



THE CITY OF PLANTATION, FL

POPULAR ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED SEPTEMBER 30, 2022



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PAFR

Popular Annual Financial Report

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The Popular Annual Financial Report (PAFR) is intended to condense and consolidate crucial financial information presented in our Annual Comprehensive Financial Report (ACFR) in a readily accessible and easily understandable report for the residents of Plantation. The annual report outlines the City's financial position and operating Activities for the fiscal year 2022. The Annual Report includes financial statements that have been prepared in conformance with the Generally Accepted Accounting Principles (GAAP) and is audited by Keefe McCullough & Co., LLP.



Finance Director's Message

Dear City of Plantation Residents,

Our Popular Annual Financial Report (PAFR) for the fiscal year ending September 30, 2022, was prepared by the Department of Financial Services in order to provide readers of interest an easy to understand summary of our financial activities. This report is intended to increase awareness and transparency throughout the community of the financial operations of the City. As such, this report is written in a user friendly manner that will summarize and communicate the City's financial condition.

All of the data presented in this report is taken from the City's award winning Annual Comprehensive Financial Report (ACFR). The financial data in the ACFR is presented in accordance with Generally Accepted Accounting Principles (GAAP). Organizations that issue an ACFR are required to be compliant with GAAP. This helps to keep reports and records uniform so that definitions, parameters and calculations are performed and presented the same way throughout different organizations. However, when trying to give a user-friendly overview, it can be beneficial to provide condensed data that does not include all the extensive financial details and additional documentation required by GAAP. For that reason, this document is presented on a non-GAAP basis even though the original source is the ACFR, a GAAP-compliant document.

We hope you enjoy reading this report and we invite you to access it, *and* our audited Annual Comprehensive Financial Report, online via the link provided below:

<https://www.plantation.org/government/departments/financial-services/financial-publications/annual-financial-statements>

We welcome any questions, comments and, or suggestions regarding the information included in the PAFR. Please feel free to contact us at www.askcityhally.org.

Respectfully,

Anna C. Otiniano,
Finance Director, CGFO



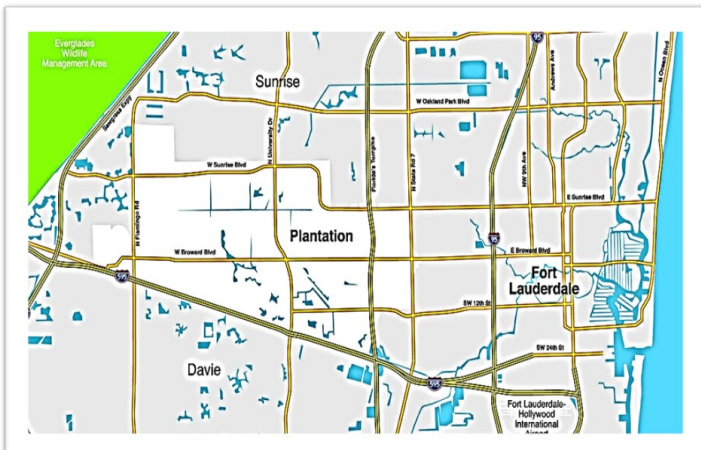
History and Locality

About the City



Plantation, Florida is geographically centered in Broward County in South East Florida, bordered on the north by Palm Beach County and to the south, by Miami-Dade County. In 1931, Frederick Peters moved his family to South Florida to escape the harsh winters of the Midwest. Mr. Peters bought 10,000 acres along State Road 7/441, which had been built to connect Miami-Dade to Palm Beach County. No other development existed this far west. The idea of this development was to entice people to buy 'long acres', which were one-acre lots with 2/3 of the land dedicated to gardens and fruit trees. This was an effort to create a co-op farmer's market. With a budget of \$1,288 and less than 500 residents, the City incorporated on April 30, 1953. A Police Department was not organized until 1955 shortly followed by the Plantation Volunteer Fire Department in 1957. The City logo contains the Latin phrase "E VASITATE, HAEC URBS" which translates to "Out of the Wilderness, this City".

Today, the City of Plantation is rich in amenities, a competitive business environment and beautifully landscaped parks and streets. It can be considered an urban environment intermixed with a 'hometown' lifestyle encompassing nearly 23 square miles and boasting a population of approximately 91,248. The City provides a full range of services including general government: planning, zoning, and administrative services; public safety: police, fire, fire/rescue services, building; water and wastewater services, public/street improvements, and culture and recreation. The City is easily accessible from major roadways connecting the North and South (I95 and Florida's Turnpike), and East and West (I75 and 595). It is only 15 minutes from the Fort Lauderdale International Airport and deep-water seaport, Port Everglades.



Elected Officials

CITY MAYOR



MAYOR LYNN STONER

The City of Plantation has a Strong Mayor form of government. The City Council sets policies for the operation of the City and the Mayor acts as the Chief Executive Officer, having administrative responsibility for policy execution and daily operations.

CITY COUNCIL



Nick Sortal
Councilmember



Jennifer Andreu
Council President Pro Tem



Erick Anderson
Council President



Denise Horland
Councilmember



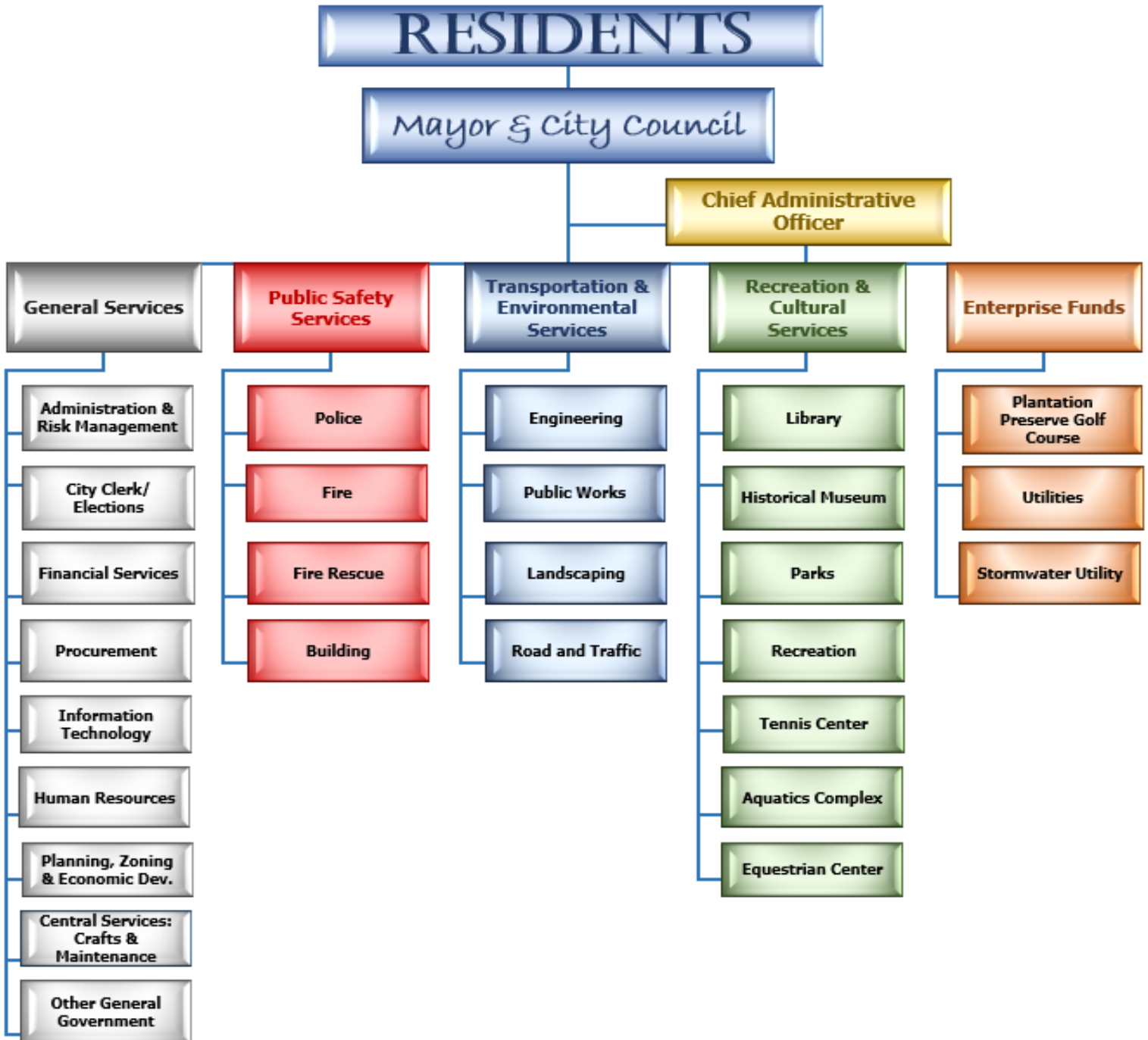
Timothy Fadgen
Councilmember

City Council represents all of the citizens of the City of Plantation. They are responsible to enact City Ordinances and Resolutions and establish the policies by which the City is governed. In addition, City Council is responsible to set the maximum millage rate and adopt the City's budget each year.



Organizational Chart

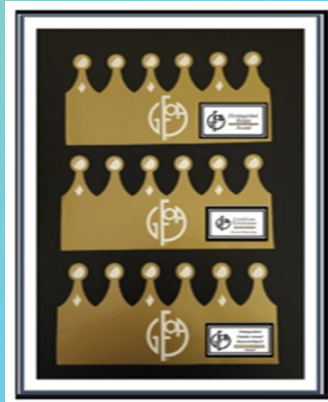
CITY OF PLANTATION



Finance Department Awards

The City of Plantation Finance Department is a proud recipient of the GFOA Triple Crown Award!

*GFOA
Triple
Crown
Winner*



The Government Finance Officers Association (GFOA's) Triple Crown recognizes governments who have received the GFOA's Certificate of Achievement For Excellence In Financial Reporting, the Award for Outstanding Achievement in Popular Annual Financial Reporting and the Distinguished Budget Presentation Award.

The City of Plantation is proud to announce that they have received all 3 GFOA awards for 2021/2022!



City Awards and Certifications

The Plantation Police Department received its eighth reaccreditation award from the **Commission for Florida Law Enforcement Accreditation (CFA)**.



The Plantation Police Department also received its eighth reaccreditation award from the **Commission on Accreditation for Law Enforcement Agencies (CALEA)**, the International gold standard for public safety agencies.



The Plantation Fire Department has been classified by the Insurance Service Office (ISO) as a Class 2 Department. The City is one of only 35 Class 2 departments in the State of Florida.



Plantation's Parks & Recreation department was awarded the "**Excellence in Sport Tourism Award**" by the Greater Fort Lauderdale Convention & Visitors Bureau. The parks, facilities, tournaments, events and athletic programs help support our local businesses.



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 Accreditation of Parks and Recreation Agencies (**CAPRA**) and the National Recreation and Parks Association (**NPRA**). 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.



The City continues to be a Green Local Government with its endeavors to lessen the impact on the environment, and reduce, reuse or recycle many of the items we rely upon everyday.



American Rescue Plan Act (ARPA)



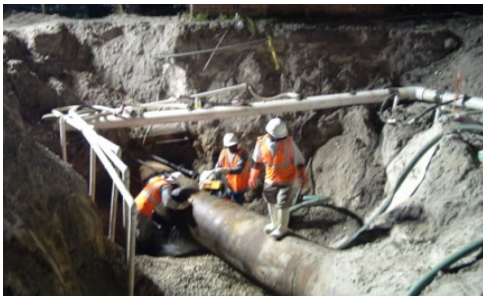
In June 2022, the city received the second and final tranche of American Rescue Plan Act (ARPA) funds. The American Rescue Plan Act was designed to support the City's response to and recovery from the COVID-19 public health emergency. Some of the ARPA funds were used for the following:



To enhance the safety surfacing for the splashpad at the Jim Ward Community Center.



Provided the Police Department funding to purchase 20 Dodge Chargers, 11 Ford Escapes and 4 Ford Interceptors.



Provided \$1.3 million to the Utility Lining project and \$1.2 million for a Stormwater master plan.



Provided the city additional resources for COVID mitigation and prevention by installing workplace protection, additional PPE equipment and COVID testing for employees.



Police Department

Community Programs

- Citizens Police Academy
- Victim Services
- Trespass Program
- Law Enforcement Exploring
- Neighborhood Watch Program
- Gun Lock Program
- Lost on Foot Program
- Fingerprint Information
- “The Fuzz” Police Band
- Kickin’ It With the Cops
- Smoothie With a Cop
- National Night Out
- BBQ With a Hero
- Coffee With a Cop
- Crime Prevention Meetings
- Juvenile Mentorship Program
- Kidsfest (Broward Mall)

Seniors and Law Enforcement Together (S.A.L.T)

For more information visit the City’s Website:

plantation.org/government/departments/police-department/community-programs



W. Howard Harrison
Chief of Police



Plantation
Police
Personnel



Sworn Officers



Civilians



Total

The Plantation Police Department’s Mission Statement expresses the goal of the agency is to improve the quality of life for the citizens of Plantation through a partnership with the community that promotes safe and secure streets and neighborhoods.

Performance
Measures



Total Incidents
70,084



Response Time
Emergency **4:21 avg**



Response Time
Non-emergency
14:17 avg



Fire Department

Public Education Programs

The Fire Department offers a variety of public education programs designed to educate and inform a wide variety of community and age groups. To schedule a program, fill out the [Pub Ed Request Form](#) on the city's website. E-mail the completed form to kmurphins@psd.plantation.org or call Fire Administration at 954-797-2150.

Programs:

- Holiday Fire Safety Videos
- Fire Safety for Kids
- Fire Safety for Schools
- Fire Safety for Your Business
- Fire Safety for People with Special Needs
- Fire Safety for Older Adults
- Learn or Burn, Fire Extinguisher Class
- Watch the Water-Watch the Kids
- Let's Not Meet by Accident
- Wet Downs
- Engine Demonstrations
- Is Your Home Fire Safe?
- Car Seat Installations
- Chest Pain Awareness
- Scout Merit Badges
- Fall Injury Prevention

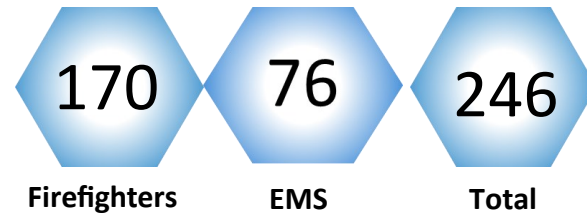


Donald W. Todd, Jr
Fire Chief



It is the mission of the Plantation Fire Department to protect the lives and property of the citizens of Plantation with the highest levels of knowledge and skill in the spirit of "neighbor helping neighbor", while recognizing our fiscal responsibility to the community.

Number of Firefighters & EMS



Performance Measures



Total Fire/EMS calls
12,029



Response Time
Emergency **5:10 avg**



Response Time
Non-Emergency
6:21 avg



Ad Valorem Bond Capital Projects

Police Training Center/Gun Range Replacement

Completed in Summer 2022. The replacement involved the demolition and replacement of the existing shooting range and training facility due to water intrusion from the roof and walls. The building had stress fractures, inadequate ventilation structural concerns and was a safety hazard to firearm users. (See photo right)



Replacement of Fire Station (FS #1)

Completed in Summer 2022 the project involved the demolition and replacement of a 59 year old fire station to accommodate necessary vehicles, equipment, apparatus, staffing and sleeping quarters. The new fire station is in compliance with the National Fire Prevention Association (NFPA) standards. (See photo left)

Pine Island Park Reconstruction

Completed in Fall 2022 the proposed site included the existing park and the incorporation of additional area for a combined new park area of 24-acres. The improvements included expansion of the parking lot, two new building and re-grading of the site to accommodate multiple soccer fields and sidewalk improvements throughout the park. (See photo right)



Roadway Paving

The asphalt surface on existing City roadways exceeded their useful life expectancy and were in need of replacement. The City secured the services of Cutler Repaving Inc. to remove existing asphalt surfaces and resurface with a combination of recycled and new asphalt within twelve (12) neighborhoods. This project is near completion. (See photo left)

Property Tax

Taxes-How are Assessed and Taxable Values Determined?

The amount of your tax bill depends on two factors. The first factor is the assessed value of your property, the second is the tax rate, expressed as dollars per thousand, for each taxing body in which your property is located. For example, your property might be subject to taxes by a County, a School Board, a City, a Hospital District and multi-county districts such as the South Florida Water Management District. The sum of each of these tax rates is multiplied by your assessed value and equals the amount of taxes you are called on to pay.



Important Dates

Mid-August:

The Broward County Property Appraiser (BCPA) mails "Notices of Proposed Taxes" also called "TRIM Notice" to property owners. For additional information visit: Bcpa.net or call 954-357-6830

Mid-September:

The City Council holds two public budget hearing, to adopt the city budget.

Early November:

The Broward County Tax Collector mails the tax bills to property owners. Tax bills are due by April 1st of the following year. Discounts are available for early payment. For additional information visit: broward.org or call 954-831-4000

Revenue Distribution

Every dollar of property tax revenue collected is distributed to various tax authorities. In fiscal year 2022, the City of Plantation received \$.29 of each \$1.00 collected from city taxpayers.

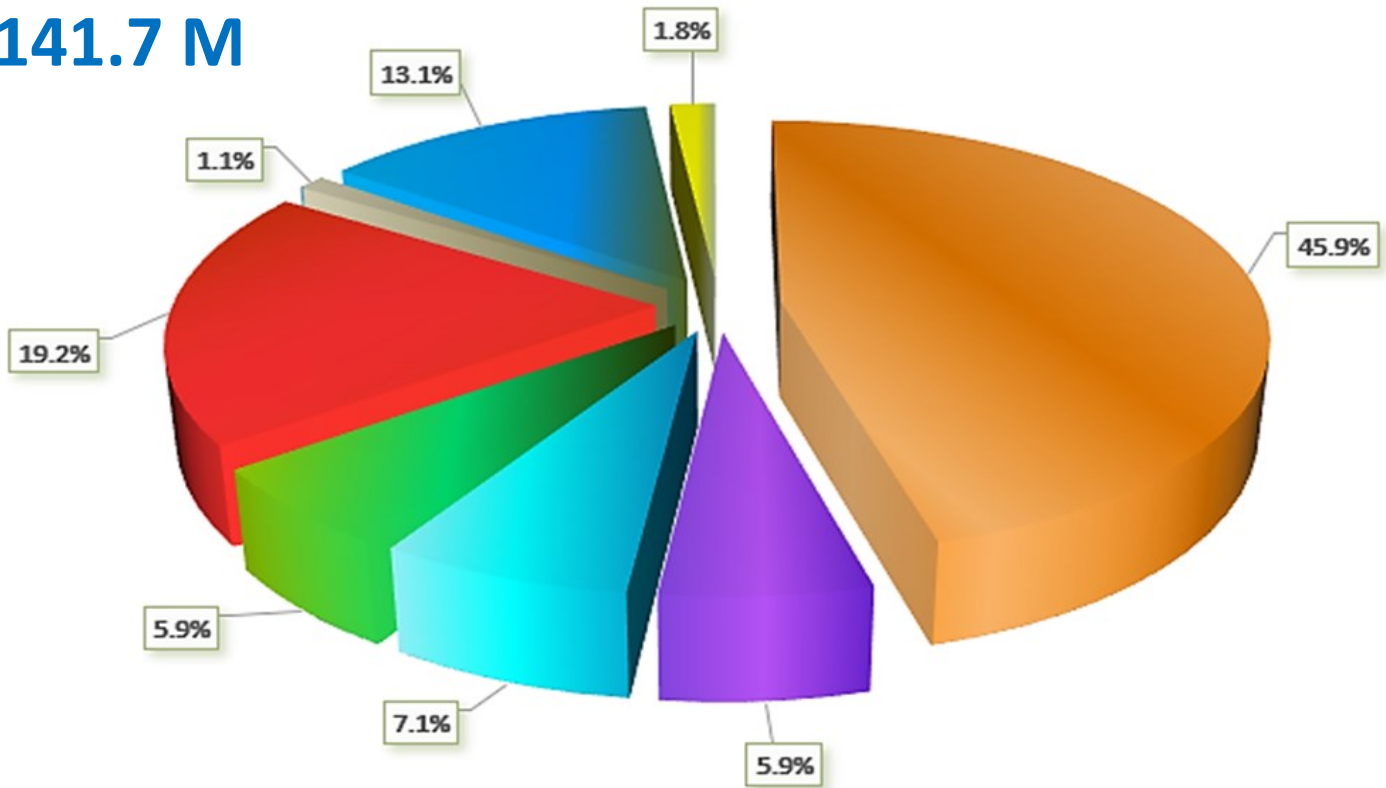


Broward School District	\$0.34
City of Plantation	\$0.29
Broward County	\$0.27
North Broward Hospital District	\$0.06
Other	\$0.04
Total	\$1.00



All Governmental Funds- Revenues

Actual Revenues
\$141.7 M



Where the Money Comes From:

Property taxes 45.9%:

Taxes collected from property owners based upon assessed taxable values and millage rate. This revenue source is used to fund the City's operations/services.

Intergovernmental 19.2%:

The combined resources received from State & Local Governments in the form of grants, contributions, state shared revenues, and sales tax.

Charges for services 13.1%:

The combined resources of various departments for fees paid by the public for services such as: Parks & Recreation, Financial Services, Police and Fire Special Detail.

Licenses and permits 5.9%:

Fees collected for licenses and permits issued by the City.

Franchise taxes 7.1%:

Fees charged by the City to businesses wishing to carry out specific commercial activities within City limits.

Utility taxes 5.9%:

Taxes on the purchase of various utility services, including electric, gas and telecommunications.

Miscellaneous 1.8%

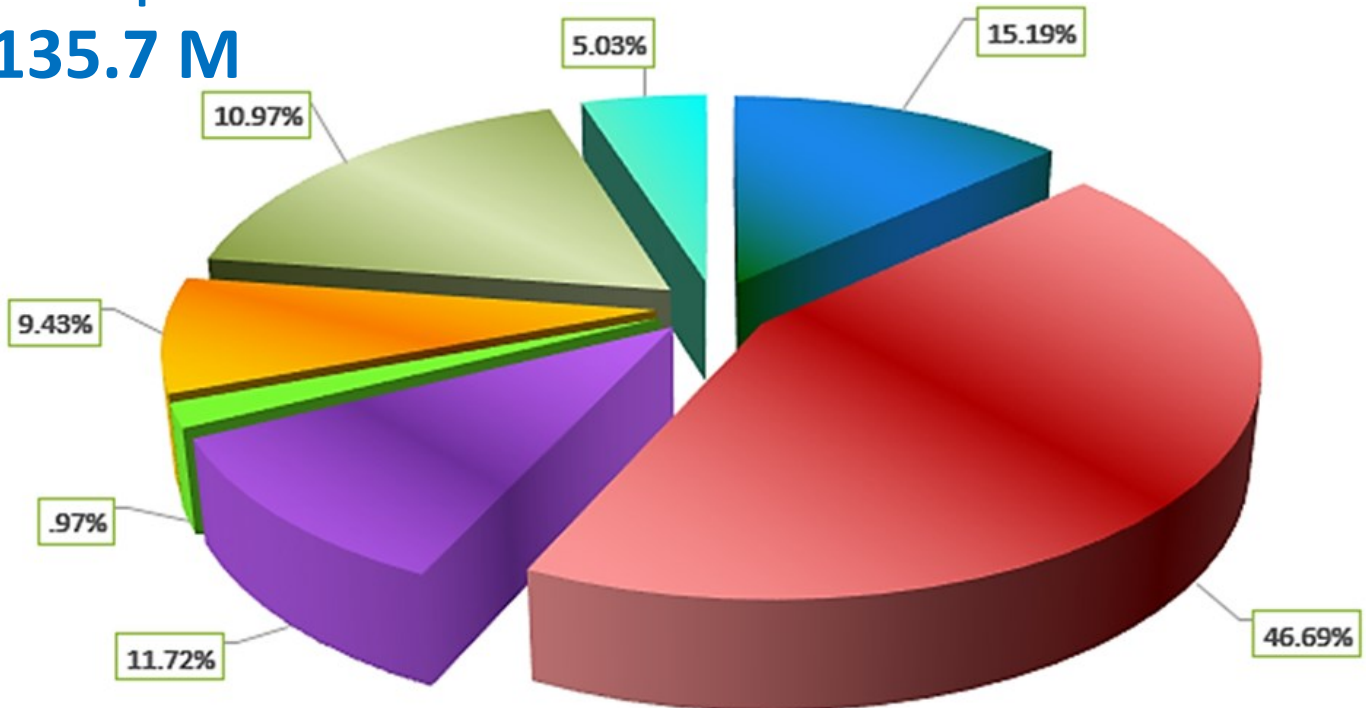
One-time revenues from sources not classified elsewhere.

Fines and forfeitures 1.1%:

Revenues derived from fines and penalties imposed for statutory offenses, and violations of lawful administrative rules and regulations.

All Governmental Funds- Expenditures

Actual Expenditures
\$135.7 M



Governmental Funds are funds typically used to account for tax supported governmental activities. These funds are subdivided into four sections: General Fund, Special Revenue Fund, Debt Services Fund, and Capital Projects Fund.

Where the Money Goes:

Public Safety 46.69%:

Expenditures associated with providing public safety services including police, fire, emergency medical services, building inspections and code enforcement.

Capital Outlay 10.97%:

Expenditures that result in the acquisition of, capital assets, specifically fixed assets over \$5,000 and intended to last more than one year, or physical assets of the City. (streets, public buildings, parks, etc.)

General Government 15.19%:

Expenditures that are incurred for administrative services including City Council, Mayor, Finance, Information technology, Human Resources, City Clerk, Risk Management and Central Services.

Physical Environment

& Transportation 11.72%:

Expenditures relating to the management of natural and man made resources, programs, and services.

Culture & Recreation 9.43%:

Expenditures that are incurred to provide services through parks and recreation programs.

Debt Service 5.03%:

Expenditures relating to the payment of principal and interest on borrowed monies according to predetermined payment schedules.

Economic Environment .97%:

Expenditures relating to the management of the economic stability of areas within.

General Fund—Revenues

Actual Revenues

\$118.0 M

Revenues	2022	2021
Property taxes	\$58,941,373	\$56,069,688
Utility taxes	8,376,816	7,894,552
Franchise taxes	9,993,564	8,852,441
Licenses and permits	2,510,710	3,492,512
Intergovernmental	16,998,257	15,063,821
Fines and forfeitures	1,030,856	751,414
Charges for services	18,162,746	16,541,302
Misc	2,015,790	1,947,202
	\$118,030,112	\$110,612,932

Major Variances

Property Taxes:

Increased by \$2.87 million
Primarily due to the continued increase in property values.

Licenses and permits:

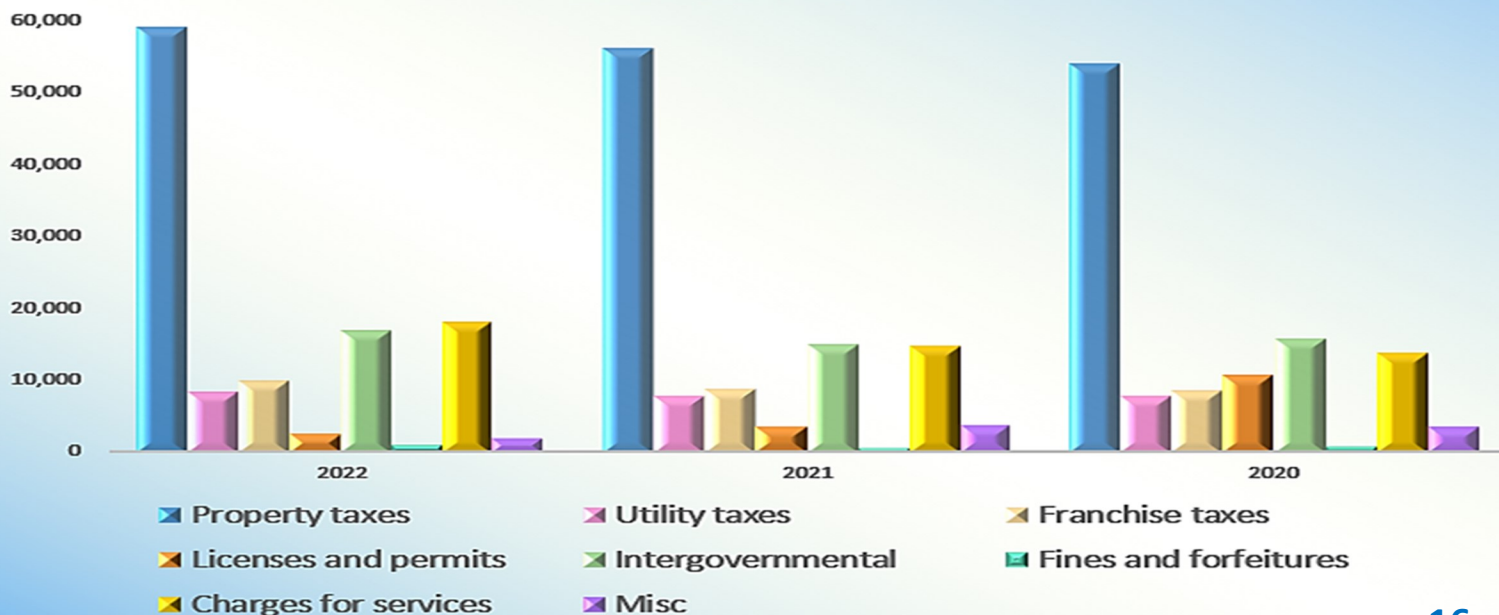
Decreased \$981.8 thousand due to decreases in Fire Inspections and Engineering permit fees. The decrease is directly related to a reduction in the number of new constructions projects started in FY2022 when compared to FY2021.

Charges for Services:

Increased \$1.62 million due to the re-opening of facilities after being closed due to the pandemic and adding new Tennis department programs.

Where the Money Comes

Three Year Trend General Fund Revenues
IN THOUSANDS



General Fund—Expenditures

Actual Expenditures

\$107.5 M

Expenditures	2022	2021
General Government	\$20,556,543	\$18,354,575
Public Safety	57,634,152	54,742,907
Physical Environment and Transportation	13,185,539	12,619,822
Culture and Recreation	12,763,902	11,168,309
Capital Outlay	2,340,265	3,324,992
Debt Service	1,030,626	1,040,681
	\$107,511,027	\$101,251,286

Major Variances

Public Safety:

Increased expenditures by \$2.89 million due to salary adjustments for public safety and Fire Rescue personnel.

General Government:

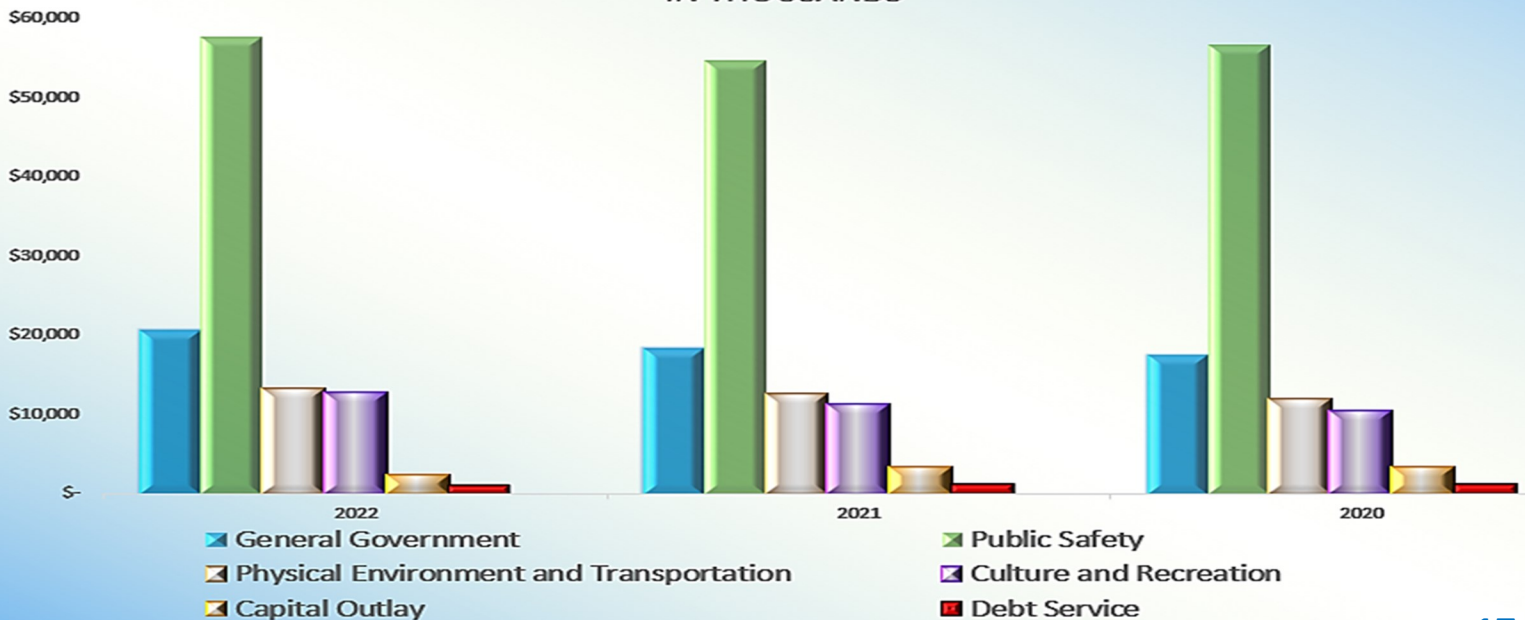
Increased expenditures by \$2.2 million related to the increased cost of doing business. In FY2022, inflation rose to rates not seen in 40 years.

Culture & Recreation:

Increased expenditures by \$1.59 million due to the re-opening of facilities after being closed due to the pandemic, hiring of 4 new full time positions and adding new Tennis department programs.

Where the Money Goes:

Three Year Trend General Fund Expenditures
IN THOUSANDS



Financial Position

Net Position \$432.4 M

The overall net position of the City increased in fiscal year 2022. Changes in net position over time may serve as a useful indicator of a government's financial position. The City's net position increased by \$45,446,794 from \$386.9 million in 2021. The largest portion of the City's net position is its net investment in capital assets which are used to provide services to citizens and not available for future spending. In business –type activities \$93,647,136 of net position is unrestricted, an increase \$1,588,305 increase from fiscal year 2021. This increase is due to a combination of increased revenues in the Preserve Golf Fund , primarily due to the Golf Club's successful campaign launch to offer additional/new services in order to increase memberships and entice non-members to play and the Utilities Funds from Capital Investment to Aid Construction which were generated from the construction projects that began in FY 2022.

Comparative Statement of Net Position

September 30, 2022 and 2021
IN THOUSANDS



	Governmental Activities		Business-Type Activities		TOTAL		Total Percentage Change
	2022	2021	2022	2021	2022	2021	2021-2022
Current and other assets	\$ 194,192	\$ 182,093	\$ 112,593	\$ 115,525	\$ 306,785	\$ 297,618	3.1%
Capital assets	174,819	164,013	135,881	123,567	310,700	287,580	8.0%
Total assets	369,011	346,106	248,474	239,092	617,485	585,198	11.1%
Total deferred outflows of resources	26,480	28,648	3,015	3,504	29,495	32,152	-8.3%
Long-term liabilities	99,163	163,219	16,683	23,077	115,846	186,296	-37.8%
Other liabilities	30,140	26,706	8,283	6,497	38,423	33,203	15.7%
Total liabilities	129,303	189,925	24,966	29,574	154,269	219,499	-22.1%
Total deferred inflows of resources	55,323	10,024	5,014	901	60,337	10,925	452.3%
Net position:							
Net investment in capital assets	120,007	110,579	126,583	118,762	246,590	229,341	7.5%
Restricted	43,178	39,076	1,279	1,300	44,457	40,376	10.1%
Unrestricted	47,680	25,150	93,647	92,059	141,327	117,209	20.6%
Total net position	\$ 210,865	\$ 174,805	\$ 221,509	\$ 212,121	\$ 432,374	\$ 386,926	38.2%


Financial Position

Investment Portfolio

Market Value of the City's Cash & Investments

As of September 30, 2022

IN THOUSANDS

		Less than 1 Year	1 to 5 Years	6 to 10 Years	More Than 10 years	Total Fair Value
 U.S. Treasuries	\$	2,630	\$ 78,245	\$ -	\$ -	\$ 80,874
U.S. Government Sponsored Agencies		2,611	7,099	-	-	9,710
Corporate Notes		2,991	53,995	233	-	57,219
Collateralized Mortgages and Asset Backed Securities		765	36,803	1,673	770	40,011
Total Investments	\$	8,996	\$ 176,142	\$ 1,906	\$ 770	\$ 187,814
Florida Prime Cash		-	-	-	-	70,297 24,651
Total Cash and Investments		8,996	176,142	1,906	770	\$ 282,762

The City's cash and investment practices and policies are based upon state law and the City's investment policy. The primary objectives of the investment policy are:

Safety of Principal

The first of the two foremost objectives of this investment program is the safety of the principal of those funds within the portfolios. Investment transactions shall seek to keep capital losses at a minimum. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolios.

Maintenance of Liquidity

The second of the two foremost objectives of this investment program is maintenance of liquidity. The portfolios shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements. Periodic cash flow analyses will be completed in order to ensure that the portfolios are positioned to provide sufficient liquidity.

Return on Investment

Portfolios shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of the least importance compared to the safety and liquidity objectives described above. However, return is attempted through active management where the investment Manager utilizes a total return strategy (which included both realized and unrealized gains and losses in the portfolios).

Financial Position

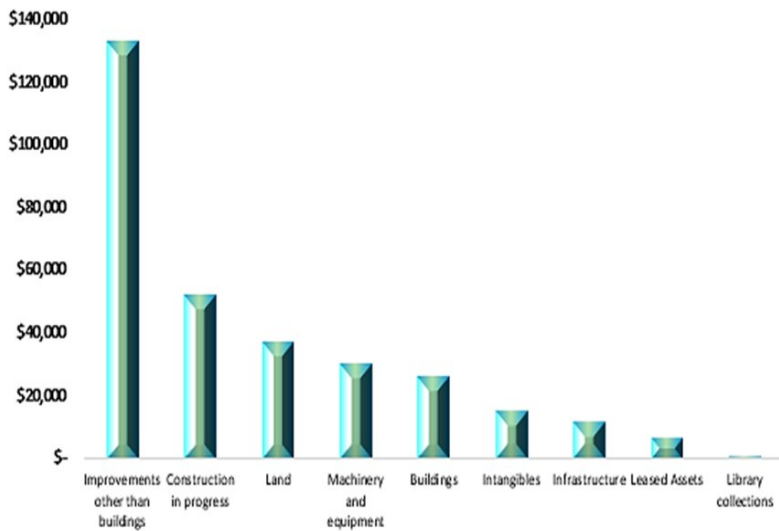
Summary of Capital Assets

Capital Assets Held by the City

As of September 30, 2022

IN THOUSANDS

Capital Assets are defined as land, buildings, improvements, equipment, and infrastructure owned by the City. They are constructed or purchased by departments as needed and are further defined as having benefits that will be realized over further fiscal periods.



Major Addition in 2022:

- ◆ Police Training Center/ Gun Range Replacement
- ◆ Fire Station #1 Renovations
- ◆ Pine Island Park Renovations
- ◆ Shade structures, fencing and park facility resurfacing
- ◆ Multiple Stormwater Projects

Major Projects in Progress as of September 30, 2022

- ◆ Roadway Paving
- ◆ Stormwater Pipe Lining Project
- ◆ Street Scape Enhancements
- ◆ Midtown Bridge /Bridge Improvements
- ◆ Multiple building improvements

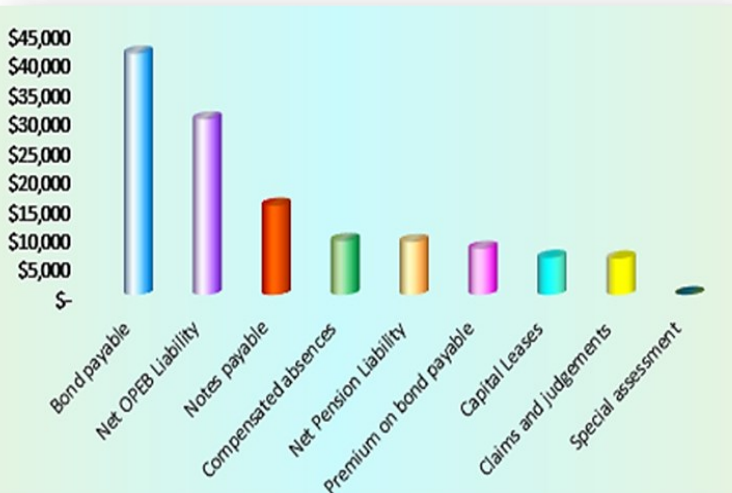
Summary of Long Term Liabilities

What the City Owes

As of September 30, 2022

IN THOUSANDS

Long term liabilities are financial obligations that are due in one year or more.



Total Debt Requirements

Fiscal Year	Principal	Interest	Total
2023	5,815	2,500	8,315
2024	6,000	2,317	8,317
2025	3,704	2,127	5,831
2026	3,823	1,989	5,812
2027	3,968	1,845	5,813
2028-2032	20,417	6,862	27,279
2033-2037	19,035	2,702	21,737
	62,762	20,342	83,104

New in 2022

WHAT'S NEW

THE CITY OF PLANTATION
IS NOW ACCEPTING

CREDIT CARD PAYMENTS



- Utility Bills**
- Lien Searches**
- Alarm Permits/Renewals**
- Fingerprints**
- Criminal Checks**
- Off –Duty Details**
- Police Reports**
- Bike Registrations**
- Trespass Signs**
- City Code Violations and more**



For more information or to make a payment online visit the City of
Plantation's website : www.plantation.org

Information and Demographics

City Demographics

Population, as provided in Annual Comprehensive Financial Report:

2022	92,986
2018	93,922
2013	85,496

Resident Statistics:

Median Age(yrs.)	40.2
Median Household Income	\$75,780
Median House Value	\$343,000
Percentage of Family Households	64.4%
Percentage of Non-family Households*	35.6%

*Source: American Fact Finder-Census

Principal Employers

	# of employees
Castle Group	2,169
Motorola Solutions Inc.	2,000
Broward County	1,866
National Beverage Corp.	1,550
Fidelity National Title Ins. Co NY	1,470
Chewy	1,467
Magic Leap	1,217
Broward County Public Schools	1,116
Westside Regional Center	900
City of Plantation	845

Public Safety

Police Protection:	
Sworn Police Officers	178
K-9's	3
Fire Protection:	
Rescue Personnel	76
Volunteer Firefighters'	170
Fire Stations	6

Educational Facilities

Public Schools:	
Elementary	6
Middle	2
High School	2
Private Schools:	
(Primary & Secondary)	7
Charter Schools	3
Colleges/Universities	1

Principal Property Tax Payers

	Taxable assessed value (in millions)
Florida Power & Light, Co	\$130,114
TR Royal Palm Corp	118,605
Solera Property LLC	105,851
AMFP V ST Tropez Property Owner	92,574
Camden Summit Partnership, LP	86,067
TRPF Laurels at Jacaranda, LLC	83,883
DDR Southeast Fountains LLC	74,456
PR/Stiles Plantation Apartments	71,831
Columbia Cornerstone Venture LLC	68,832
EQR-Midtown 24 LLC	64,488

Entertainment & Recreation

Parks and Playgrounds	43
Golf courses	1
Libraries	1
Museums	1



Social Media

Stay Connected to the City!

The City's Website, Plantation.org Visit Plantation.org for information on City departments, notices, permits, programs, events and much more.



For answers to most City-related questions, or concerns, please use our official City email address, Askcityhall@Plantation.org

Everbridge

Our newest citizen notification tool! Receive emergency notifications that affect our community via phone, email, Facebook, Twitter, or text. To subscribe, download the free app from Google Play (Android) or the App Store (iOS).



Plantation's e-newsletter, Plantation Now!

To receive the next issue, send your name and email address to plantationparks@gmail.com.

Follow us on Facebook:

[City of Plantation](#)

[Plantation Parks & Recreation](#)

[Plantation Aquatics Complex](#)

[Veltri Tennis Center](#)

[Plantation Fire Department](#)

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