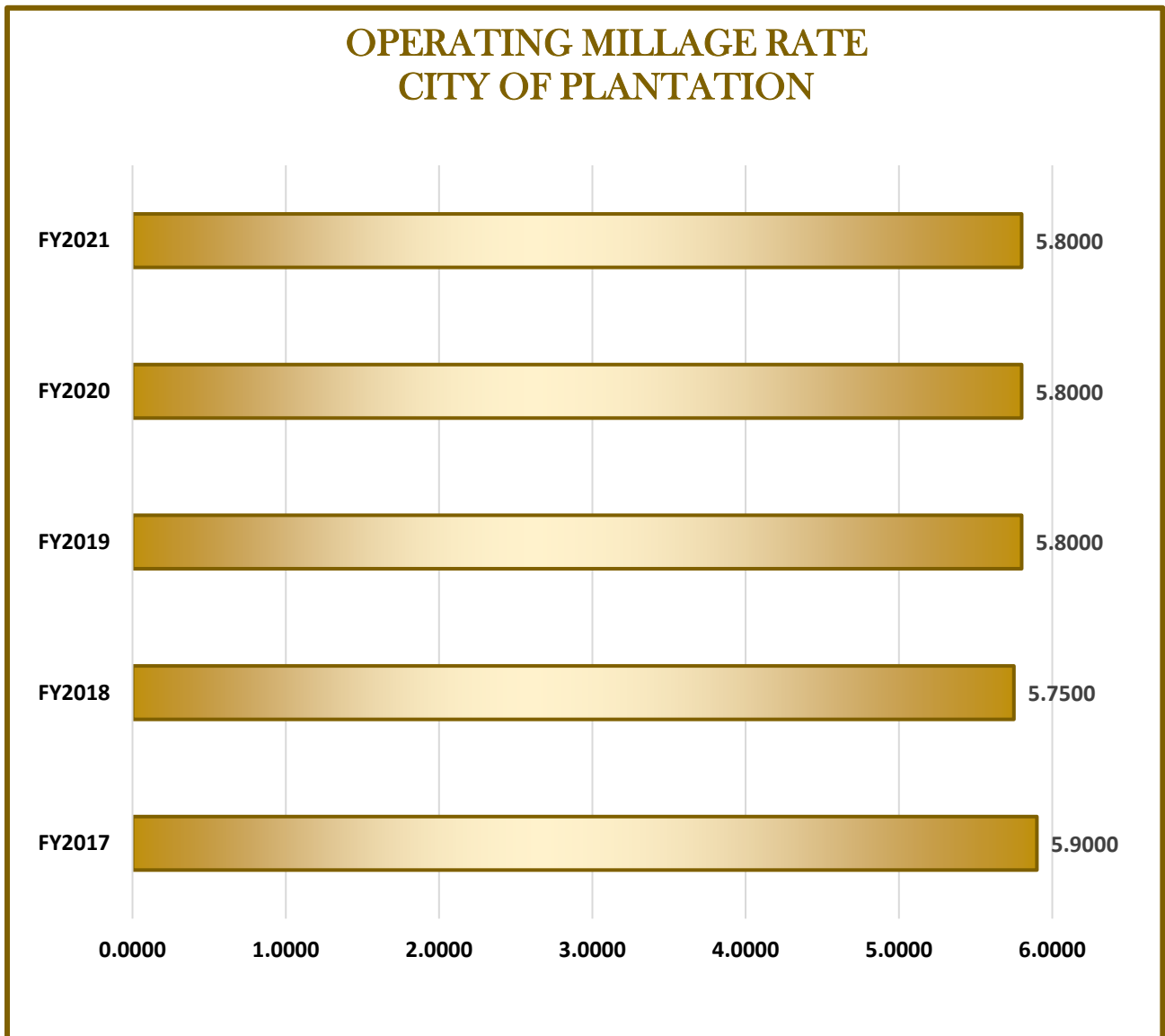


CITY OF PLANTATION

BUDGET OVERVIEW

Operating millage

- ❖ In FY2021 the City taxable values increased 5.21% from \$9,660,190,607 to \$10,163,009,933. The fiscal year 2021 proposed millage rate is 5.8000 mills which is a zero increase when compared to the FY2020 adopted rate.



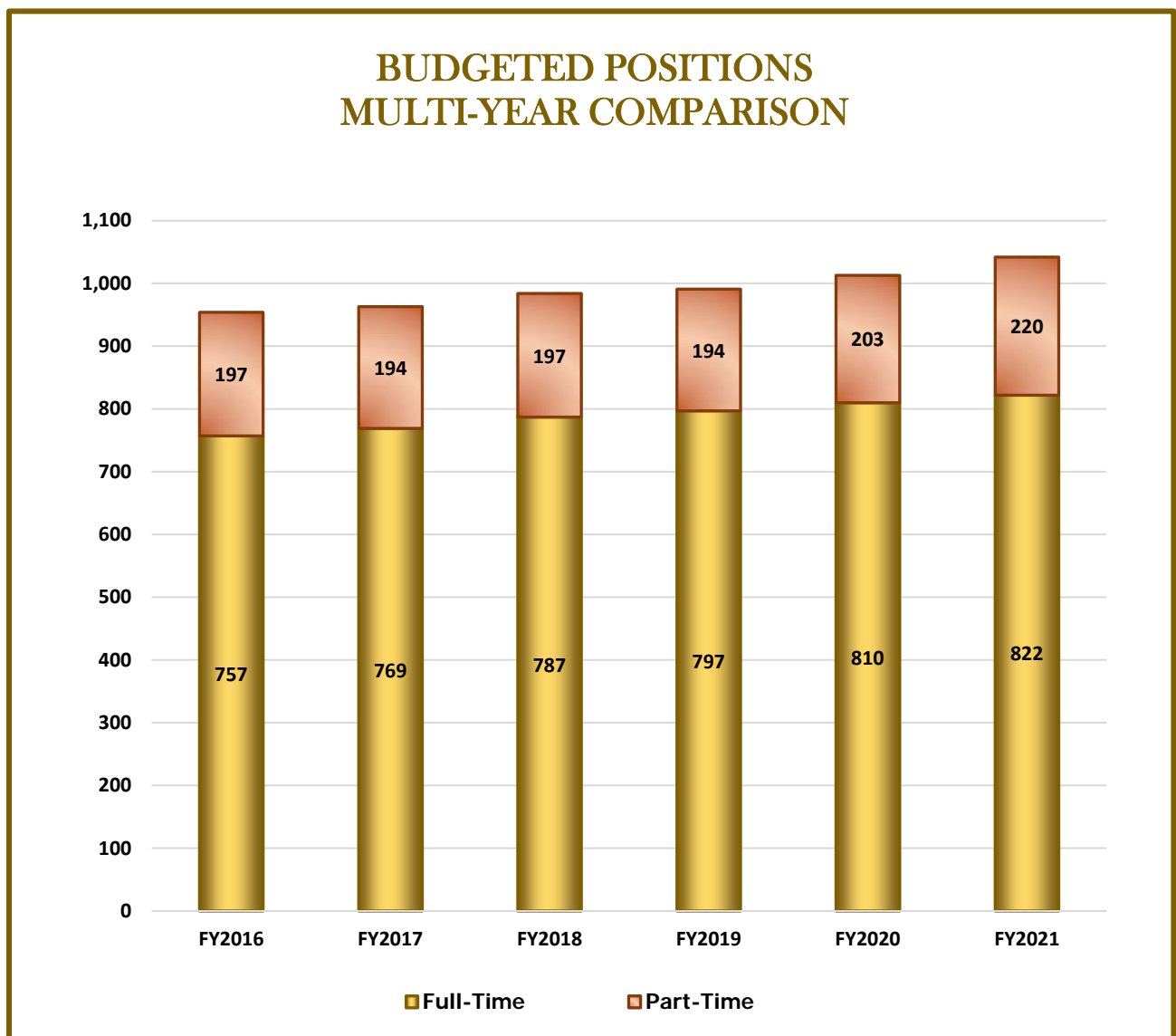
- ❖ The proposed millage rates for the City's two special districts are as follows:
 - ✓ Plantation Gateway District is 1.9160 which is the same millage rate as FY2020.
 - ✓ Plantation Midtown District is 0.9707 which is the same millage rate as FY2020.

CITY OF PLANTATION

BUDGET OVERVIEW

Personnel Services

- ❖ The total number of full-time budgeted positions for fiscal year 2021 is 822 and 220 for part-time positions.
- ❖ The City has twelve (12) additional full-time and seventeen (17) more part-time positions budgeted in FY2021 than it did in fiscal year 2020.
- ❖ Personnel Services increased in fiscal year 2021. The increase is largely driven by the additional positions and reclassifications, compensation increases for general employees, estimated increases for Fire/Rescue employees (pending contract negotiations) and varied increases for FOP employees as per contract, and increases in worker's compensation benefits.



CITY OF PLANTATION

BUDGET OVERVIEW

Operating Capital/Capital Improvement Projects

Capital expenditures in the citywide proposed budget totals \$45,522,425. Of this total \$19,891,885 or 43.7% is attributed to the 2017 Ad Valorem Bond Capital Projects Fund; \$20,561,750 or 45.2% is for the Utility Funds (Water/Wastewater Services, Series 2020 Utility System Revenue Note and Repair and Replacement); and \$2,608,290 or 5.7% is for the General Fund.

❖ **General Fund - \$2,608,290**

- ✓ City Clerk \$8,000
- ✓ Procurement \$6,000
- ✓ Information Technology \$528,850
- ✓ Planning and Zoning \$5,000
- ✓ Central Services-Crafts \$49,000
- ✓ Central Services-Facilities Maintenance \$100,000
- ✓ Police \$245,000
- ✓ Fire \$366,200
- ✓ Fire/Rescue \$258,440
- ✓ Public Works \$90,800
- ✓ Library \$27,000
- ✓ Parks \$559,000
- ✓ Recreation \$52,400
- ✓ Tennis Center \$106,000
- ✓ Aquatics Complex \$114,100
- ✓ Equestrian Center \$92,500

❖ **Special District Funds - \$400,000**

- ✓ Plantation Midtown Construction Fund \$400,000

❖ **Special Revenue Funds - \$1,860,500**

- ✓ Library Board Fund \$31,500
- ✓ Road and Traffic Control Fund \$265,000
- ✓ Building \$1,564,000

❖ **Capital Project Funds - \$20,091,885**

- ✓ 2017 Ad Valorem Bond Construction \$19,891,885
- ✓ Community Redevelopment Agency Construction \$200,000

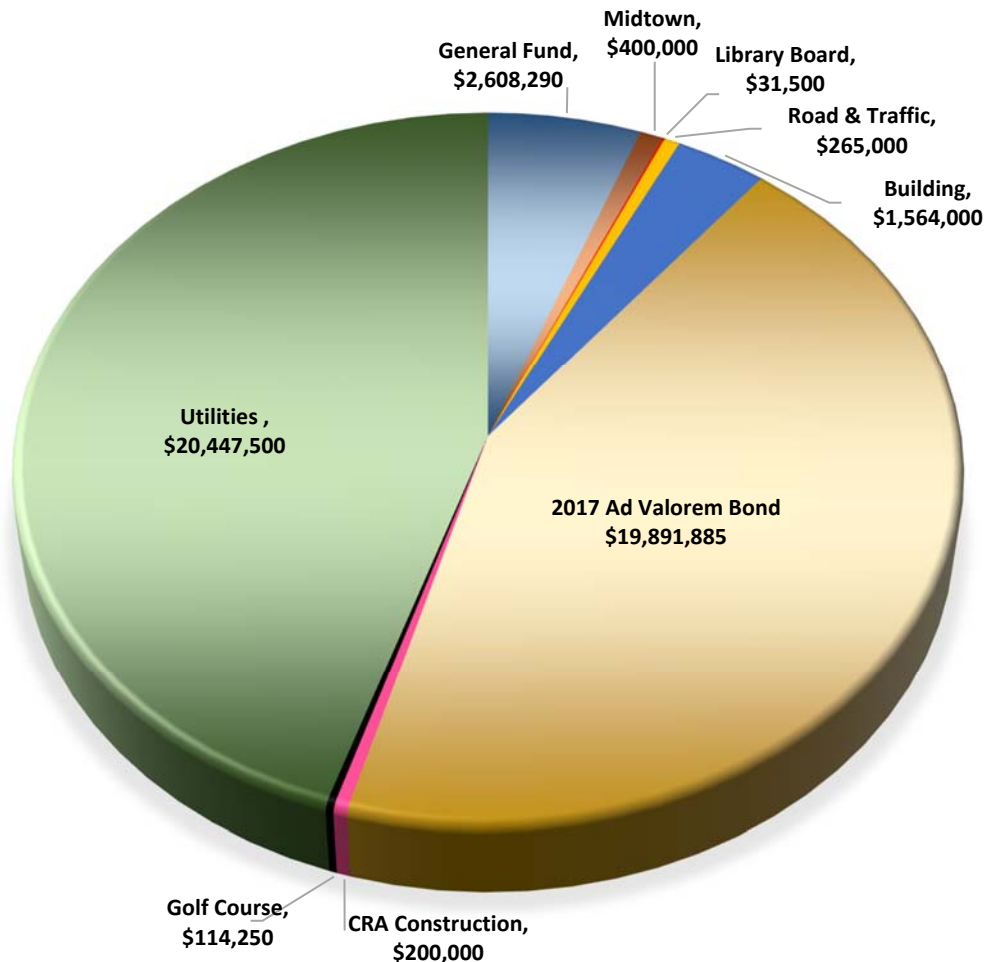
❖ **Enterprise Funds - \$20,561,750**

- ✓ Plantation Preserve Golf Course - \$114,250
- ✓ Utilities Funds \$20,447,500

CITY OF PLANTATION

BUDGET OVERVIEW

CAPITAL EXPENDITURES BY FUND

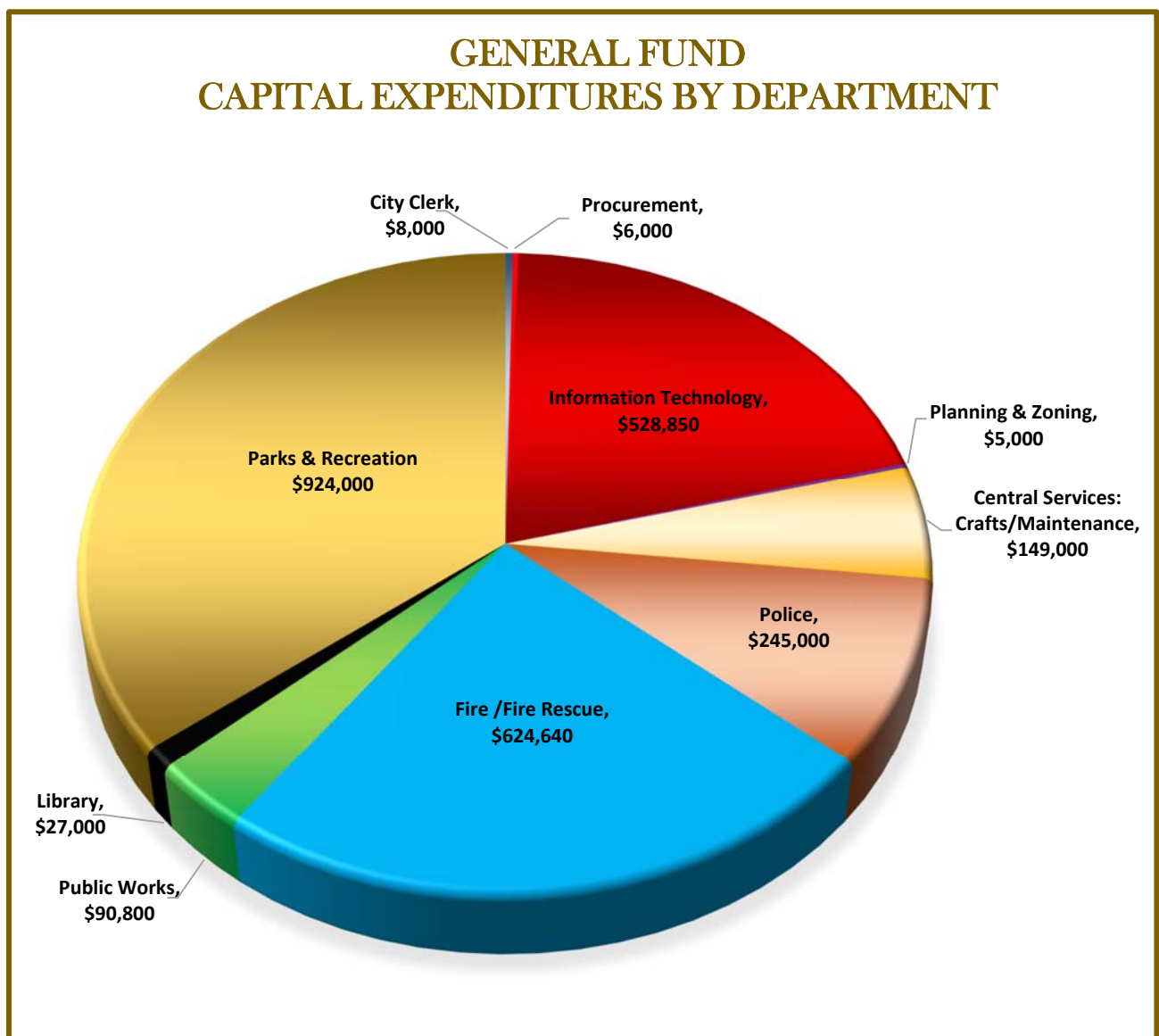


The General Fund capital budget of \$2,608,290 is predominately operating capital and includes: replacement of 4 police rated Harley Davidson motorcycles and emergency lights package; a Ford F-150 police rater truck for the K-9 Unit; taser guns; radar/laser guns; and a covered motorcycle trailer for the Traffic Unit in the Police Department. Thermal imaging cameras; 30 sets of bunker gear; 20 new CAD computers and accessories; replacement of a generator and access control and various fire station improvements, including: LED lighting replacement, anti-slip floor replacement and several parking lot improvements in the Fire Department. Fire Rescue Department capital items include: 20 new CAD computers and accessories; 28 ballistic vest and 30 sets of bunker gear; hydraulic response equipment; 6 dash cameras and accessories; props and tools for medical training.

CITY OF PLANTATION

BUDGET OVERVIEW

Information Technology Department capital items include: new servers/application; refresh of Cisco devices; replace 80 PCs; upgrade the Email system and voicemail mailboxes. The Crafts Department includes a Ford F-350 Transit Van. Parks Department is replacing 2 staff vehicles; improvements at various parks citywide such as replacement of shade structures, playground equipment, safety resurfacing, asphalt parking lots/walkways, and a lighting prediction/detection system. Recreation Department includes securities cameras for Jim Ward, Volunteer, Deicke Auditorium community centers and Central Park; and some kitchen equipment for several community centers.





CITY OF PLANTATION

BUDGET SUMMARY FY 2020 - 2021

ESTIMATED REVENUES	GENERAL FUND	SPECIAL DISTRICTS	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	PENSION TRUST	TOTAL ALL FUNDS
Taxes: Millage per \$1,000								
Ad Valorem Taxes-City: 5.8000 Mills	56,887,639	-	-	-	-	-	-	56,887,639
Ad Valorem Taxes-Bond: 0.4195 Mills	-	-	-	4,050,314	-	-	-	4,050,314
Ad Valorem Taxes-Plantation Midtown: 0.9707 Mills	-	1,450,714	-	-	-	-	-	1,450,714
Ad Valorem Taxes-Plantation Gateway: 1.9160 Mills	-	575,853	-	-	-	-	-	575,853
Utility Service Taxes	7,839,000	-	-	-	-	-	-	7,839,000
Other General Taxes	4,070,906	-	3,845,291	-	-	-	-	7,916,197
Permits, Fees & Special Assessments	10,536,915	-	3,203,500	15,352	-	1,302,687	-	15,058,454
Intergovernmental	9,166,553	-	1,667,297	-	-	-	521,612	11,355,462
Charges for Services	16,336,047	-	176,500	-	-	40,089,724	-	56,602,271
Fines & Forfeitures	928,000	-	-	-	-	-	-	928,000
Impact Fees	-	-	404,815	-	-	507,000	-	911,815
Miscellaneous Revenue	2,216,764	47,400	239,900	5,670	246,200	500,600	13,958,963	17,215,497
Other Sources	-	-	-	-	-	500,000	-	500,000
TOTAL SOURCES	107,981,824	2,073,967	9,537,303	4,071,336	246,200	42,900,011	14,480,575	181,291,216
Transfers In	3,558,070	996,912	-	2,077,211	338,541	6,052,554	-	13,023,288
Fund Balances/Reserves/Net Assets	-	(716,605)	4,248,095	(69,350)	19,669,644	17,842,224	(101,412)	40,872,596
TOTAL REVENUES, TRANSFERS & BALANCES	111,539,894	2,354,274	13,785,398	6,079,197	20,254,385	66,794,789	14,379,163	235,187,100
EXPENDITURES								
Personnel Services	84,740,021	-	4,985,527	-	-	12,215,386	-	101,940,934
Operating Expenditures	20,140,082	557,250	4,841,153	3,750	162,500	20,531,012	14,229,163	60,464,910
Grants and Aids	1,056,037	137,035	1,399,114	-	-	-	-	2,592,186
Capital	2,828,258	400,000	1,860,500	-	20,091,885	20,561,750	-	45,742,393
Debt Service	1,058,848	43,847	-	5,810,641	-	4,308,053	-	11,221,389
Non-Operating	-	-	-	-	-	52,000	150,000	202,000
TOTAL EXPENDITURES	109,823,246	1,138,132	13,086,294	5,814,391	20,254,385	57,668,201	14,379,163	222,163,812
Transfers Out	1,716,648	1,216,142	699,104	264,806	-	9,126,588	-	13,023,288
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES	111,539,894	2,354,274	13,785,398	6,079,197	20,254,385	66,794,789	14,379,163	235,187,100

CITY OF PLANTATION

BUDGET SUMMARY

MAJOR REVENUE SOURCES AND TRENDS

Ad Valorem Taxes (General Fund) - \$56,887,639

Ad Valorem Taxes are authorized by the Florida Constitution and are capped at 10 mills for local governments. Ad valorem is a tax levied on the assessed value of real and personal property located within the City. Per Florida Statutes, ad valorem revenues are budgeted at the millage rate multiplied by the taxable value, less 4% discount for early payment and adjustments to assessed values determined by the Value Adjustment Board.

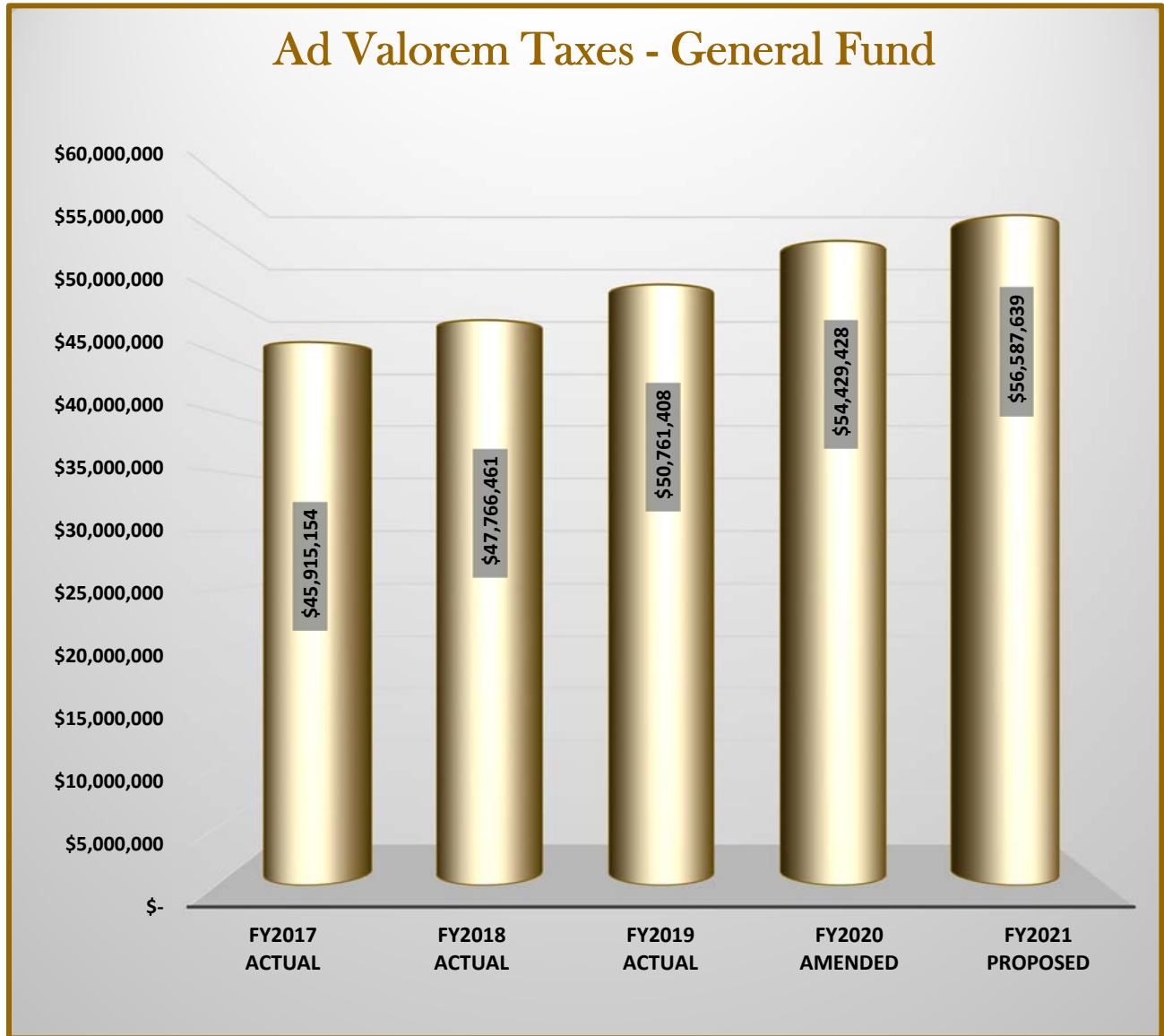
The ad valorem tax rate (also known as the millage rate) is adopted on an annual basis and is equivalent to one dollar of taxes per \$1,000 of the estimated taxable assessed value determined by the Broward County Property Appraiser. A tax rate of one mill produces one dollar of ad valorem revenue for every \$1,000 of taxable property value. The proposed millage rate for the FY2021 budget year is 5.8000 mills.

Ad valorem revenue is the largest revenue source for the General Fund. In FY2021 ad valorem revenues are estimated at \$56,887,639 representing 51.0% of the total General Fund revenue.

Based on the taxable values report provided by the Broward County Property Appraiser on July 1, 2020, the City of Plantation realized an increase in property values of 5.21% or \$502,819,326 when compared to last year's adjusted taxable values. This increase represents approximately \$2.1 million in additional revenues in FY2021.

CITY OF PLANTATION

BUDGET SUMMARY



Ad Valorem Taxes (Special Districts) - \$2,020,567

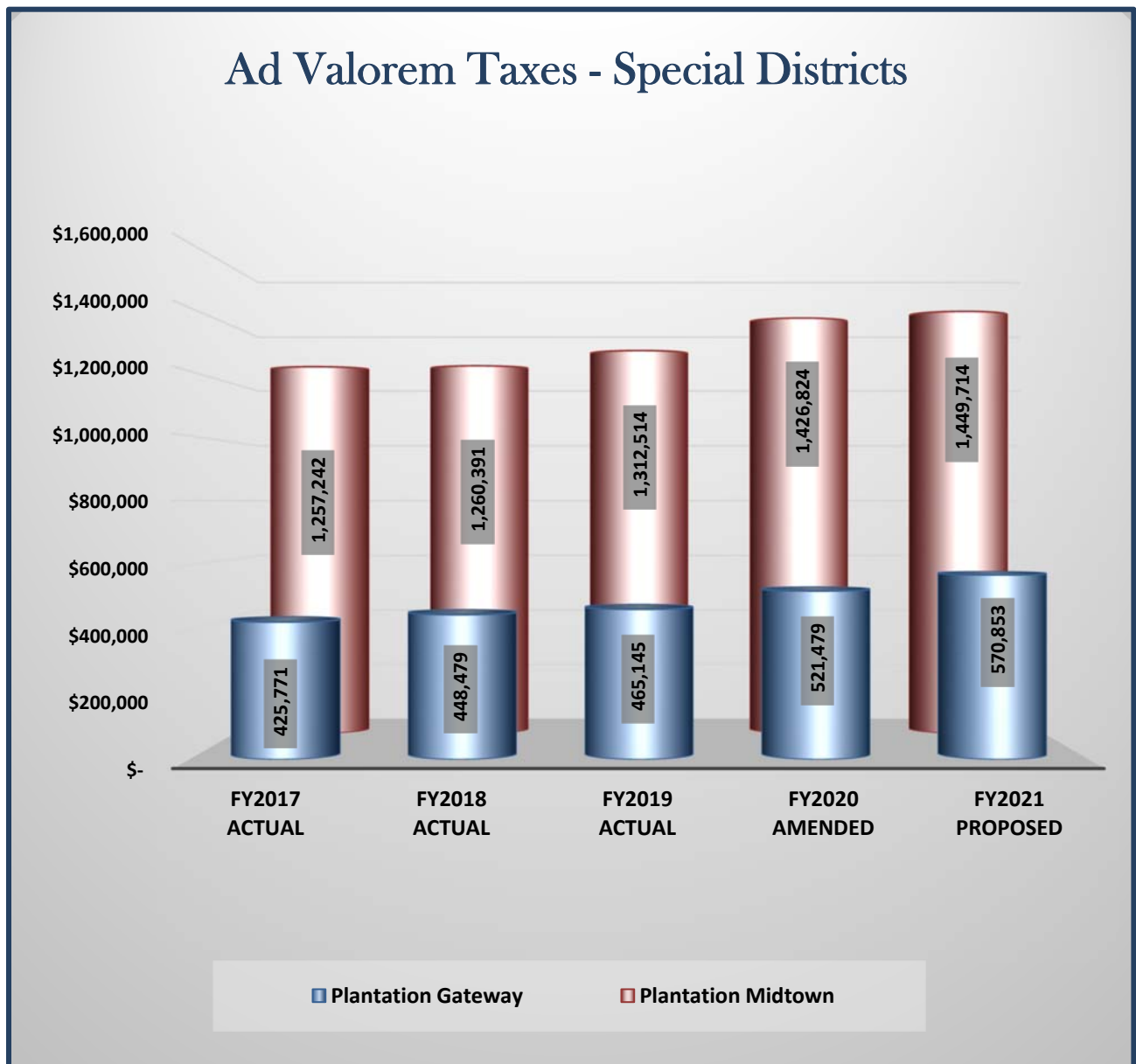
Special districts are authorized by State Statute to levy Ad Valorem Taxes and adopt an annual millage rate. The City has two community development special districts: Plantation Gateway Development District (established in 1990) and Plantation Midtown Development District (established in 2002).

CITY OF PLANTATION

BUDGET SUMMARY

The proposed millage rate for the Plantation Gateway District is 1.9160 mills for FY2021. Property values in the Gateway District increased 12.33% or \$34,056,640 when compared to last year's adjusted taxable values. This increase represents approximately \$49,374 in additional ad valorem revenues in FY2021.

The proposed millage rate for the Plantation Midtown District is 0.9707 mills in FY2021. Property values in the Midtown District increased 4.74% or \$70,368,426 when compared to last year's adjusted taxable values. This increase represents approximately \$22,890 in additional ad valorem revenues in FY2021.



CITY OF PLANTATION

BUDGET SUMMARY

Utility Service Taxes (General Fund) - \$7,839,000

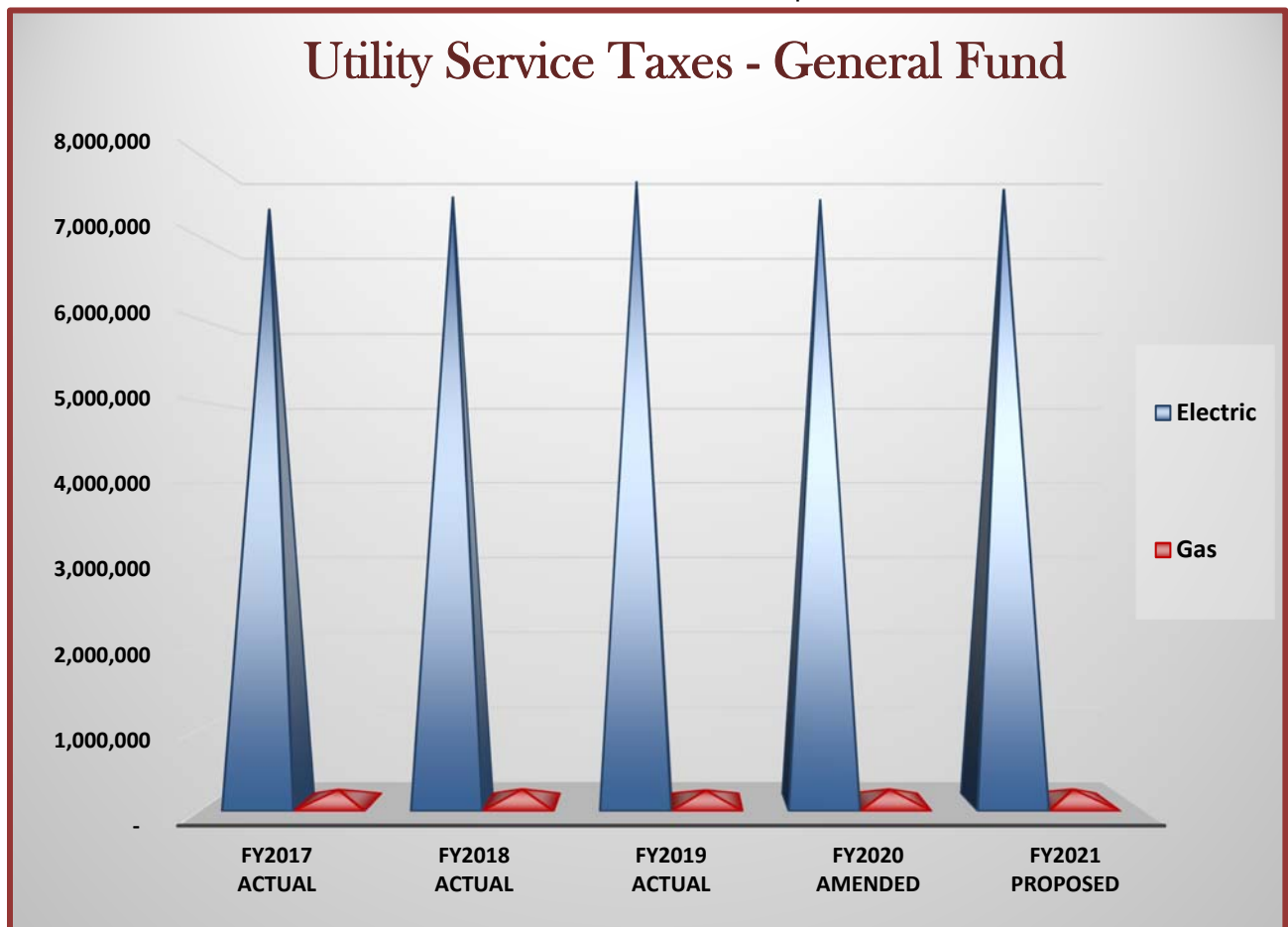
Utility Service Tax revenues result from a tax levied on each customer for the purchase of electricity and natural gas within the City. The projected revenue for FY2021 shows an increase of \$129,000 or 1.7% when compared to the FY2020 amended budget.

Electricity Utility Service Tax:

Electricity Utility Service Taxes are authorized by Florida Statutes Section 166.231 to be levied on sellers of electricity within municipalities. In FY2021 revenues from this source are projected to reach \$7,679,000 which is an increase of \$129,000 or 1.7% over FY2020. The Utility Service Tax is calculated on the portion of the Florida Power & Light electric utility bill and does not include the fuel surcharge.

Gas Utility Service Tax:

Gas Utility Service Taxes are authorized by Florida Statutes Section 166.231 and are levied on sellers of metered or bottled natural gas within municipalities. Gas utility service tax revenue is projected to reach \$160,000 in FY2021. There is no increase when compared to FY2020 revenues.



CITY OF PLANTATION

BUDGET SUMMARY

Other General Taxes - \$7,916,197

Other General Tax revenues are comprised of Communications Service Tax, Local Business Tax – City & County (General Fund) and County Shared Local Option Fuel Tax (Road and Traffic Fund).

Communications Service Tax:

Communications Service Tax (CST) applies to telecommunications, video, direct-to-home satellite and other related services on retail sales of communication services which originate or terminate in Florida and are billed to an address within City boundaries. Communications Service Taxes were authorized by Chapter 202.19 Florida Statutes in 2001 as a way to streamline taxing of the increasingly interrelated communications services and to allow for a competitive playing field for providers of these services. The City's current tax rate is 5.22%.

The Communications Service Tax (CST) makes up 76.7% of the Other General Taxes category in the General Fund and is 39.4% of the overall revenues in this category. In recent years the State increased its share of this revenue source subsequently decreasing the City's share by 4%.

Revenues in this area have been steadily declining and are expected to continue on this downward trend in the years to come. The decrease in this revenue source is primarily due to increased competition in the wireless market and decreased demand for residential telephone and cable services. The Florida Legislature continues to look at restructuring how these revenues are shared; however, no changes were made to date.

Local Business Tax:

Local Business Taxes (General Fund) are authorized by Chapter 205 of Florida State Statutes. They represent the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession or occupation within the City limits. The fees for the various types of businesses are set by ordinance. Based on historical analysis, the projected revenues budgeted in FY2021 are \$950,000.

County Shared Local Option Fuel Taxes:

County Shared Local Option Fuel Taxes (Road and Traffic Fund) are imposed pursuant to Chapter 206 of Florida State Statutes. This revenue source is generated by a tax set upon every gallon of motor fuel and diesel fuel sold in a county. This revenue is provided to municipalities and counties for the construction, reconstruction, and maintenance of roads and streets within the municipality or county.

The projected County Shared Local Option Fuel Tax revenues budgeted in FY2021 are \$1,622,400 which is a 0.1% increase from the prior year.

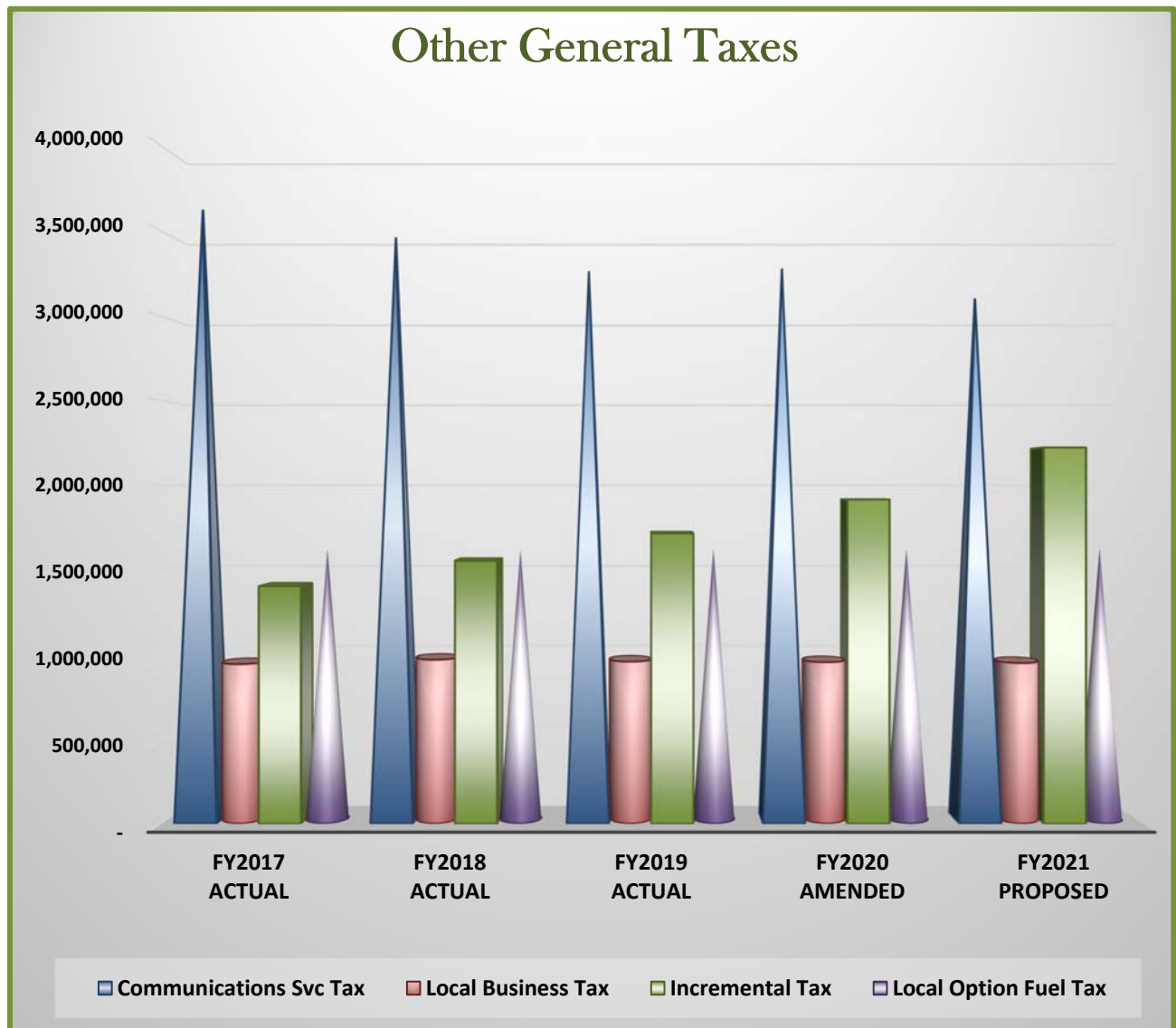
CITY OF PLANTATION

BUDGET SUMMARY

Incremental Tax:

The City of Plantation created the Community Redevelopment Agency (CRA) in February 2000 by City Ordinance No. 2210. The CRA was enacted to provide financial support to the much-needed redevelopment of the area due to extensive deterioration of building structures, streets, sidewalks, landscaping, lack of property maintenance and inadequate parking on the SR7 corridor. Chapter 163 authorizes the City to utilize Tax Increment Financing (TIF) as a funding source for redevelopment in the designated community redevelopment area. The projected Incremental Tax revenue budgeted in FY2021 is \$2,222,891 which is 16.0% increase from FY2020.

Overall, the proposed budget for Other General Taxes revenue in FY2021 shows an increase of \$123,841 or 1.6% when compared to the FY2020 amended budget.



CITY OF PLANTATION

BUDGET SUMMARY

Permits, Fees & Special Assessments - \$15,058,454

The Permits, Fees and Special Assessments revenue category includes Building, Police, Fire and Engineering Permits and Surcharges, Franchise Fees and Stormwater Utility Assessment Fees. The total revenue in this category increased in FY2021 \$236,065 or 1.6% when compared to last year's budget.

Building Permit Fees:

Building Permit Fees (Special Revenue Funds) are permit and inspection fees related to any construction, alteration, repair or other activity requiring a permit by the Code of Ordinances or the Florida Building Code. Building Permit revenues are 20.6% in the Permits, Fees and Special Assessments category. Building permit revenues are estimated at \$3,100,000 in FY2021.

Building permit revenues continue on an upward trend even through the pandemic. Revenue projections are frequently revised in order to account for the City's extensive efforts towards economic development.

The overall projected revenues for permit fees and special assessments (General Fund) are \$10,536,915 which reflects a decrease of 22.0% when compared to last year's amended budget. The significant decrease in the General Fund is due to the Building Permit Revenues being moved out of the General Fund in to a newly created Special Revenue Fund in FY2021.

Franchise Fees:

Franchise Fees (General Fund) are charges to service providers for the right to operate within the City's municipal boundaries. These negotiated fees may be levied as a percentage of gross receipts or as a flat fee. In fiscal year 2021, Franchise Fees revenue is 84.0% of the Permits, Fees and Special Assessments category, and 7.9% of all General Fund revenues. The primary franchise fees charged in the City are:

- Solid Waste Service 6%
- Electricity 6.1%
- Gas 6%
- Demolition 10% per company
- Towing \$72,000 annually

Excluding Towing Franchise Fees, these revenues mostly increase and decrease with the economy and the population of the City. Revenues are estimated based on contracted rates, historical receipts, and economic trends.

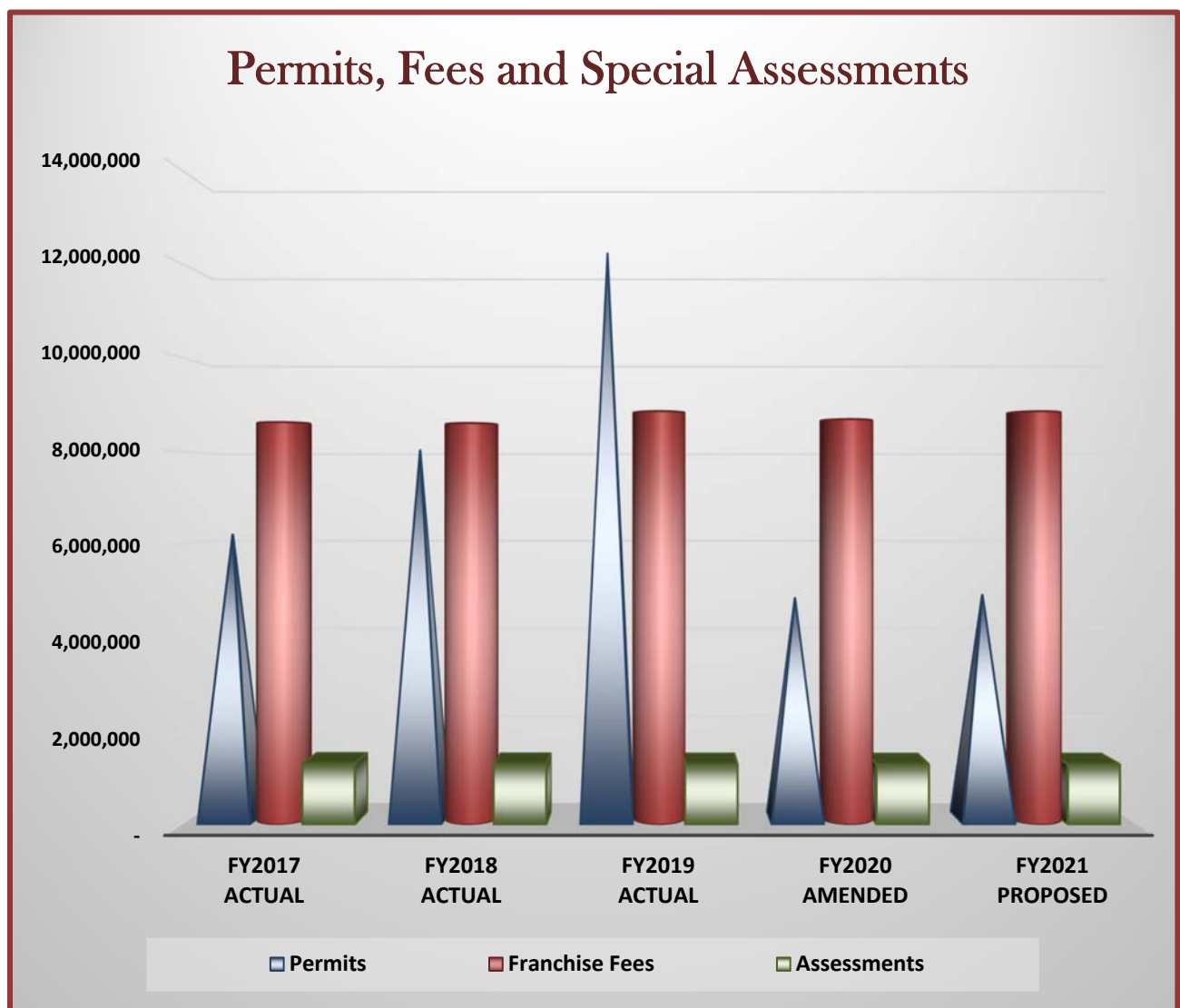
CITY OF PLANTATION

BUDGET SUMMARY

Stormwater Utility Assessments:

Pursuant to City Ordinances 2468, 2488, and 2528 the City of Plantation assesses Stormwater Utility Fees to all developed parcels/property owners within the corporate limits with exception of property owners located within the boundaries of the Plantation Acres Improvement District. The Stormwater Utility Fee is \$30 (\$2.50 per month/per Equivalent Residential Unit) per developed parcels (residential and commercial). The fee is one of the lowest in the county and remains unchanged since implemented on October 1, 2014.

Fees collected by the stormwater utility go toward the planning, construction, operation and maintenance of stormwater management systems in the City of Plantation. The fees support 100% of operations and capital costs of the stormwater system. The projected non-ad valorem revenues for Stormwater Utility in FY2021 are \$1,268,733.



CITY OF PLANTATION

BUDGET SUMMARY

Intergovernmental - \$11,355,462

State Shared Revenue:

State Shared Revenue, also known as Municipal Revenue Sharing, is a revenue category derived from monthly payments made to qualifying municipalities by the Florida Department of Revenue. To qualify, a jurisdiction must collect utility taxes, franchise fees and ad valorem taxes in excess of three mills and must have audited financial statements that are in compliance with all statutory requirements. This category consists of revenue collections from the State Municipal Revenue Sharing Program, State Sales Tax, State Beverage and Mobile Home Licenses, Firefighter Supplemental, Transportation and Public Safety Insurance Premium Tax.

Municipal Revenue Sharing and Half Cent Sales Tax:

General Fund

Municipal Revenue Sharing and Half Cent Sales Tax provide 74.2% of the Intergovernmental revenues in the General Fund (\$6,800,760). Both are distributed by the State according to a predetermined formula based on population, sales tax collections and the City's ability to raise revenue. The main factors used to project these revenue sources are the State's annual projections, historical data, current economic conditions and estimated changes in population. Intergovernmental revenues are projected to decrease 14.1% or \$1,504,477. The decrease is due to preemptive measures taken in order to minimize the impact of the Coronavirus on the FY2021 Budget. One of the two primary revenue sources impacted by the pandemic were State and Local Revenue Sharing for Sales Tax and Half Cent Sales Tax. In order to offset any lingering effects of the pandemic in FY2021, the projections for both of these revenue sharing taxes were reduced to 80% of the amounts budgeted in the previous fiscal year. The preemptive measure resulted in a decrease of approximately \$1.7 million in revenue sharing in the General Fund.

County Shared:

County Shared revenue includes the Enhanced 911 Fees and Public Safety Insurance Premium tax. These E-911 fees are intended to provide funds to county governments to pay certain costs associated with their E-911 system. The fees are also used to reimburse wireless telephone service providers for costs incurred to provide 911 or E-911 systems. The projected revenues in FY2021 shows a slight increase when compared to the previous fiscal year's budget at \$220,000.

Police Officers' Casualty Insurance and Firefighters' Property receipts have been increasing during the past few years. Revenues for this source in FY2021 are projected at \$1,447,793 which is an increase of \$89,923 or 6.6% when compared with last fiscal year.

CITY OF PLANTATION

BUDGET SUMMARY

Grants:

Grant revenue is economic aid issued by Federal, State and, or Local government. Awarded financial assistance aids the recipient to carry out a public purpose of support or stimulation.

General Fund

The police department continues to receive federal funds from the JAG program and participates in the School Resource Officer program for public schools within the City. The proposed budget for these programs is \$698,000 which is an increase of \$80,000 or 12.9% when compared to the FY2020 amended budget.

Special Revenue Funds

Special Revenue Funds projected revenue for FY2021 is \$1,667,297.

Road and Traffic Control Fund projects revenue for transportation in the amount of \$725,000 which is an increase of \$5,000 or 0.7% when compared to the FY2020 amended budget.

State Housing Initiative Partnership (SHIP) state grant amounts to \$400,000 in FY2021. This revenue is designated to aid qualified residents to repair and or purchase homes in the City.

Community Development Block Grant (CDBG) federal grant revenue is \$542,297 in FY2021 which is an increase of \$7,297 or 1.4% over FY2020. This grant revenue will cover housing rehabilitation expenditures (\$252,493); public services such as: ARC Broward, Impact Broward, Women in Distress (\$81,345) and home purchases assistance (\$39,114).

Impact Fees - \$911,815

In general, Impact Fees are an assessment based on the principal use of a building or lot. All impact fee monies shall be used solely for capacity-expanding capital improvements of the type for which they were collected. Impact Fee Funds shall not be used for operations or maintenance, or for replacement of existing buildings or equipment.

Projects generating impact fees in FY2021 include:

❖ Aldi / SunTrust Bank	25,745	-----	SF Comm.
❖ Bank of America Plaza	10,000	-----	SF Comm.
❖ Chabad-Lubavitch	12,844	-----	SF Inst.
❖ Chase Bank	3,500	-----	SF Comm.
❖ Enclave	11	-----	MF Units
❖ Kaluz Restaurant	10,396	-----	SF Comm.

CITY OF PLANTATION

BUDGET SUMMARY

❖ More Space Storage	109,000	-----	SF Comm.
❖ PIXL	330	-----	MF Units
❖ Plantation Midtown Phase 1-3	21,540	-----	SF Comm./481 MF Units
❖ Plantation Palms (ALF)	130	-----	MF Units
❖ Plantation Pointe Office/Garage	153,320	-----	SF
❖ Plantation Pointe South Retail	6,200	-----	SF Comm.
❖ Plantation Walk M1	200	-----	MF Units
❖ Plantation Walk Hotel	86,550	-----	SF Comm./135 Rooms
❖ Plantation Walk ALF	214,110	-----	SF/160 MF Units
❖ Temple Kol Ami	315	-----	MF Units

Charges for Services - \$56,602,271

Charges for Services are fees collected by the City as payment for services provided. These revenues aid the City to offset some or all of the costs of providing a service or regulating an activity.

General Fund

The General Fund makes up 28.9% or \$16,336,047 of the charges for services revenue category in FY2021. The major sources of revenue in the General Fund under this category are: police special detail services, fire services, ambulance fees, solid waste, recreation programs (including aquatics, tennis and equestrian services), insurance premiums charged to employees and retirees, and the cost allocation charged to the Utilities Fund for return on investment (ROI) and payment in lieu of taxes (PILOT).

Charges for Service revenues are projected to increase \$1,068,412 of 7.0% when compared with last year's budget. This increase is due to a combination of a decrease in program revenues for all departments under the Parks & Recreation umbrella and the addition of a new cost allocation revenue charged to Building Fund in the amount of \$1,258,680.

The revenue streams of the Parks, Recreation, Tennis, Aquatics and Equestrian Departments were greatly impacted by the Coronavirus in FY2020. These revenues were stalled for a short time due to facility closures citywide during early March and all of April 2020. At this time facilities are open offering programs on a limited basis; however, they are expected to be fully operational in FY2021. As a precautionary measure to offset any lingering effects of the Coronavirus in FY2021, the budget projections for program revenues were reduced to 80% of the amounts budgeted in previous fiscal year. This preemptive measure resulted in a decrease of approximately \$400,000 in the programs revenue projections.

CITY OF PLANTATION

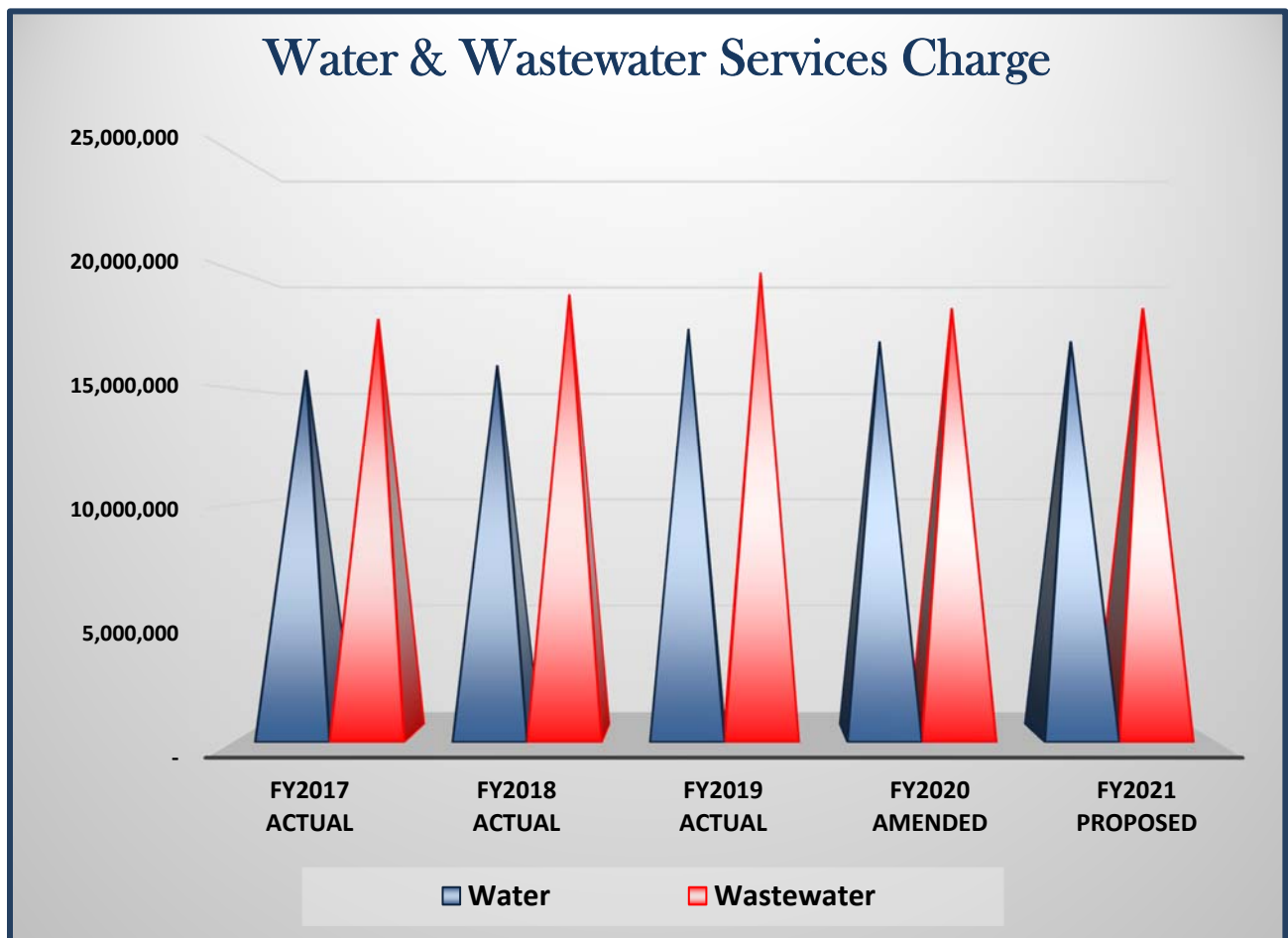
BUDGET SUMMARY

The Building Department was moved out of the General Fund into a Special Revenue Fund. As part of this move it was determined that it was necessary to hire a consultant to perform a cost allocation study to determine the cost of the services provided to the Building Department by Internal Service Departments in the General Fund. The result of the analysis provided for an annual cost allocation charged to Building which resulted in an increase in the charges for services revenue category.

Water and Wastewater Service Charges

Water and Wastewater service charges are paid by residents and businesses for the use of water and sewer services and are the largest revenue source for the Utilities Fund. Water and wastewater consumption are metered and billed monthly in thousand-gallon increments.

The revenues projected for FY2021 are \$36,159,572 or 63.9% of the total projected amount in this category. There is no rate increase in FY2021 for water and wastewater fees. These charges are used to fund the cost of utility operations/maintenance, debt service requirements, and capital improvement projects. The graph below indicates the water and wastewater trend over the past five years and the projected revenues for FY2021.



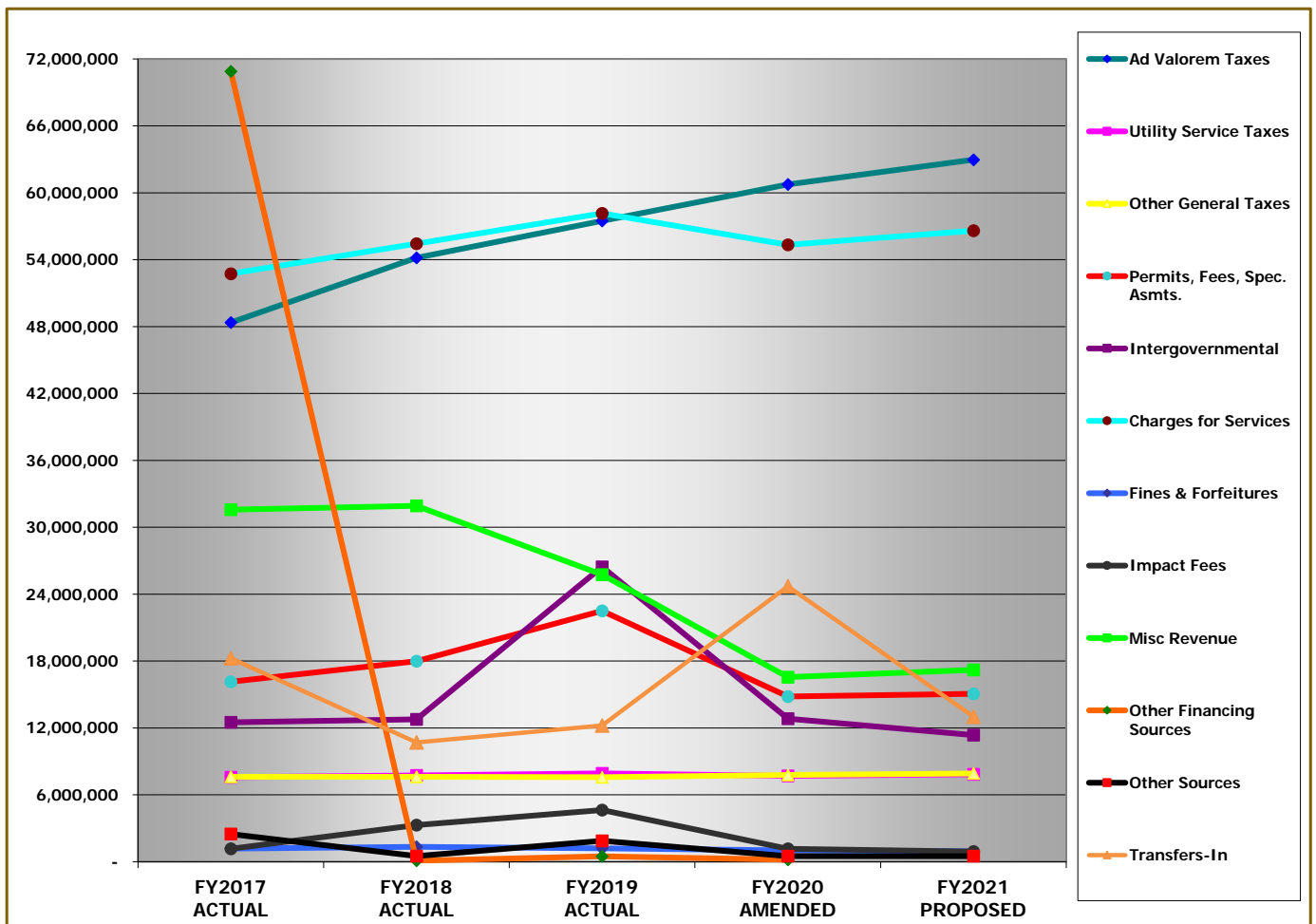


CITY OF PLANTATION

ALL FUNDS FY2017 - 2021

REVENUE SUMMARY & TRENDS

CATEGORY	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED BUDGET	FY2021 PROPOSED BUDGET	% OF TOTAL BUDGET	" + / - " FROM PRIOR YR.	" + / - " FROM FY2017
<i>Ad Valorem Taxes</i>	48,363,044	54,156,634	57,477,972	60,755,516	62,964,520	26.8%	3.6%	30.2%
<i>Utility Service Taxes</i>	7,585,499	7,743,310	7,922,260	7,710,000	7,839,000	3.3%	1.7%	3.3%
<i>Other General Taxes</i>	7,620,378	7,625,525	7,582,717	7,792,356	7,916,197	3.4%	1.6%	3.9%
<i>Permits, Fees, Sp Asmts</i>	16,153,507	17,977,414	22,502,035	14,822,389	15,058,454	6.4%	1.6%	-6.8%
<i>Intergovernmental</i>	12,507,719	12,763,651	26,449,809	12,834,173	11,355,462	4.8%	-11.5%	-9.2%
<i>Charges for Services</i>	52,742,749	55,431,642	58,154,762	55,326,302	56,602,271	24.1%	2.3%	7.3%
<i>Fines & Forfeitures</i>	1,188,245	1,335,812	1,204,265	1,009,500	928,000	0.4%	-8.1%	-21.9%
<i>Impact Fees</i>	1,163,981	3,286,438	4,636,864	1,165,000	911,815	0.4%	-21.7%	-21.7%
<i>Miscellaneous Revenue</i>	31,580,330	31,920,691	25,759,721	16,555,623	17,215,497	7.3%	4.0%	-45.5%
<i>Other Financing Sources</i>	70,885,980	89,795	482,144	181,550	-	0.0%	-100.0%	-100.0%
<i>Other Sources</i>	2,478,421	500,614	1,882,337	500,000	500,000	0.2%	0.0%	-79.8%
<i>Interfund Transfers-In</i>	18,239,774	10,699,692	12,215,981	24,700,937	13,023,288	5.5%	-47.3%	-28.6%
<i>Appropriated Fund Balance</i>	-	-	-	46,700,476	40,872,596	17.4%	-12.5%	100.0%
TOTAL REVENUE	270,509,628	203,531,219	226,270,867	250,053,822	235,187,100	100.0%	-5.9%	-13.1%



FY2021 Proposed Budget

CITY OF PLANTATION

BUDGET SUMMARY

MAJOR EXPENDITURES/EXPENSES AND TRENDS

The proposed fiscal year 2021 citywide expenditures decreased by \$14,866,722 or 5.9% when compared to the FY2020 amended budget. This decrease (\$19.4 million) is mainly in the Ad Valorem Bond Construction Fund.

- ❖ The City's primary operating fund, the General Fund proposed budget is \$111,539,894 which represents a decrease of \$3,469,196 or 3.0% from the fiscal year 2020 amended budget. Approximately 76.1% of the General Fund budget is related to personnel costs. In fiscal year 2021 personnel costs in the General Fund show a decrease of \$389,662 or 0.5% when compared to the FY2020 amended budget. This decrease is primarily due to the removal of the Building Department from the General Fund. However, when removing the Building Department from the comparison this category shows an increase of \$2,495,654 or 2.9%.
- ❖ Special District Funds (Midtown and Gateway) proposed budget is \$2,354,274 which is an increase of \$113,440 or 5.1% when compared to the FY2020 amended budget. The Plantation Midtown Development District budgeted \$400,000 in capital projects which is an increase of \$100,000 from last year's budget.
- ❖ The Special Revenue Funds proposed budget is \$13,785,398 which is an increase of \$6,440,063 or 87.7% when compared to last year's amended budget. This increase is directly related to the creation of a new special revenue fund for the Building Department budget. The Building Fund budget totals \$6,519,967 in FY 2021 which is an increase of 116% or \$3,496,042 when compared to the FY2020 amended budget. This increase is primarily due to the addition of 4 new full-time employees, a new on-line permitting capital project, and the addition of a new cost allocation expenditure payable to the General Fund.
- ❖ Debt Service Funds proposed budget is \$6,079,197 and shows a decrease of \$266,295 or 4.2% when compared to the FY2020 amended budget. The Non-Ad Valorem Bond debt service in FY2021 totals \$2,114,197 which is a decrease of \$263,795 or 11.1% when compared to the FY2020 amended budget. This decrease is due to the final payment in FY2020 of the 2005 CRA Revenue Note.

The Ad Valorem Bond debt service proposed budget is \$3,965,000 which shows a minimal decrease of \$2,500 or 0.1% when compared to the FY2020 amended budget.

CITY OF PLANTATION

BUDGET SUMMARY

- ❖ Capital Project Funds proposed budget is \$20,254,385 which is a decrease of \$20,616,054 or 50.4% when compared to the FY2020 amended budget. The CRA Designated Capital Improvements and Reserves decreased \$656,000 or 76.4% when compared to the proposed \$202,500 in FY2021. The decrease is primarily due to the re-class of the financial incentives line item from the construction to the operating fund.

This line item is the funding source of the financial incentive program in place to incentivize businesses to open in the CRA area. Upon review it was felt that the operating budget was more appropriate place for this line item.

The 2017 Ad Valorem Bond Construction Fund totals \$20,051,885 in FY2021. This is a decrease \$19.4 million or 49.2% when compared to the FY2020 amended budget. The decrease is due to a majority of the bond project activity was budgeted in previous fiscal years.

- ❖ Enterprise Funds which includes Golf, Utilities and Stormwater proposed budget increased \$2,154,630 or 3.3%. The Plantation Preserve Golf Course proposed budget totals \$4,992,006 which is a decrease of \$320,626 or 6.0% when compared to fiscal year 2020 amended budget. The decrease is in the area of capital purchases related to the golf cart fleet. The golf course has a program whereby the golf cart fleet is refreshed every three years. The fleet was refreshed in fiscal year 2020.

The Utility Funds proposed budget totals \$60,434,535 which is an increase of approximately 4.1% when compared to the fiscal year 2020 amended budget. This increase is due to the addition of 6 full-time employees and due to an increase in capital projects activity. In 2020 the Utilities Fund secured the Series 2020 Utility System Revenue Note in the amount of \$12 million. The note was secured in order to finance a Mobile Based Advanced Metering Infrastructure System.

The Stormwater Utility Fund proposed budget totals \$1,368,248 which is \$83,032 or 6.5% increase when compared to the fiscal year 2020 amended budget. The increase is due to higher costs of maintaining the stormwater system.

- ❖ Pension Funds proposed budget totals \$14,379,163 which is \$776,690 increase from previous fiscal year amended budget. This increase is primarily due to the increase in payments to retirees, consultants, legal and bank service fees.

CITY OF PLANTATION

BUDGET SUMMARY

Below are the primary factors and notable trends impacting expenditures/expenses in FY2021:

Personnel Services

Personnel costs citywide for fiscal year 2021 total \$102,135,902 which is an increase of \$3,361,636, or 3.4% over fiscal year 2020. A majority of this increase is attributed to Public Safety personnel due to the funding for salary increases per the collective bargaining agreement with the Fraternal Order of Police, overtime, position reclassifications and new positions/retirement payouts during the year. Also contributing to the increase in personnel costs is a Living Wage increase for regular full-time and part-time employees bringing their hourly wage to \$15 & \$14 respectively; a 2.0% merit increase for General Employees, an estimated increase for Fire Rescue Employees (pending contract negotiations), required funding for the General and Police pension plans and costs related to worker's compensation insurance.

Total budgeted full-time positions in all funds for fiscal year 2021 are 822; part-time positions 220. Positions budgeted for the Mayor and Councilmembers remain at 6. There is an increase of 12 full-time positions and 17 part-time positions when compared to the FY2020 Budget.

Below are the personnel changes contributing to the mentioned increase:

❖ **General Fund**

The General Fund in fiscal year 2021 personnel costs show a decrease of \$389,662 or 0.5% when compared to the FY2020 amended budget. This decrease is primarily due to the removal of the Building Department budget from the General Fund. However, when removing the Building Department from the comparison this category shows an increase of 2,495,654 or 2.9%. The General Fund personnel increased by 4 net full-time and 17 net part-time positions.

- *Office of Mayor/Administration & Risk Management Department* is eliminating one (1) part-time Office Assistant and adding one (1) full-time Administrative Assistant II position.
- *City Clerk Department* is eliminating one (1) full-time Senior Office Assistant and adding one (1) part-time Senior Office Assistant instead. This part-time position will be utilized as a backup for the front desk receptionist and additional duties in the City Clerk's office.
- *Procurement Department* is adding one (1) part-time and four (4) full-time positions in FY2021. One (1) full-time Procurement Director, two (2) full-time Procurement Administrators, one (1) full-time Contract Administrator and one (1) part-time Courier.

CITY OF PLANTATION

BUDGET SUMMARY

The Procurement Department is a newly created department in FY2021. In previous years this function was managed by the Financial Services Department, however, due to its exponential growth over the years the City's Administration felt it was time to create a new standalone Procurement Department. One that could dedicate its full focus on the growing area of procurement and best practices. Three of the five positions added here in FY2021 were existing positions that were previously located in the Financial Services Department under the Finance Director.

- *Human Resources Department* is eliminating one (1) Human Resources Specialist part-time position.
- *Planning, Zoning and Economic Development Department* is moving three (3) full-time positions (Chief Landscape Plans Examiner, Landscape Plans Examiner, and Urban Forestry Project Coordinator/Inspector) to the Landscaping Department in FY2021. In addition, this department is eliminating one (1) Economic Development Administrator full-time position.
- *Police Department* is adding three (3) Police Officers. These new positions will be added as part of the long-term strategic plan to add officers as the population of the City grows.
- *Fire Rescue Department* is adding one (1) EMS Division Chief full-time position. This new position is needed in order to meet the increasing demands of EMS operation and administration within the Plantation Fire Department. This position will oversee EMS operation and administration, interface with the City's Risk Management, oversee the Department's Health and Safety Programs, Infection Control Program, as well as Risk Reduction Program. The EMS Division Chief is also needed to act as the Fire Department's HIPPA Officer and Compliance Officer.
- *Public Works Department* is eliminating one (1) Custodian part-time and adding one (1) full-time Custodian instead.
- *Landscaping Department* is adding three (3) full-time positions. These 3 positions were moved from Planning and Zoning Department as a result of the Department's re-organization.
- *Historical Museum* is adding one (1) Museum Assistant part-time position. This addition is due to the increased attendance and programming at the Museum.

CITY OF PLANTATION

BUDGET SUMMARY

- *Parks Department* is deleting one (1) full-time Principal Office Assistant position and promoting seven (7) full-time Maintenance Worker I positions to Maintenance Worker II full-time positions. This re-organization will mirror the organizational chart of Public Works and will have a second in command at the five staffed ball park facilities and the two roving crews. In addition, the Parks Department is promoting three (3) Maintenance Worker I positions to Maintenance Crew leader full-time positions due to the increased need for responsible personnel at the supervisory level for the maintenance of facilities, city events and increased maintenance throughout the parks' division.
- *Recreation Department* is eliminating two (2) Recreation Service Manager full-time positions and adding three (3) Recreation Service Leader part-time and three (3) Recreation Leader Specialist part-time positions instead. In addition, all the Custodian full and part-time positions have been re-named to Maintenance Worker I; two (2) Administrative Assistant full-time positions were re-named to Receivable Specialist; and one (1) Assistant Program Supervisor/Seasonal part-time position was reclassified to Program Supervisor/Seasonal.
- *Tennis Department* is adding one (1) Camp Supervisor/Seasonal and ten (10) Counselors/Seasonal part-time positions. The department will now oversee the tennis summer, winter and spring camps which will generate revenues to offset the cost of offering these new programs. In addition, the department eliminated one (1) part-time Maintenance Worker I, and replaced it with 1 full-time position instead. The department is reclassing one (1) Tennis Pro full-time position to Recreation Service Manager and one (1) Senior Tennis Pro full-time position to Parks & Rec Supervisor. The title and job duties have been updated to align with all other divisions within the Parks & Recreation Department.
- *Aquatics Department* is adding two (2) Assistant Swim Coach part-time positions. The city currently has two contracted swim coach positions. The part-time positions will replace the current format making it easier to recruit, hire, train, and develop the coaches. It will also bring the part-time coaches in line with other staff requirements and offer them more protection if injured on the job or at a swim meet. The department is proposing to add one (1) Facility Attendant part-time position instead of one (1) Facility Attendant/Seasonal. The facility has increased the opening hours and by adding this position, there will be more appropriate staff coverage of the pools. Currently, there is only one lead guard and the facility hours fall outside of normal business hours which requires part-time staff to be responsible for opening and closing the building.

CITY OF PLANTATION

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By adding two (2) Lead Lifeguard part-time positions instead of two (2) Lifeguard II/Seasonal positions will allow the department to schedule a lead guard on every shift to ensure the Aquatics Complex is properly opened and closed. Besides, it will lead to consistent enforcement of policy and procedures while firming up the chain of command.

❖ **Special Revenue Funds**

The Special Revenue Funds personnel increased by 31 net full-time positions and is as follow:

- The Community Development Block Grant (CDBG) is deleting one (1) Community Development Grant Coordinator full-time position due to the re-organization in the Planning and Zoning Department which is responsible for the administration of the Community Development Block Grant (CDBG).
- The Building Fund is adding two (2) Inspector I full-time positions (Structural and Electrical) and two (2) Permit Analyst full-time positions. These additions are due to the increased construction activity throughout the City. In addition, two (2) Customer Service Representative full-time positions are being eliminated and replaced by two (2) Permit Analyst positions. A net of twenty-eight (28) positions have been moved from the General Fund.

❖ **Enterprise Funds**

The Enterprise Funds personnel increased by 6 full-time positions and is as follow:

- Utilities Fund is adding three (3) Water Distribution Technician III full-time positions. These additions are needed to increase the number of field personnel in order to respond to customer complaints in a timely manner and reduce the time needed to complete work orders. In addition, Utilities is requesting three (3) new Utilities Plant Mechanic I full-time positions. Two of the new employees will perform monthly lift station inspections and basic repairs. This service is currently being provided by a private contractor. The third addition will also help maintain the plant equipment and assist with plant and pump repairs, in addition to their duties supporting lift station maintenance. These additions are expected to generate cost savings to the Utilities Fund.

CITY OF PLANTATION

BUDGET SUMMARY

There are re-classes proposed for FY2021 such as 1 Regulatory Program Specialist full-time to Regulatory Programs Manager/Plant Reviewer position; 1 Utilities Plant Mechanic III, full-time to Chief Utility Mechanic position, this reclass will act as a backup to the Plant Maintenance Superintendent and will oversee the new lift station inspection/maintenance program and crew. Other reclassifications include, one (1) Administrative Assistant I, and one (1) Administrative Assistant II, to Administrative Assistant III, and one (1) Utilities Administrative Specialist, and one (1) Administrative Assistant I, were reclassified to Administrative Assistant II positions.

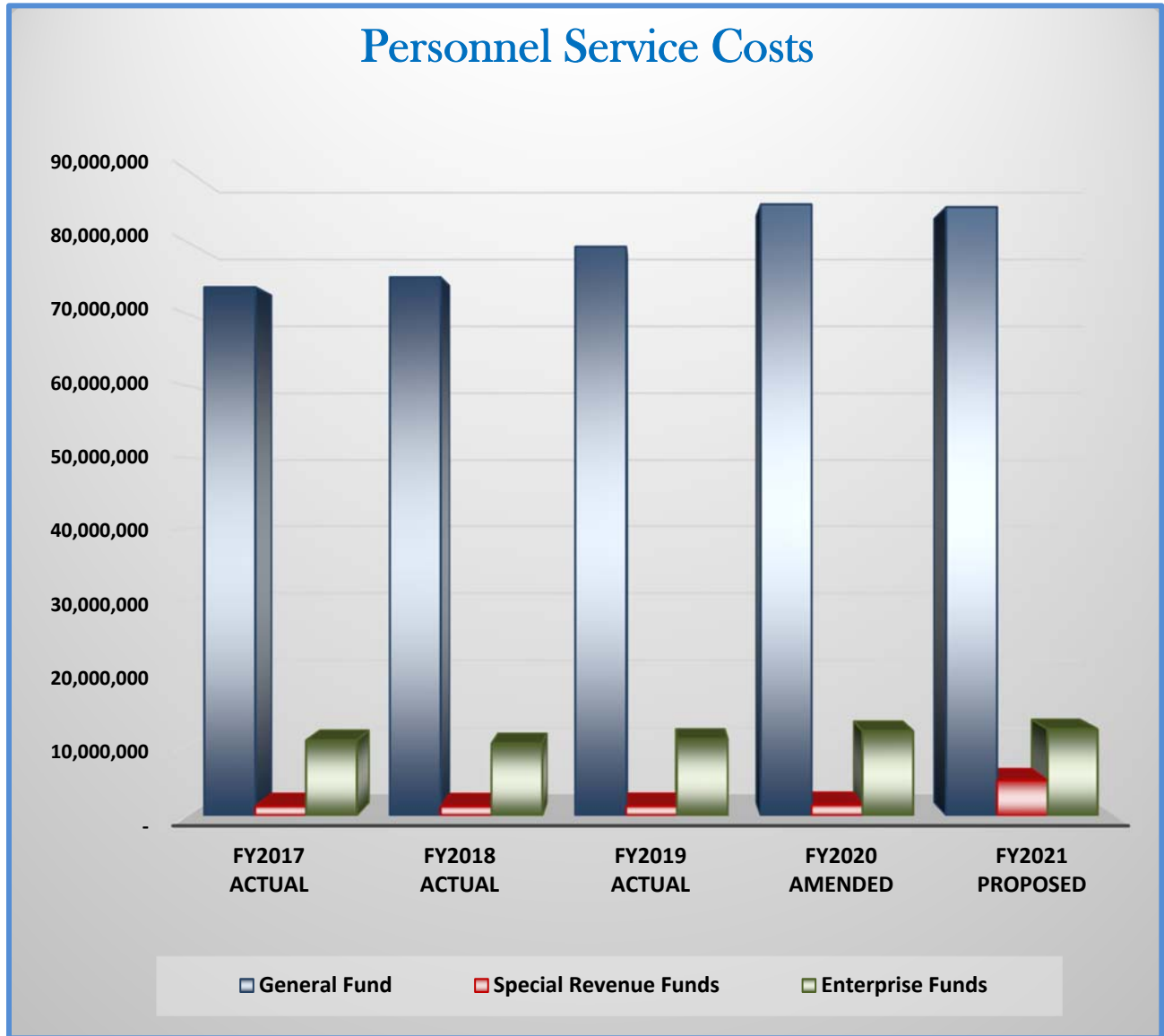
Although healthcare costs continue to rise, the city has found a number of ways to help soften the impact. The city-operated Employee Health and Wellness Center (EHWC) continues to offer improved health and wellness for participants, while redirecting costs away from health insurance claims and pharmaceutical costs. Since its inception in 2011, the EHWC has resulted in more than \$7.5 million in cost avoidance by the City for related costs. The budget also continues the employee contribution to their medical benefits started in FY2012, which will generate an additional \$1,905,000 to offset cost in the medical plan.

The City has secured the services of Service Planning Corporation as insurance broker and benefitted from their expertise in negotiating renewal rates for the healthcare providers and continuing the City's trend of providing quality, affordable health care options to employees at a cost below the 10% to 15% market rates.

To achieve salary savings departments are encouraged to leave vacant positions vacant as long as possible, streamline duties when able and utilize will-call personnel staff if necessary, as long as doing so does not adversely affect or interrupt operations.

CITY OF PLANTATION

BUDGET SUMMARY



Operating Expenditures

Citywide operating expenditures/expenses for fiscal year 2021 total \$60,489,910; which is an increase of \$1,881,759 or 3.2%, from fiscal year 2020.

- ❖ Operating expenditures in the General Fund total \$20,165,082 which is an increase of \$1,050,628 or 5.5% when compared to fiscal year 2020. Directors were instructed by Administration to keep increases in operations to less or equal to 2.5% based on the City's annual historical average increase in service costs. Directors were able to reach their target;

CITY OF PLANTATION

BUDGET SUMMARY

however, the additional 3% above target is due in part to the increased costs of items special in nature such as: maintenance, uninsured liabilities & insurance premiums. Also, due to the creation of some new programs at the tennis center and the expanded partnership with the MPO.

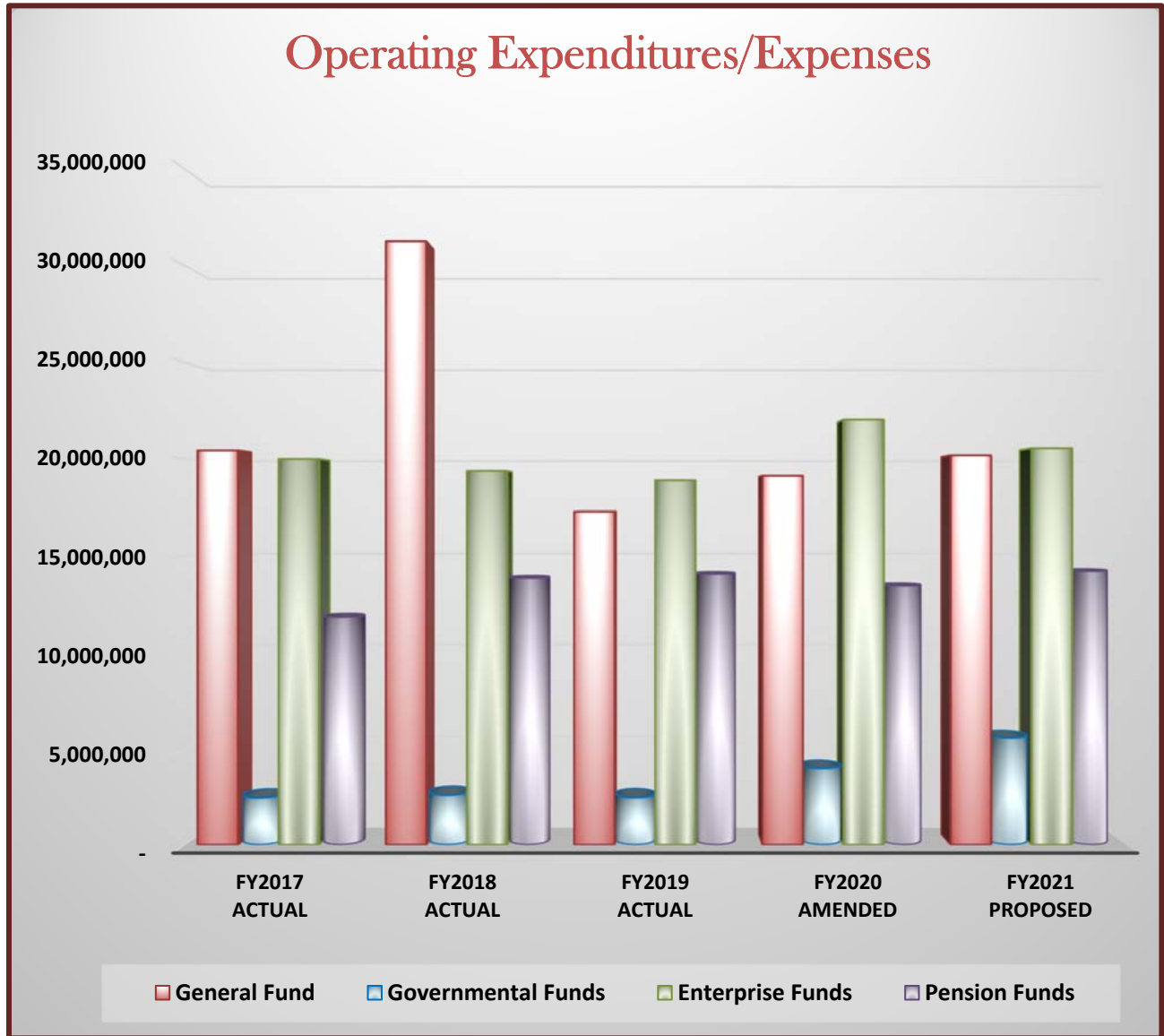
The new programs offered at the tennis center are expected to generate additional revenues which in turn will offset the cost of offering these new programs.

The City is excited to announce a new extended partnership with the MPO, a partnership that is expected to bring the City of Plantation to the next level. The first project on the horizon for this partnership is one that will help alleviate traffic congestion in and around the City.

- ❖ Operating expenditures in the Special Districts Funds experienced a combined decrease of \$6,450 or 1.1% when compared to their FY2020 amended budgets. This minimal decrease is primarily in the Plantation Midtown Development District electricity and water services.
- ❖ Special Revenue Funds experienced a combined increase of \$1,538,528 or 47.9% when compared to their FY2020 amended budgets. This increase is primarily in the recently added Building Fund to the Special Revenue Fund category. The Building Department was removed from the General Fund due to the ever-increasing restrictions placed on Building Permits Fees.
- ❖ Enterprise Funds experienced a decrease in the operating expenses in the amount of \$1,480,582 or 6.7%. The decrease is primarily in the Water and Wastewater Departments R/M Meters, R/M Maintenance contract Lift Station and Capital Depreciation costs.
- ❖ Pension Funds operating expenditures increased \$745,609. This increase is primarily in the General Employee Pension Fund which experienced increases in costs related to retiree benefits, consultant fees, legal and banking fees.

CITY OF PLANTATION

BUDGET SUMMARY



Capital Outlay

Capital expenditures include money spent to acquire, construct, or upgrade physical assets such as buildings, infrastructure, machinery/equipment and land. In the annual budget this includes both capital outlay and projects.

The proposed capital budget for FY2021 is \$45,522,425 which is a decrease of \$9,613,023 or 17.4% over FY2020. This decrease is due to the scheduled capital improvements projects in the 2017 Ad Valorem Bond Construction Fund.

CITY OF PLANTATION

BUDGET SUMMARY

Following is a breakdown of the significant capital items included in the FY2021 budget:

- ❖ The General Fund budget for capital outlay in fiscal year 2021 is \$2,608,290. This includes improvements to maintain technology infrastructure, machinery and equipment:
 - *City Clerk Department* requested a VR Systems Candidate Report Online Recording which will allow municipal election candidates to submit their campaign reports online and will assist the City Clerk's Office in receiving the reports in timely manner.
 - *Information Technology Department* requested capital items include the annual refresh of software; hardware; switches, and application servers; an Email Exchange upgrade, and a network security monitoring system.
 - *Planning and Zoning Department* requested a computer that can have the capabilities of handling heavy graphics apps like GIS and mapping software.
 - *Central Services-Crafts Department* requested one (1) Ford F-350 Transit Van to replace a utility body work truck over 10 years old and over 100,000 miles.
 - *Central Services-Facilities Maintenance* requested to fund the City's air conditioning preemptive replacement program. This program allows for more efficient maintenance and replacement of air condition units citywide and ensures that the City has the funds to replace the units that were not expected to be replaced.
 - *Police Department* requested capital items include 4 police rated Harley Davidson motorcycles & emergency light packs; a covered motorcycle trailer, 1 Ford F150 K-9 Unit plus accessories; taser and radar guns.
 - *Fire Department* requested capital items include 30 sets of bunker gear; 20 CAD computers; 1 generator for FS#2; 3 thermal imaging cameras; anti-slip floor replacements for stations 2 & 5, and some parking lot improvements at various locations.
 - *Fire/Rescue Department* requested capital items include 30 sets of bunker gear; 20 CAD computers; 28 ballistic vests; hydraulic response equipment; props and tools for the medical training center and some dive rescue equipment.
 - *Public Works Department* requested capital items include a 52" and 61" Scag deck tiger lawn mowers, a 6-column mobile lift and a 14,000-pound 4 post lift with jacks.

CITY OF PLANTATION

BUDGET SUMMARY

- *Parks Department* requested capital items include 2 staff replacement trucks; 1 maintenance utility cart; some shade structures for parks and bleachers; a lightning prediction system; a rotary mower; playground equipment for various parks; replacement fencing and resurfacing of parking lots and walkways, and curbing boarder installations at various parks.
 - *Recreation Department* requested capital items that include kitchen equipment for various community centers; and security cameras for Jim Ward, Volunteer Park; Deicke Auditorium and Central Park.
 - *Tennis Department* needs to replace the fencing and awnings and replace of one 1 golf cart used as light duty maintenance vehicle.
 - *Aquatics Department* capital includes a geothermal pool heater; a pool vacuum; diving board replacements and fence & gate upgrades.
 - *Equestrian Department* capital budget includes an arena drag grader; a canopy replacement; barn stalls and building renovations.
- ❖ Special District Funds total projected capital outlay is \$400,000.
- *The Plantation Midtown District* consists of a pedestrian and vehicle connectivity (Broward crossing) project. This project will initiate a small area design study and begin the implementation of safe pedestrian and vehicle connectivity in Midtown by crossing the large physical barrier between the north and the south sides of Broward Boulevard at the Westfield Mall. Other projects in the Midtown area include: the SW 78th. Avenue realignment and enhancement project located between SW 10th. Street and Peters Road; the Perimeter Road improvements project to create better traffic flow and safe pedestrian access in coordination with Westfield Mall; and the Plantation Midtown/Interstate 595 Connectivity Bridge project to develop an access bridge between SW 17th. Street and Interstate 595/State Road 84.
- ❖ Special Revenue Funds total projected capital outlay is \$1,860,500.
- *Road and Traffic Control Fund* budget includes one 1Tandem dump truck and 1 small dump truck to replace two 1990 dump trucks that have become a liability to use.
 - *Building Fund* budget includes 2 vehicles for the new inspector positons and an Electronic Submittal and Plan Review Implementation software which will allow for electronic permits submittal.

CITY OF PLANTATION

BUDGET SUMMARY

❖ Capital Project Funds total capital outlay in FY2021 amounts to \$20,254,385 and is allocated as follows:

- *The CRA Construction Fund* capital outlay of \$200,000 is allocated to construct pedestrian amenities such as sidewalk benches, bike racks and trash receptables along State Road 7; installation of lighting fixtures at 5 of the busiest bus shelters; and construct a new Gateway monument sign in the district's W. Sunrise Blvd. intersection between North State Road 7 and NW 47th. Avenue.
- *2017 Ad Valorem Bond Construction Fund* total capital outlay in FY2021 is \$19,891,885. The Ad Valorem Bond projects are funded by the \$60 million Ad Valorem Bond and are allocated as follows: \$8.3 million in Public Safety, \$4.4 million in Parks and Recreation, and \$7.1 million in Public Works/Stormwater projects.
 - ✓ *Public Safety - \$8,312,654*
 - Police training center/gun range
 - Fire Station #1 replacement
 - Fire Station #2 building additions
 - Fire Station #5 building additions
 - ✓ *Parks and Recreation - \$14,434,119*
 - Pine Island Park improvements
 - Pop Travers Fields building improvements
 - MURT Trail improvements
 - ✓ *Public Works/Stormwater - \$7,145,112*
 - Public Works Grounds Maintenance building improvements
 - Public Works Craft Shop building improvements
 - Stormwater system rehabilitation at the following locations:
 - Historic District
 - Plantation Golf Estates
 - Plantation Isles & Harbor
 - El Dorado
 - Royal Palm
 - Park East

CITY OF PLANTATION

BUDGET SUMMARY

- ❖ Enterprise Funds proposed capital outlay totals \$20,561,750 in FY2021
 - Utility Funds capital improvements and operating capital total \$20,447,500. The proposed capital items/projects budgeted in the Operations and Maintenance Fund total \$4.1 million and \$16.3 million Construction Funds.
 - ✓ *Water and Wastewater* operating capital amounts to \$4,106,900. Included in this number is the replacement of water and wastewater plant pumps and equipment, CP high service flow meters, EP actuator, storage tank, membranes, CP transfer pumps, 2 F-350 Utility truck, CWTP portable generator building, CCTV systems upgrade at Central and East Water Plants, 30" force main ARV and smart ball, lift station pumps and equipment, secondary clarifier safety railing project, inline grinders, clarifier drives, deep well VFD replacement, bet press control panels, and digester swivel joints and piping.
 - ✓ *Repair and Replacement* capital outlay amounts to \$7,940,600. The significant capital projects proposed are rehabilitation of water mains, rehabilitation of lift stations throughout the City, and the replacement of lift stations #3, #73 and #75, SCADA upgrade East and Central Water Plants, Breezeswept C & D, sanitary sewer rehab, lift station panel replacement and WWTP Administration Building roof and building rehab.
 - ✓ *Series 2020 Utility System Revenue Note Fund*: in FY2020 the Utilities Department secured the Series 2020 Revenue Note in the amount of \$12,000,000. The note was secured in order to finance a Mobile Based Advanced Metering Infrastructure System which will allow the Utility Department to read meters in an automated and cost effective manner, repair or replace associated water service piping, replace water meter boxes, water system testing equipment, maintain traffic, trench/roadway restoration, site restoration, and all other appurtenances necessary to complete the project. The project got underway in FY2020; however, \$8.4 million is included in the FY2021 to cover the costs of the final phase of the project.

The existing Automated Meter Reading (AMR) system has been in use for nearly 10 years and the transmitting units are at the end of their usable life. The AMR units are outdated and their technology does not allow them to provide the benefits and services associated with a modern Utility Department.

CITY OF PLANTATION

BUDGET SUMMARY

Upgrading to an Advanced Metering Integration (AMI) system provides numerous benefits, the most significant of which are listed below:

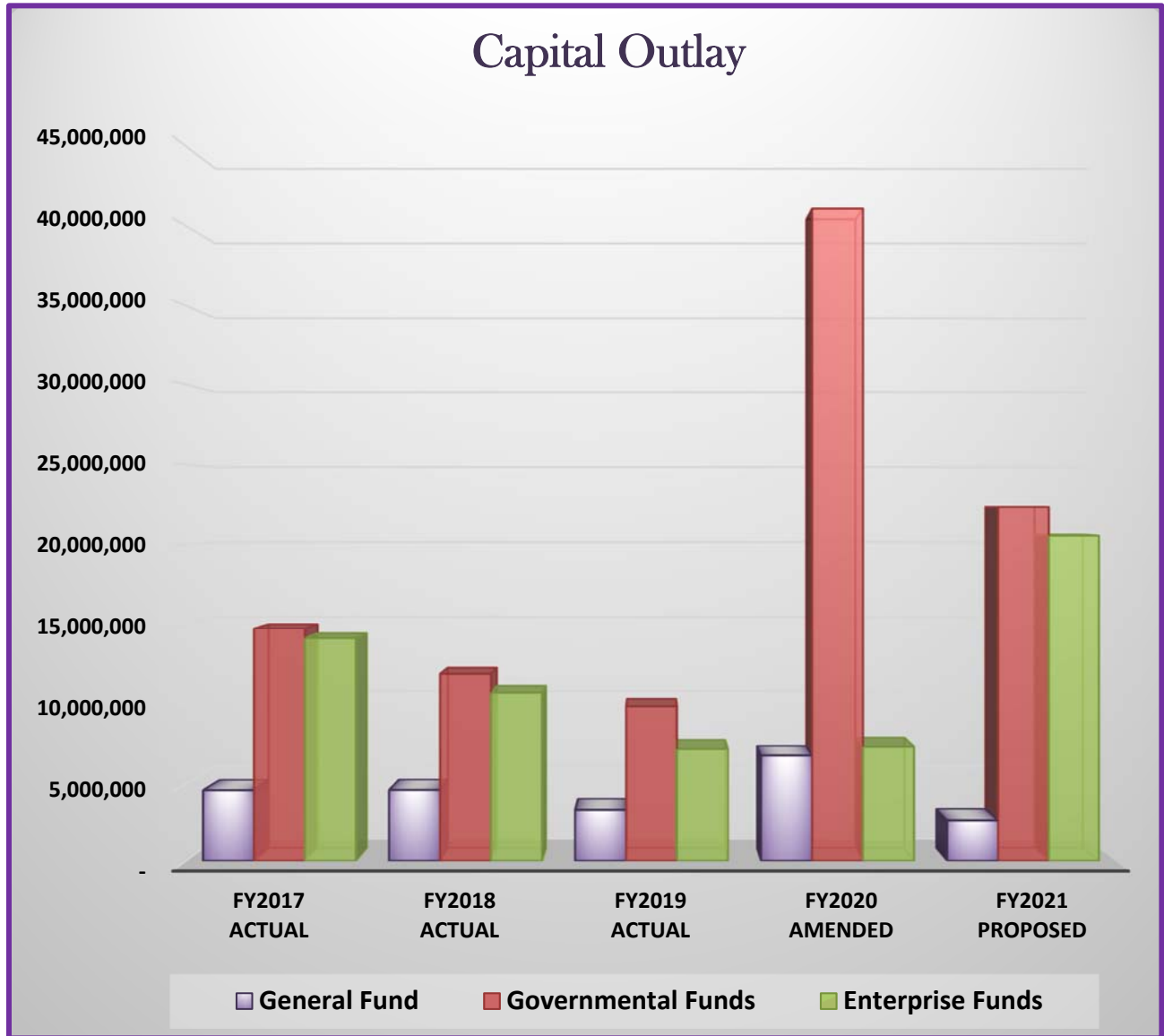
- Cellular based – eliminating the need for employees to drive to meters to obtain reads
- Two-way Communication – allowing new reads to be taken at any time
- Up to the minute consumption usage – giving customers the ability to know what their bill is as of “right now”
- Instant access to account balances & ability to pay by computer, tablet or phone
- Provides for the most current and up-to-date technology available
- Communication system is “hardened” against severe weather events

Upgrading from the existing AMR system to AMI technology will be done in a geographically phased approach based on current billing routes. The estimate for completion of the project is expected to take approximately one year from start of project and will include both the physical installation of the new transmitter units and the software integration of the new interactive customer service portal to our existing systems. The Contractor will also be providing an outreach program to inform and educate our customer base on the new services offered with the AMI system.

- Plantation Preserve Golf Course Fund operating capital is \$114,250. Included in this amount is the replacement kitchen equipment; a worktop freezer; an ice machine; a gas range cart, a ball washer; an irrigation pump; a rough small deck mower unit; a carryall work cart; and a sand pro bunker rake.

CITY OF PLANTATION

BUDGET SUMMARY



The pandemic has cast a shadow over the future financial landscape of the City, the region, and the global economy. The City of Plantation has met the challenge of the pandemic head on and has been able to minimize the disruption to service delivery by developing protocols to maximize the safety of staff.

The City was able to weather the revenue impacts to FY2020 and has budgeted for the anticipated impacts in FY2021. Current trends may be headed in the right direction with lower hospitalizations and positivity rates, but the City must be prepared for a potential second wave.

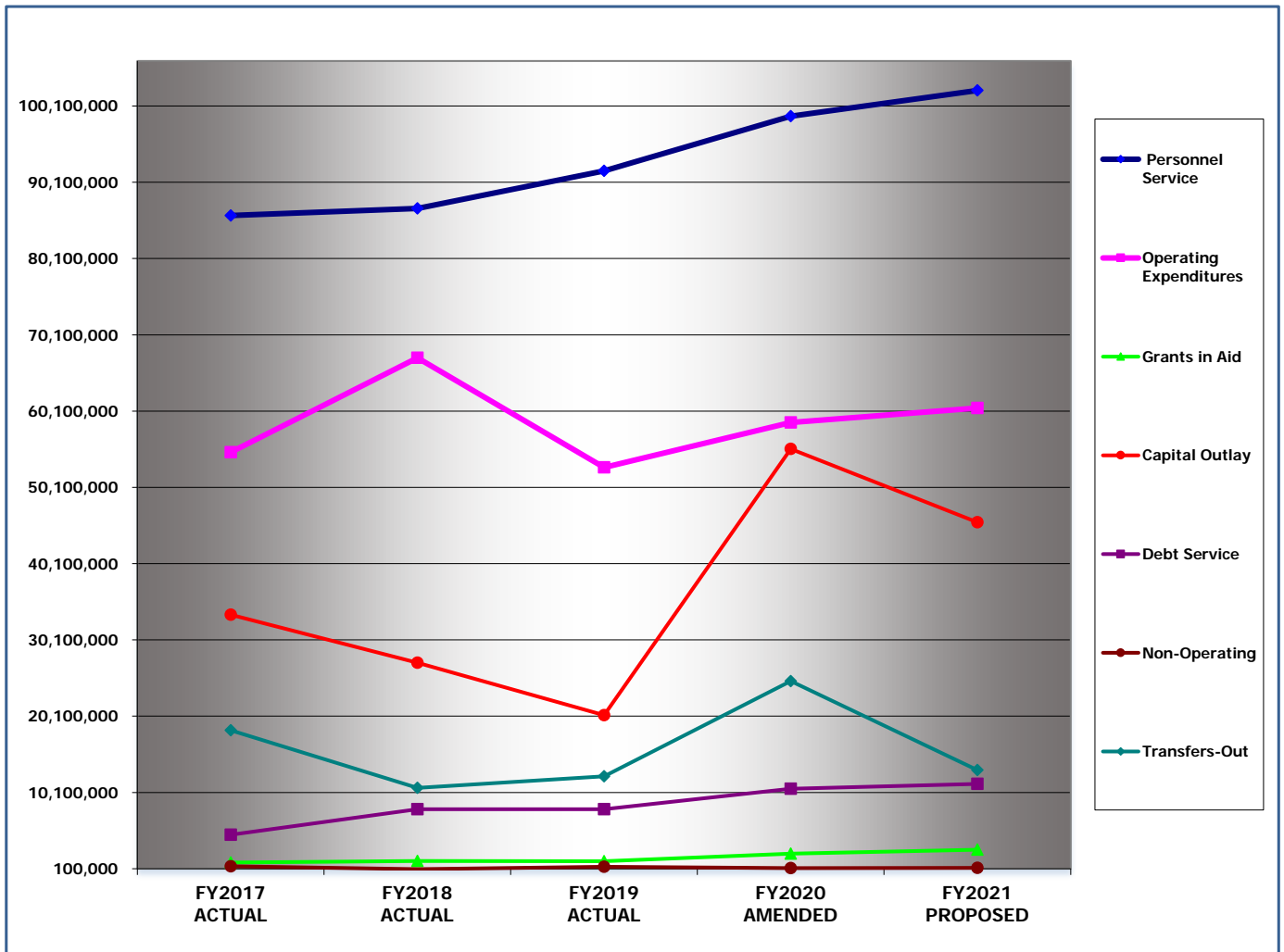


CITY OF PLANTATION

ALL FUNDS FY2017 - 2021

EXPENDITURES SUMMARY & TRENDS

CATEGORY	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED BUDGET	FY2021 PROPOSED BUDGET	% OF TOTAL BUDGET	"+" / "-" FROM PRIOR YR.	"+" / "-" FROM FY 2017
<i>Personnel Services</i>	85,743,392	86,656,571	91,594,493	98,774,266	102,135,902	43.4%	3.4%	19.1%
<i>Operating Expenditures</i>	54,705,657	67,081,757	52,709,396	58,608,151	60,489,910	25.7%	3.2%	10.6%
<i>Grants in Aid</i>	910,502	1,128,173	1,075,395	2,082,703	2,592,186	1.1%	24.5%	184.7%
<i>Capital Outlay</i>	33,385,888	27,094,764	20,234,124	55,135,448	45,522,425	19.4%	-17.4%	36.4%
<i>Debt Service</i>	4,555,189	7,910,355	7,914,458	10,575,317	11,221,389	4.8%	6.1%	146.3%
<i>Non-Operating</i>	422,811	42,057	347,436	177,000	202,000	0.1%	14.1%	-52.2%
<i>Interfund Transfers-Out</i>	18,239,774	10,699,692	12,215,981	24,700,937	13,023,288	5.5%	-47.3%	-28.6%
TOTAL EXPENDITURES	197,963,213	200,613,368	186,091,282	250,053,822	235,187,100	100.0%	-5.9%	18.8%





CITY OF PLANTATION

MULTI-YEAR COMPARISON OF BUDGETED POSITIONS BY FUND AND DEPARTMENT FY 2017-18; 2018-19; 2019-20 & 2020-21

Fund/Department	FY2017-2018		FY2018-2019		FY2019-2020		FY2020-2021		Incr/Decr	
	Actual		Actual		Adopted		Proposed		Prior Year	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
General Fund										
General Services Departments										
Office of the Mayor/Administration	10	1	12	1	11	1	12	0	1	-1
Risk Management	2	0	0	0	0	0	0	0	0	0
City Clerk	7	1	7	1	7	1	6	2	-1	1
Financial Services	17	1	17	1	17	1	15	0	-2	-1
Procurement	0	0	0	0	0	0	4	1	4	1
Information Technology	19	0	19	0	18	0	18	0	0	0
Human Resources	8	2	8	2	8	2	8	1	0	-1
Planning, Zoning and Economic Dev	12	0	12	0	13	0	9	0	-4	0
Central Services-Crafts	13	0	13	0	13	0	13	0	0	0
Central Services-Facilities Maintenance	7	2	7	2	7	2	7	2	0	0
Protective Services Departments										
Police	267	11	267	11	270	17	273	17	3	0
Fire	22	0	23	0	23	1	23	1	0	0
Fire/Rescue	68	8	68	8	68	8	69	8	1	0
Building	25	0	28	0	29	0	0	0	-29	0
Transportation & Environmental Services Departments										
Engineering	8	0	8	0	10	0	10	0	0	0
Public Works	69	6	69	6	70	6	71	5	1	-1
Landscaping	17	0	17	0	17	0	20	0	3	0
Recreation & Cultural Services Departments										
Library	9	3	9	3	9	3	9	3	0	0
Historical Museum	1	1	1	1	1	1	1	2	0	1
Parks and Recreation	84	109	0	0	0	0	0	0	0	0
Parks	0	0	49	13	50	13	49	13	-1	0
Recreation	0	0	36	97	35	98	33	104	-2	6
Tennis Center	3	7	3	7	3	7	4	17	1	10
Aquatics Complex	4	36	4	36	4	36	4	38	0	2
Equestrian Center	1	2	2	0	2	1	2	1	0	0
Total-General Fund	673	190	679	189	685	198	660	215	-25	17
All Other Funds										
Community Redevelopment Agency	1	0	1	0	1	0	1	0	0	0
Road and Traffic Control	9	0	9	0	9	0	9	0	0	0
Community Development Block Grant	0	0	0	0	1	0	0	0	-1	0
Building	0	0	0	0	0	0	32	0	32	0
Water and Wastewater Services	100	7	104	5	110	5	116	5	6	0
Stormwater Utility	4	0	4	0	4	0	4	0	0	0
Total-All Other Funds	114	7	118	5	125	5	162	5	37	0
Total-All Personnel										
2017-2018		2018-2019		2019-2020		2020-2021		Incr/Decr		
FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
787	197	797	194	810	203	822	220	12	17	



CITY OF PLANTATION

CAPITAL ITEM DETAIL BY FUND AND TYPE FY 2020 - 2021

Fund/Department	Buildings	Improvements	Machinery & Equipment	Books, Visual & Audio Aids	Total
<u>GENERAL FUND</u>					
City Clerk	-	-	8,000	-	8,000
Procurement	-	-	6,000	-	6,000
Information Technology	-	-	528,850	-	528,850
Planning, Zoning and Econ Dev.	-	-	5,000	-	5,000
Central Services - Crafts	-	-	49,000	-	49,000
Central Services - Facilities Maintenance	-	-	100,000	-	100,000
Police	-	-	245,000	-	245,000
Fire	-	75,000	291,200	-	366,200
Fire/Rescue	-	-	258,440	-	258,440
Public Works	-	-	90,800	-	90,800
Landscaping	-	-	-	-	-
Library	-	-	-	27,000	27,000
Parks	-	135,000	424,000	-	559,000
Recreation	-	-	52,400	-	52,400
Tennis Center	-	-	106,000	-	106,000
Aquatics Complex	-	-	114,100	-	114,100
Equestrian Center	-	30,000	62,500	-	92,500
Total General Fund	-	240,000	2,341,290	27,000	2,608,290
<u>SPECIAL DISTRICT FUNDS</u>					
Plantation Midtown Dev District Const	-	400,000	-	-	400,000
Total Special District Funds	-	400,000	-	-	400,000
<u>SPECIAL REVENUE FUNDS</u>					
Library Board	-	-	-	31,500	31,500
Road and Traffic Control	-	-	265,000	-	265,000
Building	-	-	1,564,000	-	1,564,000
Total Special Revenue Funds	-	-	1,829,000	31,500	1,860,500
<u>CAPITAL PROJECT FUNDS</u>					
2017 Ad Valorem Bond Construction	9,552,199	10,339,686	-	-	19,891,885
Comm Redev Agency Construction	-	200,000	-	-	200,000
Total Capital Project Funds	9,552,199	10,539,686	-	-	20,091,885
<u>ENTERPRISE FUNDS</u>					
Plantation Preserve Golf Course					
Food/Beverage	-	-	19,250	-	19,250
Pro Shop	-	-	15,500	-	15,500
Maintenance	-	-	79,500	-	79,500
Utilities Funds:					
Water	-	1,155,000	586,750	-	1,741,750
Wastewater	-	1,375,000	990,150	-	2,365,150
Series 2020 Util Syst Rev Note	-	8,400,000	-	-	8,400,000
Repair & Replacement	-	7,940,600	-	-	7,940,600
Total Enterprise Funds	-	18,870,600	1,691,150	-	20,561,750
TOTAL CAPITAL-ALL FUNDS	\$ 9,552,199	\$ 30,050,286	\$ 5,861,440	\$ 58,500	\$ 45,522,425



CITY OF PLANTATION

GENERAL FUND FY 2020 - 2021

BUDGET STATEMENT

<u>REVENUE</u>	<u>Proposed Budget</u>	<u>Prior Year Amended Budget</u>	<u>% Incr/Decr Prior Year</u>
<i>Ad Valorem Operating: 5.8000 Mills</i>	\$ 56,887,639	\$ 54,729,428	3.9%
<i>Utility Service Taxes</i>	7,839,000	7,710,000	1.7%
<i>Other General Taxes</i>	4,070,906	4,255,000	-4.3%
<i>Permits, Fees & Special Assessments</i>	10,536,915	13,506,200	-22.0%
<i>Intergovernmental</i>	9,166,553	10,671,030	-14.1%
<i>Charges for Services</i>	16,336,047	15,267,635	7.0%
<i>Fines & Forfeitures</i>	928,000	924,500	0.4%
<i>Miscellaneous Revenue</i>	2,216,764	2,127,004	4.2%
<i>Other Financing Sources</i>	-	121,550	-100.0%
<i>Non Operating Transfers-In</i>	3,558,070	3,408,860	4.4%
<i>Appropriated Fund Balance</i>	-	2,287,883	-100.0%
Total Revenue	\$ 111,539,894	\$ 115,009,090	-3.0%
 <u>EXPENDITURES</u>			
<i>Personnel Services</i>	\$ 84,740,021	\$ 85,324,651	-0.7%
<i>Operating Expenditures</i>	20,140,082	19,114,454	5.4%
<i>Grants and Aids</i>	1,056,037	908,130	16.3%
<i>Capital</i>	2,828,258	6,734,909	-58.0%
<i>Debt Service</i>	1,058,848	1,210,298	-12.5%
<i>Non Operating Transfers-Out</i>	1,716,648	1,716,648	0.0%
Total Expenditures	\$ 111,539,894	\$ 115,009,090	-3.0%
 Total Revenue, Expenditures and Other Sources	 \$ -	 \$ -	



CITY OF PLANTATION

GENERAL FUND FY 2017 - 2021

MULTI-YEAR REVENUE TREND BY DEPARTMENT

Department	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended Budget	FY2021 Proposed Budget	% of Budget	% Incr/Decr Prior Year
<i>General Operating</i>	82,222,286	84,637,837	100,827,491	93,714,829	93,604,762	83.9%	-0.1%
<i>City Clerk</i>	860,036	882,227	887,504	860,750	860,750	0.8%	0.0%
<i>Financial Services</i>	171,060	169,887	157,310	169,390	170,000	0.2%	0.4%
<i>Planning, Zoning</i>	257,531	325,776	245,233	260,000	215,500	0.2%	-17.1%
<i>Other Gen Government</i>	1,334,437	1,357,870	1,447,793	1,357,870	1,447,793	1.3%	6.6%
<i>Post Employment Benefits</i>	1,688,968	1,733,748	1,773,358	1,905,000	1,905,000	1.7%	0.0%
<i>Police</i>	2,678,972	3,107,549	3,282,568	2,904,500	3,101,500	2.8%	6.8%
<i>Fire</i>	1,951,569	2,261,885	3,259,799	1,671,661	1,680,261	1.5%	0.5%
<i>Fire Rescue</i>	1,580,318	1,869,116	1,771,502	1,608,000	1,608,000	1.4%	0.0%
<i>Building</i>	4,559,860	5,617,413	8,515,322	3,415,500	-	0.0%	-100.0%
<i>Engineering</i>	257,189	831,145	854,075	206,150	206,000	0.2%	-0.1%
<i>Public Works</i>	450,000	500,000	500,000	475,000	475,000	0.4%	0.0%
<i>Resource Recovery</i>	3,811,130	3,832,561	4,047,472	3,910,240	3,996,103	3.6%	2.2%
<i>Landscaping</i>	535,072	609,723	973,594	460,000	523,725	0.5%	13.9%
<i>Library</i>	5,000	6,497	10,978	5,200	2,500	0.0%	-51.9%
<i>Historical Museum</i>	3,847	4,850	985	2,000	1,000	0.0%	-50.0%
<i>Recreation</i>	1,255,685	1,216,077	1,348,588	1,258,000	1,034,000	0.9%	-17.8%
<i>Tennis Center</i>	230,975	257,053	270,404	250,000	248,000	0.2%	-0.8%
<i>Aquatics Complex</i>	474,855	392,639	423,007	400,000	320,000	0.3%	-20.0%
<i>Equestrian Center</i>	157,081	177,758	139,674	175,000	140,000	0.1%	-20.0%
TOTAL REVENUE	104,620,354	109,901,804	130,847,655	115,009,090	111,539,894	100%	-3.0%



CITY OF PLANTATION

GENERAL FUND FY 2017 - 2021

MULTI-YEAR EXPENDITURE TREND BY DEPARTMENT

Department	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended Budget	FY2021 Proposed Budget	% of Budget	% Incr/Decr Prior Year
<u>General Government Departments</u>							
Office of Mayor/Admin & Risk Mgmt.	1,124,821	1,127,981	1,134,905	1,401,547	1,566,982	1.4%	11.8%
City Clerk	617,561	662,454	640,009	745,718	709,560	0.6%	-4.8%
Municipal Elections	34,454	2,477	33,483	3,000	40,000	0.0%	1233.3%
Financial Services	1,416,955	1,408,736	1,445,261	1,697,534	1,740,058	1.6%	2.5%
Procurement	-	-	-	-	720,612	0.6%	100.0%
Information Technology	3,991,236	3,789,663	3,690,543	4,255,165	4,271,154	3.8%	0.4%
Human Resources	1,084,693	1,088,301	1,221,978	1,304,300	1,322,847	1.2%	1.4%
Planning, Zoning	1,431,171	1,413,786	1,476,557	1,861,707	1,648,178	1.5%	-11.5%
Crafts	1,101,327	1,103,052	1,032,735	1,310,124	1,307,479	1.2%	-0.2%
Facilities Maintenance	1,008,465	846,164	1,073,043	2,337,400	1,996,708	1.8%	-14.6%
Cost Recovery	85,365	109,532	66,396	103,500	103,500	0.1%	0.0%
Other General Government	5,650,261	16,886,960	3,016,298	4,762,368	5,054,113	4.5%	6.1%
Post Employment Benefits	1,403,973	1,326,755	1,400,000	1,400,000	1,400,000	1.3%	0.0%
<u>Public Safety Departments</u>							
Police	37,585,738	38,004,096	41,045,238	43,962,553	44,175,983	39.6%	0.5%
Fire	6,613,375	5,816,529	5,170,000	6,009,412	5,335,170	4.8%	-11.2%
Fire Rescue	8,147,517	9,996,496	9,956,277	10,839,215	10,782,748	9.7%	-0.5%
Building	2,505,856	2,446,109	2,740,054	3,023,925	-	0.0%	-100.0%
<u>Transportation & Physical Environment Departments</u>							
Engineering	817,537	849,786	866,151	1,113,327	1,073,661	1.0%	-3.6%
Public Works	5,369,336	5,510,974	5,969,752	6,198,275	6,408,498	5.7%	3.4%
Resource Recovery	3,851,726	3,796,609	4,057,535	4,619,200	4,228,879	3.8%	-8.4%
Landscaping	1,606,547	1,904,018	1,486,403	1,902,000	1,868,896	1.7%	-1.7%
<u>Culture & Recreation Departments</u>							
Library	868,438	884,431	946,916	1,002,993	1,026,624	0.9%	2.4%
Historical Museum	98,992	103,337	103,466	115,979	127,872	0.1%	10.3%
Parks & Recreation	9,887,560	9,432,587	-	-	-	0.0%	0.0%
Parks	-	-	5,240,752	6,198,549	5,580,482	5.0%	-10.0%
Recreation	-	-	4,361,095	4,461,722	4,593,812	4.1%	3.0%
Tennis Center	427,704	418,073	464,176	529,124	763,605	0.7%	44.3%
Aquatics Complex	1,517,019	1,828,069	1,200,562	1,812,845	1,581,475	1.4%	-12.8%
Equestrian Center	299,246	263,700	309,179	320,960	394,350	0.4%	22.9%
<u>Transfers-Out</u>	1,738,293	1,716,648	1,716,648	1,716,648	1,716,648	1.5%	0.0%
TOTAL EXPENDITURES	102,379,264	114,517,936	103,694,684	115,009,090	111,539,894	100.0%	-3.0%



CITY OF PLANTATION

GENERAL FUND FY 2020 - 2021

DEPARTMENT EXPENDITURES BY FUNCTION & ACTIVITY

	Personal Services	Operating Expenditures	Grants In Aid	Capital	Debt Service	Transfers Out	Total	% of Total	Prior Year Amended	% Incr/Decr Prior Year
<u>General Government Departments</u>										
Office of Mayor/Admin & Risk Mgr	\$ 1,183,955	\$ 383,027	\$ -	\$ -	\$ -	\$ -	\$ 1,566,982	1.4%	\$ 1,401,547	11.8%
City Clerk	628,024	73,536	-	8,000	-	-	709,560	0.6%	745,718	-4.8%
Municipal Elections	-	40,000	-	-	-	-	40,000	0.0%	3,000	1233.3%
Financial Services	1,451,000	289,058	-	-	-	-	1,740,058	1.6%	1,697,534	2.5%
Procurement	627,135	87,477	-	6,000	-	-	720,612	0.6%	-	0.0%
Information Technology	2,160,520	1,315,433	-	748,818	46,383	-	4,271,154	3.8%	4,255,165	0.4%
Human Resources	970,110	352,737	-	-	-	-	1,322,847	1.2%	1,304,300	1.4%
Planning, Zoning	1,149,333	493,845	-	5,000	-	-	1,648,178	1.5%	1,861,707	-11.5%
Crafts	1,243,701	14,778	-	49,000	-	-	1,307,479	1.2%	1,310,124	-0.2%
Facilities Maintenance	493,627	1,403,081	-	100,000	-	-	1,996,708	1.8%	2,337,400	-14.6%
Cost Recovery	-	103,500	-	-	-	-	103,500	0.1%	103,500	0.0%
Other General Government	1,454,793	2,543,283	1,056,037	-	-	-	5,054,113	4.5%	4,762,368	6.1%
Post Employment Benefits	1,400,000	-	-	-	-	-	1,400,000	1.3%	1,400,000	0.0%
<u>Public Safety Departments</u>										
Police	40,828,702	2,089,816	-	245,000	1,012,465	-	44,175,983	39.6%	43,962,553	0.5%
Fire	2,879,660	2,089,310	-	366,200	-	-	5,335,170	4.8%	6,009,412	-11.2%
Fire Rescue	10,002,694	521,614	-	258,440	-	-	10,782,748	9.7%	10,839,215	-0.5%
Building	-	-	-	-	-	-	-	0.0%	3,023,925	-100.0%
<u>Transportation & Physical Environment Departments</u>										
Engineering	1,015,391	58,270	-	-	-	-	1,073,661	1.0%	1,113,327	-3.6%
Public Works	5,096,183	1,221,515	-	90,800	-	-	6,408,498	5.7%	6,198,275	3.4%
Resource Recovery	1,570	4,227,309	-	-	-	-	4,228,879	3.8%	4,619,200	-8.4%
Landscaping	1,709,518	159,378	-	-	-	-	1,868,896	1.7%	1,902,000	-1.7%
<u>Culture & Recreation Departments</u>										
Library	964,804	34,820	-	27,000	-	-	1,026,624	0.9%	1,002,993	2.4%
Historical Museum	117,651	10,221	-	-	-	-	127,872	0.1%	115,979	10.3%
Parks	3,891,321	1,130,161	-	559,000	-	-	5,580,482	5.0%	6,198,549	-10.0%
Recreation	3,711,944	829,468	-	52,400	-	-	4,593,812	4.1%	4,461,722	3.0%
Tennis Center	466,733	190,872	-	106,000	-	-	763,605	0.7%	529,124	44.3%
Aquatics Complex	1,087,039	380,336	-	114,100	-	-	1,581,475	1.4%	1,812,845	-12.8%
Equestrian Center	204,613	97,237	-	92,500	-	-	394,350	0.4%	320,960	22.9%
<u>Non Operating Transfers-Out</u>						1,716,648	1,716,648	1.5%	1,716,648	0.0%
TOTAL	\$84,740,021	\$20,140,082	\$ 1,056,037	\$ 2,828,258	\$ 1,058,848	\$ 1,716,648	\$ 111,539,894	100.0%	\$ 115,009,090	-3.0%
Percent of Total	76.0%	18.1%	0.9%	2.5%	0.9%	1.5%	100.0%			

