



City of Plantation, Florida FY2022 Citizens' Report

CITY OF PLANTATION ELECTED OFFICIALS

MAYOR LYNN STONER



COUNCILMEMBERS



DENISE HORLAND, PRESIDENT



ERIK ANDERSON, PRESIDENT PRO TEM



JENNIFER ANDREU

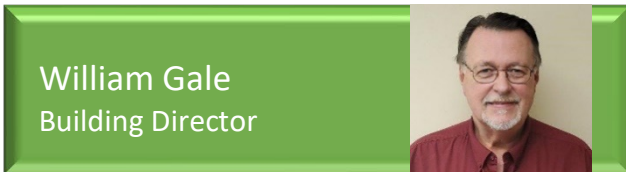
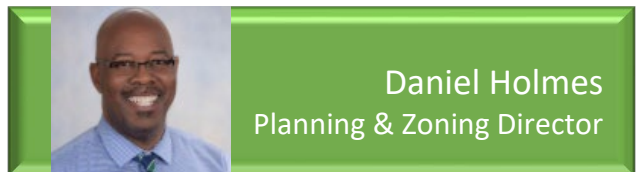
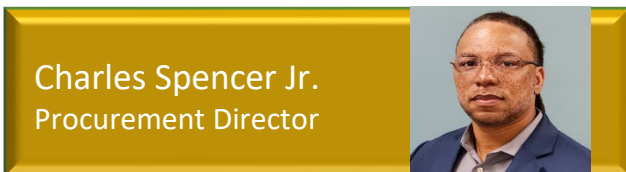
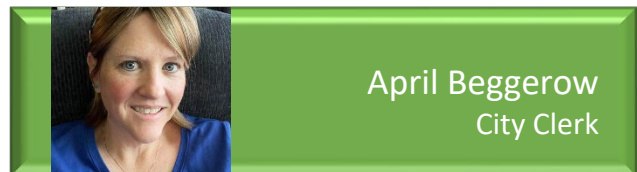


TIMOTHY FADGEN



NICK SORTAL

CITY OF PLANTATION ADMINISTRATION





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Plantation
Florida**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the City of Plantation, Florida for its annual budget for the fiscal year beginning October 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

STRATEGIC PLANNING

Based upon input from the Mayor, City Council, Department Heads, City Staff and the Public at Large, the following Mission, Vision and Strategic Priorities were created.

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.

The City of Plantation's Mission and Vision Statements serve as the foundation for the City's Strategic Planning. Based upon information/input received City Councilmembers, Residents, Department Heads and Staff, the Mission Statement, Vision Statement and four Strategic Priorities were established as follows:

STRATEGIC PRIORITIES

Quality Customer Service

Sustainability

Economic Opportunity & Recovery

Quality of Life



August 13, 2021

Dear Councilmembers:

I am pleased to present the City of Plantation proposed operating budget for fiscal year 2022, beginning October 1, 2021 and ending September 30, 2022. The proposed operating budget is a balanced budget as required by Florida Statute. 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 FY2022 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".

Before we get started on the FY2022 proposed budget I would like to provide an update as to the impact of the COVID pandemic on the City's finances and operations during FY2020 & FY2021.

The COVID Pandemic, a health crisis that reached epic proportions and had devastating effects worldwide, caused lock downs, business closures, market crashes, high unemployment rates and a staggering number of fatalities.

The reality of the pandemic hit the United States in March 2020, forcing the City of Plantation (like many others) to close facilities to the general public. Although City facilities were closed, services continued behind the scenes. In fact, our residents saw minimal disruption to services due to the ingenuity of departments citywide who went above and beyond to create new and inventive ways to facilitate the continuation of services, while at the same time ensuring the safety and welfare of our employees and community.

Departments, large and small, played a big part in keeping the operations of the City safe and productive throughout the pandemic. I am proud to say that be it Pandemic, Hurricane or other man-made disaster, our staff continue to rise to the occasion to protect our citizens.

Below are some of the changes implemented by departments citywide:

The City's Administration, Fire, Human Resources and City Clerk departments coordinated internal and external messaging several times a day through our social media platforms. This messaging helped keep our employees and residents fully informed and up to date on the most pertinent information.

The Police Dept. participated in various drive-by celebrations such as: graduations for schools and colleges, birthday celebrations and wellness celebrations for patients recovering from COVID. The Police Dept. also participated in traffic assignments for all the food drives and for the High School Graduations ceremonies for Plantation High School, South Plantation High School and American Heritage (held at Central Park).

The Fire/Fire Rescue Dept's. became experts in infectious disease management and sanitization practices. The Rescue Dept. implemented a COVID-19 Rescue Unit that was designated to serve only COVID patients, ensuring staff were always properly prepared and had minimum exposure. Both departments also found time to participate in many of the good-will drive-by celebrations for community birthdays and graduations.

The Development Services building, which houses the Building, Engineering and Planning and Zoning departments, developed a drop off system for plan review and shifted as much activity as possible to online which resulted in minimal disruption to services and workflow. These measures worked so well that the Building Dept. initiated a new online plan review system which is currently under way and expected to be fully implemented by the end of FY2022.

The IT Dept. implemented technology upgrades to Council chambers so as to facilitate public interaction via zoom, while City Hall was closed. The department also implemented cameras and microphones for employees who needed to continue working and conducting online meetings. The IT Dept. also was instrumental in providing laptops and online access to those few employees working remotely for a brief period of time.

The Finance Dept. implemented a drop off system that allowed departments citywide to drop off payment request batches without having to enter the Finance Dept. This process limited exposure to internal and external staff and allowed City bills to be paid timely. The Finance Dept. was also successful in assisting the Golf Course in securing hand-held point of sale devices in order to provide beverage and snack services to golfers while the restaurant was closed. These devices allowed staff to take orders and payments directly on the golf course.

The Procurement Dept. implemented online services and socially distant bid openings to ensure continuity of City Business.

The Public Works Department implemented barriers and space modification for departments Citywide allowing for service delivery to continue in a safe environment.

The Library established a curbside pickup and drop off system for residents in order to ensure continuity of services while facilities were closed. This service was a big hit with the residents and so remains in place today with a plan to continue into the near future.

One of the few outlets that remained open during the pandemic was our City parks. The parks were vital to our resident's physical and mental wellbeing and as such, the Parks & Recreation Dept. worked hard to provide activities that would keep the community engaged, active and healthy.

The Recreation Dept. worked hard to provide opportunities for individuals of all ages and abilities to participate in online activities through the City's "Safer at Home" Website/Media outlets. Activities such as Fitness classes, Cooking Demonstrations and Arts and Crafts, kept the community engaged and entertained. As restrictions eased, the Recreation Dept. hosted Senior Bingo, High School Graduations, a Royal Egg Hunt and more. In addition to these activities the Parks and Recreation Dept's were proud to host, and operate, 15 food distribution events that helped almost 12,000 families when they needed it most.

Also impacted by the pandemic, were revenue streams for municipalities far and wide and this City was no exception. Early estimates of revenue losses for the City were in the \$5 million-dollar range; however, actual losses experienced, were much lower (Approx. \$2.4M). Looking back, the City of Plantation made it through the FY2020 budget/COVID year better than most; primarily due to our City's Administration and City staff coming together to do their part. In addition to implementing the above changes, departments citywide made conscious efforts to keep costs to a minimum by only purchasing absolute necessities. The combined efforts of departments citywide resulted in some cost savings which in turn were able to be offset some the revenue lost.

The City also received some financial assistance from the Coronavirus Aid, Relief, and Economic Security Act, the "CARES Act" via Broward County. A total of \$2.3M was received from the County to offset some of the costs related to Public Safety payroll and PP&E purchases during the pandemic.

In addition to the CARES Funding mentioned above, the City also received funds from the American Rescue Plan Act (ARPA) which was signed into law by President Biden on March 11, 2021 (P.L. 117-2). ARPA provides the City \$13.5 Million in economic relief via two tranches directly from the Treasury. The first tranche of \$6.5M was received in June 2021 and the second tranche of \$6.5M is scheduled for distribution one year later (June 2022). Pursuant to sections 602(c)(1)(c) and 603(c)(1)(c) of the Interim Final Rule document, recipients may use payments from the Fiscal Recovery Funds for the provision of government services to the extent of the reduction of revenue loss experienced due to COVID-19.

Approximately \$2.4 million in capital cuts were made during the FY2021 budget process as a direct result of the COVID pandemic on general fund revenue sources. The City's Administration believes that the capital items cut in FY2021 (as a direct result of COVID) are an eligible and proportionate expense that is consistent with sections 602 & 603 outlined in the Interim Final Rule. Thus on 6/6/2021 City Council approved these capital items to be reinstated and purchased using ARPA funding.

Unlike other municipalities, the City of Plantation is proud to report that no employees were furloughed or laid off during FY2021 due to the COVID pandemic. The City's Administration made a conscious decision to maintain the full complement of employees for the duration of this health crisis in order to ensure uninterrupted service delivery to all stakeholders.

As of this writing, the City's, FY2021 budget continues to see the impact of COVID. Program revenue for all departments under the Parks & Recreation umbrella remain low. However, the Sales Tax and Half Cent Sales Tax revenue sources are performing better than expected. Although the actual impact of the COVID pandemic on the FY2021 budget will not be known until the fiscal year end, the City's Administration is confident that the preventive measures put in place during the FY2021 budget process will minimize the impact.

The FY2022 Proposed Budget

Development of the FY2022 Budget began in early March 2021 with planning, analysis, review, and assessments. As during the FY2021 budget process the Coronavirus remained a concern and as such the revenue sources for all Parks & Recreation programs remain at the same level as those amounts budgeted in FY2021 (which is 80% of those amounts budgeted in FY2020). In addition, all other



revenue sources were estimated cautiously and conservatively thus minimal increases can be seen throughout the FY2022 budget. Although COVID is still a concern, we remain optimistic that actual revenues may come in slightly higher.

For fiscal year 2022, the proposed annual budget for all funds including the Ad Valorem Bond is \$219,701,492. This is a decrease of 8.3% or \$19,849,608 when compared to the previous fiscal year's amended budget. \$14M of this decrease is due to the removal of the General Employee and Firefighter Pensions from the Citywide budget. Both pension boards voted to outsource the administration of all pension activity to a 3rd party vendor; therefore, these pensions will no longer be included in the Citywide budget.

The General Fund budget totals \$114,566,787 and represents 52.1% of the total overall budget. The remaining 47.9% of the proposed Budget includes: Special District Funds (0.9%); Special Revenue Funds (7.3%); Debt Service Funds – *Non-Ad Valorem* (1.0%); Capital Projects Funds – *Non-Ad Valorem* (0.1%); Enterprise Funds - Water/Wastewater (25.7%); Stormwater (0.7%), and Plantation Preserve (2.3%); Ad Valorem Bond Capital Projects Fund (8.0%), and Ad Valorem Bond Debt Service Fund (1.8%).

FUND	FY2021 Amended Budget	FY2022 Proposed Budget	Funds as a % of the Total Budget
General Fund	113,929,633	114,566,787	52.1%
Special Districts Funds	2,354,274	1,980,831	0.9%
Special Revenue Funds	15,248,159	16,146,689	7.3%
Debt Service Funds			
* Non Ad Valorem Debt	2,114,197	2,103,406	1.0%
* Ad Valorem Debt	3,965,000	3,963,500	1.8%
Capital Projects Funds			
* Non Ad Valorem Bond	202,500	307,500	0.1%
* Ad Valorem Bond	20,551,885	17,527,394	8.0%
Enterprise Funds			
* Water/Wastewater	60,446,035	56,477,711	25.7%
* Stormwater	1,368,248	1,475,240	0.7%
* Plantation Preserve	4,992,006	5,152,434	2.3%
Pension Trust Funds	14,379,163	-	0.0%
Total All Funds	239,551,100	219,701,492	100%

Revenue for the General Fund budget is based on a millage rate of 5.8000 mills. There is a 0.4007 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 51.7% 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.

Based upon valuations released by the Property Appraiser on July 1, property tax values in the City of Plantation rose 5.87%. This is the 12th consecutive year property values have increased. The increase in property values represents approximately \$2,637,119 in additional ad valorem revenues for fiscal year 2022.

The Proposed FY2022 operating millage rate of 5.8000 mills is a zero increase from the adopted fiscal year 2021 millage rate. The combined increased in property values and the millage rate of 5.8000 mills is estimated to generate a total of \$59,224,758 in ad valorem revenues in FY2022. This estimate is based on historical trends of a ninety-six percent (96%) collection rate.

In contrast to Ad Valorem revenues, all other revenue sources are projected to have minimal to no increases for FY2022. As stated above, due to concerns surrounding the Coronavirus the revenue sources for all other revenue were estimated cautiously and conservatively in order to minimize any lingering effects of the Coronavirus.

Other revenue categories in the General Fund in fiscal year 2022 are projected as follows:

- Utility Service tax revenue is projected to increase 0.6% or \$44,000 in FY2022, primarily in the area of service tax for electricity. Fees for electricity are expected to increase in FY2022 which will result in a minimal increase this revenue source for the City.
- Other General taxes are projected to decrease 1.7% or \$70,906 in FY2022. The decrease in this category is primarily in the Communication Services Tax revenues. This revenue source has been steadily declining 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.
- Permits, Fees & Specials Assessment revenues are projected to decrease \$143,235 or 1.4%. Revenue forecasts are showing decreases throughout this category primarily due to the effects of COVID. Specifically, decreases are projected in the areas of Police permits, Tree Beautification Permits, PAL Non-Residential fees and Towing fees. Although COVID is still a concern today, we remain optimistic that things will improve and revenues in this category may come in higher than expected in FY2022.

- Intergovernmental revenues are projected to increase 3.7% or \$340,978 when compared to the FY2021 amended budget. The increase is primarily in the area of State Revenue Sharing for Sales Tax and Half Cent Sales Tax. During the FY2021 budget process the Sales Tax and Half Cent Sales Tax revenue estimates were reduced to 80% of those amounts budgeted in the previous fiscal year due to the impending impact of the Coronavirus. However, to the surprise of many, both of these revenue sources performed much better than expected during the pandemic. Although we are confident that these revenues will continue to do well as we move forward, we remain cautious and conservative and project only a slight increase for FY2022.
- Charges for service revenues are projected to increase 1.2% or \$200,126 in FY2022. The increase in this category is primarily due to the annual increase in cost allocations charged to the Utilities and Building Departments, for services rendered by General Fund internal services departments (Admin, Finance, City Clerk, IT, HR and PW).

In addition to the cost allocations, this category also houses all the program revenues for the City. These program revenues were impacted greatly in FY2020 & 2021 by the COVID pandemic. As stated above, the revenue projections for Parks and Recreation, Tennis, Aquatics and Equestrian were reduced during the FY2021 budget process down to 80% of those amounts budgeted in FY2020. For the FY2022 budget, the revenue projections for Parks & Recreation programs remain unchanged since concerns surrounding COVID persist, and since these revenue sources continue to be impacted.

- Fines & Forfeiture revenues are projected to decrease 17.4% or \$161,080 in FY2022. Based upon an analysis performed on FY2020 revenues it was noted that this revenue source was impacted greatly by the COVID Pandemic. Further analysis on actual revenues received through June 2021 showed that fines and forfeiture activities were not yet back to normal prompting a significant reduction in revenue estimates in these sources for FY2022.
- Miscellaneous Revenue is projected to increase 3.8% or \$84,775 in FY2022. This increase is primarily in the area of tower rentals and investment income. Although this category fared well during the pandemic, minimal increases are expected due to market volatility.

Expenditures

Personnel Costs

In fiscal year 2022 personnel costs in the General Fund show an overall increase of 1.7% or \$1,468,346. This increase is as a result of the addition of 11 new full-time, and 2 new part-time employees, a 3% merit increase for General employees, and estimated increases for Fire Rescue and FOP Employees (pending contract negotiations). Offsetting some of these increases were some reductions in the City's required contributions to both the General and FOP pension plans.

Also included in the personnel category, is a provision for healthcare costs. 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 with the goal of improving the health and wellness of employees, while at the same time re-directing the costs from health insurance claims and pharmaceutical costs. Since its grand opening in 2011, the Care Center has saved the City over \$7.6 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 \$1.9 million in FY2022.

Operating Costs

Each year during the budget process it is customary for departments to increase operating budgets up to 2.5% (based upon the historical average increases in operating costs). However, due to the uncertainty surrounding COVID, departments were determined to keep increases in operations to a minimum. As such, various departments were successful in keeping operating costs at or below their FY2021 numbers. The most significant reduction in operating costs (7.1%) can be seen in the Other General Government Department which shows a reduction in legal fees, litigation services and liability/casualty insurance premiums.

Unfortunately, not all departments were able to contain costs. The following departments saw operating costs increase above 2.5% as follows: The City Clerk's increased 12% due to the anticipated cost of updating Muni Code for changes to City Code and possible changes to the City Charter; Municipal Elections increased 92.5% due to the County increasing its cost to participate in the elections process; Procurement increased 9.7% for the addition of a new cloud subscription to Laserfiche (for records retention); Planning & Zoning increased 12% for the addition of the Qualified Tax Incentive (QTI) for project Eterias, and Public Works increased 9.8% due to the rising costs of fuel and uniforms.

In addition, the Landscape budget shows an operating increase of 66.5%, primarily due to the addition of \$100,000 for a consulting services agreement to assist the Environmental Landscape Division in plan review and inspections. The additional cost for the consultants will be partially offset by the reduction in personnel costs related to the retirement of a long-time employee.

The combination of the above departmental increases and decreases in operating costs resulted in an overall increase in this category of 1.8% or \$369,913 for FY2022.

Operating Capital

The General Fund Operating Capital costs are \$3,817,931 in FY2022. This is a decrease of 25.0% or \$1,275,844 when compared to the fiscal year 2021 amended budget. As with operating expenditures department heads were determined to remain conservative and only submit those capital requests that were critical to operations while deferring those items that could wait another year.

Following are the highlights of significant capital requests included in the FY2022 Budget:

- Police Department capital items include: 4 Ford Explorer-Interceptor vehicles, plus accessories, 4 Ford Escape vehicles, plus accessories, 4 police rated Harley Davidson motorcycles, plus emergency light packs; 1 full size SWAT/SCU undercover van, 1 Ford F-250 Diesel pickup truck, 8 Dodge Charger vehicles, plus accessories, 20 taser guns and 1 RMS/CAD system (Police portion of a shared system with the Fire and Fire Rescue Departments).
- Fire Department capital items include: 30 sets of bunker gear; 1 Ford F-250 vehicle, plus accessories, 2 vehicle stabilization systems, 1 Plan Review table, 2 Battery Powered Ventilator fans, LED lighting for various stations, 1 New RMS/CAD System (Fire portion of a shared system with Fire Rescue & Police Departments), 1 Access Control System upgrade and some parking lot improvements at various locations.
- Fire Rescue Department capital items include: 30 sets of bunker gear; Some Hydraulic response equipment, 1 LUCAS resuscitation system, 3 Lifepak systems with accessories, 1 New RMS/CAD System (Fire Rescue portion of a shared system with the Fire and Police Departments), some 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; 1 new help desk software system, 3 A/C units for the Network Operations Center (NOC) and a Hansen System upgrade.
- Public Works Department capital items include: 1 Scag Ride on blower, 1 Ford F-350 utility bed truck for the Central Services, (Crafts) Department and a Centralized A/C replacement unit for the Facilities Maintenance Department.
- Parks Department capital items include: 1 Ford F-150 Super Cab XL, 1 Ford F-250 Super Crew XL, Fertilizer spreader, some shade structures, exterior lighting, a reel mower, a lightning Prediction/Detection system, Sports Courts resurfacing, resurfacing of parking lots and walkways and some curbing installations at various parks citywide.
- Recreation Department capital items include: Kitchen equipment for community centers citywide, a walk behind floor scrubber, Public Art Sculptures, a bottle filler water fountain with dual fountains, an automatic door opener and a pottery kiln for Jim Ward CC.
- Tennis Department capital items include: Replacement fencing and awnings, 1 electric golf cart with utility bed, ice/water stations, a court maintenance roller, 16, 9ft widescreens (with logo) for show courts and 5 aluminum bleachers with wheel kits.
- Aquatics Department capital items include: 2 geothermal pool heaters; 1 pool vacuum; 1 diving board replacement and 1 bath/pump house.

- Equestrian Department capital items include: 1 maintenance utility cart, 1 sound system and improvements to existing bridges and piers at the Equestrian and Volunteer Park wetland.
- The Risk Management area has a capital project in the FY2022 budget for an ADA Transition Plan. This project is in place in order to provide a comprehensive Citywide Plan that will identify physical barriers that prevent accessibility. The project will be implemented in three phases as follows: PH1 – Identify, PH2 – Remove and PH3 – Address programmatic barriers. This project will assist the City in remaining compliant with Title II of the ADA.

Debt Service

Debt service in the General Fund is projected to decrease 4.0% or \$42,087 when compared to the fiscal year 2021 amended budget. This decrease is in debt service related to the computer lease program which was canceled in FY2021. The Information Technology Department discontinued the program stating that it is more cost effective to purchase computers instead. The final lease of the lease program is set to expire in FY2022.

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 8.17%. This increase represents approximately \$38,999 in additional ad valorem revenues for this district.

The proposed millage rate for Plantation Gateway Development District in fiscal year 2022 is 1.9160 mills which represents a zero increase from the adopted fiscal year 2021 millage rate. The combination of the increased property values and the millage rate of 1.9160 mills is estimated to generate a total of \$609,852 in ad valorem revenues in fiscal year 2022. 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 5.79%. This increase represents approximately \$21,307 in additional ad valorem revenues for this district.

The proposed millage rate for the Plantation Midtown Development District in fiscal year 2022 is 0.9707 mills which represents a zero increase from the adopted fiscal year 2021 millage rate. The combination

of the increased property values and the millage rate of 0.9707 is estimated to generate a total of \$1,471,021 in ad valorem revenues in fiscal year 2022. 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 restricted for specific purposes. Funds included in this category are Library Board, Gas Tax, CDBG, SHIP, CRA, Impact Fees and the Building Fund.

In FY2022 Special Revenue Funds total \$16,146,689 which is an increase of 5.9% or \$898,530 when compared to the FY2021 amended budget. This increase is primarily in the building fund which shows an increase in personnel costs due to the addition of 2 fulltime positions; increases in operating costs in the areas of outside service fees, fuel, electricity, Supplies and hand tools minor equip, and increases in capital costs due to the addition of three new vehicles, security cameras for the lobby area and two capital projects related to the new building and building dept. expansion.

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 Debt Service and Ad Valorem Debt Service.

The *Non-Ad* Valorem debt service in FY2022 totals \$2,103,406 which is a decrease of 0.5% or \$10,791 when compared to the FY2021 amended budget. This decrease is due to a reduction in interest costs for the CRA Debt service in the upcoming year.

Ad Valorem debt service is the debt service for the \$60 million ad valorem bond approved in November 2016. This debt service is funded by a separate millage rate of 0.4007 mills in FY2022. Estimated cost to homeowners of a \$200,000 home is \$60.10 (Based upon SOH Value and \$50,000 exemption).

In FY2022 the Ad Valorem Bond debt service totals \$3,963,500 which is a decrease of \$1,500 or 0.04% when compared to the FY2021 amended budget. This decrease is due to a slight reduction in interest expense for FY2022.

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 \$307,500 in FY2022. This is an increase of 51.9% or \$105,000 when compared to the FY2021 amended budget. The increase is in the CRA Fund due to the addition of a new capital project to "Heighten Pedestrian Crossings".



The Ad Valorem Bond Capital Projects Budget totals \$17,527,394 in FY2022. This is a decrease of \$3,024,491 or 14.7% when compared to the FY2021 amended budget. The decrease is due to the progress and or completion of projects in all three construction silos.

In the Public Safety Silo:

Fire Station 5 is expected to be completed by the end of 2021. Fire Station 1 and the Police Gun Range, which got underway in 2021, are also expected to be completed by the end of 2021. The final project in this silo (Fire Station 2) is expected to be completed during FY2022.

In the Public Works/Stormwater Silo:

Various drainage improvement projects were completed in FY2021. In addition, the road repaving projects, which have made significant strides, has completed 10 locations throughout the City. The final two projects "Plantation Isles" is already in progress and "Royal Palm Estates" is pending drainage completion; these projects are expected to be completed in early FY2022.

In the Parks & Recreation Silo:

Activity is in full swing, projects currently under construction are the Multi Use Trails (MURT), the Pine Island Park reconstruction and the Pop Travers Facility renovation. These projects are expected to be completed in late FY2021 or early FY2022.

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 from charges for services. 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 2022 Utility Funds budget totals \$56,477,711 which is a decrease of \$3,968,324 or 6.6% when compared to the fiscal year 2021 amended budget. This decrease is related in part to a reduction in capital projects activity and in part to a reduction in debt service.

The Utilities Department Capital projects activity decreased by \$643,137 primarily in the Series 2013 & Series 2020 Utility System Revenue Note Construction Funds. Most of the Series 2013 projects were completed in previous years; however, two projects remain in progress and are expected to be completed by the end of FY2022. The Series 2020 Revenue Note funds only one project for the

“Advanced Metering Infrastructure”. This project which started in FY2021, is currently on schedule and is expected to be completed during the FY2022 budget year.

The Utilities department debt service decreased by \$2.6M in FY2022. This significant decrease is due to the payoff of the Series 2013 Utility System Revenue Note in April 2021. The Note, was paid off three years early, which resulted in the City saving approximately \$1.4M in interest cost savings over the life of the loan and a \$2.6M reduction in debt service for FY2022.

Stormwater Fund

The Stormwater 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 2022 the Stormwater Fund totals \$1,475,240 which is an increase of 7.8% or \$106,992 when compared to the fiscal year 2021 amended budget. The increase is primarily due to the rising 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 FY2022 totals \$5,152,434 which is an increase of 3.2% or \$160,428 when compared to the fiscal year 2021 amended budget. The increase is primarily in the area of operations which increased 2.9% or \$119,778 due to the rising cost of labor. Additionally, the Golf Course capital budget increased by 35.6% or \$40,650 due to the request for various pieces of equipment required to maintain the Golf Course and the Club House.

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 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 a decrease in the City's contribution to the General Employee Pension Plan (-4.46%) and the Police (FOP) Pension Plan (0.9%). 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).

In FY2017 the Police Pension budget was removed from the Citywide budget when the Police Pension Board voted to outsource the administration of all Police Pension activity to a 3rd party consultant. In April FY2021, the General and Fire Fighter Pension Boards also voted to outsource the administration of all General Employee and Fire Fighter pension activity to a 3rd party consultant; therefore, effective in FY2022, the City will no longer include these pensions in the citywide budget.

The City *will* however, continue to report the cost of the City's required contribution expenditures/expenses related to the Police and General employee pensions. The required contribution expense/expenditure will be recorded as normal in the budgets of the Police Department (for FOP), the Other General Government Department (for General Employees in Gen Fund Dept's), the Stormwater fund (for General Employees in SW Fund) and in the Utilities department (for General Employees in the Utilities Dept.).

Future Financial Landscape

As administration and staff prepared the FY2022 Proposed Budget, the third budget cycle impacted by Covid-19, several current and foreseeable issues need to be highlighted due to their potential fiscal impacts to the City. These items include:

Covid-19 Pandemic: A year and a half into the pandemic and as of this writing Florida is among the hotspots for Covid-19 resurgence. Hospitalizations are up 13% year to year for July while the average daily cases in Broward County Florida are 1,248 as of 8/2/21. The City continues to adjust its policies and procedures to safeguard its many stakeholders. Our workforce is 53% fully vaccinated and compared to the statewide average of 49%. Effective 8/5/21 all new hires are required to be vaccinated prior to commencing employment. We will continue to act to ensure the safety of our workforce and provide continuity of services.

American Rescue Plan Act 2021 (ARPA-21): As part of ARPA-21 under the Coronavirus State and Local Fiscal Recovery Funds allotted \$13,042,828 to the City of Plantation in two tranches. The initial tranche of \$6,521,414 was received in June of 2021 with a second tranche in the same amount expected in June of 2022. Administration and the City Council collaborated to ensure these funds are used to provide maximum benefit to the stakeholders of Plantation.

The aforementioned FY2021 capital cuts exacerbated the impacts of aging infrastructure and impacted both internal and external service delivery. Therefore, Administration recommended and City Council concurred with funding \$1.7M of the cut capital items with ARPA funding. Administration also recommended, and the City Council concurred, funding a citywide stormwater master plan with ARPA funds in the amount of \$850,000. This will be the first comprehensive effort of its kind and address goals and tasks in the following areas:

Asset management:

- Identifying the ownership of all structural and non- structural components of the City's stormwater management system.
- Survey of All City owned and maintained stormwater management system components
- Coordination with PAID and OPWCD to obtain information regarding the various stormwater management system components owned and maintained by them
- Update the City Geographic Information System (GIS) with all obtained information

Data Review and Collection:

- Verify the permitted control water elevations and discharge rates for all 27 Drainage Basins
- Collect and document any stormwater permit or master permit information regarding the stormwater management system from all applicable agencies
- Review and update the Digital Terrain Data (DEM)
- Identify the current and future Land use
- Identify rainfall data and groundwater table elevations
- Obtain the most recent NRCS (SSURGO), IFAS, and FEMA soils data for the area
- Review and revise the pervious/impervious areas for each Drainage Basin

Hydraulic Model Development:

- Develop a hydraulic model utilizing the most current version of Streamline Technologies Stormwater Modeling Software, ICPR4
- Simulate and run the hydraulic model for the various storm events (10-year/1-day, 25-year/3-day, 100-year/3-day)
- Calibrate the model for the most recent storms

Watershed Evaluation and Drainage Basin Analysis:

- Use model analysis and data collected from task 1 and 2 to evaluate the overall performance and capacity of the stormwater system
- Perform analysis on existing and built out conditions of the City
- Identify potential flooding problems and create Citywide flood inundation maps

- Evaluation of the City's owned and maintained waterways embankments and recommendations
- Identify any stormwater capital improvement opportunities including description and cost estimates.

Flood Plain Management Program Evaluation:

- Review and evaluate the City's Comprehensive Plan
- Review and Evaluate the Stormwater Utility Fees and ordinances
- Review and evaluation of Stormwater staffing and equipment
- Review and Evaluate the City's Community Rating System (CRS) data

This effort is a critical component to ensure the long-term sustainability and resiliency of Plantation in the vis-à-vis the challenges of climate change.

The balance of the initial tranche of funds are being evaluated for implementation to aid delinquent utility customers and to provide additional funding for utility infrastructure.

Collective Bargaining:

The city is currently engaged in two collective bargaining negotiations:

- IAFF Local #3080:

Negotiations with Local #3080 commenced in FY2020 and were disrupted for several months by the pandemic before resuming virtually. After fifteen (15) negotiation sessions Local #3080 declared an impasse on May 6, 2021. The city looks forward to completing the impasse process in FY2022.

- FOP Lodge 42:

The city is currently bargaining with Lodge 42. It is anticipated that an agreement will be memorialized in early FY2022.

Workforce Competitiveness:

In November and December of 2020, the Mayor and Director of Human Resources conducted nineteen (19) "listening tours" with all of the city departments. One of the issues consistently identified was pay competitiveness. This issue was buttressed by the difficulties experienced recruiting and maintaining staff throughout the city. A classification and compensation study was authorized to move forward with 3rd party consultant Evergreen. The results of the study are currently being reviewed and evaluated with an anticipated implementation early in FY2022. This effort will facilitate competitiveness and ensure the integrity of our works force to meet the challenges ahead.

Transportation:

One of the most frequent concerns expressed by our residents is frustration regarding traffic. Safety and congestion are the primary concerns. The City is taking an aggressive multipronged approach to address the concerns with the understanding that this is a significant quality of life issue. Efforts currently underway include:

➤ **Midtown Bridge:**

Marlin Engineering has been retained to conduct a PD&E Study and Design Services for the Plantation Midtown Bridge. The City's intent is to construct a 2-lane divided bridge span over the SFWMD New River Canal connecting SW 17th Street in Plantation Midtown to Westbound State Road 84. Results from a current arterial connectivity study for the I-595 corridor indicate the bridge would relieve congestion on University Drive and Pine Island Road by 10%.

➤ **Multimodal Transportation Master Plan:**

The city has partnered with the Broward Metropolitan Planning Organization (BMPO) to conduct a citywide Multimodal Master Transportation Plan. The scope of work provides for extensive review and analysis of all facets of transportation in and around the City as well as significant opportunities for input from elected officials, the public and other stakeholders. From this analysis, project recommendations and cost estimates will be developed. These recommendations will include roadways, transit, pedestrian, and safety projects. The Master Plan is expected to take approximately eighteen (18) months to complete and will provide guidance as to transportation needs, priorities, projects and funding opportunities going forward. Estimated cost for completion of the Master Plan, including a project website, and traffic calming options (both programmatic study and a pilot project) is over \$617,000. The BMPO has been able to identify Federal funding to cover approximately 80% of the costs while the city's contribution is estimated at \$123,420.

➤ **Broward County Mobility Advancement Program (MAP):**

The city is actively pursuing funding under the County's 30-year penny for transportation surtax plan. \$2.7M has been secured to repave seven city streets during FY2022. The City is also finalizing an agreement to implement two community shuttle routes. These routes will foster connectivity for both Midtown and the eastern part of the city.

Technology & Customer Service:

The pandemic has underscored the need to provide platforms that allow stakeholders to interact with the city via modern technology. The city has implemented a number of these processes as previously mentioned and is in the process of implementing the following:

➤ **Online Plan Review:**

While this has been a goal for the City for some time it has become essential to ensure that we can minimize business disruption whether it be a pandemic or natural disaster. The city has chosen to utilize ePermit Hub to digitize all permitting activities. Implementation is expected to take between 12-18 month.

➤ **Enterprise Resource Planning (ERP):**

The backbone of the city's financial reporting system will reach end of life in 2027. An internal ERP Working Group has been established to facilitate selection of software that will best service the organization's needs. A priority of the working group is to integrate currently disparate platforms to foster improved workflow and coordination between departments.

➤ **Advanced Metering Infrastructure (AMI):**

The \$12M project to upgrade all municipal water meters from Automatic Meter Reading (AMR) to AMI was initiated in FY2020. Impacts from Covid-19 have delayed the anticipated completion of this project until FY2022. This project will facilitate convenience for customers, increase revenues for the utility, and provide enhanced opportunities for resource conservation.

Development & Redevelopment:

In spite of the pandemic, development and redevelopment interest remain strong throughout the city. Over \$1B in projects are in various states of approval or construction. Two items that bear special mention in this regard are a unique economic development project and the Broward Mall:

➤ **Economic Development:**

The city partnered with the Greater Fort Lauderdale Alliance and Broward County to develop an incentive program to attract Project Eterias to Midtown Plantation. The city's share of the incentive is \$250,000. This expansion of a corporate headquarters will create 500 net new jobs with an average annual wage for \$100,000. The total job creation out impact is projected to be \$235,909,263. The recruitment of this high-quality employer to Midtown Plantation during a pandemic is a stunning success and bodes well for the vitality of Midtown.

➤ **Broward Mall (formerly Westfield):**

The pandemic accelerated the evolving nature of retail and the status of the Broward Mall is emblematic of the associated challenges. The former owner, Unibail-Rodamco-Westfield, turned over the mall to the lender to be managed by a third-party receiver.

Plantation is taking a proactive role to determine the future of the site. The city will be soliciting an urban plan to proactively address redevelopment opportunities at the site that are consistent with the city's vision. It is anticipated that the remaining mall stakeholders and other interested parties will collaborate on what is a huge opportunity not only for Plantation but for the region.

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 residents 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 FY2022 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 and the previous fiscal year's budget process we were indeed successful in producing a balanced FY2022 budget. A budget that continues to place a strong emphasis on maintaining current service levels, addressing public safety service delivery, and preemptive measures to minimize on-going effects of the Coronavirus.

It is recommended that the proposed millage rate of 5.8000 mills be approved to fund the FY2022 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 0.4007 mills is required to fund the 2017 \$60 million ad valorem bond debt service.

The above recommendations fund 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.

FY2022 Budget Calendar

The Council has several opportunities to provide input as the process continues to finalize the FY2022 Annual City Budget. Below is a list of Council meeting dates and actions that are scheduled as part of the process of adopting the FY2022 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 2022
- September 17, the 2nd & Final Public Budget Hearing & 2nd Reading of the FY2022 Annual Budget; Adoption of the Final Millage, Final Budget and Final Assessments
- October 1, the FY2022 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.

I would also like to thank all the department directors and their staff, for their combined efforts in keeping costs low for the FY2022 budget. Much appreciation and thanks to departments citywide who came up with inventive ways to facilitate the continuation of safe, quality programs and services for our residents and business community during the pandemic.

Additionally, special thanks to Jason Nunemaker, Chief Administrative Officer, Anna Otiniano, Finance Director and Nancy Romanello, Budget Manager, 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 AT A GLANCE



GENERAL INFORMATION	
Population	94,580
Size	22.8 square miles
Government	Strong Mayor 5 Council Members

TAX MILLAGE RATES	
Operating Millage	5.8000
Voted Debt Millage	0.4007
Midtown Dev. District	0.9707
Gateway Dev. District	1.9160

CITY STAFF	
City Officials	6
Full-time positions	839
Part-time positions	222
Total Budgeted Positions	1,067

CREDIT RATING	
Standard & Poor's	AA+
Moody's	Aa1



CITY AT A GLANCE

**PUBLIC SAFETY
POLICE**

Sworn Police Officers	178
Community Service Aide	15



**PUBLIC SAFETY
FIRE RESCUE**

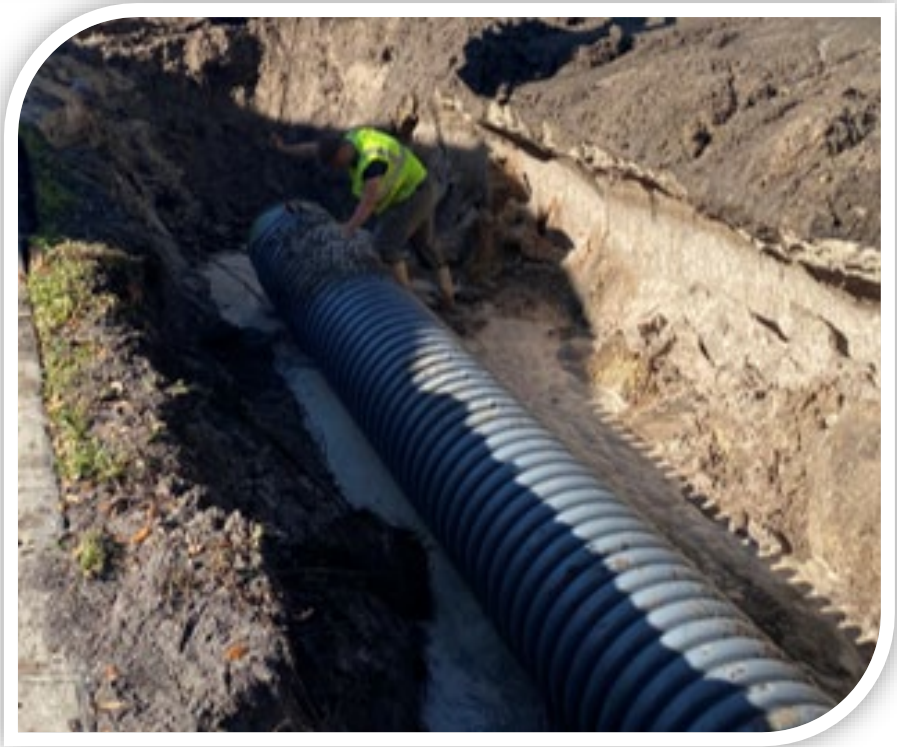
Fire Personnel	27
Volunteer Firefighters	180
Rescue Personnel	76

CITY AT A GLANCE



PUBLIC WORKS	
Roadways maintained/miles	222.50
Paved recreation trails/miles	6.75
Structure maintained	78
Total square footage	487,100

PUBLIC WORKS	
Drainage maintained	2,619
Street lamps	4,628
Irrigation systems	189



CITY AT A GLANCE



PARKS & RECREATION

Community Center	5
Number of meeting rooms	22
City owned parks	42
Total acreage City parks	645.5
Number of athletic fields	42
Number of pavilions:	20 regular
	2 corporate
County owned park	1
Preserve Golf Course	1

PARKS & RECREATION

Facilities attendance per year:

Tennis Center	47,880
Aquatics Complex	54,177
Equestrian Center:	
	2,825 Participants
	5,347 Spectators
Multipurpose gym usage	250
Weight room usage	2,921
Walking trail users	1.5mil

PARKS & RECREATION

Programs attendance per year:

Youth athletics (PAL)	1,775
Adult athletics	1,050
Summer Camp	137
Winter Break	28
Spring Break	30
# of program participants	6,010



CITY AT A GLANCE

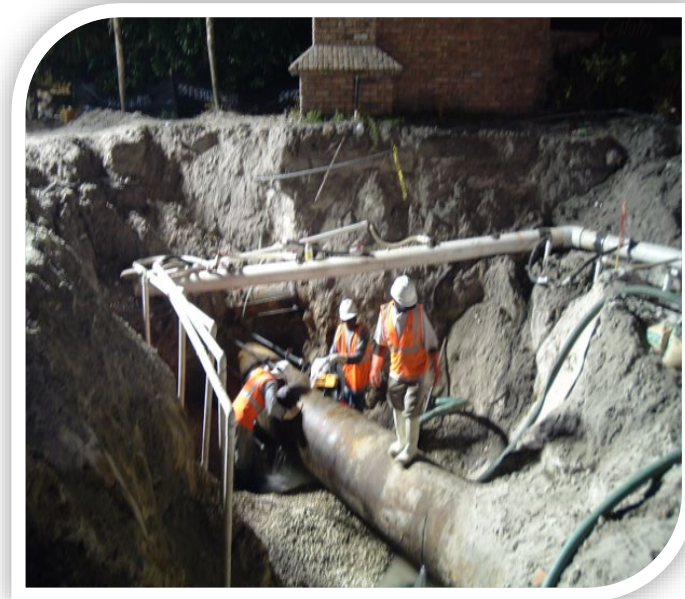


UTILITIES

Miles of water lines	330
Miles of gravity sewer mains	175
Miles of force main piping	57.67
Lift stations	143
Fire hydrants	3,645
Manholes	3,475

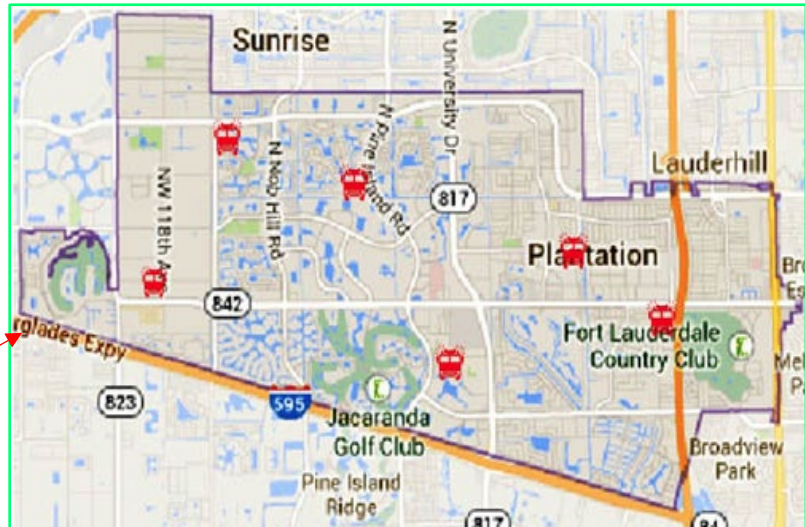
UTILITIES

Number of metered connection	28,977
Water treatment capacity	24.0 MGD
Wastewater treatment capacity	18.9MGD
Average water flow	10.6MGD
Average wastewater flow	11.9MGD



A BRIEF HISTORY

LOCATION



The City of Plantation is a premier city located in central 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 was incorporated in April 1953 and is currently the eighth largest City in Broward County, and 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 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 as "Tree City USA" by the Arbor Day Foundation. Situated among thousands of trees are safe, friendly neighborhoods, world-class recreation facilities and a stable business community supported by three distinct business districts. During the past 68 years, the City had expanded into a growing, vibrant urban municipality, 22.8 square miles in size, with a residential population exceeding 90,000 residents.

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.

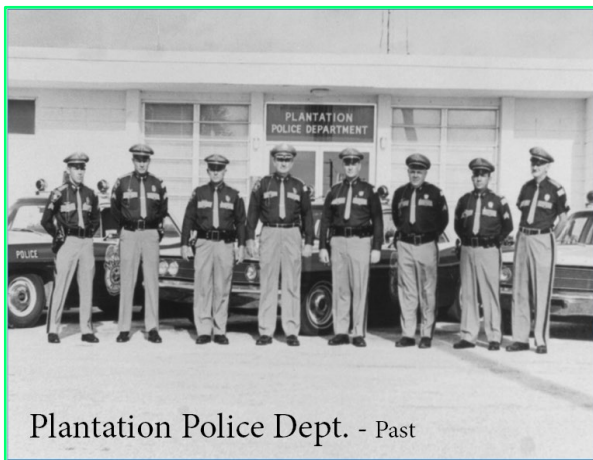
At the time, Plantation was a vast wilderness, as indicated by its motto, "E Vasitate Haec Urbs" meaning "Out of the Wilderness, this City". There was only one police officer, and a group of Residents volunteering to serve as firefighters. In December 1959, Plantation's first school opened: Berenice 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.

A BRIEF HISTORY

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

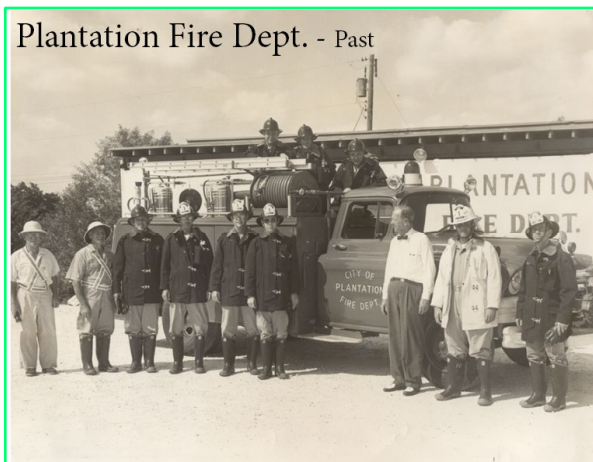
Today, Plantation has 94,580 (2021) residents. Its Internationally Accredited Police Department has 178 sworn officers and its Volunteer Fire Department has a Class 2 ISO rating, and is the largest in the of Florida. Additionally, Mayor Frank Veltri established the City's own Fire/Rescue unit to serve 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.



Plantation Police Dept. - Past



Plantation Police Dept. - Present



Plantation Fire Dept. - Past



Plantation Fire Dept. - Present

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. Holiday 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

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.



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 2021. This is the eighth 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 Annual Comprehensive Financial Reporting Program 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, 2020. This is the ninth 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, 2020. This is the second 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.

AWARDS & RECOGNITIONS

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, resources, programs, safety and services.

POLICE DEPARTMENT



The Plantation Police Department received its eight re-accreditation award from the **Commission on Accreditation for Law Enforcement Agencies (CALEA)** in November 2020, the National and 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 25% of randomly selected mandatory standards. CALEA is schedule to conduct a full four year on-site audit of the Plantation Police Department in August 2024.



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 the State of Florida law enforcement community.

The Communications Division of the Police Department has also received its third re-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 March 2022.

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.

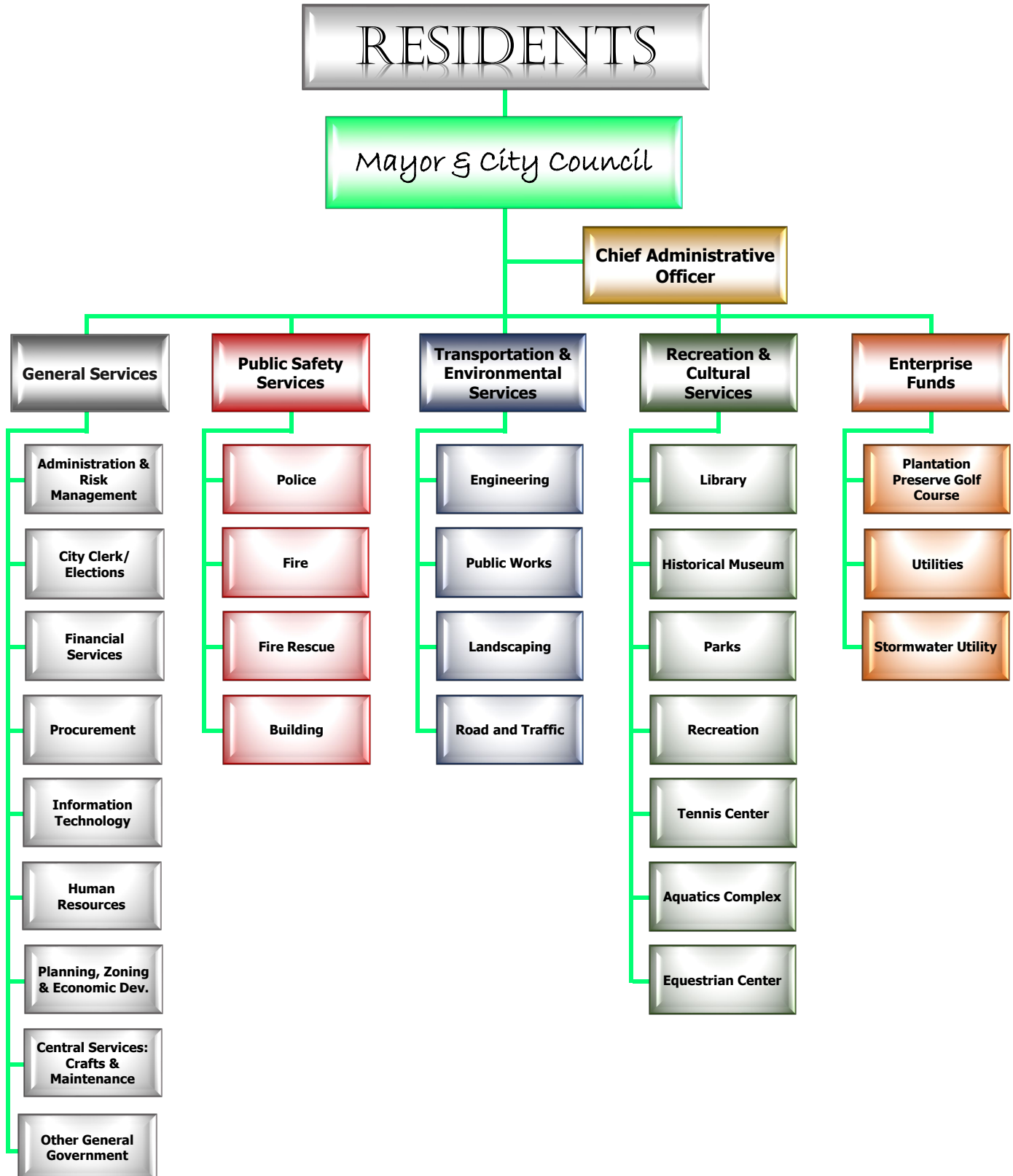
AWARDS & RECOGNITIONS

FIRE DEPARTMENT



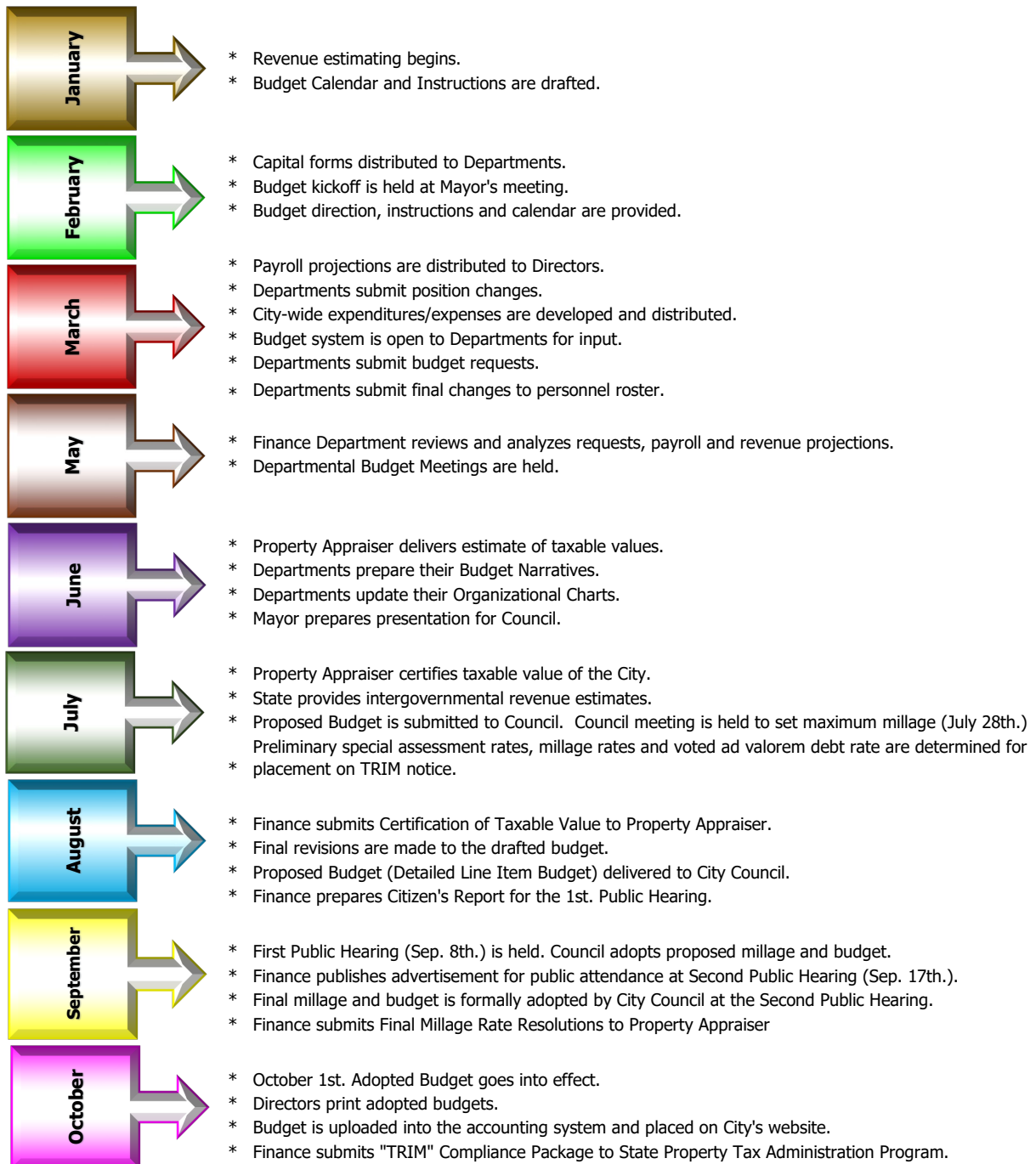
The Plantation Fire Department has recently been classified by the **Insurance Service Office (ISO)** as Class 2 Department. We are one of only 35 Class 2 departments in the State of Florida. This is a testament to the dedication of the members and the cooperative arrangement we enjoy with the City.

ORGANIZATIONAL CHART



BUDGET CALENDAR

START:



BUDGET OVERVIEW

BUDGET IN BRIEF

The fiscal year 2022 budget for the City of Plantation had one Council meeting to set the maximum millage levy on July 28, 2021. Two additional Council meetings will be held on September 8, 2021 (1st Public Hearing) and September 17, 2021 (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

BUDGET OVERVIEW

The fiscal year 2022 Proposed Budget for the above funds total \$219,701,492. This represents a decrease of \$19,849,608 or 8.3% when compared to the fiscal year 2021 amended budget.

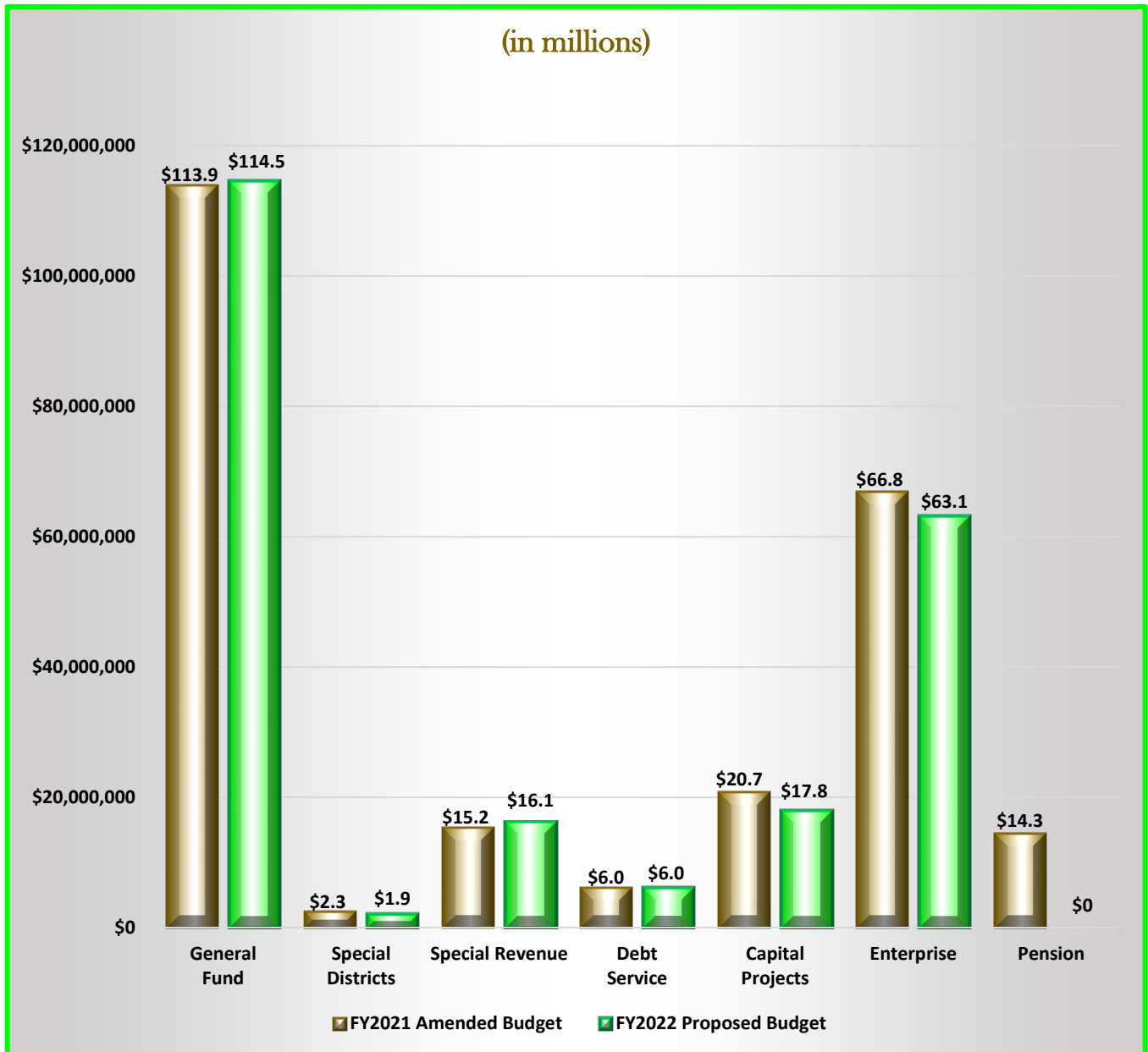
This decrease is due primarily to the exclusion of the General Employees' and Volunteer Firefighters' Pension Funds budgets (\$14.3 million). In April 2021, The General and Firefighter Pensions Boards voted to hire a third-party consultant to manage both pension plans; therefore, effective with FY2022 budget, the City will no longer report on the revenues and expenditures of the City's pension plans. However, the City will continue to budget the cost of the required contribution expenditures for the Police and General Employee's Pensions.

The 2017 Ad Valorem Bond Construction Fund budget shows a decrease of \$3.0 million when compared to the FY2021 amended budget. This reduction is due to the progress and/or completion of projects in all three silos. Planned activity in FY2022 includes approximately \$1.9 million for Public Safety projects; \$11.1 million for Parks & Recreation projects; and \$4.3 million for Public Works/Stormwater projects.

Also contributing to this decrease is the early payoff of the Series 2013 Utility System Revenue Note. The budgeted debt payment was \$2.5 million. This loan was paid off three years early and resulted in an interest savings of approximately \$1.4 million.

BUDGET OVERVIEW

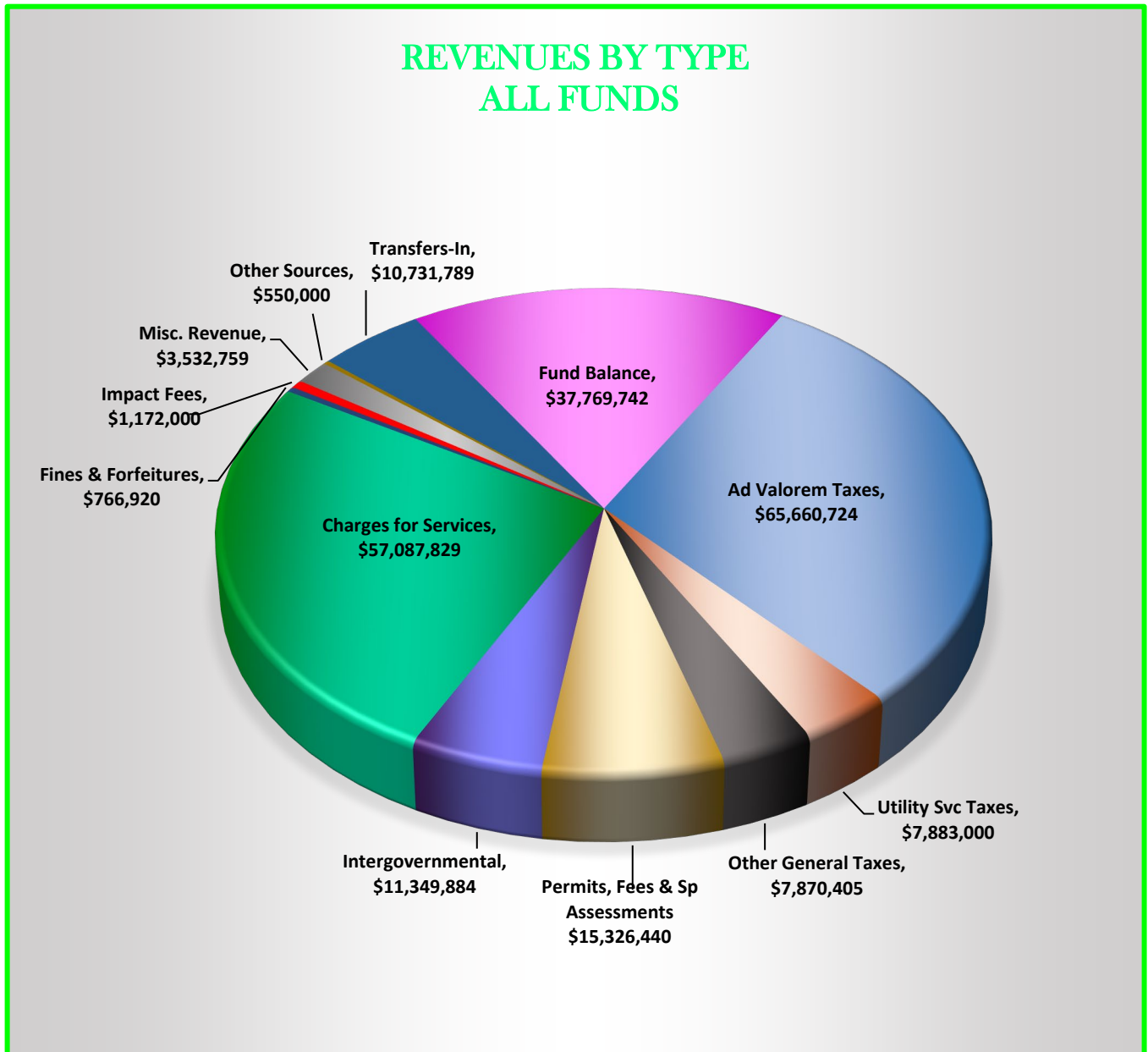
FY2021 AMENDED VS. FY2022 PROPOSED BUDGET



BUDGET OVERVIEW

REVENUES - ALL FUNDS

The revenues available for allocation in the FY2022 Proposed Budget total \$219,701,492 from which \$171,199,961 comes from operations; \$10,731,789 from transfers-in (non-operating); and \$37,769,742 from fund balances.

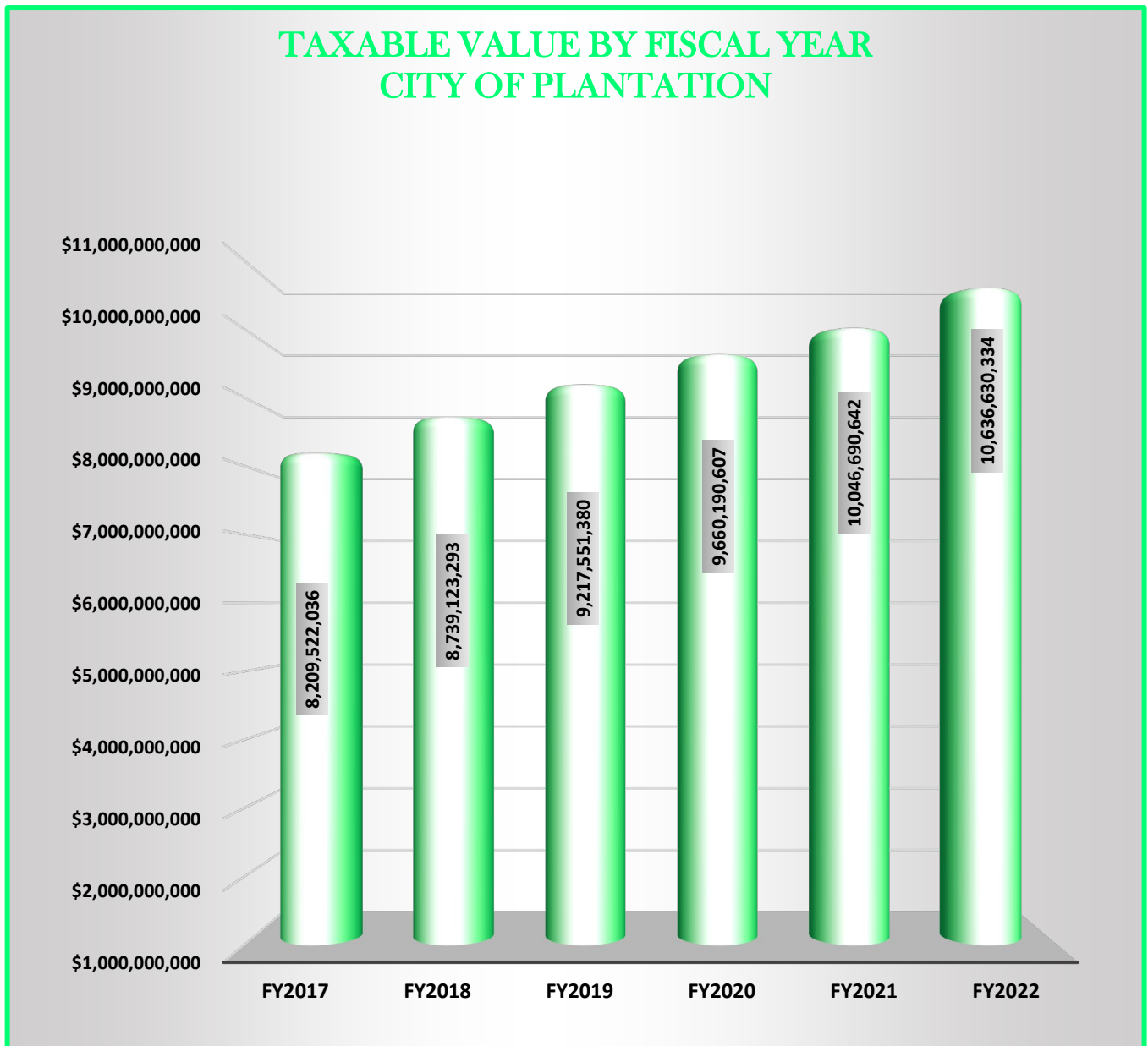


BUDGET OVERVIEW

The total revenue anticipated from **Ad Valorem Taxes** is estimated at \$61,611,631. This is an increase of \$2,697,425 or 4.6% over last fiscal year.

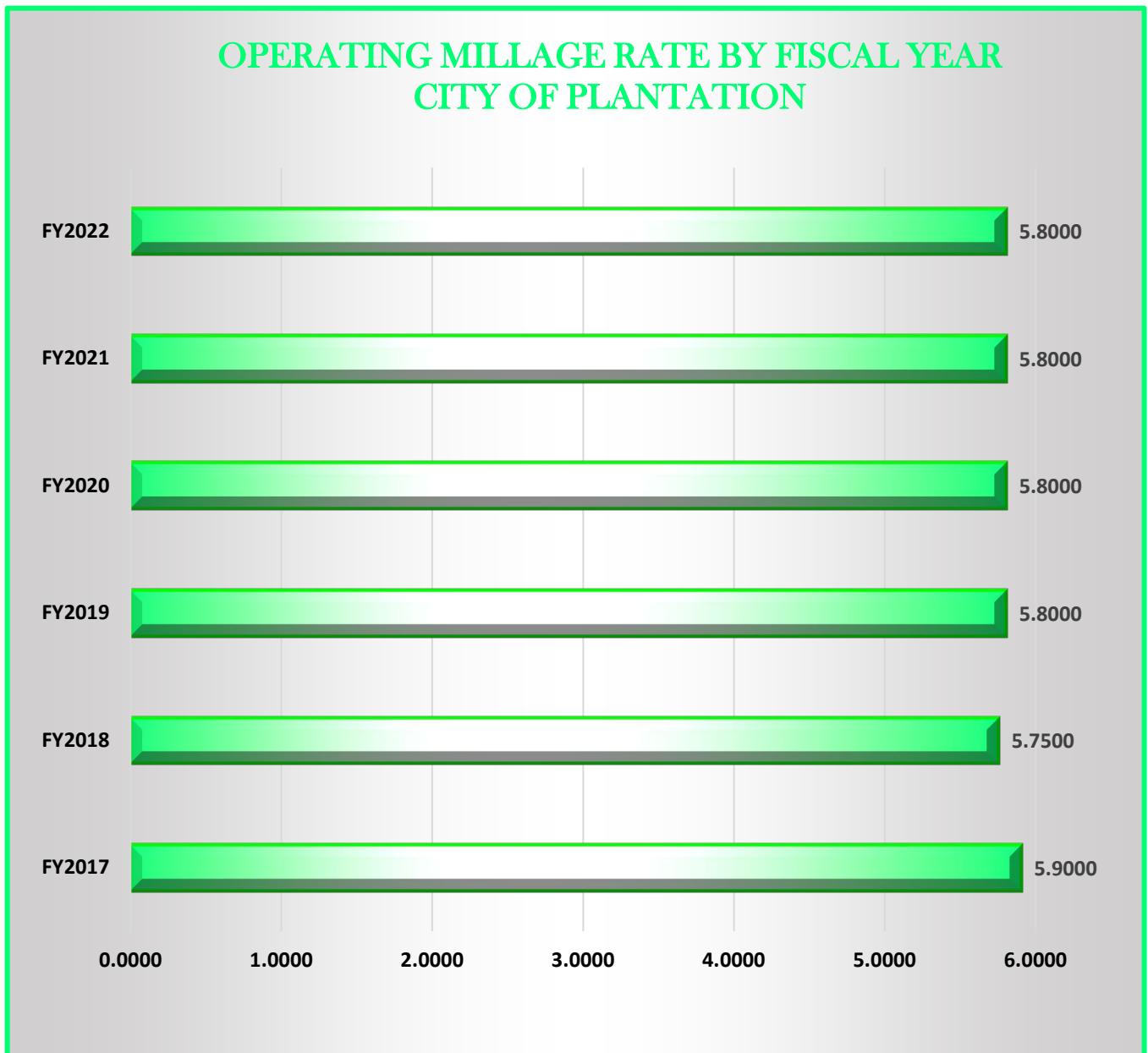
CITY OF PLANTATION

Based on valuations released by the Property Appraiser on July 1, taxable values in the City of Plantation increased 5.87% or \$589,939,692 when compared to last year's adjusted taxable value. The increase in property values represents approximately \$2.6 million in additional ad valorem revenues for the City.



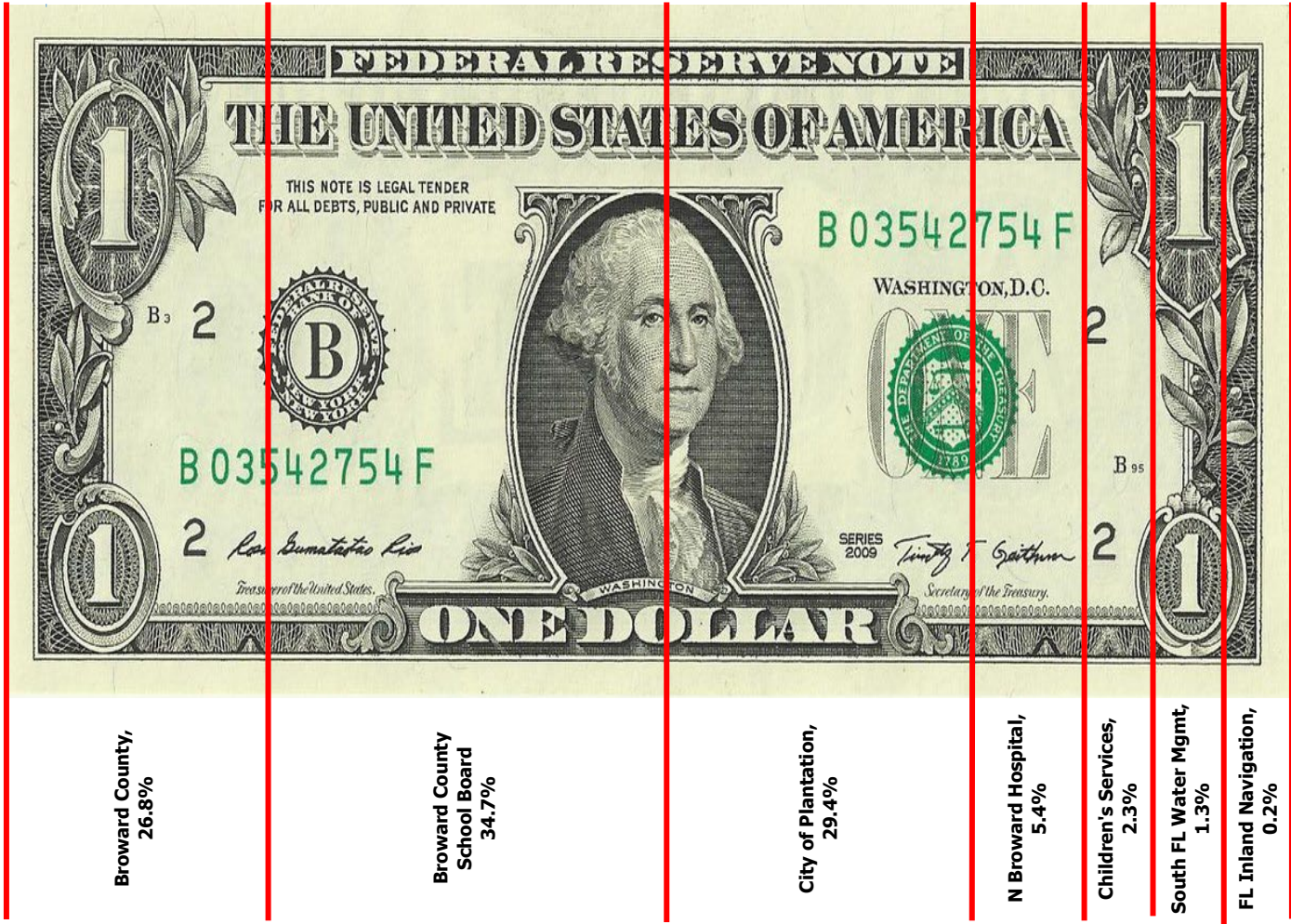
BUDGET OVERVIEW

The fiscal year 2022 proposed millage rate is 5.8000 mills which is a zero increase when compared to the FY2021 adopted rate.



WHERE DO MY TAX DOLLARS GO?

Assuming a property value of \$249,060 with a \$25,000 Homestead Exemption and the additional \$25,000 Homestead, the total ad valorem taxes would be \$4,205.44 for tax year 2021. At the current millage rate of 5.8000, the City of Plantation would receive \$1,234.31 (Ad Valorem \$1,154.55; Voter Approved Debt Levy \$79.76)

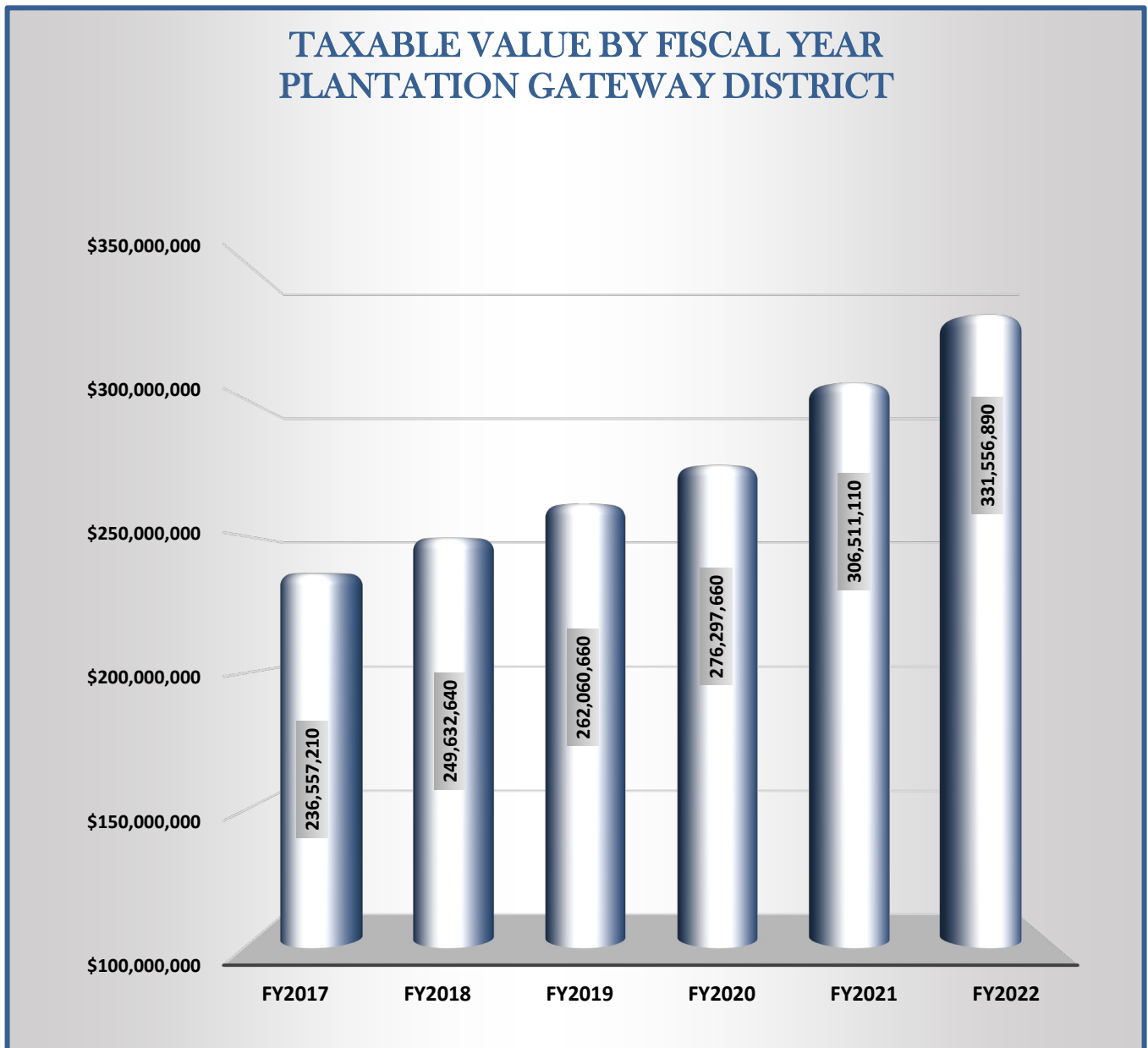


BUDGET OVERVIEW

SPECIAL DISTRICTS

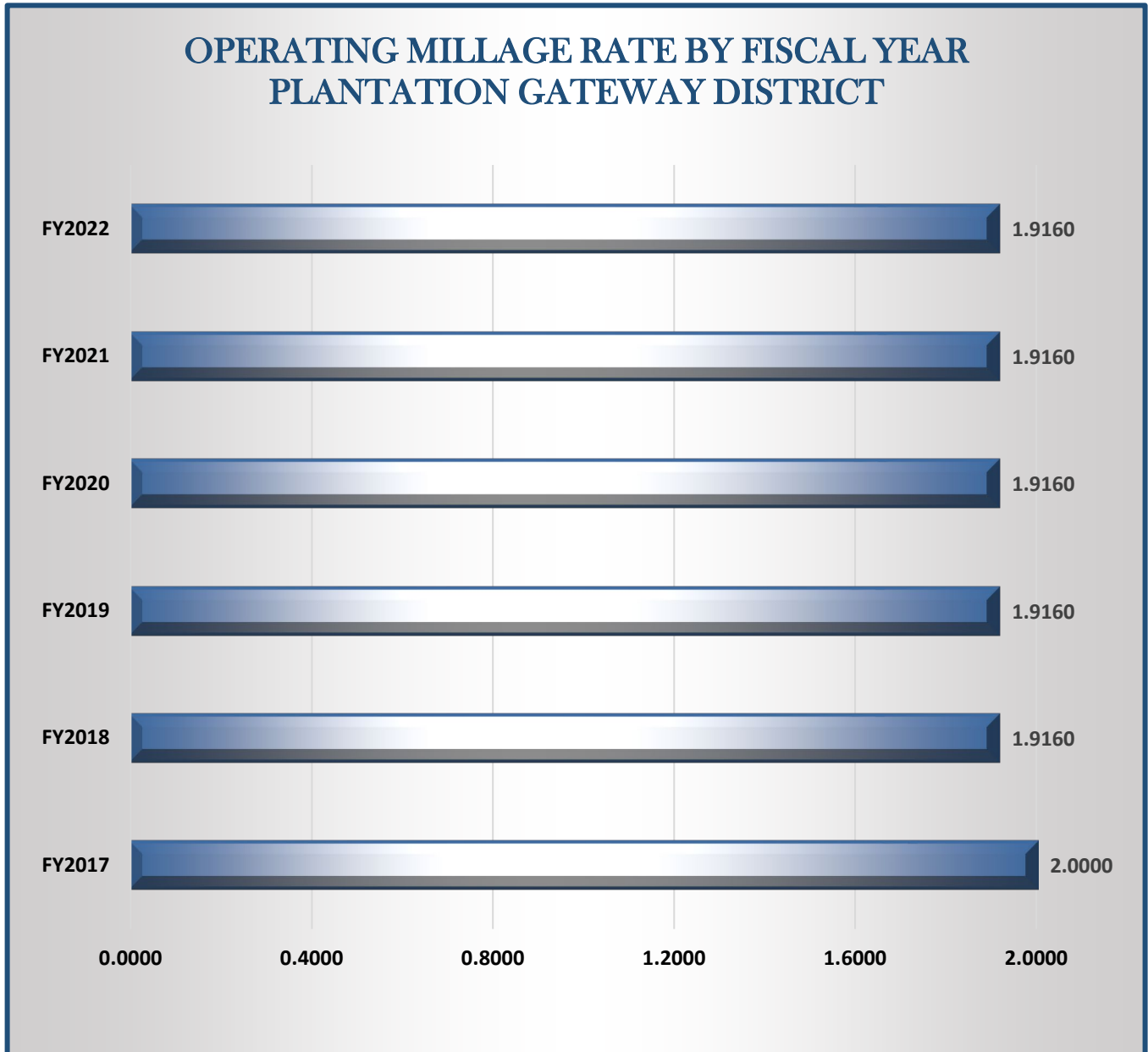
PLANTATION GATEWAY DISTRICT

The Plantation Gateway District taxable value increased 8.17% or \$25,045,780 when compared to last year's adjusted taxable value. The increase in property values represents approximately \$38,999 in additional ad valorem revenues. rate.



BUDGET OVERVIEW

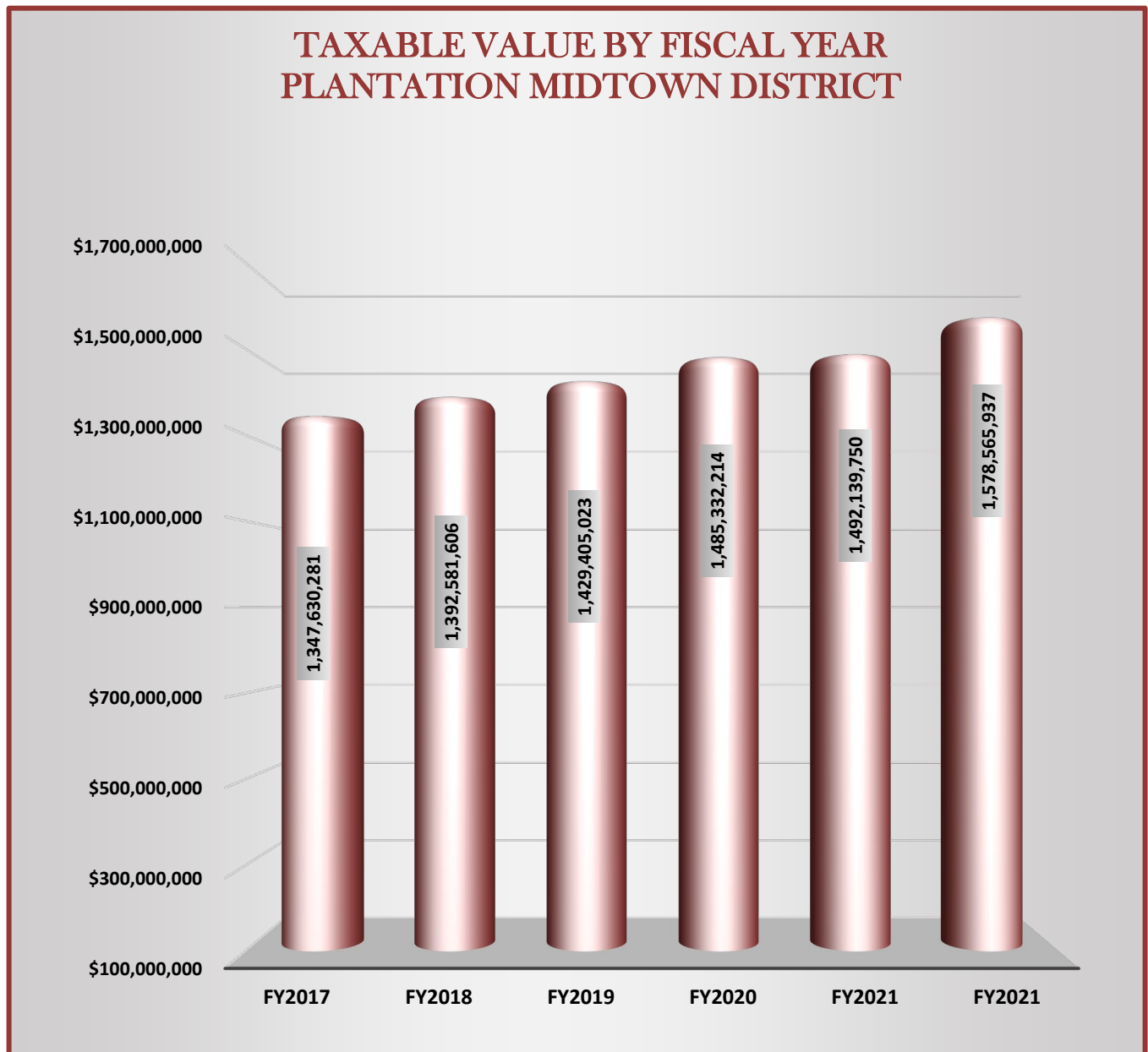
The fiscal year 2022 proposed millage rate for the Plantation Gateway District is 1.9160 mills which is a zero increase when compared to the FY2021 adopted rate.



BUDGET OVERVIEW

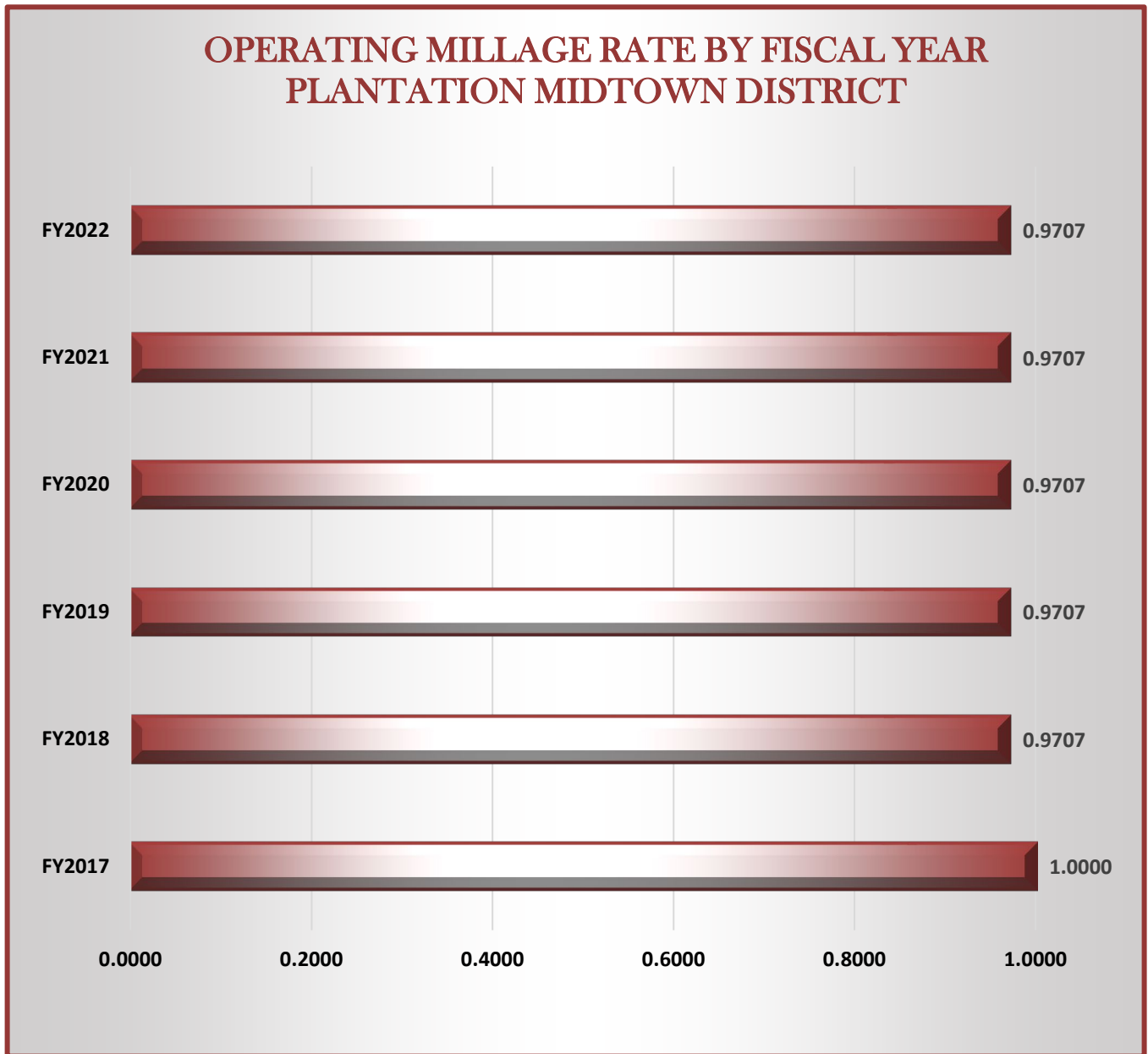
PLANTATION MIDTOWN DISTRICT

The Plantation Midtown District taxable value increased 5.79% or \$86,426,187 when compared to last year's adjusted taxable value. The increase in property values represents approximately \$21,307 in additional ad valorem revenues.



BUDGET OVERVIEW

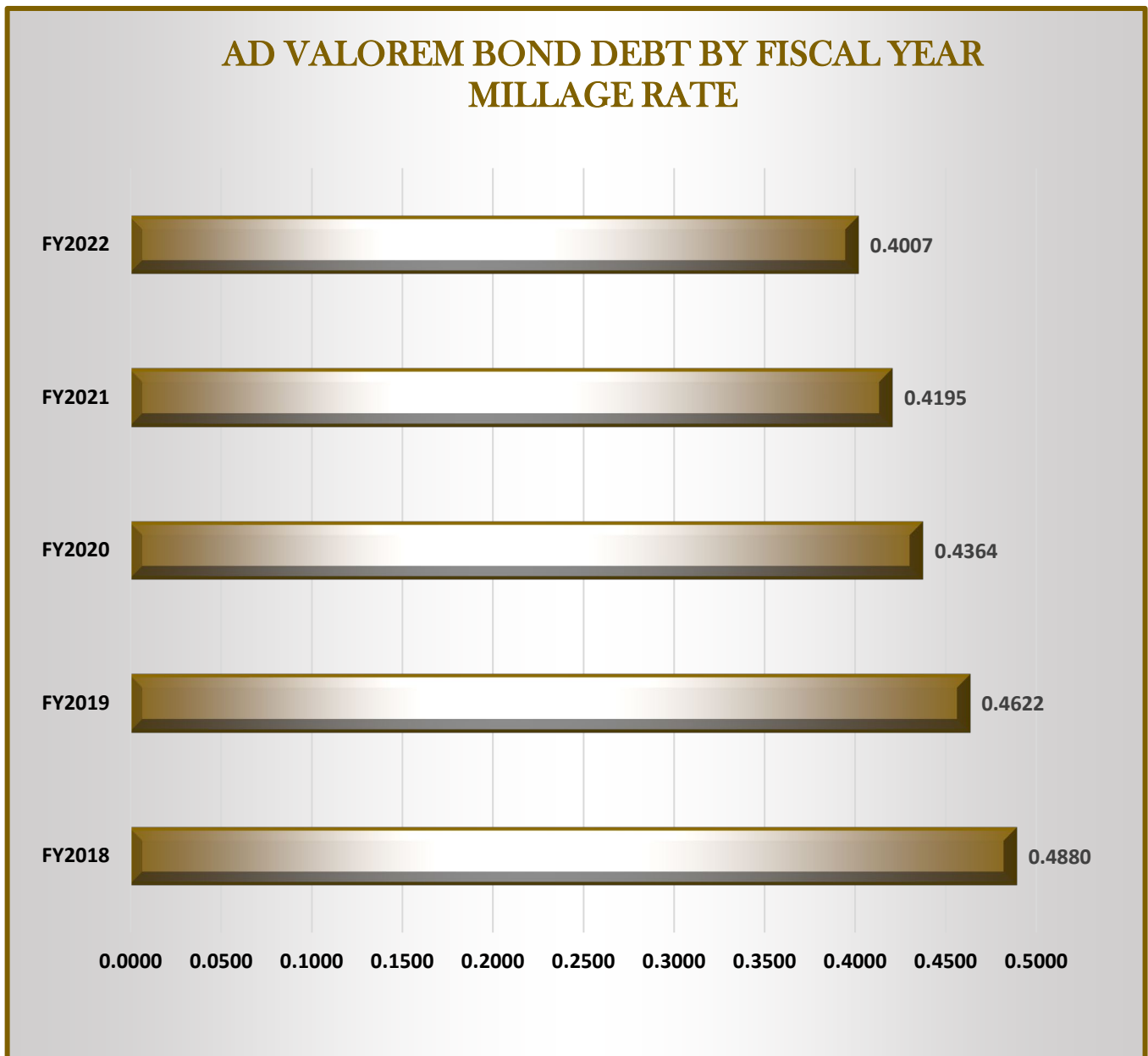
The fiscal year 2022 proposed millage rate for the Plantation Midtown District is 0.9707 mills which is a zero increase when compared to the FY2021 adopted rate.



BUDGET OVERVIEW

AD VALOREM BOND DEBT

The fiscal year 2022 proposed millage rate for the repayment of the Ad Valorem Bond is 0.4007 mills which is a 0.1880 or 4.5% decrease when compared to the FY2021 adopted rate.



BUDGET OVERVIEW

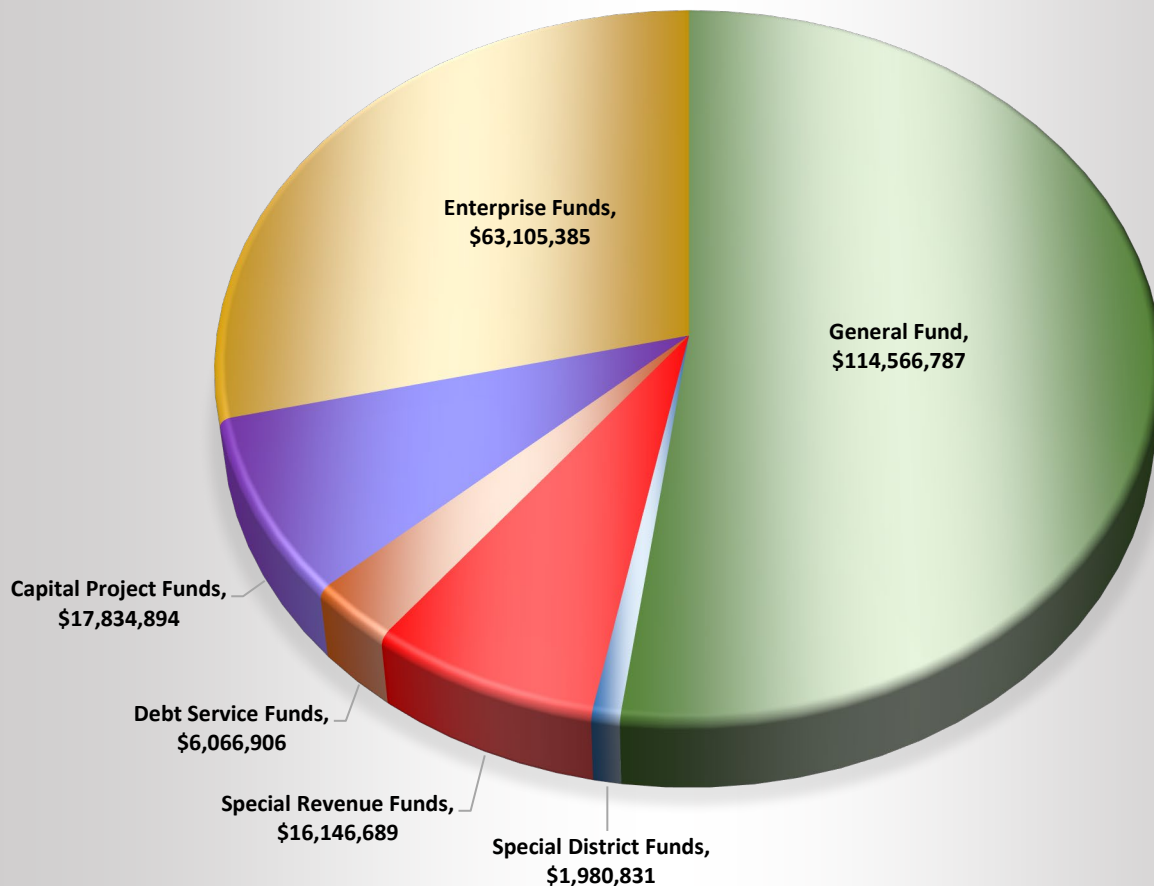
- ❖ The Utility Service and Other General Taxes are estimated at \$15,753,405. This is a minimum decrease of \$1,792 when compared with the FY2021 amended budget.
- ❖ Permits, Fees, & Special Assessments revenue totals \$15,326,440, which is an increase of \$268,486 or 1.8% from last fiscal year. The increase is primarily in the Building Fund due to increase of building permits.
- ❖ Intergovernmental revenues total \$11,349,884 which is a decrease of \$1,105,578 or 8.9% over FY2021. This decrease is mostly due to the removal of the Volunteer Firefighters' Pension Plan which is funded by the Firefighters' Property Insurance Premium. The State Housing Initiative Partnership Fund shows a decreased of \$899,862 or 60.0% when compared to the last year's amended budget. In FY2021, the state provided funds for rental assistance and eviction prevention due to the COVID-19 pandemic.
- ❖ Charges for Services revenue totals \$57,087,829 which is an increase of \$485,058 or 0.9% when compared to last year's amended budget. In the General Fund, the charges for services category increased approximately \$200,000 or 1.2% due to the increase of the cost allocation charged to the Building and Utilities Funds for services provided by the internal service departments in the General Fund. The Plantation Preserve Golf Course increased their revenue projections by \$326,000 or 8.6%. Management is projecting to increase the fee of per round of golf, the sale of merchandise, and continue to host themed social events.
- ❖ Impact Fees revenue totals \$1,172,000 which is an increase of \$260,185 or 28.5% from the FY2021 Amended Budget. The increase is in the Impact Fees, Water and Wastewater Capacity Funds. These funds are related to the increase of construction activity around the city.
- ❖ Miscellaneous Revenue totals \$3,532,759 which is a drastic decrease of \$13,740,938 or 79.5% The reduction is due to the removal of the General Employees' and Volunteer Firefighters' Pensions from the budget process.
- ❖ Fund Balances/Reserves/Net Assets decreased approximately \$6.3 million or 14.3% due to reductions in activity in the ad valorem bond projects fund. The majority of the activity was budgeted in previous fiscal years.

BUDGET OVERVIEW

EXPENDITURES/EXPENSES - ALL FUNDS

The expenditures/expenses for the FY2022 Proposed Budget total \$219,701,492, from which \$114,566,787 or 52.1% is allocated to the General Fund; \$1,980,831 or 0.9% allotted to the Special District Funds (Plantation Midtown & Gateway); \$16,146,689 or 7.3% assigned to Special Revenue Funds (Library Board, CRA Operating, RTC, SHIP, CDGB, State & Federal Forfeitures, Impact Fees, and Building); \$6,066,906 or 2.8% allocated to the Debt Service Funds (2013 Note, 2017 Ad Valorem Bond, Acres IV Note, and 2005 CRA Escrow); \$17,834,894 or 8.1% allocated to the Capital Project Funds (2017 Ad Valorem Bond and CRA Designated Capital Improvements); \$63,105,385 or 28.7% allotted to the Enterprise Funds (Golf Course, Utilities, and Stormwater Utility).

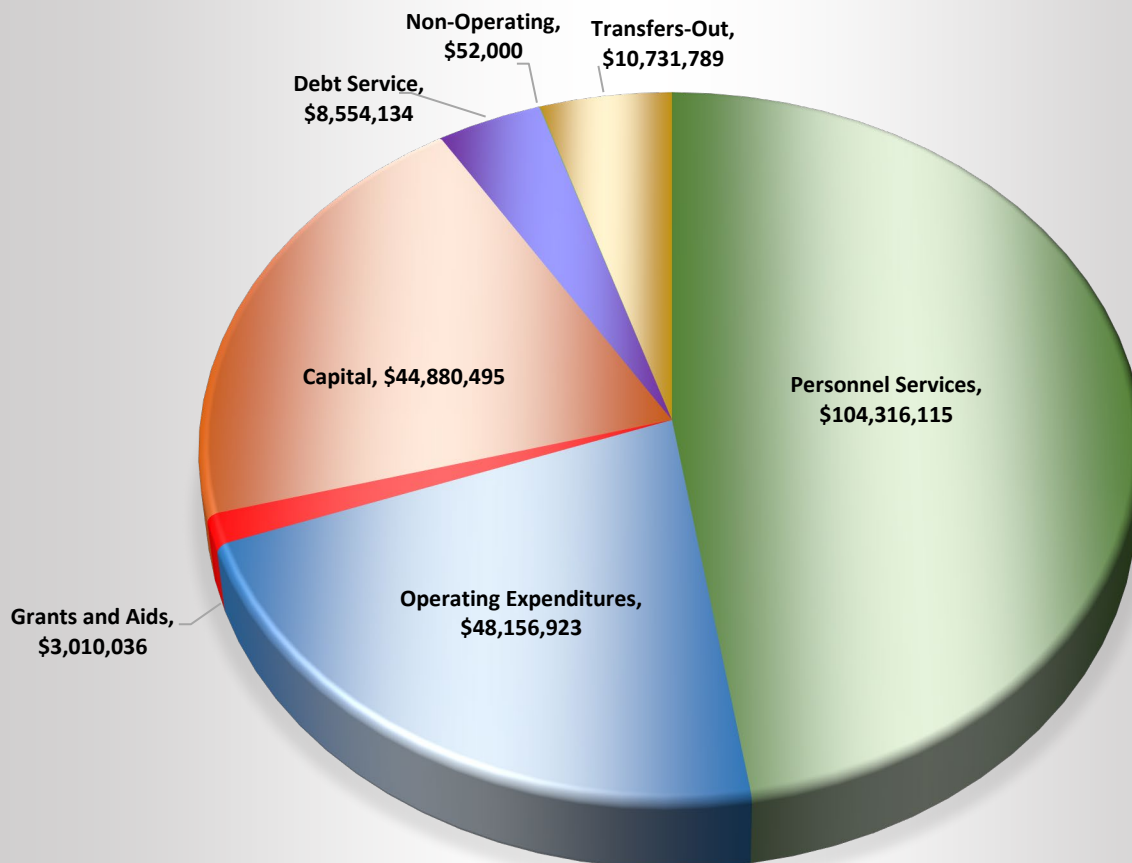
EXPENDITURES/EXPENSES BY FUND



BUDGET OVERVIEW

The expenditures/expenses for the FY2022 Proposed Budget by category are as follow: \$104,316,115 or 47.5% is allocated to Personnel Service costs; \$48,156,923 or 21.9% is allotted to Operating Expenditures (services, materials & supplies); \$3,010,036 or 1.4% is assigned to Grants and Aids; \$44,880,495 or 20.4% is allocated to Capital (operating & CIP); \$8,554,134 or 3.9% is assigned to Debt Service payments; \$52,000 or 0.02% is Non-Operating expenditures (provision for uncollectible accounts); and \$10,731,789 or 4.9% is for Transfers-out between funds.

EXPENDITURES/EXPENSES BY CATEGORY

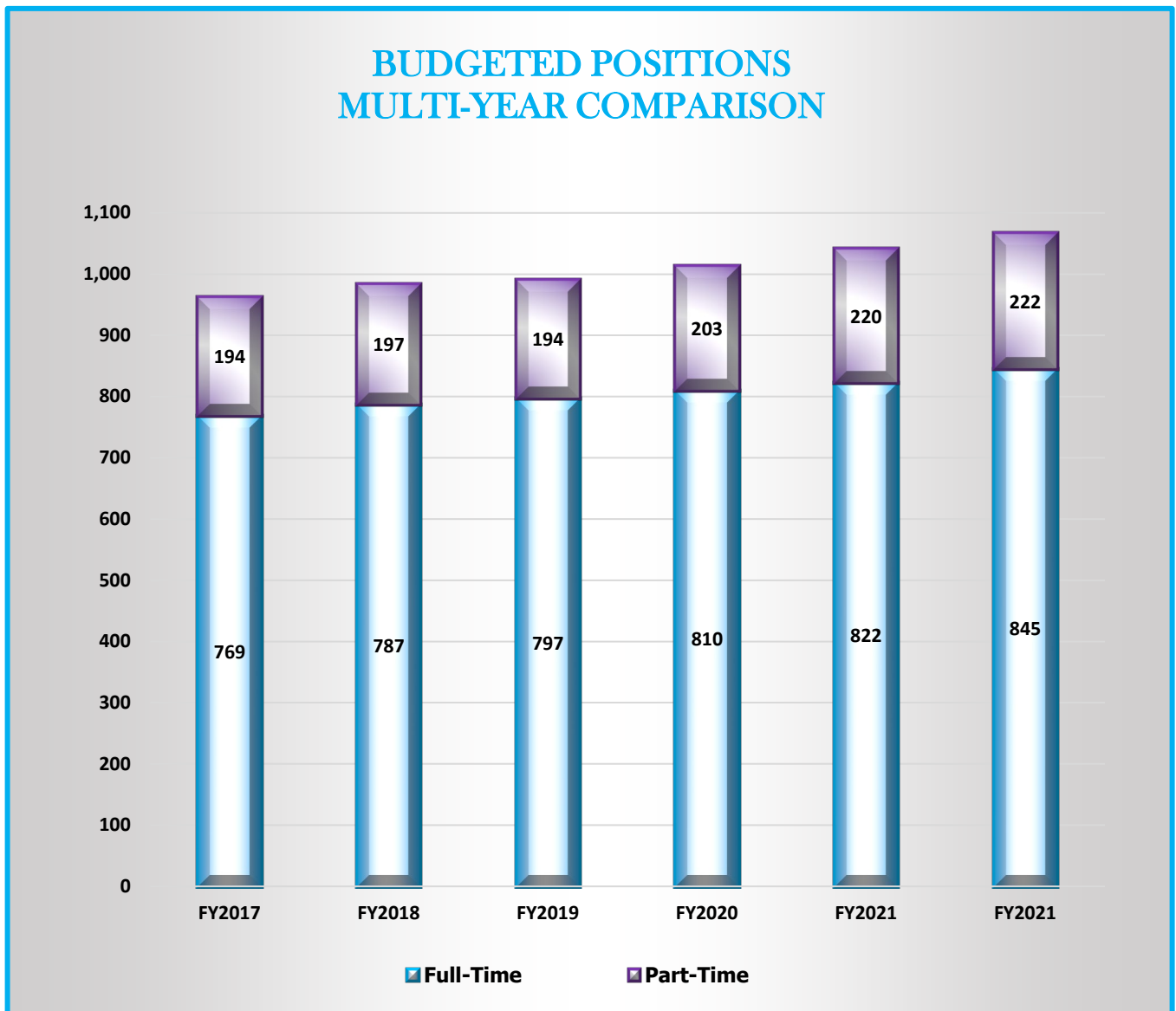


BUDGET OVERVIEW

Personnel Services

The total number of full-time budgeted positions for fiscal year 2022 is 845 and 222 for part-time positions. The City has twenty-three (23) additional full-time and two (2) more part-time positions budgeted in FY2022 than it did in fiscal year 2021.

Personnel Services increase in fiscal year 2022 is largely driven by the additional positions and reclassifications, compensation increases for general employees, estimated increases for Fire Rescue and FOP employees (pending contract negotiations).



BUDGET OVERVIEW

Operating Capital/Capital Improvement Projects

Capital expenditures in the citywide proposed budget totals \$44,880,495. Of this total \$17,682,394 or 44.5% is attributed to the Capital Projects Funds; \$19,959,263 or 44.5% is for the Utility Funds (Water/Wastewater Services, Series 2020 Utility System Revenue Note and Repair and Replacement); \$3,420,907 or 7.6% is for the Special Revenue Funds; and \$3,817,931 or 8.5% is for the General Fund.

❖ **General Fund - \$3,817,931**

- ✓ City Clerk \$8,000
- ✓ Procurement \$17,000
- ✓ Information Technology \$399,400
- ✓ Planning and Zoning \$10,000
- ✓ Central Services-Crafts \$39,000
- ✓ Central Services-Facilities Maintenance \$150,000
- ✓ Other General Government \$207,137
- ✓ Police \$1,172,000
- ✓ Fire \$344,800
- ✓ Fire/Rescue \$343,000
- ✓ Public Works \$11,000
- ✓ Library \$58,500
- ✓ Parks \$680,500
- ✓ Recreation \$25,000
- ✓ Tennis Center \$164,394
- ✓ Aquatics Complex \$139,200
- ✓ Equestrian Center \$49,000

❖ **Special Revenue Funds - \$3,420,907**

- ✓ Library Board Fund \$41,500
- ✓ Road and Traffic Control Fund \$177,000
- ✓ Building \$3,202,407

❖ **Capital Project Funds - \$17,682,394**

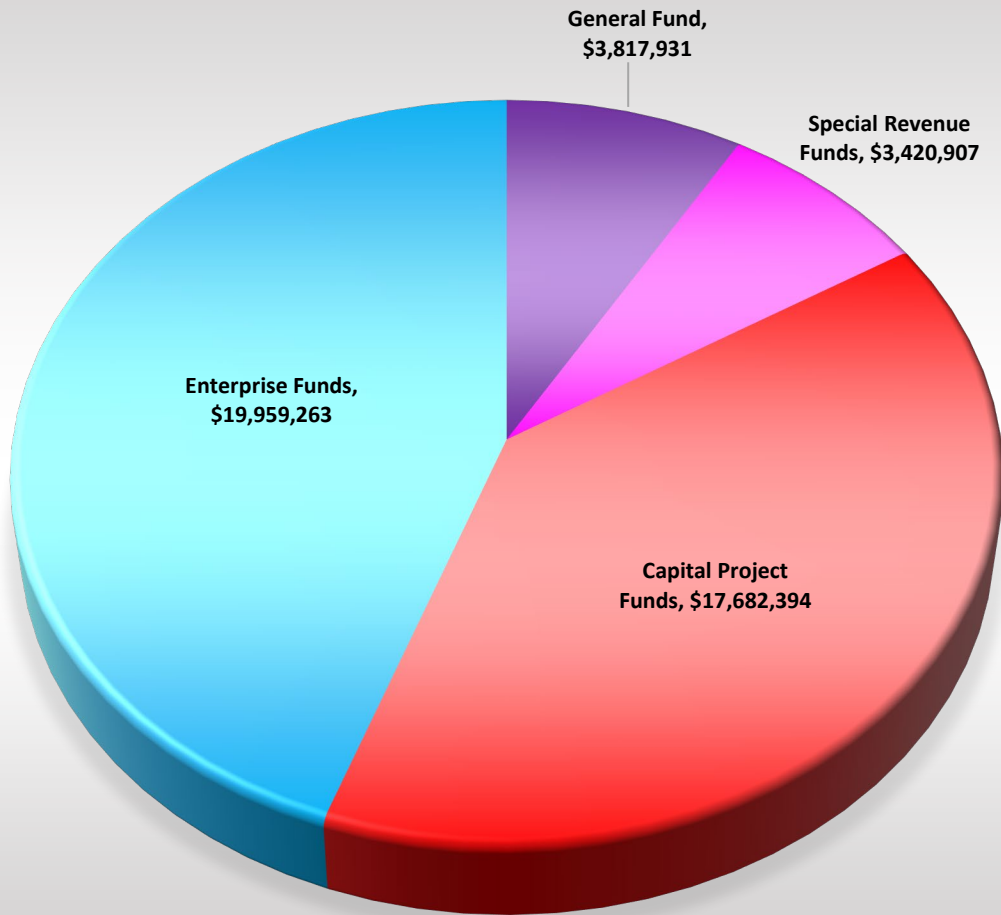
- ✓ 2017 Ad Valorem Bond Construction \$17,377,394
- ✓ Community Redevelopment Agency Construction \$305,000

❖ **Enterprise Funds - \$19,959,263**

- ✓ Plantation Preserve Golf Course - \$154,900
- ✓ Utilities Funds \$19,804,363

BUDGET OVERVIEW

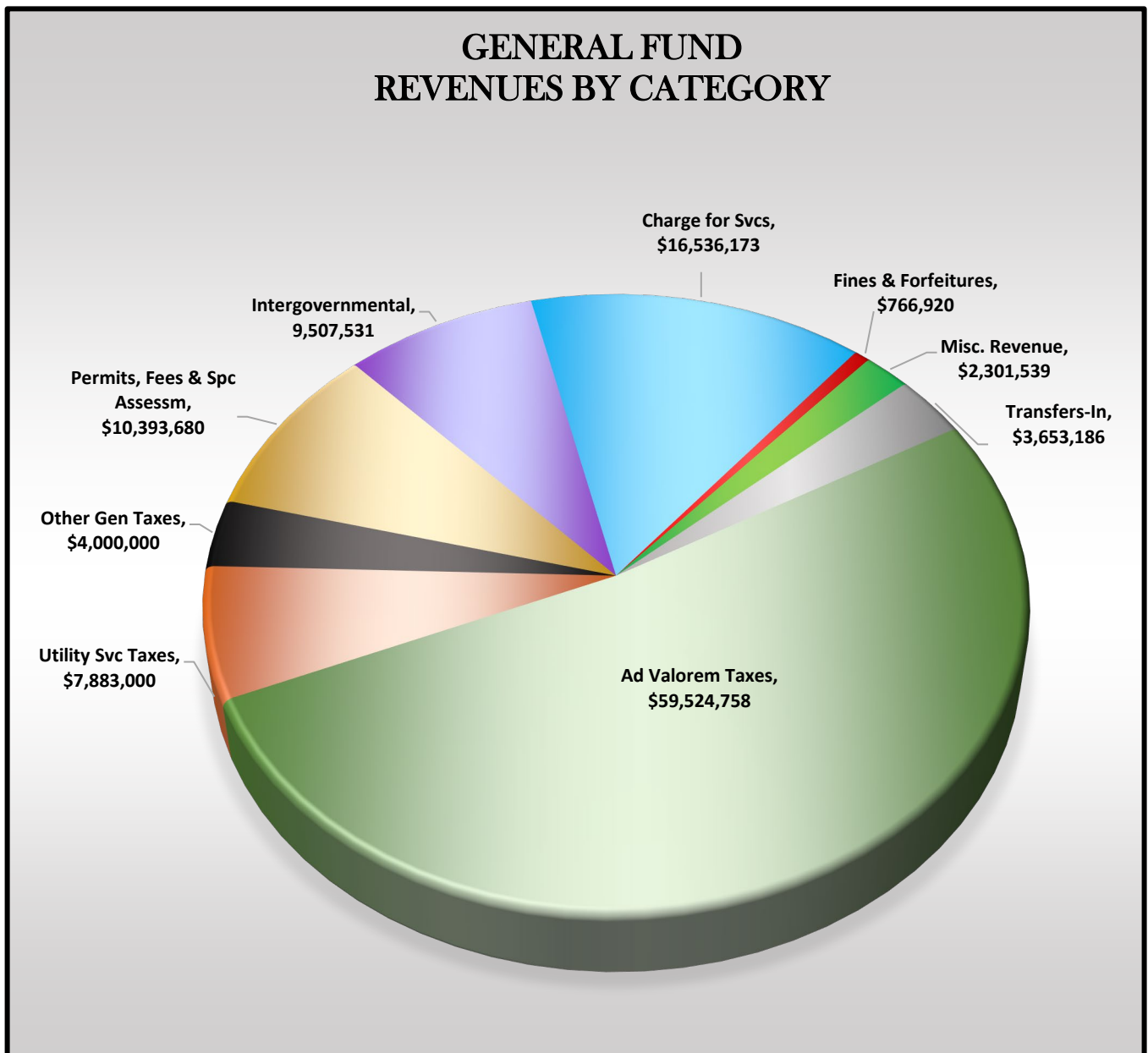
CAPITAL EXPENDITURES - ALL FUNDS



BUDGET OVERVIEW

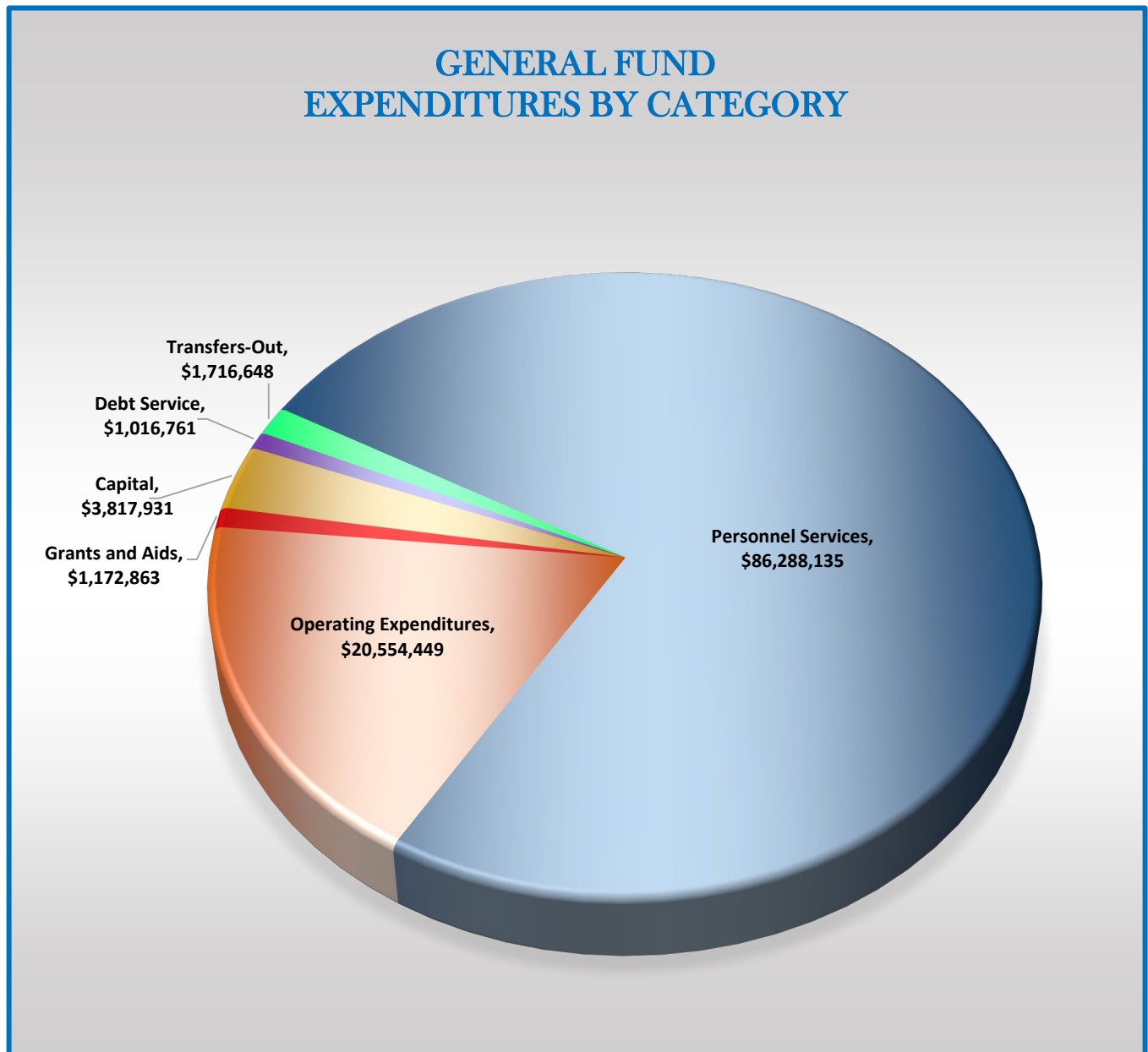
GENERAL FUND

The fiscal year 2022 General Fund Budget totals \$114,566,787 which is an increase of \$637,154 or 0.6% when compared to the Fiscal Year 2021 Amended Budget. Revenues in the General Fund are as follows: Operating Revenues total \$110,913,601; Transfers-In \$3,653,186; no Fund Balance has been used to balance the FY2022 Proposed Budget.



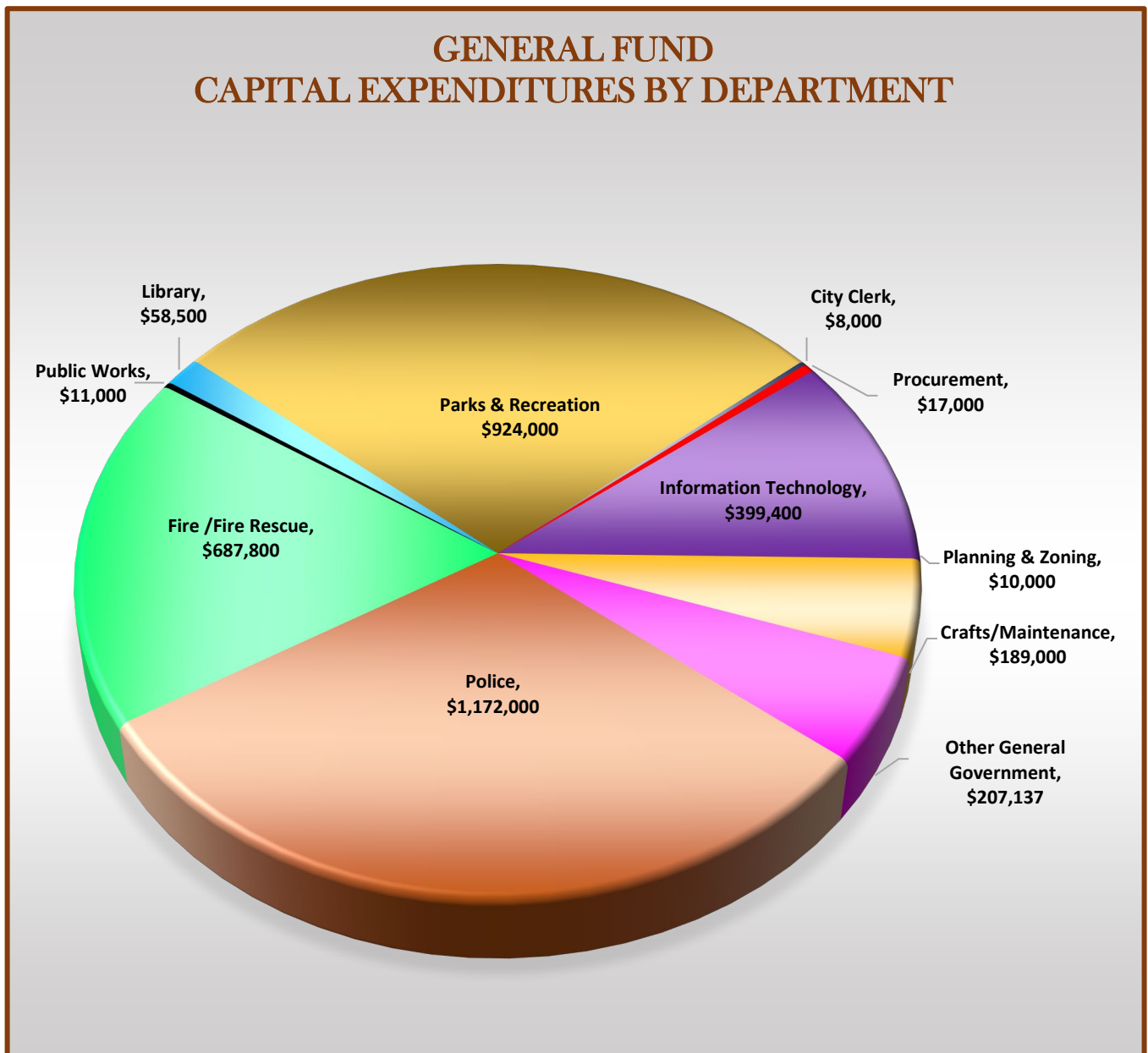
BUDGET OVERVIEW

The expenditures for the FY2022 Proposed Budget for the General Fund total \$114,566,787 from which \$86,288,135 or 75.3% is allocated to Personnel Service costs; \$20,554,449 or 17.9% is allotted to Operating Expenditures (services, materials & supplies); \$1,172,863 or 1.0% is assigned to Grants and Aids; \$3,817,931 or 3.3% is allocated to Capital (operating & CIP); \$1,016,761 or 0.9% is assigned to Debt Service payments; and \$1,716,648 or 1.5% is for Transfers-out between funds.



BUDGET OVERVIEW

The General Fund capital budget of \$3,817,931 from which \$830,537 is allotted to the General Government Departments (City Clerk, Procurement, Information Technology, PZDE, Crafts, Maintenance, and Other General Government); \$1,859,800 is allocated to the Public Safety Departments (Police, Fire, and Rescue); \$11,000 is assigned to the Transportation & Physical Environment Department (Public Works); and \$1,116,594 is allotted to the Cultural & Recreation Departments (Library, Parks, Recreations, Tennis, Aquatics and Equestrian).



BUDGET SUMMARY

ESTIMATED REVENUES	GENERAL FUND	SPECIAL DISTRICTS	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
Taxes: Millage per \$1,000							
Ad Valorem Taxes-City: 5.8000 Mills	59,524,758	-	-	-	-	-	59,524,758
Ad Valorem Taxes-Bond: 0.4007 Mills	-	-	-	4,049,093	-	-	4,049,093
Ad Valorem Taxes-Plantation Midtown: 0.9707 Mills	-	1,472,021	-	-	-	-	1,472,021
Ad Valorem Taxes-Plantation Gateway: 1.9160 Mills	-	614,852	-	-	-	-	614,852
Utility Service Taxes	7,883,000	-	-	-	-	-	7,883,000
Other General Taxes	4,000,000	-	3,870,405	-	-	-	7,870,405
Permits, Fees & Special Assessments	10,393,680	-	3,615,000	15,352	-	1,302,408	15,326,440
Intergovernmental	9,507,531	-	1,842,353	-	-	-	11,349,884
Charges for Services	16,536,173	-	186,000	-	-	40,365,656	57,087,829
Fines & Forfeitures	766,920	-	-	-	-	-	766,920
Impact Fees	-	-	570,000	-	-	602,000	1,172,000
Miscellaneous Revenue	2,301,539	57,550	331,100	5,670	251,200	585,700	3,532,759
Other Sources	-	-	-	-	-	550,000	550,000
TOTAL SOURCES	110,913,601	2,144,423	10,414,858	4,070,115	251,200	43,405,764	171,199,961
Transfers In	3,653,186	944,758	-	2,066,419	607,316	3,460,110	10,731,789
Fund Balances/Reserves/Net Assets	-	(1,108,350)	5,731,831	(69,628)	16,976,378	16,239,511	37,769,742
TOTAL REVENUES, TRANSFERS & BALANCES	114,566,787	1,980,831	16,146,689	6,066,906	17,834,894	63,105,385	219,701,492
EXPENDITURES							
Personnel Services	86,288,135	-	5,044,828	-	-	12,983,152	104,316,115
Operating Expenditures	20,554,449	653,500	5,023,729	3,750	152,500	21,768,995	48,156,923
Grants and Aids	1,172,863	137,035	1,700,138	-	-	-	3,010,036
Capital	3,817,931	-	3,420,907	-	17,682,394	19,959,263	44,880,495
Debt Service	1,016,761	26,308	-	5,795,456	-	1,715,609	8,554,134
Non-Operating	-	-	-	-	-	52,000	52,000
TOTAL EXPENDITURES	112,850,139	816,843	15,189,602	5,799,206	17,834,894	56,479,019	208,969,703
Transfers Out	1,716,648	1,163,988	957,087	267,700	-	6,626,366	10,731,789
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES	114,566,787	1,980,831	16,146,689	6,066,906	17,834,894	63,105,385	219,701,492

BUDGET SUMMARY

MAJOR REVENUE SOURCES AND TRENDS

Ad Valorem Taxes (General Fund) - \$59,524,758

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 FY2022 budget year is 5.8000 mills.

Ad valorem revenue is the largest revenue source for the General Fund. In FY2022 ad valorem revenues are estimated at \$59,524,758 (includes delinquent taxes) representing 52.0% of the total General Fund revenue.

Based on the taxable values report provided by the Broward County Property Appraiser on July 1, 2021, the City of Plantation realized an increase in property values of 5.87% or \$589,939,692 when compared to last year's adjusted taxable values. This increase represents approximately \$2.6 million in additional revenues in FY2022.

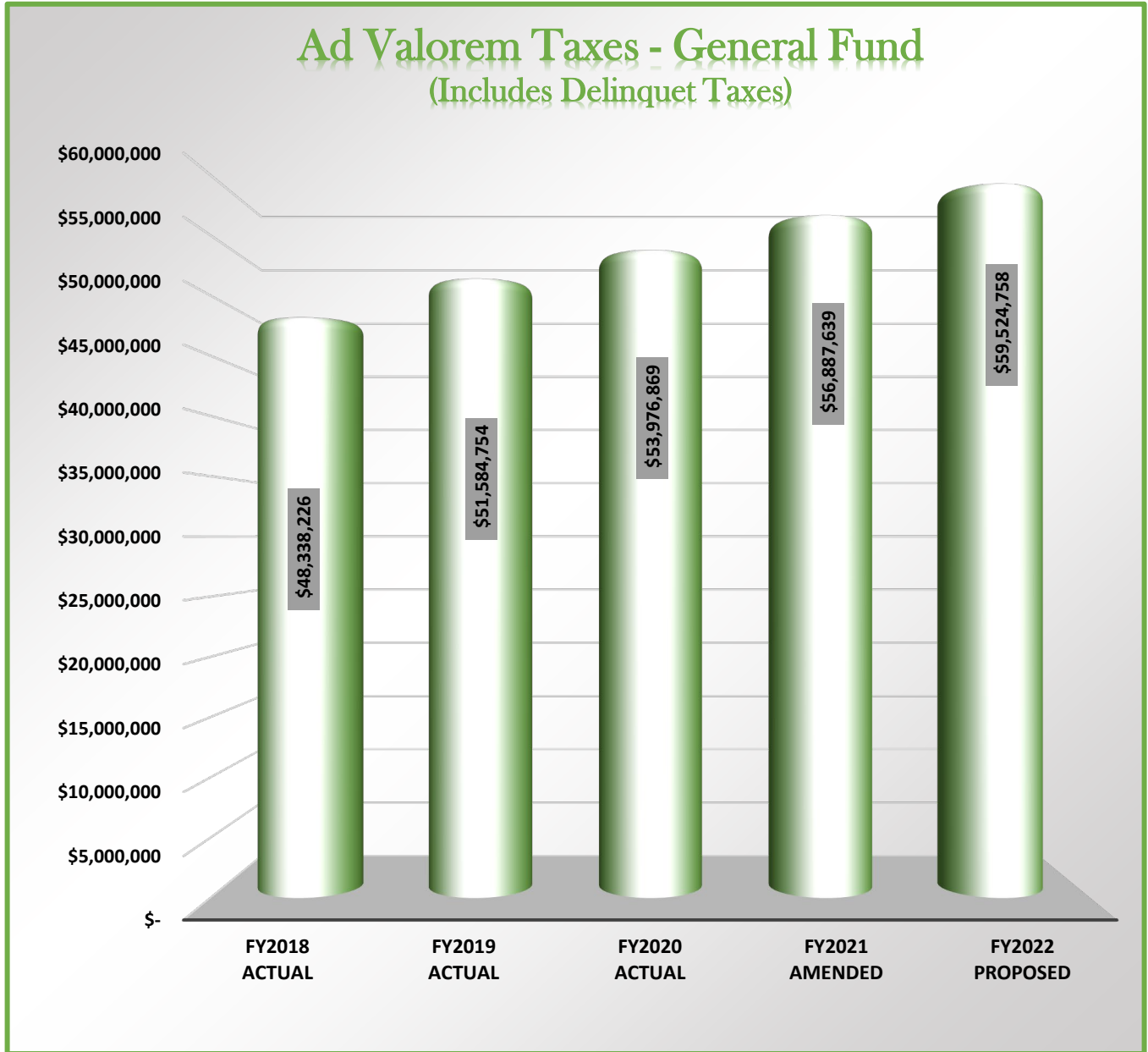
Ad Valorem Taxes (Special Districts) - \$2,086,873

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).

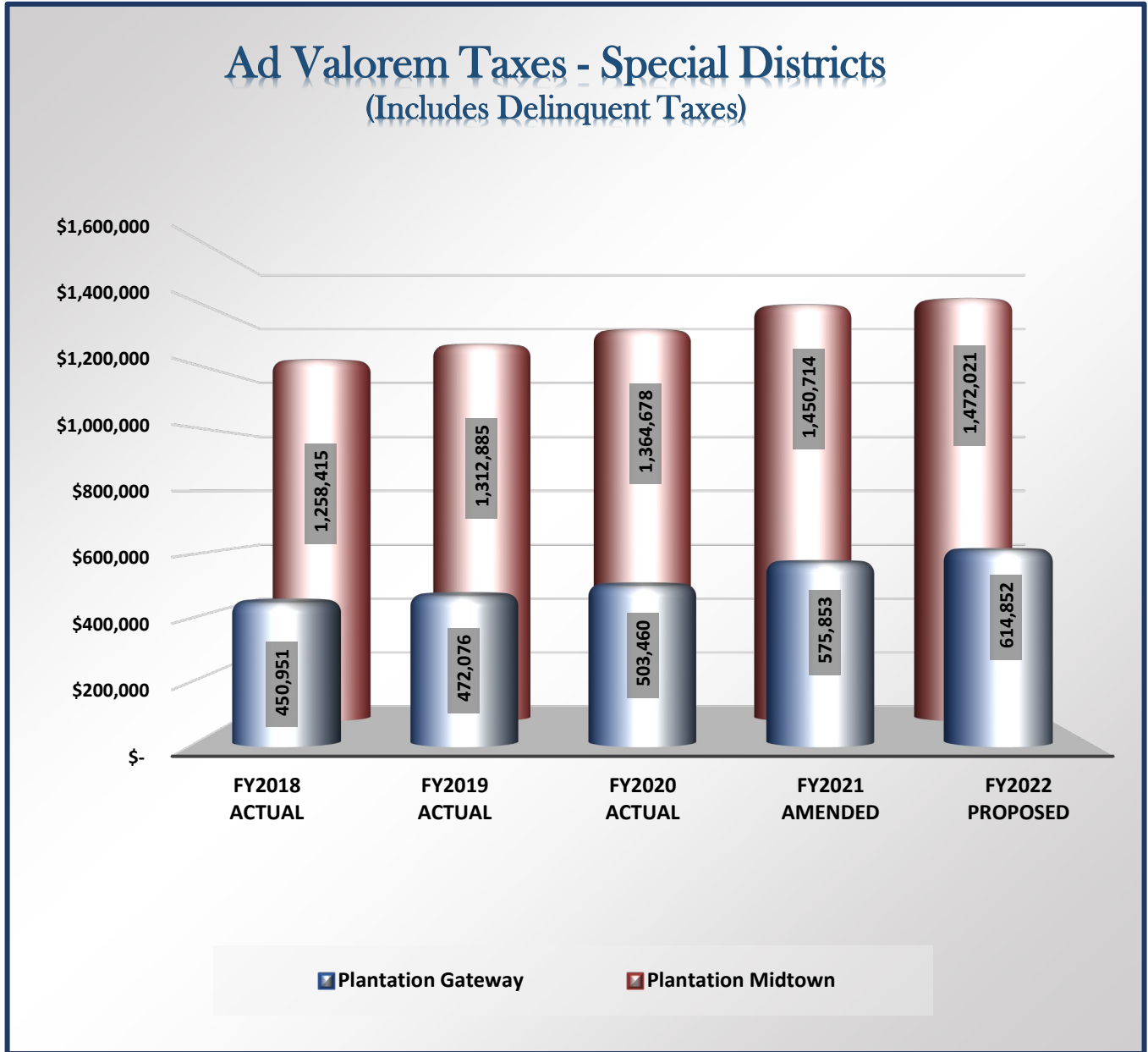
The proposed millage rate for the Plantation Gateway District is 1.9160 mills for FY2022. Property values in the Gateway District increased 8.17% or \$25,045,780 when compared to last year's adjusted taxable values. This increase represents \$38,999 in additional ad valorem revenues in FY2022.

The proposed millage rate for the Plantation Midtown District is 0.9707 mills in FY2022. Property values in the Midtown District increased 5.79% or \$86,426,187 when compared to last year's adjusted taxable values. This increase represents \$21,307 in additional ad valorem revenues in FY2022.

BUDGET SUMMARY



BUDGET SUMMARY



Utility Service Taxes (General Fund) - \$7,883,000

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 FY2022 shows an increase of \$44,000 or 0.6% when compared to the FY2021 amended budget.

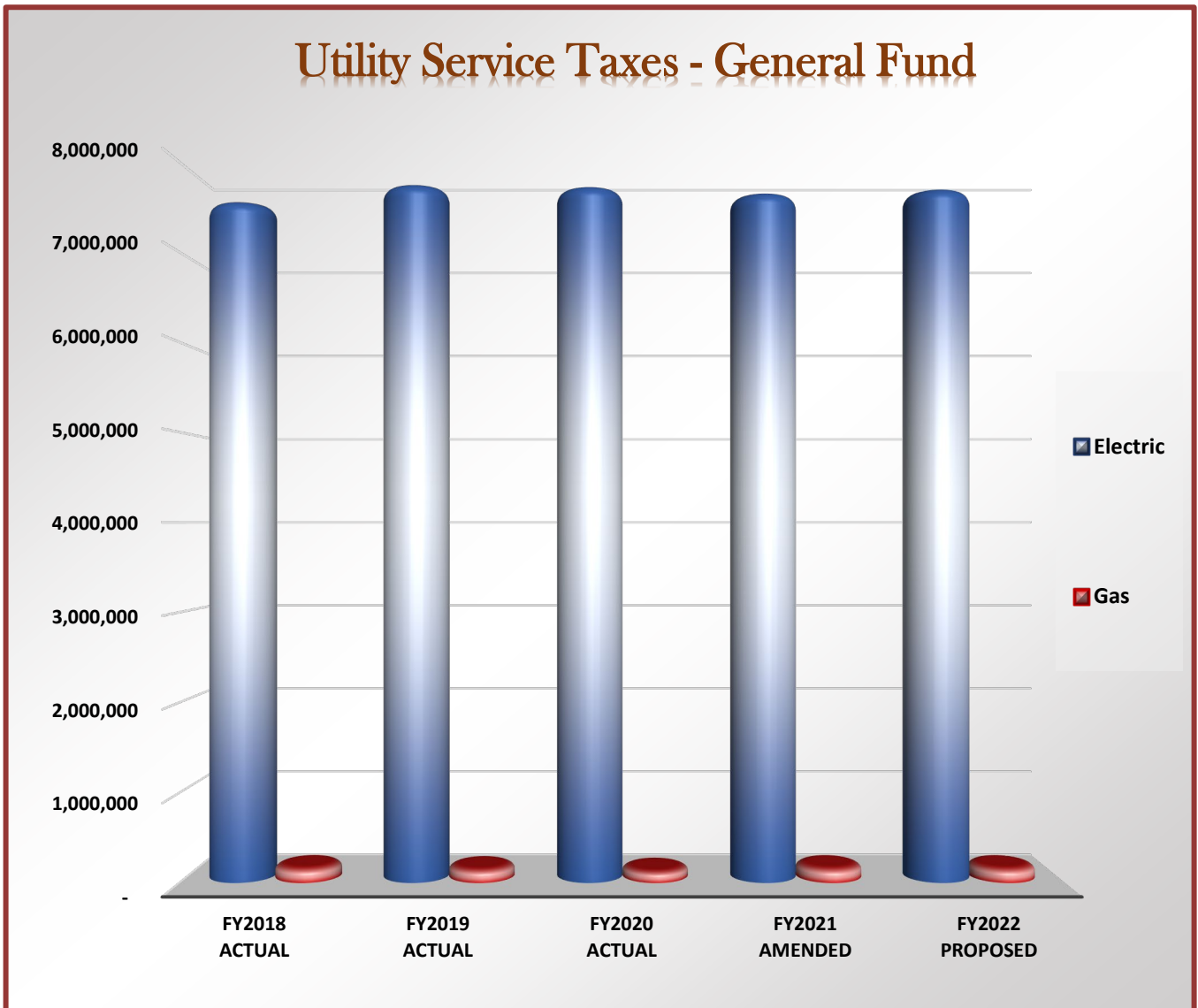
BUDGET SUMMARY

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 FY2022 revenues from this source are projected to reach \$7,723,000 which is an increase of \$44,000 or 0.6% over FY2021. 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 FY2022. There is no increase when compared to FY2021 revenues.



BUDGET SUMMARY

Other General Taxes - \$7,870,405

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 76.3% of the Other General Taxes category in the General Fund and is 38.8% 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 FY2022 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.

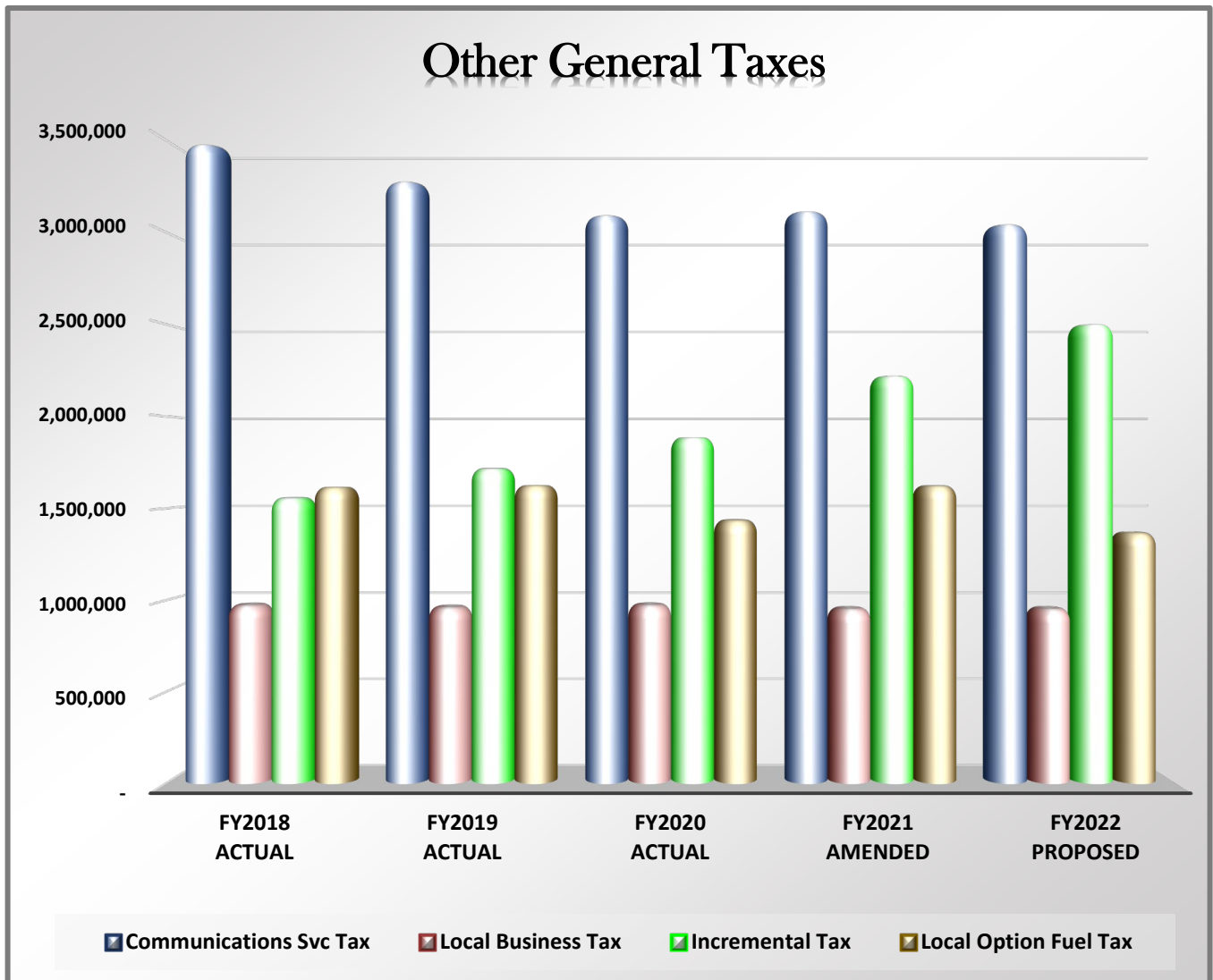
The projected County Shared Local Option Fuel Tax revenues budgeted in FY2022 are \$1,365,000 which is a 15.9% or \$257,400 decrease from the prior year.

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 FY2022 is \$2,505,405 which is 12.7% or \$282,514 increase from FY2021.

Overall, the proposed budget for Other General Taxes revenue in FY2022 shows a decrease of \$45,792 or 0.6% when compared to the FY2021 amended budget.



BUDGET SUMMARY

Permits, Fees & Special Assessments - \$15,326,440

The Permits, Fees and Special Assessments revenue category includes Building, Police, Fire and Engineering Permits and Surcharges, Franchise Fees and Stormwater Utility Assessment Fees. In FY2022 the total permit fees and special assessment revenue citywide increased \$268,486 or 1.8% when compared to the FY2021 amended 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 and Surcharge fee revenues are 23.6% in the Permits, Fees and Special Assessments category. Building Permit and Surcharge revenues are estimated at \$3,615,000 in FY2022.

Building permit revenues continue on an upward trend, and showed no signs of slowing down during 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 \$10,393,680 which reflects a decrease of \$143,235 or 1.4% when compared to last year's amended budget. The decrease in the General Fund is due to the reduction in collection for the Police Permits, Tree Beautification fees, Towing fees and PAL Non-Resident fees.

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 2022, Franchise Fees revenue is 82.3% of the Permits, Fees and Special Assessments category, and 7.5% 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% of gross revenues
- Towing 25% of tow fee (administrative fee)

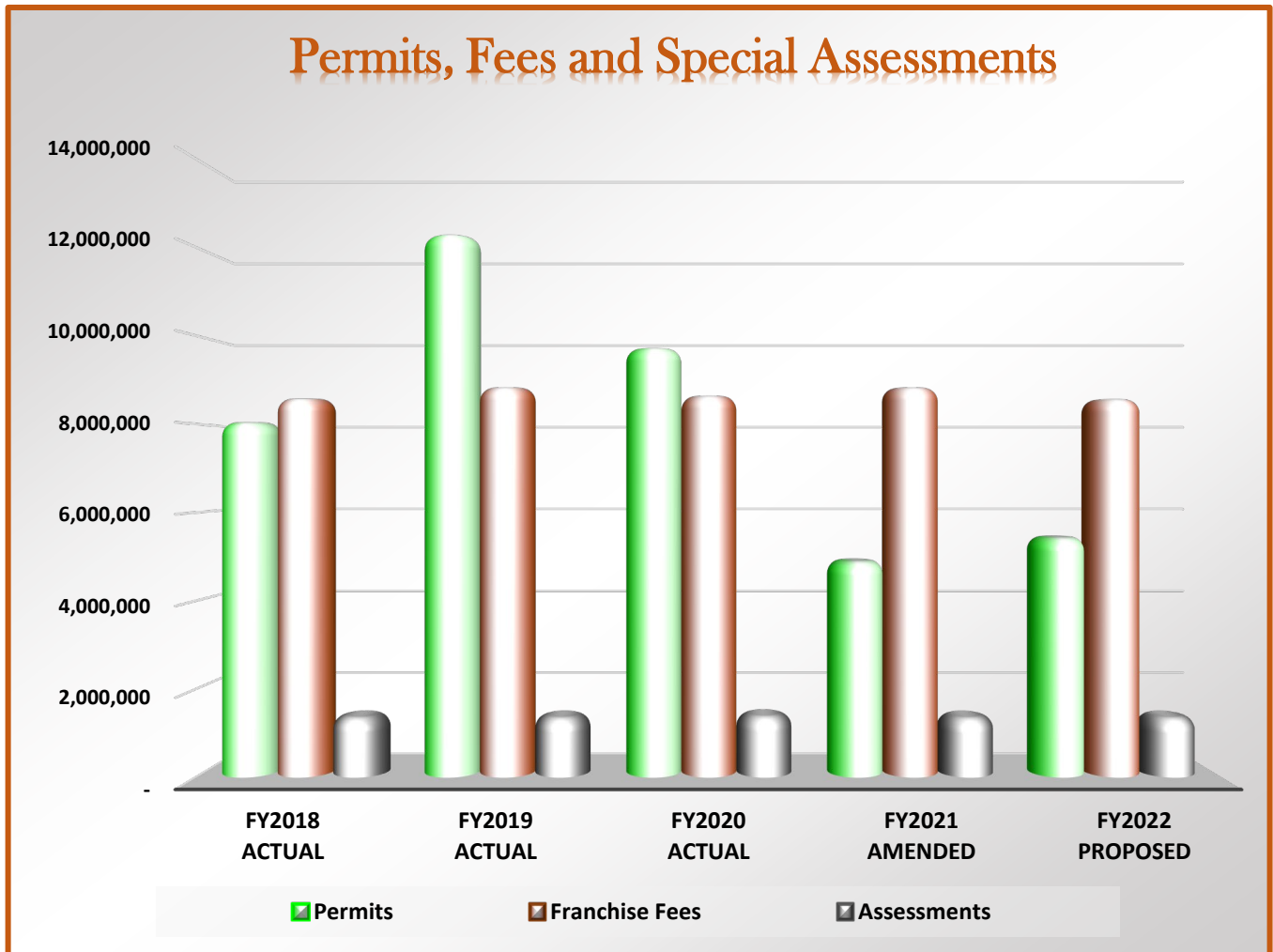
These revenues mostly increase and decrease with the economy and the population of the City. Revenues are estimated based on contracted rates, historical receipts, and economic trends.

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 support the planning, construction, operation and maintenance of stormwater management systems in the City of Plantation. The fees also support 100% of operations and capital costs of the stormwater system. The projected non-ad valorem assessment revenues for the Stormwater Utility in FY2022 are \$1,268,398.



BUDGET SUMMARY

Intergovernmental - \$11,349,884

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 follow 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 74.5% of the Intergovernmental revenues in the General Fund (\$7,078,960). 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 increase 4.1% or \$278,200 in FY2022 when compared to the FY2021 amended budget.

During the FY2021 budget process the Sales Tax and Half Cent Sales Tax revenue estimates were reduced to 80% of those amounts budgeted in FY2020 due to the impact of the Coronavirus on these revenue streams. However, to the surprise of many, both of these revenue sources performed much better than expected during the pandemic. Although we are confident that these revenues will continue to do well as we move forward, we remain cautious and conservative and project only a minimal increase for FY2022.

County Shared Revenue:

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 FY2022 shows a slight increase of \$10,000 when compared to the previous fiscal year's amended budget.

Police Officers' Casualty Insurance and Firefighters' Property receipts have been increasing during the past few years. Revenues for this source in FY2022 are projected at \$1,478,571 which is an increase of \$30,778 or 2.1% when compared to the previous fiscal year's amended budget.

BUDGET SUMMARY

Grants:

Grant revenue is economic aid issued by Federal, State and, or Local government. A grant is a way the government body funds projects to provide public services, support critical recovery initiatives and many other programs.

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 \$720,000 which is an increase of \$22,000 or 3.2% when compared to the FY2021 amended budget.

Special Revenue Funds

Special Revenue Funds projected revenue for FY2022 is \$1,842,353.

Road and Traffic Control Fund estimates revenue for transportation in the amount of \$700,000 which is a decrease of \$25,000 or 3.4% when compared to the FY2021 amended budget.

State Housing Initiative Partnership (SHIP) State grant amounts to \$600,138 in FY2022. This revenue is designated to aid qualified applicants to repair and or purchase homes in the City.

Community Development Block Grant (CDBG) Federal grant revenue is \$542,215 in FY2022. This grant revenue will cover housing rehabilitation expenditures (\$252,428); public services such as: ARC Broward, Impact Broward, Women in Distress (\$81,344) and home purchases assistance (\$100,000).

Impact Fees - \$1,172,000

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.

The Impact Fees Fund proposed revenue for FY2022 is \$570,000 which is an increase of \$165,185 or 40.8% when compared with last year's amended budget. Water & Wastewater Capacity Funds proposed revenues total \$602,000.

BUDGET SUMMARY

Projects generating impact fees in FY2022 include:

❖ Arkham Apartments	7----Units
❖ Bank of America Plaza	10,000----SF Daycare
❖ Chabad Lubavitch	4,500----SF Daycare
	1,500----SF Church
	6,850----SF Retail
❖ Enclave	43----Single Family Residences
❖ Plantation Palms	111----Units
❖ Plantation Pointe Office/Garage	13,000----SF Retail
❖ Plantation Pointe Office/Retail	133,341----SF Office
	800,000----SF Retail
❖ Plantation Walk North	329----Units
❖ Plantation Walk Hotel	86,000----SF
❖ Plantation Circle K	2,500----SF Service Station
❖ Pollo Campero	2,625----SF fast food
❖ Pulte Townhomes @ Midtown	86----Townhouses
❖ Reflections in the Acres	37----Single Family Residences
❖ Sunrise Logistics	103,300----SF warehouse
❖ Wawa (1 S. Pine Island)	7,000----SF Service Station
❖ 201 S. State Road 7	6,000----SF Retail
❖ 8601 W Sunrise Blvd	391----Units
	150,000----SF Office
	5,000----SF Retail

Charges for Services - \$57,087,829

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 29.0% or \$16,536,173 of the charges for services revenue category in FY2022. 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 cost allocation fees.

BUDGET SUMMARY

Charges for Service revenues are projected to increase \$200,126 of 1.2% when compared to the FY2021 amended budget. The increase is mainly due to the annual increase in cost allocations charged to the Building and Utilities Fund for services rendered by General Fund internal services departments such as Administration, Finance, City Clerk, Information Technology, Human Resources and Public Works.

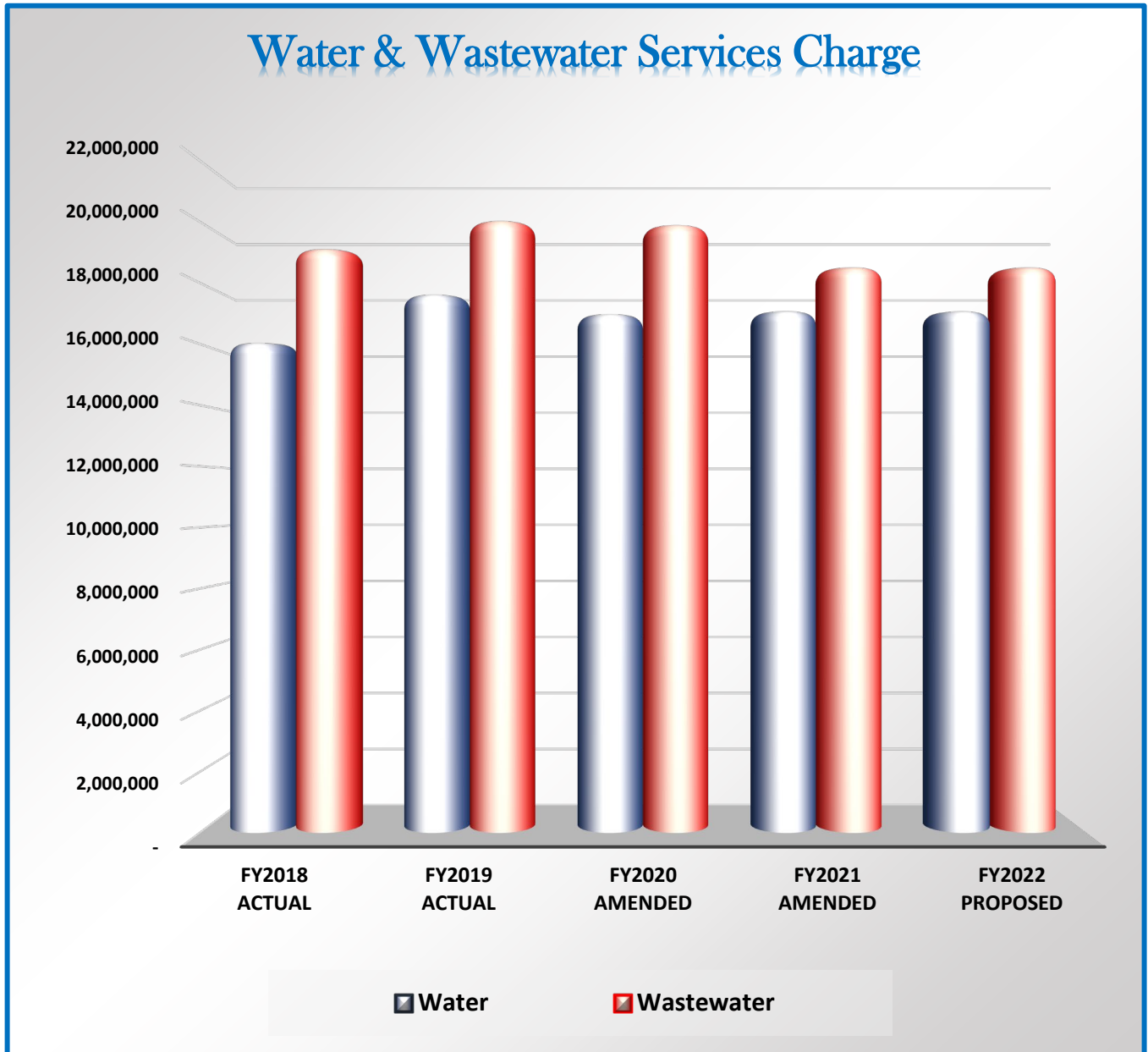
Also included in this category are the revenue streams of the Parks, Recreation, Tennis, Aquatics and Equestrian Departments which were impacted greatly by the Coronavirus in FY2020 and FY2021. These revenues were stalled for a time due to facility closures citywide. At this time, facilities are open offering programs on a limited basis; however, they are expected to be fully operational in FY2022. As a precautionary measure to offset any lingering effects of the Coronavirus in FY2022, the budget projections for program revenues remain unchanged and/or reduced from the previous fiscal year. This preemptive measure resulted in a decrease of \$22,000 in the programs revenue projections.

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 FY2022 are \$36,109,504 or 63.3% of the total projected amount in this category. 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.

BUDGET SUMMARY



BUDGET SUMMARY

MAJOR EXPENDITURES/EXPENSES AND TRENDS

The proposed fiscal year 2022 citywide expenditures decreased by \$19,849,608 or 8.3% when compared to the FY2021 amended budget. \$14.3 million of this decrease is due to the removal of the General Employees' and Firefighters' Pensions from the citywide budget. Both pension boards voted to outsource the administration of all pension activities to a third-party vendor; therefore, these pensions will no longer be included in the citywide budget.

- ❖ The City's primary operating fund, the General Fund proposed budget is \$114,566,787 which represents an increase of \$637,154 or 0.6% from the fiscal year 2021 amended budget. Approximately 75.3% of the General Fund budget is related to personnel costs. In fiscal year 2022 personnel costs in the General Fund show an increase of \$1,468,346 or 1.7% when compared to the FY2021 amended budget. This increase is primarily due to the addition of 11 full-time and 2 part-time positions, 3% merit increases for General Employees, estimated increases for Fire Rescue and FOP Employees pending contract negotiations.
- ❖ Special District Funds (Midtown and Gateway) proposed budget is \$1,980,831 which is a decrease of \$373,443 or 15.9% when compared to the FY2021 amended budget. The decrease is due to the Plantation Midtown Development District budgeting zero capital projects in FY2022 compared to \$400,000 budgeted for capital projects in FY2021.
- ❖ The Special Revenue Funds proposed budget is \$16,146,689 which is an increase of \$898,530, or 5.9% when compared to last year's amended budget. The additional costs are primarily in the Building Fund which shows an increase in personnel costs due to the addition of 2 full-time positions; increases in operating costs in the areas of outside service fees, fuel electricity, supplies and hand tools and minor equipment, and increases in capital costs due to the addition of three new vehicles, security cameras for the lobby area and two capital projects related to the new building and building department expansion.
- ❖ Debt Service Funds proposed budget for FY2022 is \$6,066,906 this is a decrease of \$12,291 or 0.2% when compared to the FY2021 amended budget.

The Non-Ad Valorem Bond debt service in FY2022 totals \$2,103,406 which is a decrease of \$10,791 or 0.5% when compared to the FY2021 amended budget.

The Ad Valorem Bond debt service proposed budget is \$3,963,500 which shows a minimal decrease of \$1,500 or 0.04% when compared to the FY2021 amended budget.

BUDGET SUMMARY

- ❖ The Capital Project Funds proposed budget for FY2022 is \$17,834,894 which is a decrease of \$2,919,491 or 14.1% when compared to the FY2021 amended budget.

The CRA Designated Capital Improvements and Reserves proposed budget is \$307,500 which is an increase of \$105,000 or 51.9% when compared to the FY2021 amended budget. The increase is primarily due to the addition of a new capital project to heighten pedestrian crossings.

The 2017 Ad Valorem Bond Construction Fund totals \$17,527,394 in FY2022. This is a decrease of \$3,024,491 or 14.7% when compared to the FY2021 amended budget. The decrease is due to the progress and or completion of projects in all three construction silos.

Public Safety silo:

Fire Stations 1 & 5 and the Police Gun Range are expected to be completed by the end of 2021. The final project in this silo (Fire Station 2) is expected to be completed during FY2022.

Parks and Recreation silo:

Activity is in full swing, projects currently under construction are the Multi-Use Trails (MURT), Pine Island Park reconstruction and the Pop Travers Facility renovation. These projects are expected to be completed in FY2022.

Public Works/Stormwater silo:

Various drainage improvement projects were completed in FY2021. In addition, the road repaving projects, which have made significant strides, has completed 10 locations throughout the City. The final two projects are expected to be completed in FY2022.

- ❖ Enterprise Funds which includes Golf, Utilities and Stormwater proposed budget is \$63,105,385 which is a decrease of \$3,700,904 or 5.5% when compared to last year's amended budget.

The Plantation Preserve Golf Course proposed budget totals \$5,152,434 which is an increase of \$160,428 or 3.2% when compared to fiscal year 2021 amended budget. The increase is primarily in the area of operations which increased \$119,778 or 2.9% due to the rising cost of labor. Additionally, the capital budget increased by \$40,650 or 35.6% due to request of various pieces of equipment required to maintain the golf course and club house.

The Utility Funds proposed budget totals \$56,477,711 which is a decrease of approximately \$3,968,324 or 6.6% when compared to the fiscal year 2021 amended budget. This decrease is related to a reduction in capital projects activity and in part to a reduction in debt service. The capital projects activity decreased by \$643,137 primarily in the Series 2013 & 2020 Utility System Revenue Note Construction Funds. There are two remaining projects funded by the

BUDGET SUMMARY

Series 2013 Note which are expected to be completed by the end of FY2022. The Advanced Metering Infrastructure project funded by the Series 2020 Note is currently on schedule and is expected to be completed during the FY2022 budget year.

The Utilities Fund debt service decreased by \$2.6 million in FY2022. This significant decrease is due to the payoff of the Series 2013 Utility System Revenue Note in April 2021. The Note was paid off three years early, which resulted in the saving of approximately \$1.4 million in interest cost savings over the life of the loan.

The Stormwater Utility Fund proposed budget totals \$1,475,240 which is \$106,992 or 7.8% increase when compared to the fiscal year 2021 amended budget. The increase is due to higher costs of maintaining the stormwater system.

Below are the primary factors and notable trends impacting expenditures/expenses in FY2022:

Personnel Services \$104,316,115

Personnel costs citywide for fiscal year 2022 total \$104,316,115 which is an increase of \$2,372,185, or 2.3% over fiscal year 2021. This increase is a result of the addition of 23 full-time and 2 part-time positions, a 3% merit increase for general employees, and estimated increases for Fire Rescue and FOP employees (pending contract negotiations). Offsetting some of these increases were some reductions in the city's required contributions to both the General and FOP pension plans.

Also included in the personnel category is a provision for healthcare costs. 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 with the goal from health insurance claims and pharmaceutical costs. Since its grand opening, the Wellness Care Center has saved the city over \$7.6 million.

Another example of the city's commitment to reduce 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 \$1.9 million in FY2022.

Total budgeted full-time positions in all funds for fiscal year 2022 are 845; part-time positions 222. Positions budgeted for the Mayor and Councilmembers remain at 6. There is an increase of 23 full-time and 2 part-time positions when compared to the FY2021 budget.

BUDGET SUMMARY

Below are the personnel changes contributing to the increase in personnel costs:

❖ **General Fund**

The General Fund in fiscal year 2022 personnel costs show an increase of \$1,468,346 or 1.7% when compared to the FY2021 amended budget. The General Fund personnel increased by eleven new full-time and two new part-time positions.

- *Office of Mayor/Administration & Risk Management Department* is funding the Assistant City Administrator position. This position is critical element to meet the growing demands of a proactive Administration and City Council.
- *City Clerk Department* is deleting one part-time Senior Office Assistant and adding one full-time Administrative Assistant I instead. This full-time position will be utilized as a backup for the front desk receptionist, mailroom duties, meeting assistance and general office duties. Also, effective in FY2022 the process of billing and collecting business tax receipts is moving to the planning and zoning department and as such the full-time position of Business Tax Receipt Assistant will move along with it. Thus, the net personnel changes for City Clerk is the deletion of 1 part-time position as described above.
- *Procurement Department* is adding a net of two full-time positions as follows: deleting one Procurement Administrator and one Contract Administrator, adding two Procurement Agents, one Procurement Associate and one Procurement Technician. The Procurement Agent positions are necessary in order to start the City's transition from a decentralized to a centralized procurement process. The Procurement Associate and Procurement Technician positions are necessary in order to provide support services to the Procurement Agents and Administrator.
- *Information Technology Department* is adding 2 full-time positions and reclassing 1 position as follows: Adding two I.T. GIS Analysts and reclassifying one I.T. Support Specialist I, to a Support Specialist III. These changes in personnel are needed in order to keep up with increased demand of digital information.
- *Planning, Zoning and Economic Development Department* is adding two full-time positions, one Assistant Director and one Local Business Tax Receipt Assistant. The Assistant Director position will support the Director in managing the volume and range of functions falling under the PZDE Director's authority. As mentioned above the Local Business Tax Receipt Assistant position will support the move of the local business tax function and responsibilities from the City Clerk office.

BUDGET SUMMARY

- Central Services-Crafts Department is adding one full-time Electrician position to assist the department with the increasing demand of electrical workorders from departments citywide.
- *Police Department* is adding three full time positions and deleting one part-position as follows: adding one Community Service Aide, one Digital Evidence Specialist, one Range Master and removing one I.T. Project Specialist.

The Community Service Aide position is requested based on the continued population growth of City and will be used in a wide variety of responsibilities including patrol, traffic, and criminal investigations. The Digital Evidence Specialist position will perform entry-level digital forensic investigative support work on computer and other electronic storage devices for criminal investigations conducted within the Police Department. The Range Master position is being added due to the impending completion of the Gun Range in late 2021. This position will be responsible for the maintenance of the range, armory and related inventory and will provide general training to the department in the use of fire arms.

- *Fire Department* is adding two full-time positions and one part-time position as follows: adding one full-time Fire Captain/Logistics, one full-time EMS Division Chief and one part-time Plans Examiner. The Fire Captain/Logistics position will oversee all the purchasing needs for both Fire and Rescue Divisions. The EMS Division Chief will administer the EMS operations, will operate as the department HIPPA and Compliance Officer and will oversee the Fire and Fire Rescue Department's Infection Control and Health and Safety programs. The Plans Examiner will assist with plan review on a part-time basis. Other personnel changes for FY2022 include one vacant position of a Fire Captain will be reclassified to a Fire & Life Safety Officer and a Purchasing Assistant will be reclassified to an Administrative Assistant II.
- *Fire Rescue Department* is reducing its full-time staff by one for FY2022. The reduction in staff is due to the transfer of the EMS Division Chief position over to the Fire Department. This position was added during the FY2021 budget process; however, upon further review of the responsibilities it was found that this position would be a better fit under the Fire Department.
- Engineering Department is adding one full-time position for an Engineering Inspector/Plans Examiner. The department is also reclassing a Construction Project Supervisor position to a Project Manager I position. The Engineering Inspector/Plans

BUDGET SUMMARY

Examiner will conduct inspections of private public projects to ensure compliance with the applicable FBC and City Codes. The Project Manager I position will be responsible to management various capital improvement projects citywide. The retitle of this position will better align with the current job description and duties.

- *Public Works Department* is adding one GIS Collector full-time position and is reclassing two positions as follows: one GIS Collector/Analyst to a GIS Analyst and one Purchasing Assistant to an Automotive Parts Clerk.
- *Landscaping Department* is reclassing the Chief Landscape Plans Examiner position to an Environmental Arborist/Horticulture Supervisor position.
- *Parks Department* is adding a total of nine full-time positions in FY2022. Although these positions will be new to the Parks Department they are not new to the City. These positions were previously located under the Recreation Department but are being transferred to Parks for FY2022 due to a restructuring of duties and responsibilities. Eight of the nine positions will remain as Maintenance Worker 1 positions the other one position will be reclassified to an electrician position. The Electrician position will expedite the ability to have electrical issues resolved timely and will reduce the amount of electrical work contracted outside the city.

The Parks Department is also reclassing a number of positions as follows: one maintenance Worker I to Craftsman I, one Maintenance Crew leader to Maintenance Foreman. The Craftsman position will provide the ability to have special construction and fabrication projects completed without having to hire outside vendors. The Maintenance Foreman position will allow the Parks Division to re-position a supervisor to assist overseeing the staff, parks, multiple projects, special events and quality control throughout the city.

- *Recreation Department* is transferring 9 Maintenance Worker 1 positions to the Parks Department as detailed above. The department is also deleting one full-time Receivables Specialist, one Maintenance Worker I and one part-time office assistant, in order to add three part-time custodial positions. The director felt this would help him accomplish more for less.

In addition to the above, the Parks Department is reclassing various positions as follows: one Administrative Assistant I to Administrative Assistant II, one Administrative Assistant I to Athletics Coordinator, one Administrative Assistant III to Administrative Assistant II,

BUDGET SUMMARY

one Receivables Specialist to a Parks & Recreation Accounts Coordinator, and one Recreation Services Manager to Parks & Recreation Supervisor/Administrative Services.

- *Tennis Department* is reclassing four Tennis Court Attendant positions to four Facility Attendants, and two Tennis Court Attendants positions to two Maintenance Worker I, positions. These reclassifications will properly reflect the duties the employees currently perform.
- *Aquatics Department* is adding three part-time positions, one Recreation Services Leader, one Special Class Instructor I, and one Special Class Instructor II. The department is also deleting one Pool Maintenance Technician and one Office Assistant. Lastly, the department will reclassify nine Lifeguard II, positions to Lifeguard I.
- By adding the Special Class Instructor, I & II positions, the City will be able to generate more revenue while providing the service that is currently not offered. It will also make it easier to evaluate, manage, and change the offering to meet the needs and demands of the community and residents. The Recreation Services Leader position will assist with the pool/facility maintenance and administrative duties.

❖ **Special Revenue Funds**

The Special Revenue Funds personnel is increasing by two full-time positions as follow:

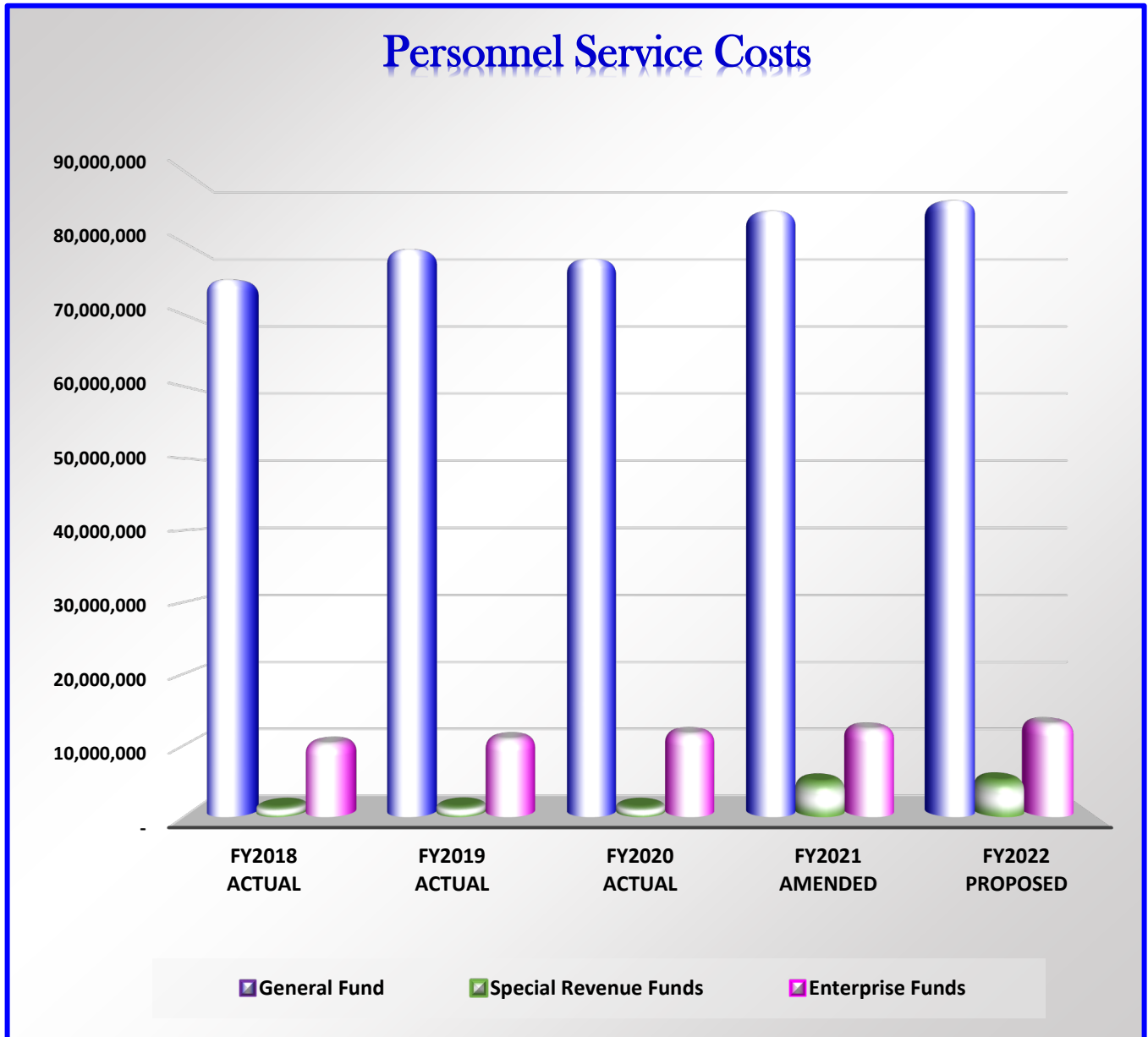
- The Building Fund is adding one Chief Structural Inspector and one Administrative Assistant II. These additions are due to the increased construction activity throughout the City. In addition, the Chief Building/ABO is being reclassified to Assistant Building Official.

❖ **Enterprise Funds**

The Enterprise Funds personnel increased by ten full-time positions as follow:

- Utilities Fund is adding ten Licensed Field Technician III positions. These positions will be added in the Utilities Field Services section to improve service, repair, and restoration times. Currently, there are work orders that remain open due to lack of personnel.

BUDGET SUMMARY



In order 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.

BUDGET SUMMARY

Operating Expenditures/Expenses

Citywide operating expenditures/expenses for fiscal year 2022 total \$48,156,923; which is a decrease of \$12,348,107 or 20.4%, from fiscal year 2021. This significant decrease is due to the removal of the General Employees' and Volunteer Firefighters' Pension Funds which were outsourced to a 3rd Party Vendor who will manage the fund activity going forward.

- ❖ Operating expenditures in the General Fund total \$20,554,449 which is an increase of \$369,913 or 1.8% when compared to fiscal year 2021 amended budget. 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. Due to the uncertainty surrounding COVID, departments were determined to keep increases in operations to a minimum. The most significant reductions in operating expenditures can be seen in the Other General Government Department which shows a reduction in legal fees, litigation services and liability/casualty insurance premiums.

Unfortunately, not all departments were able to contain costs. The following departments saw operating costs increase above the 2.5% allotted: City Clerk's increased 12.0% due to the anticipated cost of updating Muni Code for changes to City Code and possible changes to the City Charter; Municipal Elections increased 92.5% due to the County increasing its cost to participate in the elections process; Procurement increased 9.7% for the addition of a new cloud subscription to Laserfiche (for records retention); Planning and Zoning increased 12.0% for the addition of the Qualified Tax Incentive (QTI) for project Eterias; and Public Works increased 9.8% due to the rising costs of fuel and uniforms.

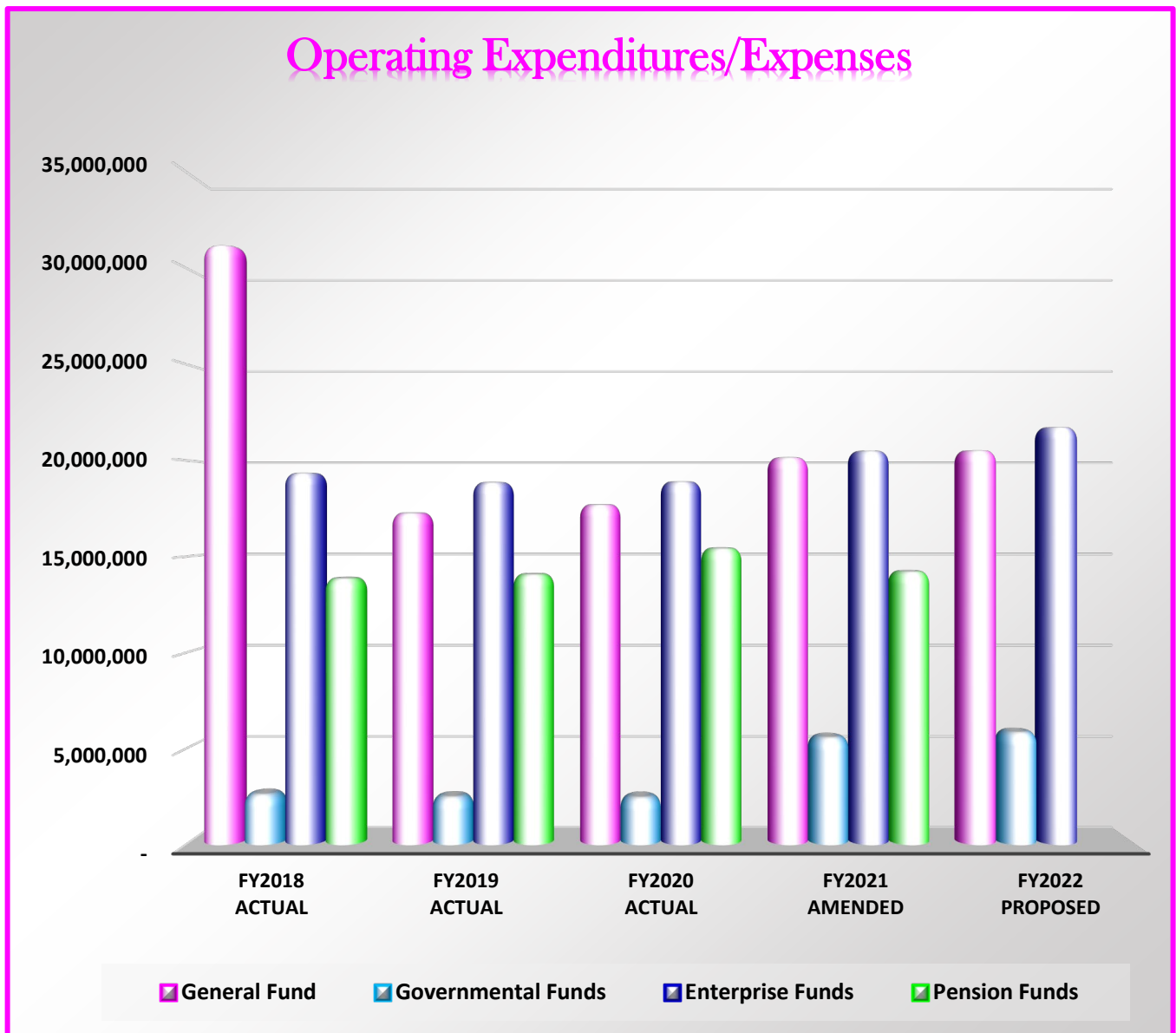
In addition, the Landscape Department shows an operating increase of 66.5% primarily due to the addition of \$100,000 for a consulting services agreement to assist the Environmental Landscape Division in plan review and inspections. The additional cost for the consultants will be partially offset by the reduction in personnel costs related to the retirement of a long-time employee.

- ❖ Operating expenditures in the Special Districts Funds experienced a combined increase of \$96,250 or 17.3% when compared to their FY2021 amended budgets. This increase is primarily in the Plantation Midtown Development District due to the addition of \$100,000 in the Consultants line item for the Broward Mall/Midtown Urban Design Plan.
- ❖ Special Revenue Funds experienced a combined increase of \$182,205 or 3.8% when compared to their FY2021 amended budgets. This increase is primarily in the Building Fund in the following line items: legal services; outside service fees for the Microfilm Imaging Services, the Broward

BUDGET SUMMARY

County Plan Reviewers/Inspectors services and CAP Government Plan Reviewers/Inspectors services; electricity, allocated operating costs, and materials and supplies.

- ❖ Enterprise Funds experienced an increase in the operating expenses in the amount of \$1,242,688 or 6.1%. The increase is primarily in the Water and Wastewater Departments R/M Meters, R/M Hydrants, Engineering services, and R/M Maintenance Contract Lift Station. The Plantation Preserve Golf Course shows an increase of \$119,778 or 2.3% in operating expenses due to rising cost of labor.



BUDGET SUMMARY

Capital Outlay

Capital expenditures/expenses 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 FY2022 is \$44,880,495 which is a decrease of \$3,952,782 or 8.1% over FY2021. This decrease is due to the scheduled capital improvements projects in the 2017 Ad Valorem Bond Construction Fund.

Following is a breakdown of the significant capital items included in the FY2022 budget:

- ❖ The General Fund budget for capital outlay in fiscal year 2022 is \$3,817,931. This includes improvements to maintain technology infrastructure, machinery and equipment:
 - *Information Technology Department* capital items include: the annual refresh of software; hardware; switches, and application servers; 1 new help desk software system, 3 A/C units for the Network Operations Center (NOC) and a Hansen System upgrade.
 - *Police Department* capital items include: 4 Ford Explorer-Interceptor vehicles, plus accessories, 4 Ford Escape vehicles, plus accessories, 4 police rated Harley Davidson motorcycles, plus emergency light packs; 1 full size SWAT/SCU undercover van, 1 Ford F-250 Diesel pickup truck, 8 Dodge Charger vehicles, plus accessories, 20 taser guns and 1 RMS/CAD system (Police portion of a shared system with the Fire and Fire Rescue Departments).
 - *Fire Department* capital items include: 30 sets of bunker gear; 1 Ford F-250 vehicle, plus accessories, 2 vehicle stabilization systems, 1 Plan Review table, 2 Battery Powered Ventilator fans, LED lighting for various stations, 1 New RMS/CAD System (Fire portion of a shared system with Fire Rescue & Police Departments), 1 Access Control System upgrade and some parking lot improvements at various locations.
 - *Fire/Rescue Department* capital items include: 30 sets of bunker gear; Some Hydraulic response equipment, 1 LUCAS resuscitation system, 3 Lifepak systems with accessories, 1 New RMS/CAD System (Fire Rescue portion of a shared system with the Fire and Police Departments), some props and tools for the medical training center and some dive rescue equipment.

BUDGET SUMMARY

- *Public Works Department* capital items include: 1 Scag Ride on blower, 1 Ford F-350 utility bed truck for the Central Services, (Crafts) Department and a Centralized A/C replacement unit for the Facilities Maintenance Department.
 - *Parks Department* capital items include: 1 Ford F-150 Super Cab XL, 1 Ford F-250 Super Crew XL, Fertilizer spreader, some shade structures, exterior lighting, a reel mower, a lightning Prediction/Detection system, Sports Courts resurfacing, resurfacing of parking lots and walkways and some curbing installations at various parks citywide.
 - *Recreation Department* capital items include: Kitchen equipment for community centers citywide, a walk behind floor scrubber, Public Art Sculptures, a bottle filler water fountain with dual fountains, an automatic door opener and a pottery kiln for Jim Ward Community Center.
 - *Tennis Department* capital items include: Replacement fencing and awnings, 1 electric golf cart with utility bed, ice/water stations, a court maintenance roller, 16, 9ft widescreens (with logo) for show courts and 5 aluminum bleachers with wheel kits.
 - *Aquatics Department* capital items include: 2 geothermal pool heaters; 1 pool vacuum; 1 diving board replacement and 1 bath/pump house.
 - *Equestrian Department* capital items include: 1 maintenance utility cart, 1 sound system and improvements to existing bridges and piers at the Equestrian and Volunteer Park wetland.
 - *The Risk Management* area has a capital project in the FY2022 budget for an ADA Transition Plan. This project is in place in order to provide a comprehensive Citywide Plan that will identify physical barriers that prevent accessibility. The project will be implemented in three phases as follows: PH1 – Identify, PH2 – Remove and PH3 – Address programmatic barriers.
- ❖ Special Revenue Funds total projected capital outlay is \$3,420,907.
- *Road and Traffic Control Fund* budget includes 1 small dump truck to replace one 2001 dump trucks that have become a liability to use, and a 2022 Bobcat Compact Track Loader with bucket and pallet forks.

BUDGET SUMMARY

- *Building Fund* budget includes 3 Ford Escape, security camera for the lobby area, the new development services Annex Building and the Building Department renovation projects.

- ❖ Capital Project Funds total capital outlay in FY2022 amounts to \$17,682,394 and is allocated as follows:
 - *The CRA Construction Fund* capital outlay of \$305,000 is allocated to construct pedestrian amenities such as sidewalk benches, bike racks and trash receptacles along State Road 7; installation of lighting fixtures at 5 of the busiest bus shelters; construct a new Gateway monument sign in the district's W. Sunrise Blvd. intersection between North State Road 7 and NW 47th. Avenue; and the replacement of existing street pavement at crossings with non-slippery concrete pavers throughout the Gateway CRA District.

 - *2017 Ad Valorem Bond Construction Fund* total capital outlay in FY2021 is \$17,377,394. The Ad Valorem Bond projects are funded by the \$60 million Ad Valorem Bond and are allocated as follows: \$1.9 million in Public Safety, \$11.1 million in Parks and Recreation, and \$4.3 million in Public Works/Stormwater projects.
 - ✓ *Public Safety - \$1,939,000*
 - Police training center/gun range
 - Fire Station #1 replacement
 - Fire Station #2 building additions

 - ✓ *Parks and Recreation - \$11,138,394*
 - Pine Island Park improvements
 - Pop Travers Fields building improvements
 - MURT Trail improvements
 - Central Park Multi-Purpose building improvements
 - North Acres Park improvements

 - ✓ *Public Works/Stormwater - \$4,300,000*
 - Road resurfacing projects
 - Park East- stormwater rehabilitation

BUDGET SUMMARY

- ❖ Enterprise Funds proposed capital outlay totals \$19,959,263 in FY2022
 - Utility Funds capital improvements and operating capital total \$20,447,500. The adopted capital items/projects budgeted in the Operations and Maintenance Fund total \$3.3 million and \$16.4 million Construction Funds.
 - ✓ *Water and Wastewater* operating capital amounts to \$3,341,000. Included in this number is the replacement of water and wastewater plant pumps and equipment, blow off drainage line box for wells 5, 7 & 8, transmitter replacement (4), membrane replacement, Central Plant kitchen upgrade, central water treatment transfer pumps, lift station pumps and equipment, TV truck, forklift, piston and WAS pumps, four F-350 Utility trucks, two F-150 XL Super Cab, two Ford Explorer XLT, two Ford Escape, a F-250 XLT heavy duty with tow package, a hydro-excavator vacuum truck, and 30" force main ARV and smart ball.
 - ✓ *Repair and Replacement* capital outlay amounts to \$11,863,363. The significant capital projects proposed are rehabilitation of water mains, rehabilitation of lift stations throughout the City, and #75, SCADA upgrade East and Central Water Plants, Breezeswept C & D, sanitary sewer rehab, lift station panel replacement, Regional WWTP primary clarifier coating/repairs, RWWTP 36" primary clarifier effluent bypass and piping, and WWTP Administration Building rehab.
 - ✓ *Wastewater Capacity* capital outlay amounts to \$1,000,000. The proposed project is the installation of new tanks, containment system and piping for the polymer system at the Regional Wastewater Treatment Plant.
 - ✓ *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, \$3.6 million is included in the FY2022 to cover the costs of the final phase of the project.

BUDGET SUMMARY

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.

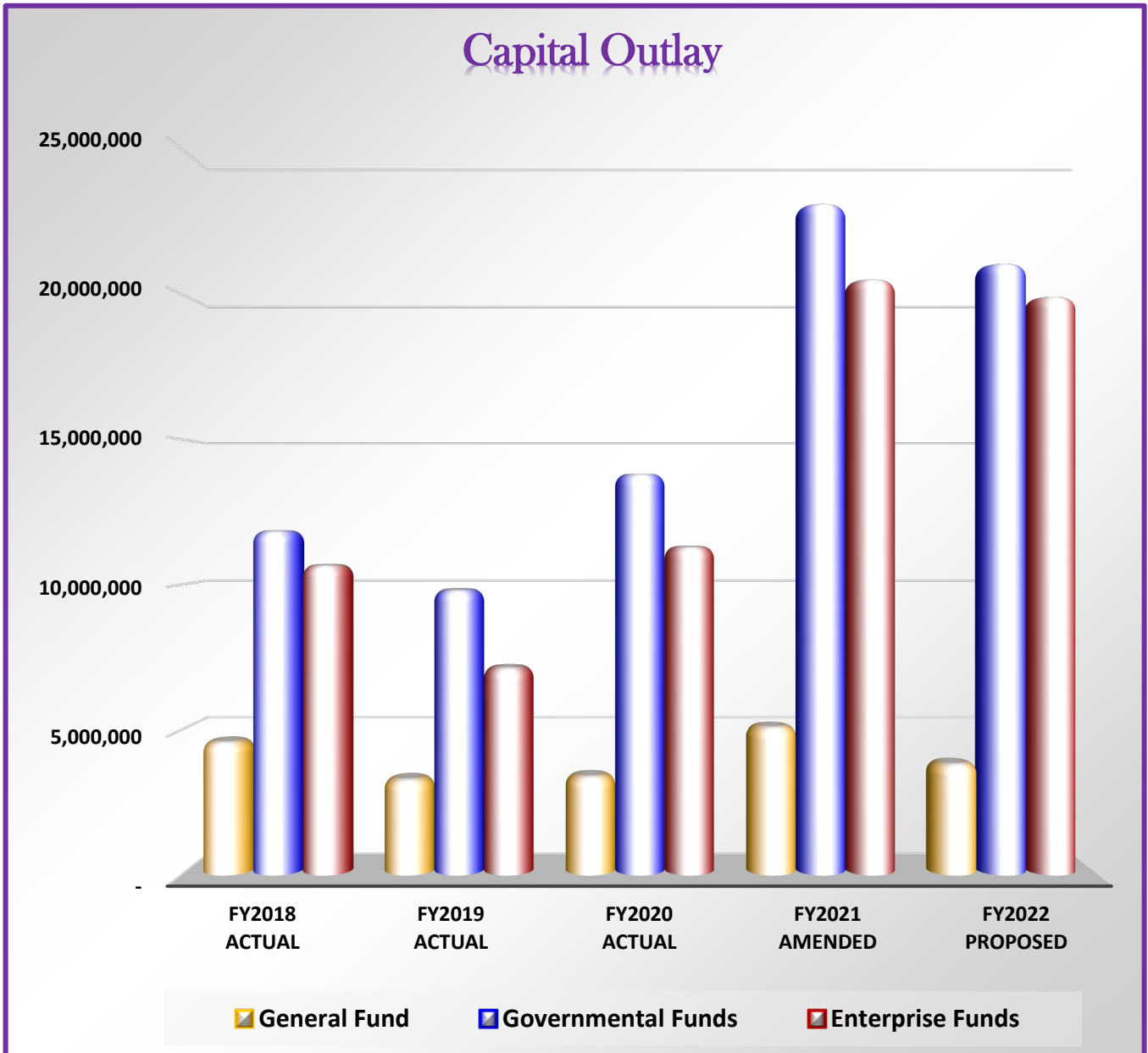
Upgrading to an Advanced Metering Integration (AMI) system provides numerous benefits, the most significant of which are listed below:

- 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.

- Plantation Preserve Golf Course Fund operating capital is \$154,900. Included in this amount is the replacement kitchen equipment; a gas salamander broiler; a countertop steamer; refrigeration equipment; a tower clock; a range ball dispenser; an irrigation pump; two utility carts; a spray unit; a workman utility; and a spreader.

BUDGET SUMMARY



MULTI-YEAR COMPARISON OF BUDGETED POSITIONS BY FUND AND DEPARTMENT

FY 2018-19; 2019-20; 2020-21 & 2021-22

Fund/Department	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		Incr/Decr	
	Actual		Adopted		Adopted		Adopted		Prior Year	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
General Fund										
General Services Departments										
Office of the Mayor/Administration	12	1	11	1	12	0	12	0	0	0
City Clerk	7	1	7	1	6	2	6	1	0	-1
Financial Services	17	1	17	1	15	0	15	0	0	0
Procurement	0	0	0	0	4	1	6	1	2	0
Information Technology	19	0	18	0	18	0	20	0	2	0
Human Resources	8	2	8	2	8	1	8	1	0	0
Planning, Zoning and Economic Dev	12	0	13	0	9	0	11	0	2	0
Central Services-Crafts	13	0	13	0	13	0	14	0	1	0
Central Services-Facilities Maintenance	7	2	7	2	7	2	7	2	0	0
Protective Services Departments										
Police	267	11	270	17	273	17	276	16	3	-1
Fire	23	0	23	1	23	1	25	2	2	1
Fire/Rescue	68	8	68	8	69	8	68	8	-1	0
Building	28	0	29	0	0	0	0	0	0	0
Transportation & Environmental Services Departments										
Engineering	8	0	10	0	10	0	11	0	1	0
Public Works	69	6	70	6	71	5	72	5	1	0
Landscaping	17	0	17	0	20	0	20	0	0	0
Recreation & Cultural Services Departments										
Library	9	3	9	3	9	3	9	3	0	0
Historical Museum	1	1	1	1	1	2	1	2	0	0
Parks	49	13	50	13	49	13	58	13	9	0
Recreation	36	97	35	98	33	104	22	106	-11	2
Tennis Center	3	7	3	7	4	17	4	17	0	0
Aquatics Complex	4	36	4	36	4	38	4	39	0	1
Equestrian Center	2	0	2	1	2	1	2	1	0	0
Total-General Fund	679	189	685	198	660	215	671	217	11	2
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	1	0	0	0	0	0	0	0
Building	0	0	0	0	32	0	34	0	2	0
Water and Wastewater Services	104	5	110	5	116	5	126	5	10	0
Stormwater Utility	4	0	4	0	4	0	4	0	0	0
Total-All Other Funds	118	5	125	5	162	5	174	5	12	0
Total-All Personnel										
	797	194	810	203	822	220	845	222	23	2

CAPITAL ITEM DETAIL BY FUND AND TYPE

Fund/Department	Buildings	Improvements	Machinery & Equipment	Books, Visual & Audio Aids	Total
<u>GENERAL FUND</u>					
City Clerk	-	-	8,000	-	8,000
Procurement	-	10,000	7,000	-	17,000
Information Technology	-	-	399,400	-	399,400
Planning, Zoning and Economic Development	-	-	10,000	-	10,000
Central Services - Crafts	-	-	39,000	-	39,000
Central Services - Facilities Maintenance	-	-	150,000	-	150,000
Other General Government	-	207,137	-	-	207,137
Police	-	-	1,172,000	-	1,172,000
Fire	-	35,000	309,800	-	344,800
Fire/Rescue	-	-	343,000	-	343,000
Public Works	-	-	11,000	-	11,000
Library	-	-	32,000	26,500	58,500
Parks	-	175,000	505,500	-	680,500
Recreation	-	-	25,000	-	25,000
Tennis Center	-	-	164,394	-	164,394
Aquatics Complex	-	100,000	39,200	-	139,200
Equestrian Center	-	-	49,000	-	49,000
TOTAL GENERAL FUND	-	527,137	3,264,294	26,500	3,817,931
<u>SPECIAL REVENUE FUNDS</u>					
Library Board	-	-	10,000	31,500	41,500
Road and Traffic Control	-	-	177,000	-	177,000
Building	1,852,185	1,269,485	80,737	-	3,202,407
TOTAL SPECIAL REVENUE FUNDS	1,852,185	1,269,485	267,737	31,500	3,420,907
<u>CAPITAL PROJECT FUNDS</u>					
2017 Ad Valorem Bond Construction	2,139,000	15,238,394	-	-	17,377,394
Comm Redev Agency Construction	-	305,000	-	-	305,000
TOTAL CAPITAL PROJECT FUNDS	2,139,000	15,543,394	-	-	17,682,394
<u>ENTERPRISE FUNDS</u>					
Plantation Preserve Golf Course:					
Food/Beverage	-	-	28,100	-	28,100
Pro Shop	-	-	19,000	-	19,000
Maintenance	-	-	107,800	-	107,800
Utilities Funds:					
Water	-	590,000	796,000	-	1,386,000
Wastewater	-	375,000	1,580,000	-	1,955,000
Series 2020 Utility System Revenue Note	-	3,600,000	-	-	3,600,000
Repair & Replacement	-	11,863,363	-	-	11,863,363
Wastewater Capacity	-	1,000,000	-	-	1,000,000
TOTAL ENTERPRISE FUNDS	-	17,428,363	2,530,900	-	19,959,263
TOTAL CAPITAL - ALL FUNDS	3,991,185	34,768,379	6,062,931	58,000	44,880,495

GENERAL FUND FY 2021 - 2022

BUDGET STATEMENT

REVENUE	Proposed Budget	Prior Year Amended Budget	% Incr/Decr Prior Year
<i>Ad Valorem Operating: 5.8000 Mills</i>	\$ 59,524,758	\$ 56,887,639	4.6%
<i>Utility Service Taxes</i>	7,883,000	7,839,000	0.6%
<i>Other General Taxes</i>	4,000,000	4,070,906	-1.7%
<i>Permits, Fees & Special Assessments</i>	10,393,680	10,536,915	-1.4%
<i>Intergovernmental</i>	9,507,531	9,166,553	3.7%
<i>Charges for Services</i>	16,536,173	16,336,047	1.2%
<i>Fines & Forfeitures</i>	766,920	928,000	-17.4%
<i>Miscellaneous Revenue</i>	2,301,539	2,216,764	3.8%
<i>Non Operating Transfers-In</i>	3,653,186	3,558,070	2.7%
<i>Appropriated Fund Balance</i>	-	2,389,739	-100.0%
Total Revenue	\$ 114,566,787	\$ 113,929,633	0.6%
EXPENDITURES			
<i>Personnel Services</i>	\$ 86,288,135	\$ 84,819,789	1.7%
<i>Operating Expenditures</i>	20,554,449	20,184,536	1.8%
<i>Grants and Aids</i>	1,172,863	1,056,037	11.1%
<i>Capital</i>	3,817,931	5,093,775	-25.0%
<i>Debt Service</i>	1,016,761	1,058,848	-4.0%
<i>Non Operating Transfers-Out</i>	1,716,648	1,716,648	0.0%
Total Expenditures	\$ 114,566,787	\$ 113,929,633	0.6%
Total Revenue, Expenditures and Other Sources	-	\$ -	

GENERAL FUND FY 2018 - 2022

MULTI-YEAR REVENUE TREND BY DEPARTMENT

Department	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2022 Proposed Budget	% of Budget	% Incr/Decr Prior Year
<i>General Operating</i>	84,637,837	100,827,491	95,101,596	96,042,501	96,528,586	84.3%	0.5%
<i>City Clerk</i>	882,227	887,504	864,313	860,750	1,550	0.0%	-99.8%
<i>Financial Services</i>	169,887	157,310	159,252	170,000	170,000	0.1%	0.0%
<i>Planning, Zoning</i>	325,776	245,233	206,526	215,500	1,060,000	0.9%	391.9%
<i>Other Gen Government</i>	1,357,870	1,447,793	1,478,571	1,447,793	1,478,571	1.3%	2.1%
<i>Post Employment Benefits</i>	1,733,748	1,773,358	1,796,258	1,905,000	1,900,000	1.7%	-0.3%
<i>Police</i>	3,107,549	3,282,568	2,962,455	3,101,500	2,926,420	2.6%	-5.6%
<i>Fire</i>	2,261,885	3,259,799	2,692,250	1,680,261	1,940,160	1.7%	15.5%
<i>Fire Rescue</i>	1,869,116	1,771,502	1,623,737	1,608,000	1,608,000	1.4%	0.0%
<i>Building</i>	5,617,413	8,515,322	7,391,143	-	-	0.0%	0.0%
<i>Engineering</i>	831,145	854,075	354,254	206,000	306,000	0.3%	48.5%
<i>Public Works</i>	500,000	500,000	475,000	475,000	475,000	0.4%	0.0%
<i>Resource Recovery</i>	3,832,561	4,047,472	4,059,285	3,996,103	4,140,000	3.6%	3.6%
<i>Landscaping</i>	609,723	973,594	335,773	523,725	315,000	0.3%	-39.9%
<i>Library</i>	6,497	10,978	2,850	2,500	3,500	0.0%	40.0%
<i>Historical Museum</i>	4,850	985	330	1,000	2,000	0.0%	100.0%
<i>Recreation</i>	1,216,077	1,348,588	530,821	1,034,000	1,026,000	0.9%	-0.8%
<i>Tennis Center</i>	257,053	270,404	280,298	200,000	296,000	0.3%	48.0%
<i>Aquatics Complex</i>	392,639	423,007	214,635	320,000	320,000	0.3%	0.0%
<i>Equestrian Center</i>	177,758	139,674	73,110	140,000	70,000	0.1%	-50.0%
TOTAL REVENUE	109,901,804	130,847,655	120,602,456	113,929,633	114,566,787	100%	0.6%

GENERAL FUND FY 2018 - 2022

MULTI-YEAR EXPENDITURE TREND BY DEPARTMENT

Department	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2022 Proposed Budget	% of Budget	% Incr/Decr Prior Year
<i>General Government Departments</i>							
Office of Mayor/Admin & Risk Mgmt.	1,127,981	1,134,905	1,225,443	1,579,381	1,775,166	1.5%	12.4%
City Clerk	662,454	640,009	700,899	710,774	717,571	0.6%	1.0%
Municipal Elections	2,477	33,483	1,237	40,000	77,000	0.1%	92.5%
Financial Services	1,408,736	1,445,261	1,525,693	1,743,459	1,779,443	1.6%	2.1%
Procurement	-	-	-	716,601	805,333	0.7%	12.4%
Information Technology	3,789,663	3,690,543	3,569,603	4,629,164	4,045,779	3.5%	-12.6%
Human Resources	1,088,301	1,221,978	1,115,170	1,348,087	1,355,445	1.2%	0.5%
Planning, Zoning	1,413,786	1,476,557	1,637,888	1,683,295	1,947,472	1.7%	15.7%
Crafts	1,103,052	1,032,735	1,020,904	1,369,042	1,287,762	1.1%	-5.9%
Facilities Maintenance	846,164	1,073,043	1,679,830	2,151,310	2,071,186	1.8%	-3.7%
Cost Recovery	109,532	66,396	59,025	103,500	90,500	0.1%	-12.6%
Other General Government	16,886,960	3,016,298	4,319,427	5,054,113	5,232,196	4.6%	3.5%
Post Employment Benefits	1,326,755	1,400,000	1,400,000	1,400,000	1,400,000	1.2%	0.0%
<i>Public Safety Departments</i>							
Police	38,004,096	41,045,238	39,668,002	44,912,828	45,543,897	39.8%	1.4%
Fire	5,816,529	5,170,000	4,844,067	5,794,601	5,735,793	5.0%	-1.0%
Fire Rescue	9,996,496	9,956,277	10,198,181	10,618,089	10,784,936	9.4%	1.6%
Building	2,446,109	2,740,054	4,155,088	-	-	0.0%	0.0%
<i>Transportation & Physical Environment Departments</i>							
Engineering	849,786	866,151	995,155	1,075,981	1,163,323	1.0%	8.1%
Public Works	5,510,974	5,969,752	5,470,398	6,418,579	6,438,857	5.6%	0.3%
Resource Recovery	3,796,609	4,057,535	4,830,819	4,228,879	4,293,570	3.7%	1.5%
Landscaping	1,904,018	1,486,403	1,557,905	2,015,863	1,919,615	1.7%	-4.8%
<i>Culture & Recreation Departments</i>							
Library	884,431	946,916	976,796	1,031,510	1,058,465	0.9%	2.6%
Historical Museum	103,337	103,466	127,258	128,060	106,234	0.1%	-17.0%
Parks & Recreation	9,432,587	-	-	-	-	0.0%	0.0%
Parks	-	5,240,752	4,977,133	5,771,331	6,360,764	5.6%	10.2%
Recreation	-	4,361,095	3,438,944	4,639,808	4,005,322	3.5%	-13.7%
Tennis Center	418,073	464,176	515,622	862,045	840,236	0.7%	-2.5%
Aquatics Complex	1,828,069	1,200,562	1,038,267	1,762,015	1,654,709	1.4%	-6.1%
Equestrian Center	263,700	309,179	197,636	424,670	359,565	0.3%	-15.3%
<i>Transfers-Out</i>							
	1,716,648	1,716,648	1,844,742	1,716,648	1,716,648	1.5%	0.0%
TOTAL EXPENDITURES	114,517,936	103,694,684	103,091,135	113,929,633	114,566,787	100.0%	0.6%

GENERAL FUND FY 2021 - 2022

DEPARTMENT EXPENDITURES BY FUNCTION & ACTIVITY

	Personal Services	Operating Expenditure	Grants In Aid	Capital	Debt Service	Transfers Out	Total	% of Total	Prior Year Amended	% Incr/Decr Prior Year
General Government Departments										
Office of Mayor/Admin & Risk Mgr	\$ 1,380,760	\$ 394,406	\$ -	\$ -	\$ -	\$ -	\$ 1,775,166	1.5%	\$ 1,579,381	12.4%
City Clerk	627,186	82,385	-	8,000	-	-	717,571	0.6%	710,774	1.0%
Municipal Elections	-	77,000	-	-	-	-	77,000	0.1%	40,000	92.5%
Financial Services	1,490,385	289,058	-	-	-	-	1,779,443	1.6%	1,743,459	2.1%
Procurement	692,351	95,982	-	17,000	-	-	805,333	0.7%	716,601	12.4%
Information Technology	2,345,076	1,297,008	-	399,400	4,295	-	4,045,779	3.5%	4,629,164	-12.6%
Human Resources	993,890	361,555	-	-	-	-	1,355,445	1.2%	1,348,087	0.5%
Planning, Zoning	1,384,527	552,945	-	10,000	-	-	1,947,472	1.7%	1,683,295	15.7%
Crafts	1,231,884	16,878	-	39,000	-	-	1,287,762	1.1%	1,369,042	-5.9%
Facilities Maintenance	514,530	1,406,656	-	150,000	-	-	2,071,186	1.8%	2,151,310	-3.7%
Cost Recovery	-	90,500	-	-	-	-	90,500	0.1%	103,500	-12.6%
Other General Government	1,488,571	2,363,625	1,172,863	207,137	-	-	5,232,196	4.6%	5,054,113	3.5%
Post Employment Benefits	1,400,000	-	-	-	-	-	1,400,000	1.2%	1,400,000	0.0%
Public Safety Departments										
Police	41,217,370	2,142,061	-	1,172,000	1,012,466	-	45,543,897	39.8%	44,912,828	1.4%
Fire	3,245,200	2,145,793	-	344,800	-	-	5,735,793	5.0%	5,794,601	-1.0%
Fire Rescue	9,903,032	538,904	-	343,000	-	-	10,784,936	9.4%	10,618,089	1.6%
Transportation & Physical Environment Departments										
Engineering	1,104,053	59,270	-	-	-	-	1,163,323	1.0%	1,075,981	8.1%
Public Works	5,087,068	1,340,789	-	11,000	-	-	6,438,857	5.6%	6,418,579	0.3%
Resource Recovery	1,570	4,292,000	-	-	-	-	4,293,570	3.7%	4,228,879	1.5%
Landscaping	1,654,215	265,400	-	-	-	-	1,919,615	1.7%	2,015,863	-4.8%
Culture & Recreation Departments										
Library	964,274	35,691	-	58,500	-	-	1,058,465	0.9%	1,031,510	2.6%
Historical Museum	95,757	10,477	-	-	-	-	106,234	0.1%	128,060	-17.0%
Parks	4,529,799	1,150,465	-	680,500	-	-	6,360,764	5.6%	5,771,331	10.2%
Recreation	3,121,877	858,445	-	25,000	-	-	4,005,322	3.5%	4,639,808	-13.7%
Tennis Center	480,198	195,644	-	164,394	-	-	840,236	0.7%	862,045	-2.5%
Aquatics Complex	1,125,665	389,844	-	139,200	-	-	1,654,709	1.4%	1,762,015	-6.1%
Equestrian Center	208,897	101,668	-	49,000	-	-	359,565	0.3%	424,670	-15.3%
Non Operating Transfers-Out						1,716,648	1,716,648	1.5%	1,716,648	0.0%
TOTAL	\$86,288,135	\$20,554,449	\$1,172,863	\$3,817,931	\$1,016,761	\$1,716,648	\$114,566,787	100.0%	\$113,929,633	0.6%
Percent of Total	75.3%	17.9%	1.0%	3.3%	0.9%	1.5%	100.0%			

