

# CITY OF PLANTATION



# FY2025 CITIZENS' REPORT



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# CITY OF PLANTATION

## ELECTED OFFICIALS

**NICK SORTAL**  
Mayor



### Councilmembers



**Erik Anderson**



**Jennifer Andreu**



**Timothy Fadgen**



**Louis Reinstein**



**Denise Horland**

## ADMINISTRATION



**Jason Nunemaker**  
Chief Administrative Officer



**Anna C. Otiniano**  
Financial Services Director



**April Beggerow**  
City Clerk



**Charles Spencer**  
Procurement Director



**John Montefusco**  
Information Technology  
Director



**Denese Edsall**  
Human Resources Director



**Danny Holmes**  
Planning & Zoning Director



**Howard Harrison**  
Police Chief



**Donald Todd**  
Fire Chief



**William Gale**  
Building Official



**Samira Shalan**  
City Engineer



**Matthew Thompson**  
Public Works Director



**Monika Knapp**  
Library Director

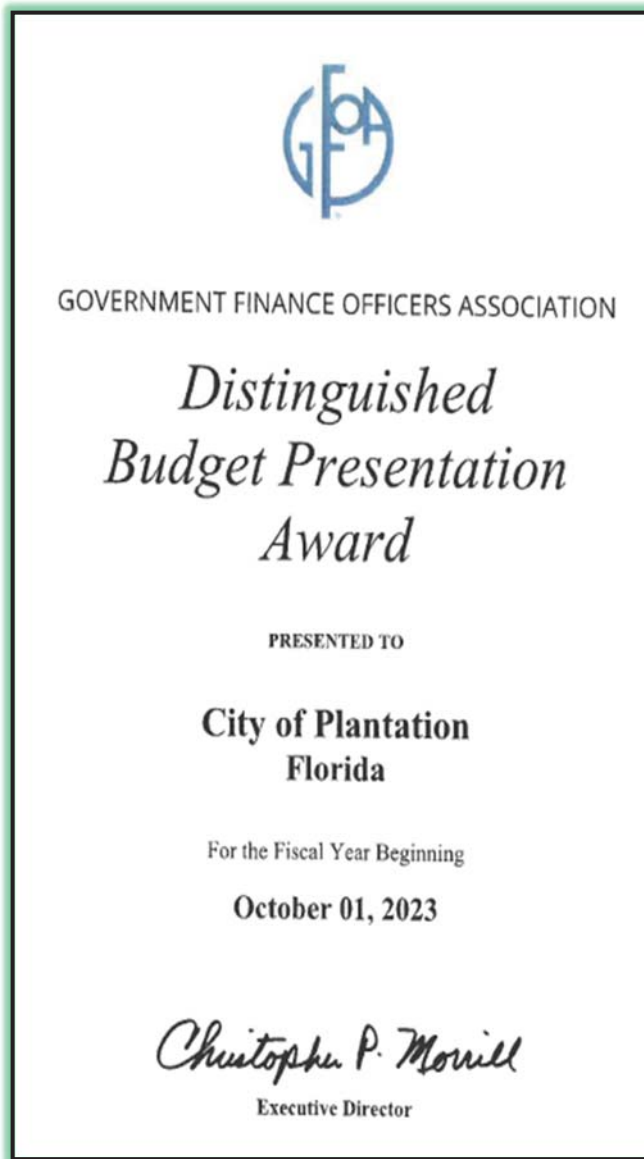


**Phil Goodrich**  
Parks & Recreation  
Director



**Daniel Pollio**  
Utilities 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, 2023. 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

### MISSION

To continually improve the quality of life by providing value-driven, quality public services and facilities that reflect the expectations of Plantation stakeholders and confirm the City's high commitment to responsible environmental stewardship.

### VISION

To be unrivaled as a City where community thrives, economy excels, and green spaces abound.

### STRATEGIC OBJECTIVES

Safe and Secure

Accessible Government

Planning for a Sustainable Future

Proactive & Responsive Asset Management

Balance Progress with Traditions

Communication & Transparency



August 16, 2024

Dear Councilmembers:

Development of the FY2025 Budget began in mid-March 2024 with a kickoff Strategic Planning session with City Council. This crucial meeting set the tone for a collaborative and inclusive budgeting process, where key stakeholders came together to define the City's priorities and chart a course for the future. Over the following months, Administration and Department Heads engaged in rigorous analyses, assessing operating needs, community needs, and economic trends, to craft a budget that reflects both ambition and prudence.

As we present the FY2025 Budget, we are pleased to highlight our continued commitment to effective asset management, alignment with our strategic plan priorities, and unwavering fiscal responsibility. This budget reflects our dedication to maintaining and enhancing the infrastructure that supports our community, ensuring that our investments today will yield sustainable benefits for the future. Our strategic priorities guide our decisions, helping us to allocate resources efficiently and effectively to meet the needs of our residents while upholding the highest standards of fiscal stewardship. We propose keeping the millage rate the same as the past six years, demonstrating our commitment to fiscal responsibility. With strong emphasis on fiscal responsibility, we are confident that the FY2025 Budget will be a transformative tool to achieve our shared vision for a thriving municipality.

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 City of Plantation proposed operating budget for fiscal year 2025 for all funds, including the Ad Valorem Bond, is \$271,028,895. This is an increase of 6.4% or \$16,302,492 when compared to the previous fiscal year's amended budget. A majority of the increase is in the General Fund, which increased 9.4% or \$12,631,190.

The General Fund proposed budget represents 54.0% of the overall budget. The remaining 46.0% of the budget includes: Special District Funds (3.2%); Special Revenue Funds (6.7%); Debt Service Funds, *Non-Ad Valorem* (0.1%); Capital Projects Funds, *Non-Ad Valorem* (0.1%); Enterprise Funds, Water/Wastewater (30.2%); Stormwater (1.2%), and Plantation Preserve (2.1%); Ad Valorem Bond Capital Projects Fund (0.8%), and Ad Valorem Bond Debt Service Fund (1.5%).

The General Fund budget is based on a proposed millage rate of 5.8000 mills. There is a 0.2980 millage rate assessment for the debt service associated with the 2017 ad valorem bond; a proposed 1.7108 millage rate for properties in the Plantation Gateway District and 0.9707 millage rate for properties in the Plantation Midtown District.

Below is a Summary of the Proposed FY2025 Budget by Fund

FUND	FY2024 Amended Budget	FY2025 Proposed Budget	Funds as a % of the Total Budget
General Fund	133,760,678	146,391,868	54.0%
Special Districts Funds	4,940,906	8,628,105	3.2%
Special Revenue Funds	16,974,419	18,134,428	6.7%
Debt Service Funds			
* Non Ad Valorem Debt	2,089,695	348,525	0.1%
* Ad Valorem Debt	3,967,500	3,967,250	1.5%
Capital Projects Funds			
* Non Ad Valorem Bond	403,200	405,000	0.1%
* Ad Valorem Bond	3,734,554	2,284,311	0.8%
Enterprise Funds			
* Water/Wastewater	80,746,751	81,972,040	30.2%
* Stormwater	2,111,527	3,145,577	1.2%
* Plantation Preserve	5,997,173	5,751,791	2.1%
<b>Total All Funds</b>	<b>254,726,403</b>	<b>271,028,895</b>	<b>100%</b>



## General Fund Highlights

### Revenues

#### Ad Valorem Revenues

Ad valorem revenues constitute 53.5% of the General Fund budget and serve as the primary funding source for the City of Plantation, showcasing stability and an upward trend. This positive trajectory is attributed to the rise in property values and the new construction added to the tax roll each year.

The Property Appraiser's valuations, released on July 1, indicate a 9.90% increase in property values within the city, resulting in a \$6,638,632 increase in ad valorem revenue compared to the fiscal year 2024 amended budget. Of this additional revenue, approximately 27.2% or \$1,800,000, is attributed to new construction. The General Fund Proposed Budget for FY2025 is based upon an unchanged operating millage rate of 5.8000 mills, remaining at the same level since fiscal year 2019. The combined increase in property values and the proposed millage rate is estimated to generate a total of \$78,024,345 in ad valorem revenues. This estimate considers a historical trend of a ninety-six percent (96%) collections rate.

Other revenue categories in the General Fund in fiscal year 2025 are projected as follows:

#### Utility Service Taxes

Utility Service Tax revenue is projected to increase by 12.0%, or \$1,015,000, in FY2025. This growth is primarily due to the utility service tax on electricity, following Florida Power & Light's implementation of a schedule of rate increases starting in FY2021.

#### Other General Taxes

Other general taxes are projected to increase by 2.0%, or \$77,000, in FY2025. Surprisingly, this increase is attributed to the Communications Service Tax. Historically, this revenue source has been trending downward. However, in FY2024, the Florida Department of Revenue expanded the tax to include online streaming and online learning services. This change resulted in additional revenues in FY2024, and we expect this trend to continue in FY2025.

#### Permit Fees and Special Assessments

Permit Fees and Special Assessments are projected to increase by 12.3%, or \$1,353,755, compared to the FY2024 amended budget. The majority of this increase is attributed to the franchise fees for electricity, which rose by 19.2%, or \$1,126,563, due to higher fees charged by Florida Power & Light. Also contributing to the increase in the category are Franchise Fees for Solid Waste, which increased by 5%, or \$150,000, due to the increase in solid waste fees.

## Intergovernmental Revenues

The intergovernmental category is projected to increase 24.4% or \$2,843,584, compared to the FY2024 amended budget. A majority of this increase is attributed to Sales Tax and 1/2 Cent Sales Tax, which surged by 20.0% or \$1,701,062. This growth is directly linked to the higher costs of goods, which increased sales tax collections and in turn increased distributions to governmental entities.

The other notable increase in this category pertains to the Municipal Police Officers and Firefighters' Premium Tax Trust Funds, as governed by Florida Statutes chapters 175 (Firefighters) and 185 (Police Officers). These funds, commonly referred to as "175 and 185 monies," are not revenue for the City; instead, they are designated for deposit into the police and firefighters' pension plans within three days of receipt.

In FY2025, these funds are projected to increase by 66.2%, or \$1,030,612, compared to the previous fiscal year. This increase is attributed to the substantial rise in property and casualty insurance premiums written within the city limits.

## Charges for Services

The Charges for Services category is projected to increase by 17.0%, or \$3,034,589, in FY2025 compared to the FY2024 amended budget. The majority of this increase, 65.1% or \$1,975,435, is attributed to solid waste pickup and recycling revenues. These funds are collected by the City but do not constitute City revenue; instead, they are paid to Waste Management for the solid waste pickup and recycle services. Per the agreement with Waste Management, the City is responsible to bill the residents via the utility water bill, manage the collection of the receipts and subsequently transfer the funds collected to Waste Management on a monthly basis. The increase in this line item is due to Waste Management raising its fees for these services.

Other items contributing to the increase in this category include:

Ambulance fees, which are projected to increase by 22.8%, or \$410,050, when compared to the FY2024 amended budget. The increase is due to the fire department implementing a new fee schedule for ambulance services in late 2023. Revenues collected in FY2024 exceeded expectations, prompting an upward adjustment in the FY2025 projections to reflect this trend.

Cost Allocation fees, which are projected to increase by 9.2%, or \$417,073, compared to the previous fiscal year's amended budget. Cost allocation fees are charged to the Utilities, Golf, and Building Funds for services provided by General Fund departments, including Administration, Finance, Procurement, Human Resources, City Clerk, IT, and Public Works.

Police Special Detail Compensation, which is projected to increase by 9.1%, or \$100,000, compared to the previous fiscal year's amended budget. This increase is due to a surge in demand for these services. A majority of the fees paid for police special detail services goes directly to the police officers providing the service. The City retains \$6.25 of the hourly rate charged for special detail services to cover the administrative costs of running the program.



## Fines and Forfeitures

Fines & Forfeiture revenues are projected to decrease 0.7% or \$5,216, when compared to the FY2024 amended budget. The decrease is primarily in the County Court Criminal revenue line item. The Police Department has associated this revenue decline with the lack of court prosecutions believed to stem from the financial hardships endured by Broward County residents.

## Miscellaneous Revenues

Miscellaneous Revenues are projected to increase by 11.3%, or \$233,752, in FY2025 compared to the previous fiscal year. This growth is driven by tower rentals and investment interest.

Tower Rental Revenue increased by 9.1%, or \$109,500, due to regularly scheduled annual escalations and the addition of two new small leases in FY2024.

Investment Income increased by 30.0%, or \$69,300, due to favorable expectations for the performance of the City's investment portfolios.

## Expenditures

### Personnel Costs

In fiscal year 2025, personnel costs in the General Fund are projected to increase 7.5% or \$7,038,995. This increase is due to the request for 16 new full-time and 9 new part-time positions; 5% merit increases for general employees; increases related to salary study adjustments implemented in FY2024; annual increases for Fire Rescue personnel per their negotiated contract, and estimated annual increases for FOP pending the outcome of their current contract negotiations.

Another significant cost increase in this category is in medical expenses, following the recent renewal of the benefits agreement. This new agreement raises medical costs by approximately 14%; however, employees will share part of this burden through increased medical contributions via payroll deductions. These contributions are estimated to reduce the City's healthcare expenses by approximately \$2,014,950 in FY2025.

Despite the ongoing escalation of medical costs, the proactive measures we have diligently enacted over the years effectively minimize their impact on our city. In 2011, the City established the Employee Health and Wellness Care Center, which serves the dual purpose of improving employee's health and wellness while redirecting costs from health insurance claims and pharmaceutical expenses. The Employee Health and Wellness Center has demonstrated remarkable success, boasting a utilization rate exceeding 99%. In addition, since inception the Care Center has generated cost avoidance savings of over \$9.6 million for the city, demonstrating its significant impact on healthcare expenses.

## Operating Costs

Operating costs in the General Fund are projected to increase 10.0% or \$2,501,646 in FY2025 compared to the FY2024 amended budget. Of this \$2.5 million increase \$1.245,420 is related to solid waste pickup and recycle fees. This cost is a pass through cost for the city as these fees are paid by residents via the utility water bill. As mentioned previously during the revenue section, the city is responsible to collect these fees and disburse them to Waste Management on a monthly basis.

Excluding solid waste pickup and recycle fees, the actual increase in the category is 5.2% or \$1.3 million. A majority of this increase is attributed to the rise in costs of goods and services. As is customary, department heads received approval from administration to increase operating budgets up to the Consumer Price Index (CPI) or 3.5% for FY2025. This percentage represents the average change in the cost of goods and services over a specified period, which, for budgeting purposes, is one year. While most departments met or stayed under this target, some exceeded it due to changes in contract pricing or specific departmental needs.

Following is a list of the significant items, by department, that increased above the FY2025 operating budget target of 3.5%:

The Other General Government Department increased 5.9%, or \$216,054 above the target. The increase here is driven by the escalating cost of Liability/Casualty Insurance Premiums, which increased more than \$310,000 over the previous fiscal year. Insurance premiums in Florida are significantly higher than many other states due to the following combination of factors:

Weather-related Risks: Florida is highly prone to natural disasters such as hurricanes, tropical storms, and flooding, which lead to frequent and costly claims. Litigation Costs: The state has a high incidence of insurance-related litigation, which increases administrative and legal costs for insurance companies, driving up premiums. Fraud: Florida has a higher-than-average rate of insurance fraud, particularly in areas like auto and property insurance, which contributes to higher overall costs. Reinsurance Costs: Insurers often purchase reinsurance to protect themselves from catastrophic losses. The cost of reinsurance in Florida is higher due to the elevated risk of natural disasters.

The Recreation Department increased 15.8% or \$182,058 above the target. The increase is due to the addition of a new specialized program for residents. This new program will be managed in partnership with the YMCA and will provide more specialized services to those residents with special needs.

The Office of Mayor/Administration & Risk Management increased 15.2% or 81,690 above the target. This increase is directly related to the addition of \$100,000 for the Solid Waste Working Group (SWWG). The SWWG was established in 2019 to explore recycling opportunities and provide long-term and sustainable solid waste solutions. The proposed funding is an interim funding arrangement, shared with participating entities, until the development of the Solid Waste and Recycling Master Plan and its subsequent implementation, including a long-term funding strategy.

The Information Technology Department increased 3.7% or \$65,288 above the target. This increase is attributed to contracted maintenance costs primarily in the area of cyber security.

## Operating Capital

The General Fund Operating Capital for FY2025 totals \$14,668,719, reflecting a 43.2% increase or \$4,427,260 compared to the fiscal year 2024 amended budget. Of this amount, \$7.5 million is allocated to asset management that is vital for the maintenance of City facilities and infrastructure. The other \$7.2 million is allocated to operating capital needs used to support daily operations.

In recent years, the City's Administration and Council have emphasized the need for improved asset management and infrastructure focus. Deferring maintenance of city facilities and infrastructure is neither wise nor sustainable. Implementing a proactive asset management plan enables the city to strategically plan for the future, shifting from a reactive to a proactive approach. This helps prioritize investments, allocate resources efficiently, and align infrastructure development with long-term community goals.

Keeping in line with this plan, the following items are budgeted in FY2025 for asset management:

- The Public Works Department allocated \$4.4 million in the FY2025 budget for asset management. Of this amount, \$3,643,226 million is designated for roadway repaving, \$591,485 is allocated to sidewalk improvements, and \$150,000 is allocated to the A/C replacement program, which focuses on updating aging air conditioning units across all General Fund facilities in the city.

Typically, roadway activities such as maintenance and repaving are funded by the Road and Traffic Control Fund, which receives approximately \$1.6 million annually from state-shared local option tax dollars. Historically, these annual distributions, along with the accumulated fund balance, have supported the Fund's operating activities, while major projects were financed through the Series 2017 Ad Valorem Bond and Broward County Surtax funds. However, in FY2025, the Road and Traffic Control Fund can only allocate \$235,000 to repaving/road maintenance due to insufficient fund balance.

Given that roadway maintenance and repaving are top priorities for the Mayor, City Council, and residents (as indicated by the citizen survey), the allocation of \$3.6 million from General Fund ad valorem revenues is a clear decision. This is the first instance of the General Fund specifically dedicating funds to road maintenance, since, as stated above, these activities are normally funded through the Road and Traffic Control Fund.

The \$3.6 million allocated this year by the General Fund is \$1.4 million, or 28.0%, short of the \$5.0 million recommended by the Pavement Condition Study conducted in late FY2023. Although the City has achieved a Pavement Condition Index (PCI) rating of 84 (Good) which is the second highest rating, maintaining this rating will require at least \$5.0 million annually over the next ten years. The goal of this Administration is to reach this \$5.0 million annual target through the annual budget process and through alternative funding sources such as grants and surtax dollars.



The Public Works Department also allocated \$591,000 to sidewalk improvements. Many sidewalks citywide require significant repair due to cracking, lifting, sinking, and tree root settlement. The Department plans to survey, design, and construct safe sidewalks throughout each community for everyone to use.

- The Landscape Department allocated \$100,000 for the removal of hazardous swale trees that are causing recurring damage to drainage infrastructure, sidewalks, roads, driveway aprons, and irrigation systems due to their root systems. The goal is to remove these hazardous trees and replace them with a more suitable species based on the location. The Landscape Department will collaborate with the Public Works Department to remove and replace these trees in conjunction with the sidewalk improvements.

- The Parks and Recreation Departments allocated \$3.0 million in FY2025 to Asset Management as follows:

A total of \$600,000 is allocated to the replacement of the playground at Mirror Lake Park. The existing playground and shade structure have exceeded their life expectancy and are too costly to repair. The plan is to install a new, more inclusive playground that is accessible to everyone. The new shade structure will play a crucial role in protecting users from ultraviolet light and shielding the playground equipment from Florida's natural elements.

A total of \$400,000 is allocated to the design and permitting costs to convert four sports fields to synthetic turf. The increasing demand from sports programs and the growing population has significantly strained the multi-purpose fields at Central Park. By converting these four fields to synthetic turf, we can provide safe and consistent playing surfaces for our youth sports programs, tournaments, and city events, thereby enhancing our services to the community.

This conversion is expected to save the City over \$150,000 annually in turf care products and labor-intensive horticultural practices. Additionally, synthetic turf fields will generate a consistent revenue stream, as they will remain available for use year-round, without the need for closures due to maintenance or inclement weather.

A total of \$350,000 is allocated to the design and permitting costs of a new 9,500 sq ft, Parks maintenance building that will provide safe and secure storage for the park's maintenance and storm relief equipment. This building will replace a 2,500 sq ft, building that was constructed in 1986. This old building has mold, multiple holes and leaks, and is too small to store the equipment, materials and machinery. Currently equipment is stored outside in the elements, which is shortening the life expectancy and causing more frequent maintenance trips to the Public Works garage in order to maintain use in operations.

A total of \$350,000 is allocated to the addition of a new splash pad at the Camp Everglades playground area. The project will feature accessible walkways, safety fences, and new benches. This accessible splash pad will provide a refreshing play area for children during the hottest months of the year. Currently, splash pads are available at the Plantation Community Center (center of Plantation) and the Jim Ward Community Center (east side of Plantation) the

installation of the splash pad at Camp Everglades will extend these amenities to our residents on the west side of the city.

A total of \$300,000 is allocated to replacing and upgrading the safety surfacing of playgrounds and exercise areas in parks citywide. The current mulch (engineered wood fibers) is hard, costly to maintain, and deteriorates quickly in the South Florida climate, necessitating regular maintenance and replacement. Additionally, the city must provide safe ADA-compliant surfacing in all playgrounds to meet American Society for Testing and Materials (ASTM) requirements and prevent public injuries.

A total of \$270,000 is allocated to upgrades at the Volunteer Park Community Center, the city's only rental banquet hall. This funding will support several critical improvements, including the following: upgrading window treatments by replacing all non-functional coverings and installing blackout shades; renovating existing bathrooms to meet ADA compliance standards, including replacing sinks, flooring, and partitions; and upgrading various interior doors to replace the current doors, which are warped and do not close properly

A total of \$700,000 is allocated to various asset management projects across city-wide parks and community centers. These projects include: the resurfacing of parking lots and walkways; replacement of fencing at Veltri Tennis Center, Jim Ward Community Center, and the Hunter Course at the Equestrian Center; replacement of interior and exterior exercise equipment, diving boards, pool heaters, bleacher shade structures, and the resurfacing of several sports courts at Central Park and the Tennis Center.

The remaining \$7.1 million of operating capital needs budgeted in FY2025 are as follows:

- The Police Department is requesting a total of \$2,328,215 in capital items. This includes a necessary upgrade to the CAD/On-Call system. The current system, which is critical to operations, has reached its end of life. The department also requested eleven new police vehicles and accessories for specialized units; these new vehicles will replace aging ones that are too costly to repair.

Other capital requests include a new police canine due to the recent retirement of a canine; funds to purchase one evidence drying chamber to replace the current broken one, and funds to upgrade the AFIS workstation in order to maintain connectivity with FDLE's newly upgraded AFIS system.

- The Fire Department capital requests total \$1,188,831 which includes equipment essential for life saving as follows: one Fire Engine, plus accessories, for the Midtown area of the city. This engine will be outfitted to manage the unique commercial, retail and high-rise residential environments unique to the Midtown area. The engine will be placed at Fire Station 4, in the Center of Midtown but will remain available for response citywide. The department also requested a Ford F-250 pickup response unit, plus accessories, to replace a C71-2006 Ford Expedition with 115,000 miles. This aging vehicle can no longer serve as a response vehicle and as such has been repurposed to other areas in the department. Furthermore, the department is

requesting funding for the RMS CAD system, the current system in place is not supported or updated and therefore is not compatible with the new NIBERS and FIBRS reporting requirements.

- The Fire Rescue Department capital items total \$260,000, which includes critical replacements and upgrades to enhance their life-saving capabilities. The department is requesting one Stretcher and Lift system to replace the current stretcher/lift system that is 10 years old. These stretchers and lift systems allow EMS personnel to lift and move patients in and out of rescue units and have helped in the overall reduction of personnel back injuries associated with this life saving activity.

The department is also requesting new Hydraulic response equipment; a LUCAS 3.2 Resuscitation system and a Suppression system. The Hydraulic equipment and LUCAS 3.2 resuscitation systems will replace aging equipment that has reached end of life. The suppression system will replace the current system at Fire Station 3, which is so outdated it can no longer be certified and therefore no longer meets code.

- The information Technology Department capital items total \$2,277,750 and includes a request to fund a new Enterprise Resources Planning System (ERP). The City's current financial management system, Microsoft GP, is nearing the end of its lifecycle. Additionally, it lacks integration of essential features and falls short in user-friendliness, particularly for public sector needs. An ERP Consultant was engaged in FY2024 to assist City staff in three areas: 1) Conducting a thorough analysis of the existing system, including identifying weaknesses and opportunities for enhancing processes and efficiency, 2) Taking the information learned and assisting staff with writing a project scope, and 3) Assisting staff in selecting an ERP system & Vendor that best fits the city's needs. The ERP implementation is expected to span several budget years, and is estimated to cost approximately \$4,000,000. The amount budgeted in FY2025 for year one of the ERP implementation is \$1,937,750.

Other Information Technology Department capital items include; a refresh of Network Devices that allows the department to continue to provide stable, secure, encrypted access to end users; one new Server Application, which is used to control all aspects of our "Active Directory"; one Network/File Management Software, which allows visibility for network traffic, tracks file access/deletion and system logs; one Document Management System to keep current with the latest application version and features, and one new vehicle to replace an aging vehicle in the pool that has become too costly to repair.

- The Parks and Recreation Departments other capital items total \$700,000 and include the replacement of essential equipment necessary for daily operations. These items consist of one front-end loader, one utility dump truck, one fertilizer spray rig, one utility maintenance cart, one maintenance trailer, one rotary mower, and a lightning detection system.

Additional capital items requested for the Parks/Recreation include: one Ford E-450 gas-powered box van for the recreation events division; this will help reduce the need for multiple



trips and multiple vehicles when preparing for events; one Ford Transit XL Wagon 3.5L V6 to replace a 2008 Ford E-250 vehicle; one Ford Maverick vehicle to replace the frequently malfunctioning Ford Ranger at Volunteer Park; and a request for one Ford F-250 crew cab to replace a vehicle that is over ten years old and that has reached the end of its useful life. The Department also requested funding to continue the effort of infusing City parks with public art, murals and sculptures, as recommended by the Parks and Recreation Master Plan.

- The Risk Management capital items total \$313,212, which is related to the citywide expansive project for the ADA Multi Modal Transportation Plan. This plan is strategically designed to pinpoint and rectify physical obstacles hindering accessibility. Launched in FY2022, the initiative has three well-defined phases: PH1 involves identification, PH2 centers on removal (current phase), and PH3 focuses on mitigating programmatic barriers. The project will ensure the city's compliance to the mandates stipulated in Title II of the American Disabilities Act.

## Debt Service

The General Fund is currently responsible for servicing debt related to the Police Department's Motorola Infrastructure and Device Management System. In FY2024, the annual maintenance cost of this equipment increased by 14.1% or \$124,725. This increase is due to a clause in the agreement allowing Motorola to adjust the maintenance cost by the Consumer Price Index (CPI) in year eight. The new annual payment of \$1,009,725 will remain consistent for the duration of the agreement, which expires in 2030.

## Other Fund Highlights

### Special District Funds

#### Plantation Gateway Development District (Gateway)

Based upon the valuations released by the Property Appraiser on July 1, property tax values in the Plantation Gateway Development District increased 11.91%. This increase represents approximately \$32,798 in additional ad valorem revenue for the district.

The Gateway Development District proposed budget for the fiscal year 2025 is based on an operating millage of 1.7108 mills. This represents a 0.1007 decrease in millage rate when compared to the previous fiscal year. The combination of the increased property values and the millage rate of 1.7108 mills is estimated to generate approximately \$824,883 in ad valorem revenues in fiscal year 2025. This estimate is based on historical trends of ninety-six percent (96%) collections 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 15.80%. This increase represents approximately \$275,091 in additional ad valorem revenue for the district. 68.4% or \$188,170 of the estimated additional revenue is related to new construction added to the tax roll this year.

The Plantation Midtown Development District Proposed Budget for the fiscal year 2025 is based on a proposed millage of 0.9707 mills. This represents a zero increase in millage rate when compared to the fiscal year 2024 amended budget and a zero increase in millage rate since the fiscal year 2018. The combination of the increased property values and the proposed millage rate of 0.9707 is estimated to generate a total of \$2,234,208 in ad valorem revenue in fiscal year 2025. This estimate is based on historical trends of a ninety-six percent (96%) collections rate.

## Special Revenue Funds

Special Revenue funds are a distinct category comprised of revenues that are strictly allocated for specific purposes. Within this category, various funds are accounted for, each catering to particular needs. These funds encompass the Library Board, Road & Traffic, Community Development Block Grant (CDBG), State Housing Initiative (SHIP), Community Redevelopment Agency (CRA), State and Federal Forfeitures, Impact Fees, and the Building Fund. Each of these funds serve a defined function, ensuring that resources are appropriately channeled to support their designated initiatives and endeavors.

The Special Revenue Funds FY2025 proposed budget totals \$18,134,428, reflecting a 6.8% or \$1,160,009 increase when compared to the FY2024 amended budget. The increase predominantly affects the Community Redevelopment Agency, and Community Development Block Grant and Building Funds.

The Building Fund proposed budget totals \$8,202,416 in FY2025. This is a 6.2% or \$480,662 increase when compared to the FY2024 amended budget. This increase is primarily due to higher personnel costs from the addition of two new full-time positions (one Development Services System Specialist and one Permit Concierge/Liaison Coordinator), proposed 5% annual salary increases for staff, and increases related to adjustments implemented in FY2024 related to the salary study.

The Community Redevelopment Agency Fund proposed budget totals \$4,747,364 in FY2025. This is a 13.5% or \$563,181 increase compared to the FY2024 amended budget. This increase is mainly due to higher Tax Increment Revenues resulting from property value increases.

The Community Development Block Grant proposed budget totals \$579,377 in FY2025. This is a 101.4% or \$291,764 increase compared to the FY2024 amended budget. The increase is due to the additional grant funding expected from HUD to address a wide range of community development needs.

## Debt Service Funds

Debt service funds play a crucial role in managing loans that are unrelated to the General or Enterprise Funds. These funds are divided into two main categories: Non-Ad Valorem Debt Service and Ad Valorem Debt Service. Together, these categories encompass all aspects of debt service, ensuring responsible handling and repayment of loans without impacting the General or Enterprise Funds.

In FY2025, the *Non-Ad Valorem* debt service totals \$348,525, reflecting an 83.3% decrease (\$1,741,170) compared to the FY2024 amended budget. This reduction is due to the payoff of the Series 2013 Refunding Note, which was paid off in August 2024.

The Ad Valorem debt service encompasses the \$60 million ad valorem bond approved in November 2016. This debt service is supported by a separate millage rate of 0.2980 mills in FY2025. At this millage rate, the estimated debt service taxes for homeowners of a \$200,000 home is approximately \$44.70 in FY2025. This amount is calculated based on the Save Our Homes (SOH) Value of \$200,000 and a \$50,000 exemption. In FY2025, the Ad Valorem Bond debt service totals \$3,967,250, reflecting a marginal decrease of \$250 compared to the FY2024 Ad Valorem debt service.

## Capital Project Funds

The Capital Project Funds are comprised of projects related to *Non-Ad Valorem* Bond projects and Ad Valorem Bond Projects. The total of capital projects in FY2025 is \$2,689,311. This is a decrease of 35.0% or \$1,448,443 when compared to the FY2024 amended budget. The decrease is primarily in the area of Ad Valorem Bond projects.

The *Non-Ad Valorem* Bond Capital Projects total \$405,000 in FY2025. This is an increase of 0.4% or \$1,800 when compared to the FY2024 amended budget. The increase is in the CRA Fund and is due to a rise in bank service fees.

The Ad Valorem Bond Capital Projects totals \$2,284,311 in FY2025. This is a decrease of \$1,450,243 or 38.8% when compared to the FY2024 amended budget. The decrease is due to the progress and completion of bond projects throughout the bond silos. There are only three bond projects remaining for FY2025 and those projects are all located in the Parks and Recreation silo.

These projects are as follows:

### Parks & Recreation Silo

- Central Park Multipurpose Building Improvements \$1,684,311
- North Acres Park \$ 400,000
- Pop Travers Restrooms \$ 200,000



## Enterprise Funds

Enterprise Funds are comprised of the City's Water/Wastewater, Stormwater, and Plantation Preserve Golf Course Funds. These funds operate as self-sustaining financial entities primarily reliant on revenues generated from service charges. Unlike the General Fund, they are not funded by tax revenues.

### Utility Water/Wastewater Funds

The Utility Water/Wastewater Funds are specifically designated to handle the essential provision of water and wastewater services to both residents and businesses within the City of Plantation. All activities involved in ensuring the smooth delivery of these services are encompassed within this fund. To cover the costs associated with providing these vital services, user fees are collected from the end user.

In a unique approach, the City of Plantation stands out from other municipalities by not imposing any utilities service tax fees, which can often be as high as 10% of the utility bill. In addition, the City of Plantation takes pride in offering water rates that rank among the most competitive and affordable in Broward County. This commitment to reasonable pricing not only reflects the city's dedication to its residents but also ensures accessibility to essential water services for all.

In fiscal year 2025, the Utilities budget totals \$81,972,040, which represents an increase of 1.5% or \$1,225,289 when compared to the fiscal year 2024 amended budget. The increase is primarily in the area of personnel and operating expenses.

Personnel costs for the Utilities Department total \$17,172,598 in FY2025. This is a 8.7% increase or \$1,381,426 when compared to the FY2024 amended budget. This increase is due to the department's request to add 2 new full-time positions (one Environmental Analyst I, and one Environmental Analyst II), 5% merit increases for existing personnel and increases related to salary and grade adjustments implemented in FY2024 as a result of the salary study.

The operating budget for all Utilities Funds in FY2025 totals \$21,677,841, reflecting a 2.8% increase (\$596,532) compared to the FY2024 amended budget. This increase spans all line items related to repair and maintenance, particularly in RM Equipment, Vehicles, Grounds, and Lift Stations. Additionally, the Utilities Department experienced cost increases in electricity and waste disposal fees.

The Utilities Capital budget totals \$34,811,105 in FY2025. This is a decrease of 2.2% or \$775,097 when compared to the FY2024 amended budget. This decrease is primarily due to the completion of various capital projects in FY2024.

The Utilities debt service related to the Series 2020 Revenue Note totals \$962,748 in FY2025. This is an increase of 0.2% or \$2,364 when compared to the FY2024 amended budget. The increase is in interest expense, which is dictated by the amortization schedule of the Revenue Note.

## Stormwater Utility Fund

The Stormwater Utility Fund serves as the dedicated account for managing, constructing, maintaining, protecting, controlling, regulating, utilizing, and enhancing the stormwater systems and programs within the City of Plantation. The funding for this essential initiative is primarily derived from stormwater fees imposed on residents and businesses within the city. These fees ensure a sustainable and reliable resource pool to support the critical functions and improvements of the stormwater infrastructure, safeguarding the community from potential flooding and environmental challenges.

On 6/24/2024, the City Council granted approval for a 3.5% Consumer Price Index (CPI) based increase for the Stormwater Utility fee. Effective on October 1, 2024, this rate adjustment sets the Stormwater Utility fee at \$53.56 annually per "Equivalent Residential Unit" (ERU) or \$4.46 per ERU monthly. This represents an increase of \$1.81 per ERU annually or \$0.15 per ERU monthly when compared to the FY2024 amended budget. The additional revenue generated from this rate increase will be utilized to acquire new equipment, and undertake necessary maintenance measures to ensure a sustainable and compliant stormwater management system.

In the fiscal year 2025, the Stormwater Fund revenue totals \$3,145,577, which is an increase of 49.0% or \$1,034,050 when compared to the fiscal year 2024 amended budget. This notable increase in funding is attributed to the increased expenses associated with maintaining the stormwater system.

Increases can be seen across all sections of the stormwater budget as follows:

The Stormwater Personnel budget in FY2025 totals \$1,815,794. This is an increase of 24.4% or \$356,615 compared to the FY2024 amended budget. The increase is attributed to the request for three new full-time stormwater positions: one Stormwater Technician II, one Stormwater Technician III, and one Stormwater Specialist.

The Stormwater Operating budget in FY2025 totals \$850,783. This is an increase of 41.2% or \$248,435 when compared to the previous fiscal year. Like the Utilities Department, the increase is across the repair and maintenance line items for equipment, vehicles, tires, and Grounds. Additionally, the Stormwater operating budget increased in the line items for supplies, uniforms and protective gear.

The Stormwater Capital budget in FY2025 totals \$479,000. This is an increase of 858.0% or \$429,000 compared to the FY2024 amended budget. The increase is due to the planned capital projects for a citywide waterway restoration plan, various drainage improvements and the purchase of a stormwater portable pump to be used during stormwater emergencies.

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## Plantation Preserve Golf Course Fund

The City of Plantation Preserve Golf Course offers a remarkable 18-hole championship golf course complemented by a stunning clubhouse and state-of-the-art practice facilities. This facility aims to provide golf enthusiasts with a top-notch and affordable experience while also serving as an excellent event venue. Guests can enjoy a plethora of services, including a full-service restaurant, a well-stocked pro shop, professional golf lessons, opportunities to participate in golf leagues, engaging golf outings, and competitive tournament play.

Guidant Management oversees the management of the golf course, handling all related expenses and revenue collection. In FY2025, the Preserve's budget totals \$5,751,791, which is a 4.1% or \$245,382 decrease compared to the fiscal year 2024 amended budget. This decrease is a combination of increases and decreases in the operating and capital budgets.

The operating budget for FY2025 totals \$5,368,291, which is an increase of 9.9% or \$483,117 when compared to the FY2024 amended budget. The increase is primarily in the areas of cost allocation fees, outside services fees, bank fees, electricity fees and repair and maintenance grounds fees.

The cost allocation fee is a charge to the golf course for services provided by the General Fund's departments, including Administration, Finance, Procurement, Human Resources, City Clerk, Information Technology, and Public Works. This fee is increasing because, in FY2024, the Golf Course was charged only 50% of the actual cost. The Administration planned to raise this fee to 100% in FY2025 after the golf course paid off its large annual debt service. The final payment for the golf course debt service was paid in August 2024.

Additionally, the golf course operating budget is impacted by increased fees for outside services. These fees rose with the renewal of the Guidant Management contract in late FY2024. Bank fees, electricity fees, and repair and maintenance grounds fees all increased in FY2025 due to the normal rise in the cost of doing business.

The Preserve's capital budget totals \$383,500 in FY2025, reflecting a 7.6% increase (\$27,000) compared to the FY2024 amended budget. This increase is due to the addition of two capital projects to update the golf course: painting the exterior of the building and resurfacing the deck in the golf course breezeway.

The Golf Course debt service decreased by 100% or \$755,000 due to the payoff of the Series 2013 Revenue Refunding Note in August 2024.



## Future Landscape

As administration and staff prepared the FY2025 Proposed Budget several current and foreseeable issues are highlighted here due to their potential fiscal impacts to the City.

These items include:

### American Rescue Plan Act 2021 (ARPA-21)

As part of ARPA-21 under the Coronavirus State and Local Fiscal Recovery, funds were allotted to the City of Plantation in two tranches totaling \$13,042,828. The initial tranche of \$6,521,414 was received in June 2021 with the second tranche of the same amount received in June 2022. The Administration and the City Council collaborated to ensure these funds were used to provide maximum benefit to the stakeholders of Plantation. ARPA funds must be obligated by the end of calendar year 2024 and fully expended by the end of calendar year 2026.

Tranche I & Tranche II funds are fully allocated as follows:

• FY21 Capital Cuts	\$1,634,146
• Stormwater Master Plan	\$1,277,182
• Sewer Lining	\$2,387,151
• ADA/MMTP	\$1,637,209
• Utility Billing Assistance	\$1,252,310
• Fire Rescue Units	\$1,202,043
• Heavy Duty Equipment SW	\$1,061,611
• 23 Police Vehicles	\$1,054,473
• Police Laptops	\$ 717,500
• Data Silo	\$ 504,705
• ERP	\$ 212,968
• Protection Measures	\$ 92,555
• ARPA Consultant	\$ 8,975

The 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 the capital cuts with ARPA funding. Examples of capital items restored with this funding include park improvements, public safety vehicles, and computers.

Administration also recommended, and the City Council concurred, funding Plantation's first citywide stormwater master plan with ARPA funds in the amount of \$1,277,182. This inaugural effort will address goals and tasks in the following areas: Asset management; Data Review and Collection; Hydraulic Model Development; Watershed Evaluation and Drainage Basin Analysis; and a Flood Plain Management Program Evaluation.

Further supporting these efforts, a state grant for a Vulnerability Assessment will be submitted September 2024. This effort is a critical component to ensure the long-term sustainability and resiliency of Plantation vis-à-vis the challenges of climate change. The vulnerability assessment will position the city to benefit from state funding programs.

As part of the reallocation and reprioritization of ARPA funds, the Stormwater Division has been funded for several critical pieces of capital equipment including:

- An emergency stormwater pump
- Backhoe
- Street Sweeper
- Harvester

The provision of these items to the Stormwater Division provides numerous benefits. They will significantly aid the Division in the proactive maintenance of our stormwater system as well as facilitating the elimination of a backlog of previously neglected areas. This utilization of funds will also benefit the ratepayers as we perform a rate study for Stormwater; these items will not be factored in that calculation.

Due to the impacts of the Covid-19 pandemic utility shutoffs were suspended. Recognizing the hardships experienced by many households and businesses due to the pandemic, Administration proposed and City Council concurred, to fund the past-due account balances that accrued between March 9, 2020, the issuance of the Governor's Declaration of Public Health Emergency via EO No. 20-52, and July 26, 2021, when the CDC's original eviction moratorium was sunset. Administration interpreted the Interim Final Guidance issued from the Treasury as allowing the presumption that these arrears were the result of Covid-19 impacts. The guidance provides that "a recipient may presume that a household or population that experienced unemployment or increased food insecurity or housing insecurity or is low- or moderate-income experienced negative economic impacts resulting from the pandemic" (Department of the Treasury, 31 CFR Part 35, Coronavirus State and Local Recovery Funds, p.33).

The unemployment rate for Broward County in March 2020 was 5.9% and spiked to 17.4% in May of 2020 and remained above 10% until August of 2020 (9.5%). There is no doubt that these double-digit unemployment numbers for six months impacted our rate payers. Data for the broader Miami-Fort Lauderdale-West Palm Beach Metropolitan Statistical (MSA) indicated a similar impact. While the MSA data indicates a slightly lower peak unemployment rate of 13.8% the rate is elevated for a longer period of time and does not dip below 5%. This data justified the assumption that the arrears experienced during this period may be attributed to negative financial impacts of the Covid-19 pandemic. This investment in our ratepayers assisted them in their individual recovery and, in aggregate, the recovery of our City.

The City of Plantation has an annually funded lining program to repair and replace aging sewer mains and laterals. This program eliminates inflow and infiltration and results in a product with a service life in excess of fifty years. Municipal paving projects necessitated the need for more lining than would be typical in a given fiscal year, which average approximately \$2M. \$2,387,151 of the initial tranche of ARPA funds supplemented the lining projects. This substantial investment in our utility infrastructure

not only addressed near-term issues but represents a long-term investment to avoid some of the infrastructure decay that has plagued other utilities.

During the surges of Covid-19, Administration set aside \$100,000 for Covid-19 mitigation measures. These measures included the purchase of N95 masks, surgical masks, testing, social distancing measures and anything that might need to be implemented to ensure our continuity of operations to serve the public. The final expenses for the protective measures were \$92,555 and the balance of funds have been reallocated.

Additionally, \$90,000 was allocated for an ARPA consultant to be utilized by staff to ensure consistency with the Interim and Final Treasury Guidance. Due to staff diligence and collaboration between Finance and Procurement only \$8,975 of this allocation was expended and the balance of these funds have been reallocated.

The Fire Rescue apparatus funded through ARPA, \$1,202,043, includes a rescue unit equipped with hardware to mitigate the spread of communicable diseases and a new fire engine. The fire engine will service the growing Midtown area and will be located at Fire Station #4.

Our current enterprise resource planning/financial management system (ERP), Microsoft Great Plains, is reaching end of life. The system lacks integration of key features, is not user-friendly nor particularly well suited to the public sector environment, and does not facilitate the ability to work remotely. An ERP Working Group was established in 2020 and recommended the assistance of a consultant to facilitate the selection process. Initially \$750,000 was allocated to fund consultant services for the selection of a new ERP and a portion of the ERP purchase. This allocation was subsequently adjusted to \$212,968 and provides for the assistance from the consultant to coordinate with the City on its ERP needs, development of the request for proposals (RFP) analysis and recommendation in regard to the RFP responses, and implementation assistance/project management for the selected platform. The scope of services for the consultant was expanded to provide an analysis of the City's two document storage systems, Laserfiche and FileNet, with the goal of consolidating to one system for efficiency and effectiveness. The balance of funds previously allocated have been reallocated, including approximately \$500,000 for a data silo to enhance the city's security and restoration capacity in case of a cyber-attack.

The previous allocations for ARPA funds made in February 2023 for the implementation of body worn cameras (BWC) for the Plantation Police Department and ADA Transition Plan/Multimodal Master Transportation Plan (MMTP) have both been adjusted to ensure compliance with ARPA timeframes for obligation and expenditure.

BWC's have become de rigueur among police agencies, increasing transparency and offering valuable training insight. BWC's also provide an additional tool to mitigate risk in the process of evaluating claims. Subsequent to the ARPA allocation the Plantation Police Department proactively secured \$400,000 in state funding for the BWC implementation and these ARPA funds were reallocated.

Further buttressing the city's commitment to public safety, \$1,054,473 of ARPA funds were reallocated to vehicle purchases and \$717,500 was reallocated to the purchase of laptops to replace end of life units. The vehicle purchase is significant due to our aging fleet and the scarcity of police interceptor availability. These interceptors were sourced due to a canceled order from another agency and will be

available to the city immediately. These vehicles have an added benefit to risk management as they are AWD SUV's and much more suitable to South Florida's weather.

The City completed the MMTP in FY2024, the city's first master plan for transportation, and is currently developing its ADA Transition Plan. These efforts have underscored numerous necessary improvements to municipal assets. The original \$3.3M allocation of funds has been adjusted to \$1,637,209. This adjustment addresses concerns with meeting ARPA timeframes for the obligation and expenditure of funds. This allocation includes the complete design of the following MMTP related projects:

- Central Park Drive Lane
- SW 6<sup>th</sup> Street & 78<sup>th</sup> Avenue
- Cypress Road

The design of these roadway projects will provide the City with a number of opportunities to seek external funding.

Taken as a whole, the allocation of the ARPA funds demonstrate a long-term perspective with an emphasis on expenditures that will provide a return on the investment for city stake holders for years to come.

## Collective Bargaining

The City of Plantation has two bargaining units. IAFF Local #3080 represents the city's EMS personnel and the FOP Lodge #42 represents the city's police officers. The city is currently engaged in collective bargaining with FOP Lodge #42. The bargaining agreement with IAFF Local #3080 expires in September 2025.

## Workforce Competitiveness

Approximately three-quarters of the budget is devoted to personnel, our human capital. Our people are the most critical element to provide municipal services and attracting and maintaining our talent is critical to achieving our mission. The evolution of workforce practices post-covid has prompted the city to be proactive in relation to our benefits to remain competitive. Two policies in particular were promulgated in FY2024 including Paid Parental Leave (PPL) and Volunteer Time Off (VTO). PPL provides eligible employees with up to twelve (12) weeks of paid parental leave to employees following the birth of an employee's child or the placement of a child with an employee in connection with adoption or foster care. The VTO program provides employees with paid leave, up to 16 hours per year, to pursue volunteer opportunities in a variety of areas to give back to the community.

The city will continue to explore creative ways to provide a work-life balance for our employees to attract and retain talent.



## Sovereign Immunity

Sovereign immunity is a principle under which a government cannot be sued without its consent. Article X, section 13 of the Florida Constitution allows the Legislature to waive this immunity. In turn, s. 768.28(1), F.S., allows for suits in tort against the state and its agencies and subdivisions for damages resulting from the negligence of government employees acting in the scope of employment. This liability exists only where a private person would be liable for the same conduct. Section 768.28(5), F.S., caps tort recovery from a governmental entity at \$200,000 per person and \$300,000 per incident. Although a court may enter a judgment in excess of these caps, it is impossible, absent a claim bill passed by the Legislature, for a claimant to collect more than the caps provide. Further, section 768.28(6), F.S., imposes pre-suit requirements upon a claimant seeking to recover against a state or local government entity, allowing a general six-month period for the government entity to review and dispose of a claim before the claimant may file a lawsuit.

Recent legislative activity suggests that some level of reform is inevitable that will result in higher potential financial exposure through an increase in the caps from their current limits (\$200k/\$300k). The city actively monitors and participates in the legislative process through individual efforts of Council Members, the Florida League of Cities, and our lobbyist. Risk Management is proactively addressing our greatest exposures such as: automobile accidents and trip & fall claims. The former is addressed through enhanced training and education while the latter is being addressed in partnership with Public Works to facilitate repairs of infrastructure to minimize our exposure.

## Live Local Act

Originally adopted in 2023, Florida's Live Local Act (the LLA) is an effort to address the state's growing housing affordability crisis. In addition to funding the state's existing affordable housing programs and creating new ad valorem tax rebates, the bill included statewide preemption of local zoning ordinances to significantly boost development capacity for qualifying mixed-income multifamily development. This bill encourages the development of mixed-income projects with at least 40 percent of all dwelling units designated as affordable for households earning less than 120 percent of area median income (AMI).

The LLA imposed two key directives that modify city and county zoning regulations for qualifying projects: (1) allowing for the maximum density (dwelling units per acre) afforded anywhere within the jurisdiction and (2) allowing for maximum height permitted within 1 mile or three stories, whichever is greater.

While the city has yet to see a development submitted under the LLA we have to be cognizant of the potential impacts to public services that may result from such developments.

## Transportation

Identified as one of the priority issues by our residents in our 2024 resident survey, transportation issues continue to be one of the most frequent concerns expressed by our residents and is a tremendous

quality of life issue. Safety and congestion are the primary concerns. The City continues to take an aggressive multipronged approach to address the concerns.

Efforts currently underway include:

➤ **Midtown Bridge**

Marlin Engineering has been retained to conduct a PD&E Study and Design Service for the Plantation Midtown Bridge. The City is funding, through the Midtown District, the PD&E (\$697,349.79) and Design (\$494,549.70). 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.

Analysis indicates construction of the bridge would impact traffic conditions in 2045 thusly:

- University Drive/Peters Road: 13% reduction in AM and PM Peak Travel Delay;
- University Drive/WB SR 84: 25% reduction in PM Peak Travel Delay;
- Pine Island Road/WB SR 84: 5% reduction in AM peak Period Delay;
- Midtown Bridge/WB SR 84: LOS B/C during AM/PM Peak Hour;
- Midtown Bridge/SW 17<sup>th</sup> Street: LOS A/A during AM/PM Peak Hour.

The proposed bridge provides congestion relief to traffic accessing the Midtown Plantation Business District and the Town of Davie Activity Center. The estimated cost of construction is approximately \$10,000,000 and while staff continues to coordinate with the MPO, FDOT, the county, and other opportunities for funding the proposed FY2025 budget provides for the financing for the bridge through the Midtown Special District. Plans are currently at 60% and will be developed to 100% and moved forward for permitting during FY2025.

➤ **Multimodal Transportation Master Plan**

The City partnered with the Broward Metropolitan Planning Organization (BMPO) to conduct a citywide Multimodal Master Transportation Plan (MMTP). The scope of work provided 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 have been developed.

The recommendations include roadways, transit, pedestrian, and safety projects. The Master Plan is an eighteen (18) month effort that provides guidance as to transportation needs, priorities, projects and funding opportunities going forward. The total 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 identified Federal funding to cover approximately 80% of the costs while the City's contribution is \$123,420.

The final report was received by City Council and has resulted in the allocation of ARPA funding for the re-design of several roadways to facilitate multimodal connectivity, enhance drainage, and provide for a safer environment regardless of mode of travel.

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

The City is actively pursuing funding under the County's 30-year penny for transportation surtax plan. The surtax program is currently undergoing a collaborative review and the city is a participant in this process. We hope to benefit from additional, more broadly available funding when the review is complete and the Third Interlocal is ripe for adoption.

➤ **Micro-transit**

Micro-transit is typically an on-demand, point to point, service available to the general public that uses app-enabled trip requests and fare payment functions. City staff has engaged the Midtown Board on the prospect of implementing a micro-transit service within the district and the board enthusiastically embraced the concept. Staff is coordinating both a request for proposals and an FDOT grant for implementation.

## Technology & Customer Service

The pandemic 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 and is currently in the process of implementing the following:

➤ **Online Plan Review**

The city went live with ePermit Hub to digitize permitting November 2022. Staff continues to improve the application to enhance the user experience.

➤ **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 was 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. The new ERP is also anticipated to offer more flexible access and greater continuity of operation during storm events. As previously mentioned, approximately \$200,000 of ARPA funding has been allocated to facilitate implementation.

➤ **Automated License Plate Readers (ALPR)**

The city has implemented an ALPR system through our the SR7/Gateway corridor funded by the Gateway Special District. ALPR's are an invaluable tool for law enforcement to combat crime. Initially planned for FY2024, the Midtown District will be funding the implementation of an ALPR system in Midtown during FY2025. The city is coordinating with our vendor to overcome restructuring issues on their end.

➤ **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, which was expected to complete in FY2024 and is currently on schedule for completion by the end of 2025. This project will facilitate convenience for customers, increase revenues for the utility, and provide enhanced opportunities for resource conservation.

## **Development & Redevelopment**

Plantation continues to thrive in a post-pandemic environment. The Florida Chamber Foundation estimated net migration to Florida of 225,000-275,000 new residents for 2024. Approximately 50,000 of those new residents are projected to move to the Miami-Fort Lauderdale–West Palm Beach Metropolitan Statistical Area. Forbes notes that Florida experienced an 86% net gain of new companies in 2023.

The city continues to receive new applications for both residential and commercial development throughout the city. Numerous projects are in various states of approval or construction. Items that bear special mention in this regard are two economic development projects, the Broward Mall, and the Gateway Community Redevelopment Area (Gateway CRA):

➤ **Economic Development**

Residential, retail, dining and entertainment projects totaling more than \$1 billion are underway throughout the city, especially within the Midtown and Gateway business districts. Plantation Walk is moving forward with 700 residential units and over 500,000 square feet of retail space, with Plantation Midtown completing 480 residential units and 86 townhomes. Enhancing the central Gateway District is the Woodstone Plantation residential development with 248 units and 1,500 square feet of retail space. Since opening in 1979, Broward Mall remains one of the region's larger retail properties. The 250-bed HCA Florida Westside Hospital, which recently added a \$76.8 million patient tower, and Baptist Health Plantation's 112,000-square-foot wellness and medical complex provide leading-edge care, including primary and urgent care, diagnostic imaging, multispecialty surgery, medical oncology, physical therapy and a spine care clinic.



➤ **Gateway Community Redevelopment Area**

The ULI Leadership Institute released its report on the Plantation General Hospital Campus Redevelopment in June of 2022. The City's Redevelopment Administrator brought the ULI to the table to see how we could overcome the barriers to redevelop the SR7 Corridor. The study had a profound impact beyond the expectations of the city. Among the achievements of the report two, stand out:

1. Opened an authentic dialogue with HCA East Florida Division
2. Crystalized the negative impact of the Planation Inn on the entire district

Prior budgets noted the potential negative impacts anticipated with the loss of HCA's Plantation General Hospital. Those concerns have been ameliorated with HCA's commitment to construct an \$11M freestanding ER that is better integrated into the built environment and is now in for permitting. A more exciting possibility exists with the redevelopment of the former hospital. While no final determinations have been made the City and HCA now have a more open line of communication and there is a commitment to work together for the success of the area. The success of the corridor will be further buttressed by the redevelopment of the Plantation Inn.

The conversations with stakeholders as part of the ULI study indicated a universal negative impact from this facility. Addressing this blight head-on, the Plantation CRA awarded a catalytic grant in the amount of \$2.35M for the acquisition and demolition of the structure in furtherance of redevelopment. The closing was anticipated to occur in August 2023. Unfortunately, the grant recipient failed to perform; however, the facility remains closed and the crime rate in the vicinity has dropped precipitously. Redevelopment staff continue to work with various interested parties on the redevelopment of the property and we are confident we will see momentum in FY2025.

➤ **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.

Seritage Growth Properties announced in July 2022 its intent to liquidate their assets. Plantation is taking a proactive role to determine the future of the site. The Mayor and staff have met with key stakeholders about potential redevelopment. The City will be proactively addressing redevelopment opportunities in the city's comprehensive plan. 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.

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## 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. We remain steadfast in our commitment to managing our community's assets wisely, prioritizing strategic initiatives, and exercising prudent fiscal responsibility. We believe this budget not only addresses our current needs but also positions us for a resilient and prosperous future.

As the Mayor for our city, my primary objective is to ensure a fiscally responsible budget while upholding our commitment to providing high-quality public services to our residents. Throughout the budgeting process, we have placed a significant emphasis on maintaining low millage rates to alleviate the burden on taxpayers. By carefully analyzing expenditures and exploring cost-saving measures, we have strived to strike a balance between prudent financial management and meeting the diverse needs of our community.

Our relentless efforts have resulted in a budget that not only addresses the critical requirements of public services but also keeps the millage rates in check, fostering financial stability and enhancing the overall well-being of our municipality.

As Mayor, I wholeheartedly recommend to the City Council the approval of the FY2025 proposed budget and millage rates as follows:

- 5.8000 mills - City of Plantation Operating Budget
- 0.2980 mills – Millage required to fund the Series 2017 Ad Valorem Debt Service
- 1.7108 mills - Plantation Gateway Dev. District Budget
- 0.9707 mills - Plantation Midtown Dev. District Budget

## FY2025 Budget Calendar

The Council has several opportunities to provide input as the process continues to finalize the FY2025 Annual City Budget. Below is a list of Council meeting dates and actions that are scheduled as part of the process of adopting the FY2025 Millage Rates, Assessments and Annual Budgets.

- September 12: First Public Budget Hearing to adopt the Tentative Millage Rates, Tentative Budgets and Final Non-Ad Valorem Stormwater Assessment for Fiscal Year 2025
- September 18: Second and Final Public Budget Hearing to adopt the Final Millage Rates and Final Budgets for Fiscal Year 2025
- October 1: Official Commencement of the new fiscal year 2025

## Acknowledgements

I would like to express my sincere gratitude to our esteemed Councilmembers, whose unwavering commitment, invaluable support, and insightful input have been instrumental in determining the service levels within Plantation. The budget has been thoughtfully shaped to incorporate many of their concerns while maintaining the priorities expressed individually and collectively from the strategic planning meetings and the dais.

I extend my heartfelt appreciation to all the department directors and their diligent staff for their collaborative efforts in streamlining costs for the FY2025 budget.

I would also like to extend a special thank you to Jason Nunemaker, Chief Administrative Officer, Anna Otiniano, Finance Director, and Nancy Romanello, Assistant Finance Director, for their dedicated efforts in carefully reviewing all available options and incorporating diverse departmental inputs. Their tireless work has resulted in the development of a responsible, well-rounded, and balanced budget that is responsive to the community's needs.

In closing, we remain steadfast in our commitment to managing our community's assets wisely, prioritizing strategic initiatives, and exercising prudent fiscal responsibility. We believe this budget not only addresses our current needs but also positions us for a resilient and prosperous future.

Thank you for your continued support and engagement as we collaborate to build a stronger, more vibrant community for our residents.

Sincerely,



Mayor Nick Sortal

## CITY AT A GLANCE



### GENERAL INFORMATION

<b>Population</b>	<b>95,293</b>
<b>Size</b>	<b>22.8 sq. miles</b>
<b>Government</b>	<b>Strong Mayor 5 Council Members</b>

### TAX MILLAGE RATES

<b>Operating Millage</b>	<b>5.8000</b>
<b>Voted Debt Millage</b>	<b>0.2980</b>
<b>Midtown Dev. District Millage</b>	<b>0.9707</b>
<b>Gateway Dev. District Millage</b>	<b>1.7108</b>

### CITY STAFF

<b>City Official</b>	<b>6</b>
<b>Full-time positions</b>	<b>921</b>
<b>Part-time positions</b>	<b><u>234</u></b>
<b>Total Budgeted Positions</b>	<b>1,161</b>

### CREDIT RATING

<b>Standard &amp; Poor's</b>	<b>AA+</b>
<b>Moody's</b>	<b>Aa1</b>



## CITY AT A GLANCE



PUBLIC SAFETY - POLICE

<b>Sworn Police Officers</b>	<b>181</b>
<b>Community Service Aide</b>	<b>20</b>





## CITY AT A GLANCE



### PUBLIC SAFETY - FIRE

<b>Fire Personnel</b>	<b>32</b>
<b>Volunteer Firefighters</b>	<b>165</b>

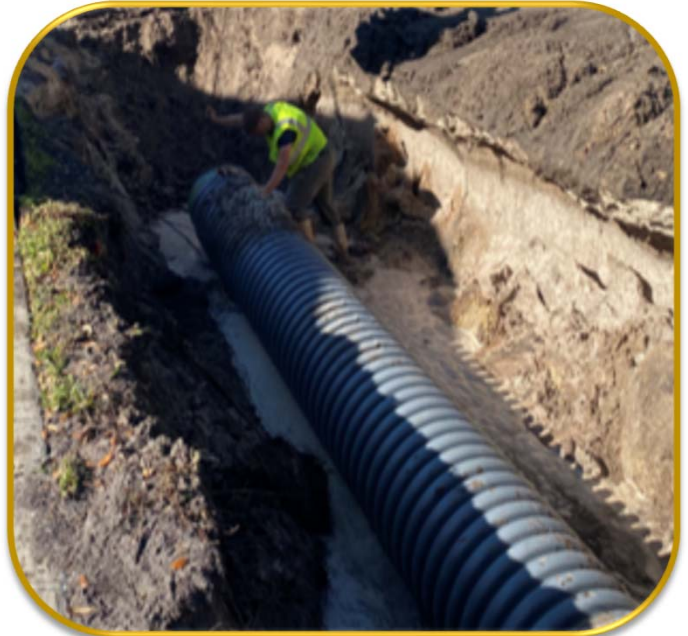
### PUBLIC SAFETY - RESCUE

<b>Rescue Personnel</b>	<b>80</b>
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**CITY AT A GLANCE**



**PUBLIC WORKS**

Roadways maintained/miles	222.5
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**

<b>Community Center</b>	<b>4</b>
<b>Number of meeting rooms</b>	<b>17</b>
<b>City owned parks</b>	<b>42 Total</b>
<b>Acreage City parks</b>	<b>653</b>
<b>Number of athletic field</b>	<b>42</b>
<b>Number of pavilions:</b>	<b>20 regular</b>
	<b>2 corporate</b>
<b>County owned parks</b>	<b>1</b>
<b>Preserve Golf Course</b>	<b>1</b>



**PARKS & RECREATION**

*Facilities attendance per year:*

<b>Tennis Center</b>	<b>170,820</b>
<b>Pickleball</b>	<b>111,690</b>
<b>Aquatics Complex</b>	<b>62,000</b>
<b>Equestrian Center</b>	<b>16,431</b>
<b>Multipurpose gym usage</b>	<b>1,200</b>
<b>Weight room usage</b>	<b>23,000</b>
<b>Walking trail users</b>	<b>1.58 mil</b>



**PARKS & RECREATION**

*Programs attendance per year:*

<b>Youth athletics (PAL)</b>	<b>3,170</b>
<b>Adult athletics</b>	<b>1,442</b>
<b>Summer Camp</b>	<b>1,194</b>
<b>Winter Break</b>	<b>48</b>
<b>Spring Break</b>	<b>50</b>
<b>Number of program Participation</b>	<b>9,000</b>



## CITY AT A GLANCE



**UTILITIES**

<b>Miles of water lines</b>	<b>331</b>
<b>Miles of gravity sewer mains</b>	<b>175</b>
<b>Miles of force main piping</b>	<b>57.67</b>
<b>Lift stations</b>	<b>145</b>
<b>Fire hydrants</b>	<b>3,453</b>

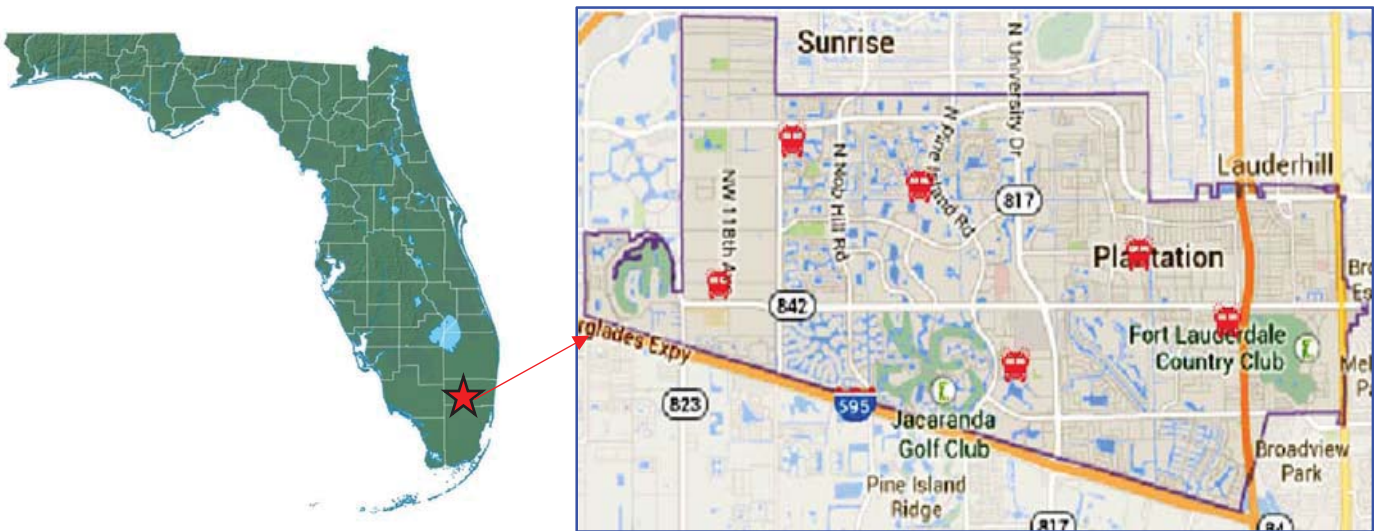
**UTILITIES**

<b># of metered connection</b>	<b>28,977</b>
<b>Water treatment capacity</b>	<b>24.0MGD</b>
<b>Wastewater treatment capacity</b>	<b>18.9MGD</b>
<b>Average water flow</b>	<b>10.6MGD</b>
<b>Average wastewater flow</b>	<b>12.91MGD</b>



## 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 69 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.

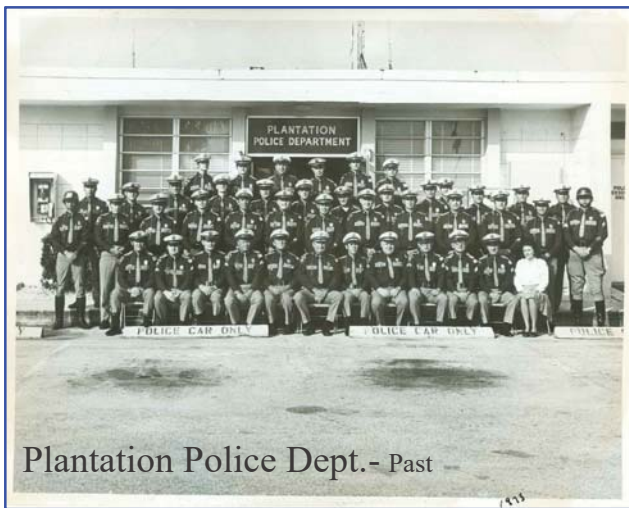
At the time, Plantation was a vast wilderness, as indicated by its motto, "E Vasitate Haec Urbs" meaning "Out of the Wilderness, this City". There was only one police officer, and a group of Residents volunteering to serve as firefighters. In December 1959, Plantation's first school opened: Berenice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

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.

## A BRIEF HISTORY

Today, Plantation has 95,293 (estimated as of 8/1/2024) residents. Its Internationally Accredited Police Department has 180 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.





## 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.

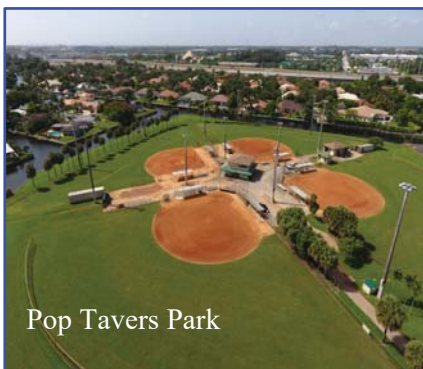
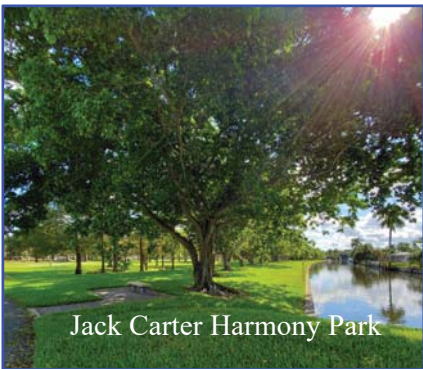
## PLANTATION WALK





## A BRIEF HISTORY

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 652 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.





## 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 guidelines established by the National Advisory Council on State and Local Budgeting and GFOA’s best practices on budgeting and to then recognize individual governments that succeed in achieving that goal.

The Financial Services Department received the **Distinguished Budget Presentation Award** for the fiscal year 2024. This is the eleventh consecutive year that the City has received this award.



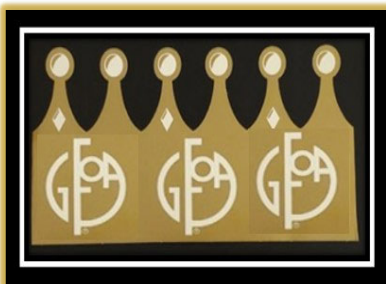
The Government Finance Officers Association of the United States and Canada (GFOA) established the Certificate of Achievement for Excellence in Financial Reporting Program in 1945 to encourage and assist state and local government to go beyond the minimum requirements of generally accepted accounting 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 Financial Services Department received the **Certificate of Achievement for Excellence in Financial Reporting Presentation Award** for the fiscal year ended September 30, 2022. This is the eleventh consecutive year that the City has received this honor.



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 interest parties without a background in public finance.

The Financial Services Department received the **Distinguished Popular Annual Financial Reporting Award** for the fiscal year ended September 30, 2022. This is the fifth consecutive year that the City has received this honor.



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

The Financial Services Department received the **Triple Crown Award** for the fiscal year ended September 30, 2022. This is the fifth consecutive year that the City has received this honor.



## AWARDS & RECOGNITIONS

### POLICE DEPARTMENT



The Police Department maintains three simultaneous accreditation programs upholding compliance with nearly 1,000 combined standards and individual bullets, recognized by both state and national accrediting bodies. Both accrediting bodies set the state and national best practices for law enforcement agencies.

**The Commission on Accreditation for Law Enforcement Agencies (CALEA)** is recognized as the National and International Gold Standard for Public Safety agencies. The Police Department has received its eighth Law Enforcement CALEA award and reaccreditation in November 2020.

**The Commission for Florida Law Enforcement Accreditation (CFA)** is recognized as the Florida Law Enforcements highest level of excellence for Law Enforcement Agencies. The Police Department has received its fifteenth CFA award and reaccreditation with its third consecutive excelsior award of excellence in February 2023.

Communications has received its third award and reaccreditation in July of 2022.

Accreditation commits the Department to continue with the organizational improvement and compliance with all mandatory program standards and reports. CALEA conducts an annual on-line review of 25% of randomly selected mandatory standards in both Law Enforcement and Communications. CALEA is scheduled to conduct the full Law Enforcement and Communications reaccreditation in December of 2024, and the next CFA full reaccreditation in November of 2025.

## AWARDS & RECOGNITIONS

### PARKS & RECREATION DEPARTMENT



In 2020, the Parks & Recreation Department joined 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 is the only national accreditation program 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 of best practice related to the management and administration of parks, facilities, resources, programs safety and services. There are currently 193 accredited parks and recreation agencies in the United States and the City of Plantation is one of the 25 agencies in Florida that have attained this achievement.

The Parks Maintenance Division won 1<sup>st</sup> place for the fifth consecutive year at the Florida Recreation & Park Association's Southeast Turf Rodeo.

Central Park Pickleball Courts named the 13<sup>th</sup> best place to play in the United States by Yelp.

### FIRE DEPARTMENT



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



## CITY'S ORGANIZATIONAL CHART



## BUDGET CALENDAR

### START:



- \* Revenue estimating begins
- \* Budget Calendar and Instructions are drafted



- \* Capital forms are distributed to Departments
- \* Budget kickoff is held at the Mayor's meeting
- \* Budget direction, instructions and calendar are provided



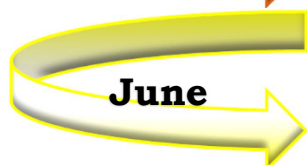
- \* Payroll projections are distributed to Directors/Chiefs
- \* Departments submit position changes
- \* Citywide expenditures/expenses are developed and distributed
- \* Budget system is open to Departments for input
- \* Departments submit budget requests
- \* Departments submit final changes to personnel roster



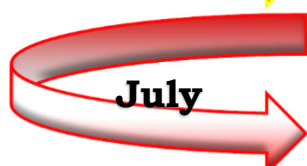
- \* Finance Department reviews and analyzes requests, payroll and revenue projections
- \* Finance Department prepares the first budget draft for Administration
- \* Finance Department distributes the first budget draft to Directors/Chiefs



- \* Departmental Budget Meetings are held
- \* Budget Workshop is held. Directors/Chiefs discuss their preliminary budgets with Council



- \* Property Appraiser Office delivers estimate of taxable values
- \* Departments prepare their Budget Narratives.
- \* Departments update their Organizational Charts.
- \* Departments update their Strategic Planning and Measures
- \* Finance Director prepares presentation for Council



- \* Property Appraiser Office certifies taxable value of the City
- \* State provides intergovernmental revenue estimates
- \* Council meeting is held to set maximum millage rates (July 24th.)
- \* Preliminary millage and voted ad valorem debt rates are determined for placement on TRIM notice



- \* Finance Department submits Certification of Taxable Value to Property Appraiser Office
- \* Final revisions are made to the drafted budget
- \* Proposed Budget (Detailed Line Item Budget) is delivered to City Council
- \* Finance Department prepares Citizens' Report for the First Public Hearing



- \* First Public Hearing (Sep 12th.) is held. Council adopts the proposed millage rates and budget
- \* Finance Department publishes advertisement for public attendance to the second Public Hearing
- \* Second Public Hearing (Sep 18th.) is held. Council adopts the final millage rates and budget
- \* Finance Department submits Final Millage Resolutions to Property Appraiser Office
- \* Adopted Budget is uploaded into the accounting system



- \* October 1st. Adopted Budget goes into effect
- \* Directors print adopted budgets
- \* Adopted Budget is uploaded and placed on the City's website
- \* Finance Department submits "TRIM" Compliance Package to State Property Tax Admin Program

## BUDGET OVERVIEW

### BUDGET IN BRIEF

The fiscal year 2025 budget for the City of Plantation had one Council meeting to set the maximum millage levy on July 24, 2024. Two additional Council meetings will be held on September 12, 2024 (1<sup>st</sup> Public Hearing) and September 18, 2024 (2<sup>nd</sup> 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 2025, 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 (3)
- ❖ Capital Project Funds (2)
- ❖ Golf Course Fund
- ❖ Stormwater Utility Fund (SWU)
- ❖ Utilities Funds:
  - Operating & Maintenance (O&M)
  - Utilities Sinking
  - Repair and Replacement (R&R)
  - Water Capacity
  - Wastewater Capacity

## BUDGET OVERVIEW

The fiscal year 2025 Proposed Budget for the above funds total \$271,028,895. This represents an increase of \$16,302,492 or 6.4% when compared to the fiscal year 2024 amended budget.

This increase is due primarily to the **General Fund** budget, which shows an increase of \$12.6 million or 9.4% when compared to the FY2024 amended budget. The increase is in several areas such as Personnel Services \$7.0 million or 7.5%, Capital Outlay \$4.4 million or 43.2% and Operating Expenditures \$2.5 million or 10.0%.

The **Special Districts Funds** show an increase of \$3.7 million or 74.6% when compared to the FY2024 amended budget. This increase is mainly in the Plantation Midtown Development District-Construction Fund due to the increase in the funding for the Plantation Midtown Bridge Improvements and the addition of two new projects: the Micro-transit FDOT Grant and the MMTP NW/SW 84<sup>th</sup>. Avenue.

The **Enterprise Funds** show an increase of \$2.0 million or 2.3% when compared to the FY2024 amended budget.

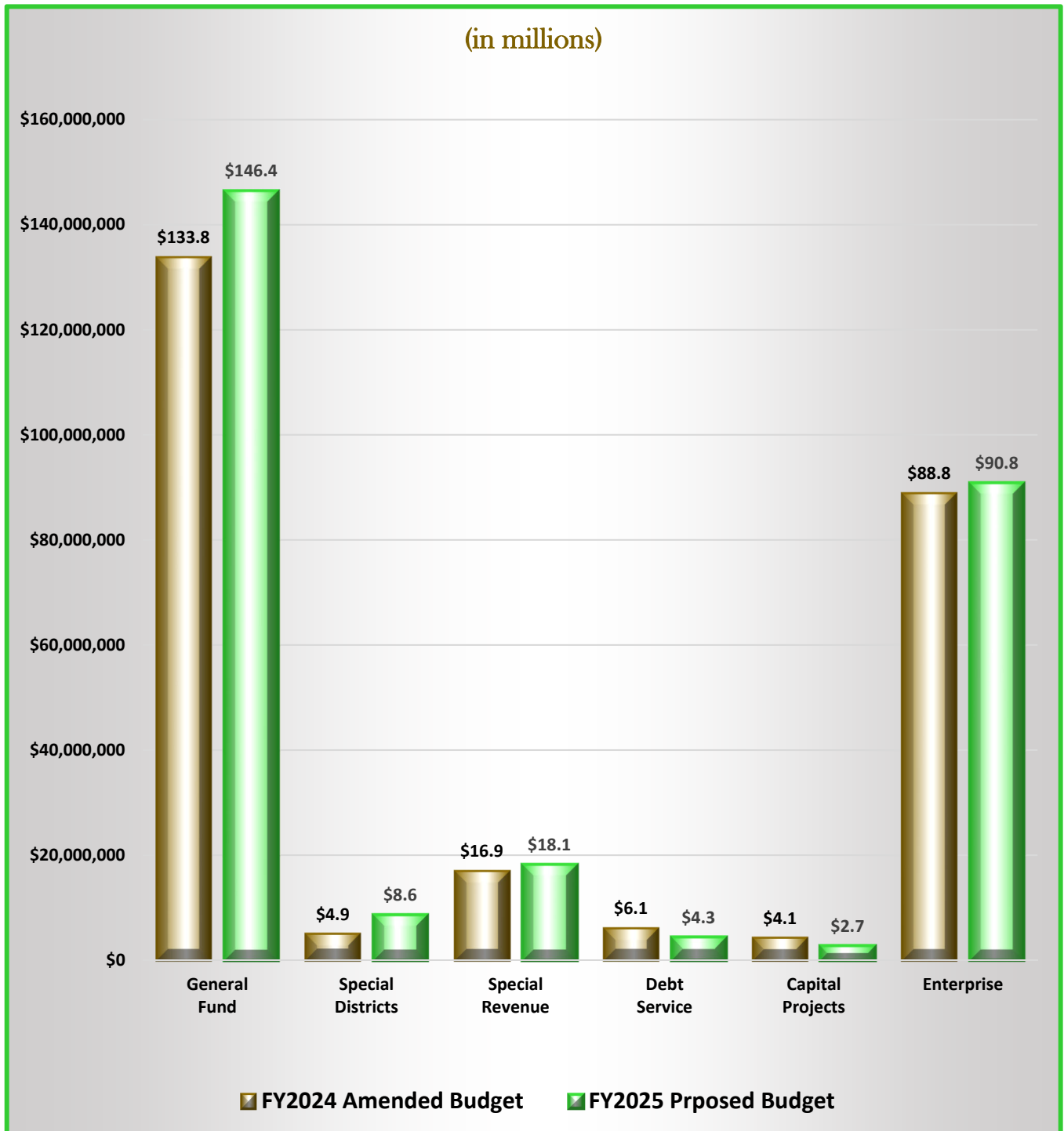
- ❖ The Stormwater Utility Fund increased \$1.0 million or 49.0% in the Personnel Services \$356,615 or 24.4%, Operating Expenses \$248,435 or 41.2%, and Capital Outlay \$429,000 or 858.0%.
- ❖ The Utilities Funds increased \$1.2 million or 1.5% mainly in the Operations & Maintenance Fund. Personnel Services increased \$1.4 million or 8.7% due to the request for 2 new full-time positions (Environmental Analyst I and Environmental Analyst II), 5% merit increases for existing staff and various reclassified positions in FY2024 related to the results of the salary study. Operations increased \$594,532 or 2.8% due to the rise in cost of goods and services. Increases were seen across the line items for repair and maintenance equipment, vehicles, grounds and lift stations and the line items for electricity and waste disposal.

The **Special Revenue Funds** show an increase of \$1.2 million or 6.8% when compared with the FY2024 amended budget. The increase is mainly in the following funds:

- ❖ The Building Fund increased \$480,662 or 6.2% mainly in the areas of Personnel Services and Operating Expenditures.
- ❖ The Community Redevelopment Agency (CRA) increased \$563,181 or 13.5% due to the additional tax increment revenues expected. The increase in tax incremental revenues is directly related to the increase in property values.
- ❖ The Community Development Block Grant increased \$291,764 or 101.4% due to the additional grant funding expected in FY2025.

## BUDGET OVERVIEW

### FY2024 AMENDED VS. FY2025 PROPOSED BUDGET

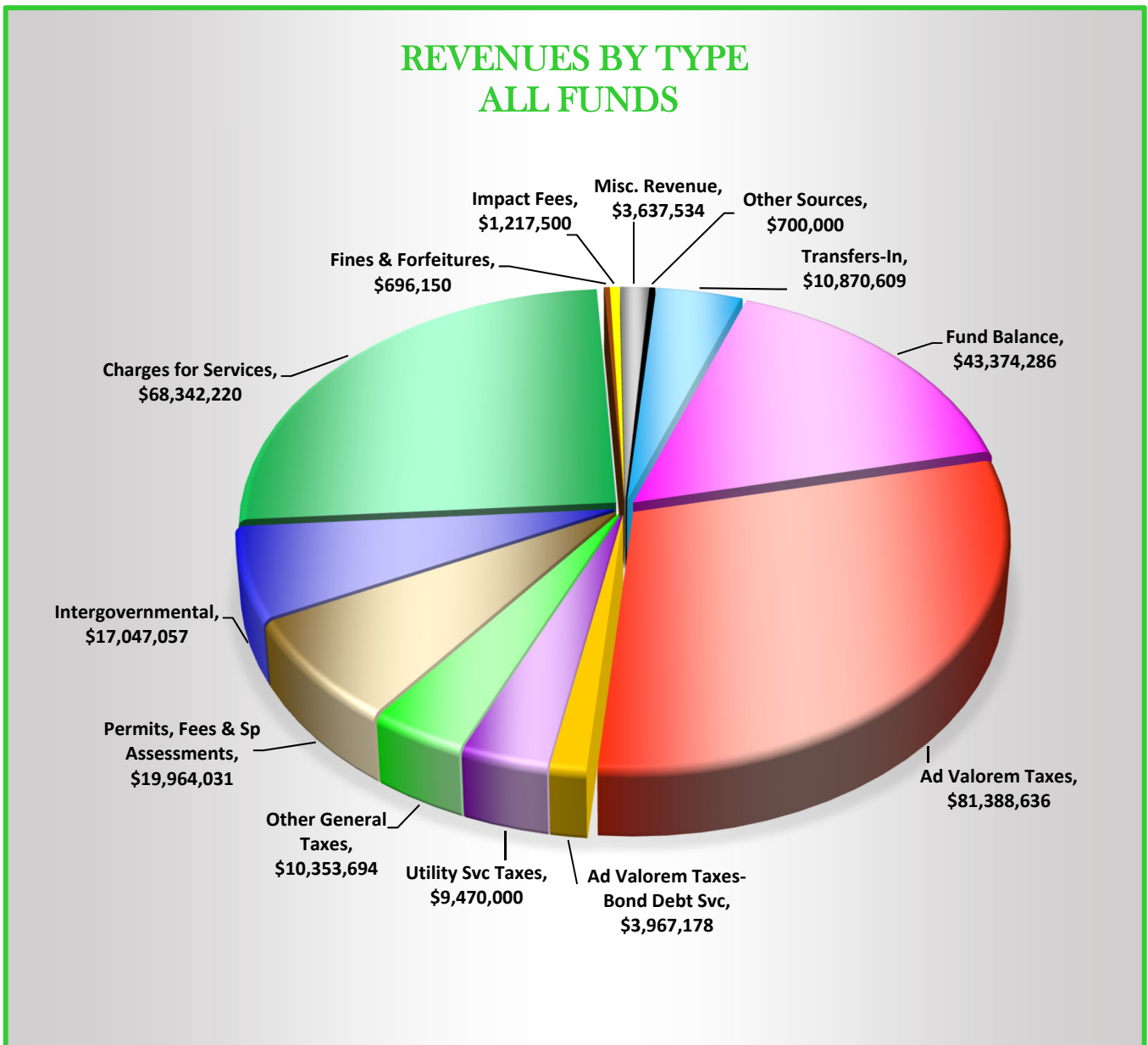




## BUDGET OVERVIEW

### REVENUES - ALL FUNDS

The revenues available for allocation in the FY2025 Proposed Budget total \$271,028,895 from which \$81,388,636 comes from Ad Valorem Taxes; \$135,395,364 from operations; \$10,870,609 from transfers-in (non-operating); and \$43,374,286 from fund balance.

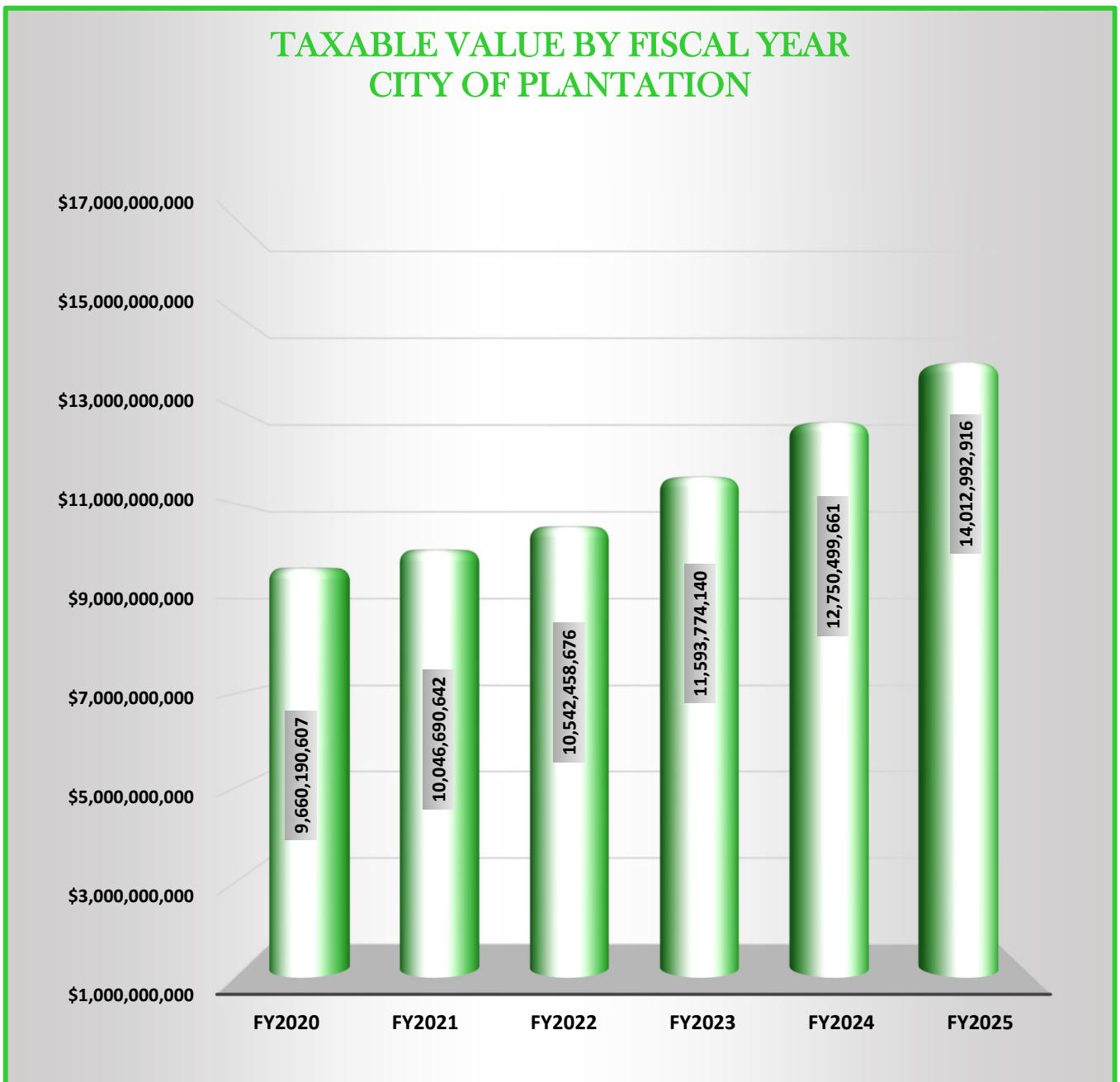


The total revenue anticipated from Ad Valorem Taxes (COP, Midtown & Gateway) is estimated at \$81,388,636. This is an increase of \$6,946,521 or 9.3% over the previous fiscal year.

## BUDGET OVERVIEW

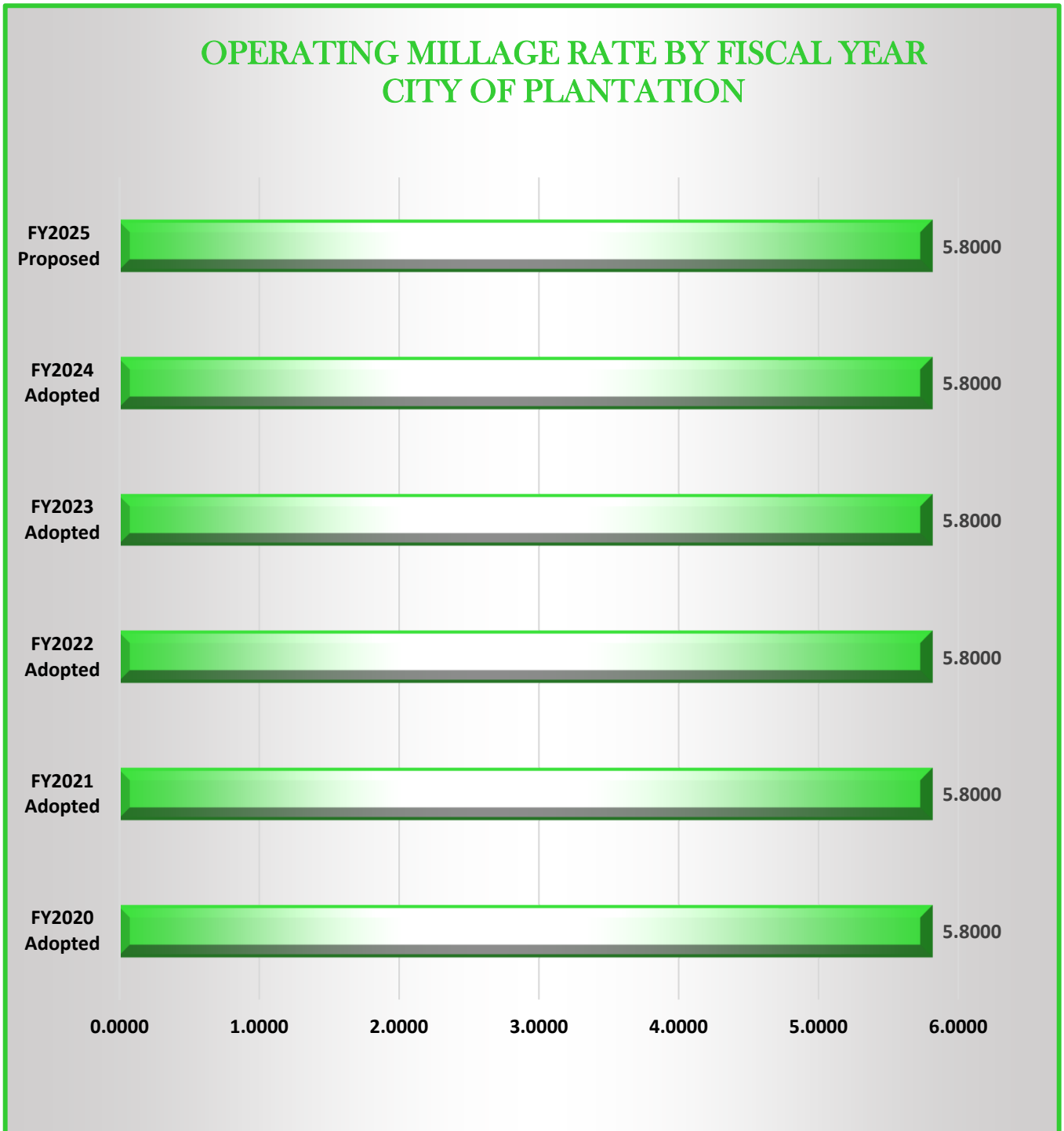
### CITY OF PLANTATION

Based on valuations released by the Property Appraiser on July 1, taxable values in the City of Plantation increased 9.90% or \$1,262,493,255 when compared to last year's adjusted taxable values. The increase in property values represents approximately \$6.6 million in additional ad valorem revenues for the City.



## BUDGET OVERVIEW

The fiscal year 2025 Proposed Millage Rate is 5.8000 mills, which is a zero increase in millage rate since the fiscal year 2019 adopted rate.



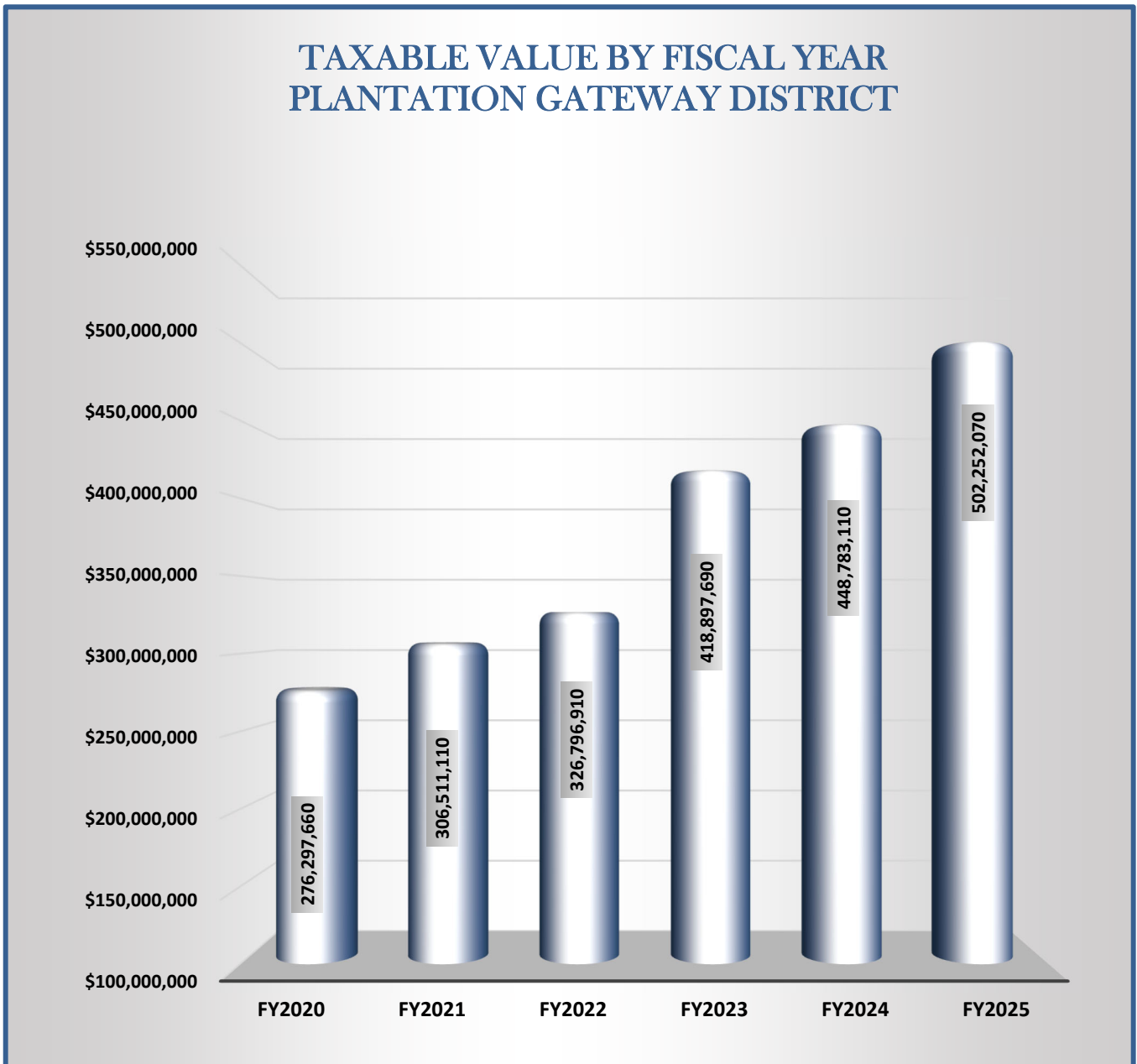


## BUDGET OVERVIEW

### SPECIAL DISTRICTS

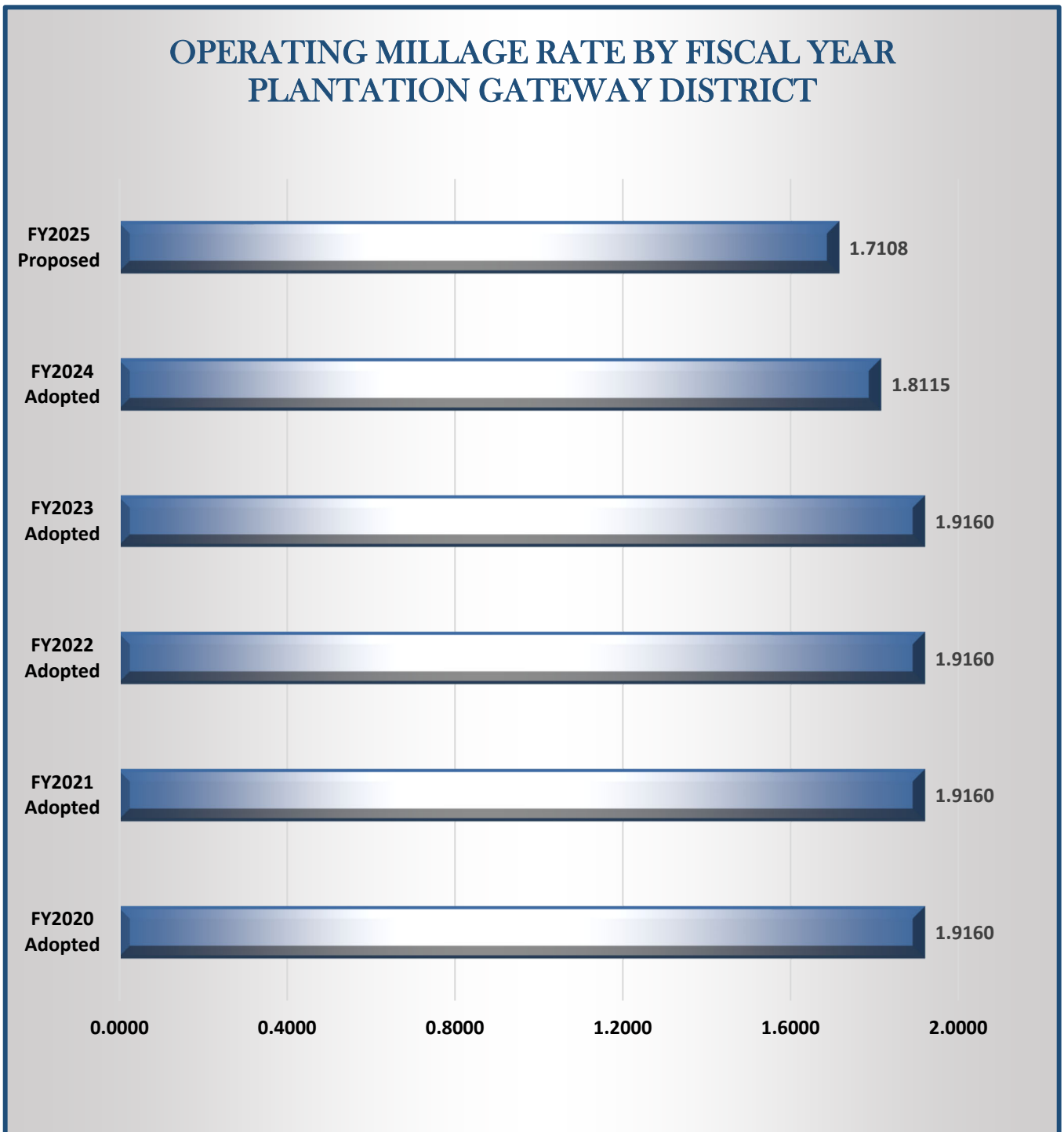
#### PLANTATION GATEWAY DISTRICT

The Plantation Gateway District taxable values increased 11.91% or \$53,468,960 when compared to last year's adjusted taxable values. The increase in property values represents \$32,798 in additional ad valorem revenues.



## BUDGET OVERVIEW

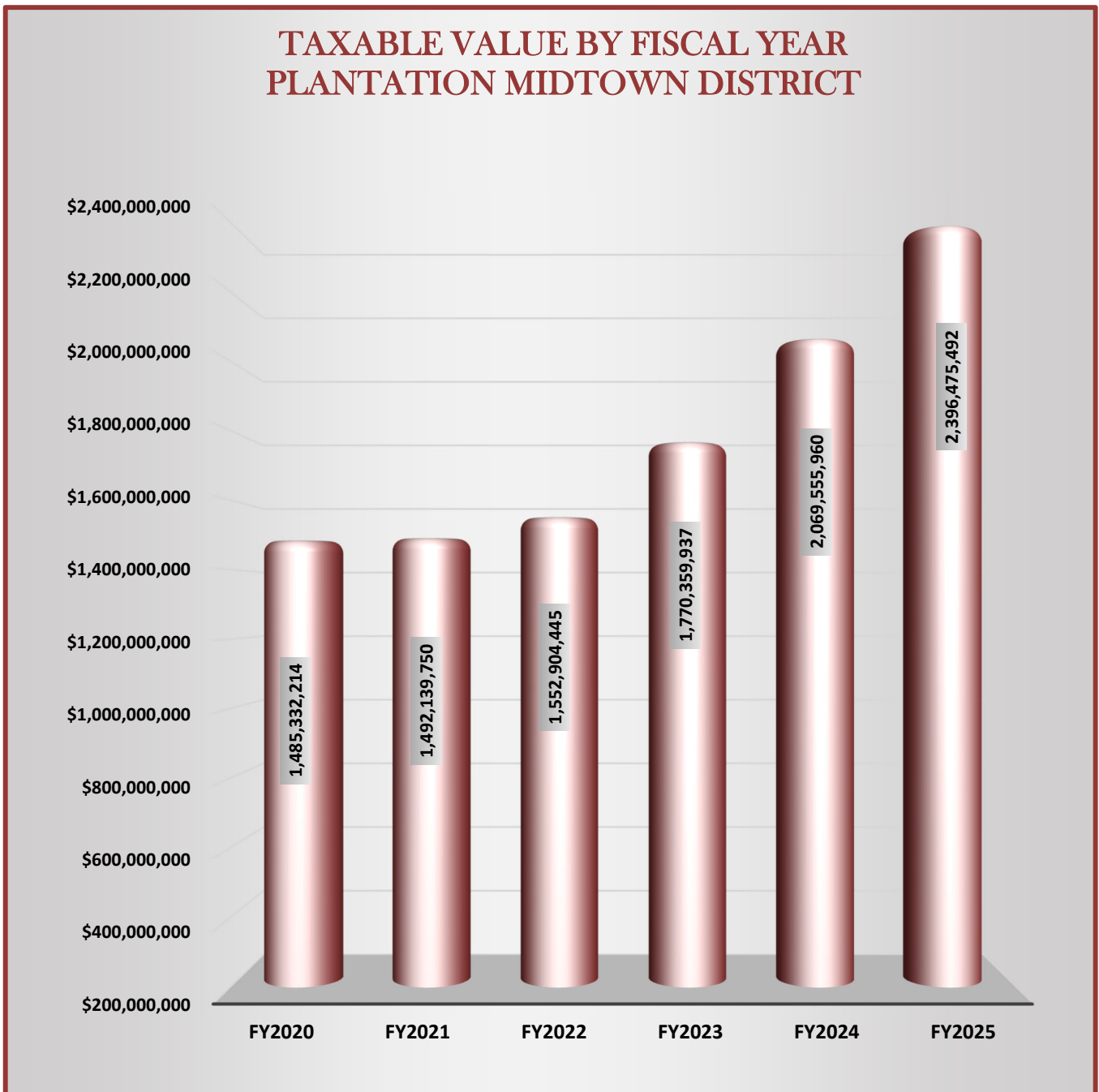
The fiscal year 2025 Proposed Millage Rate for the Plantation Gateway District is 1.7108 mills, which is a 0.1007 decrease in millage rate when compared to the FY2024 adopted rate.



## BUDGET OVERVIEW

### PLANTATION MIDTOWN DISTRICT

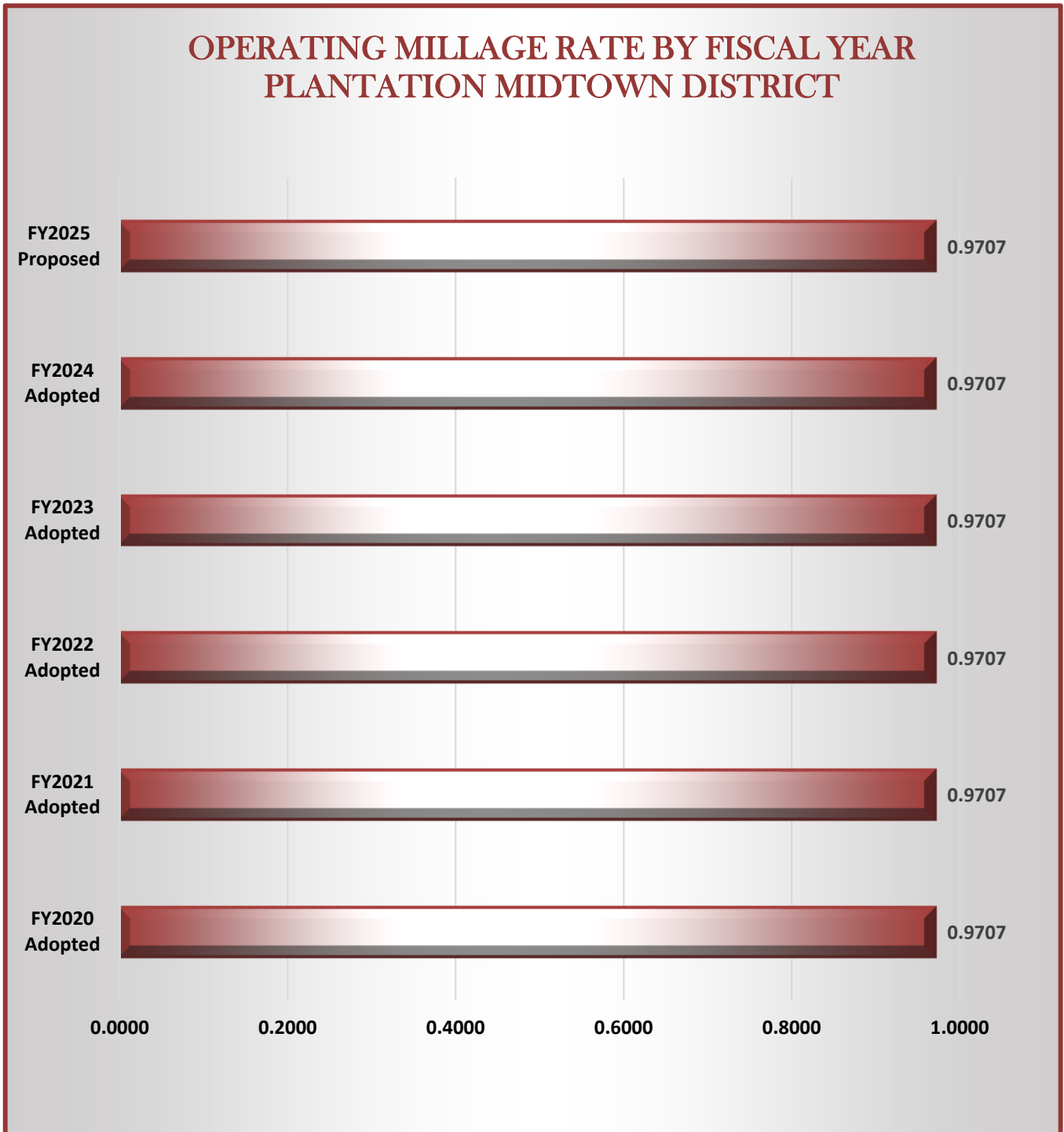
The Plantation Midtown District taxable values increased 15.80% or \$326,919,532 when compared to last year’s adjusted taxable values. The increase in property values represents \$275,091 in additional ad valorem revenues.





## BUDGET OVERVIEW

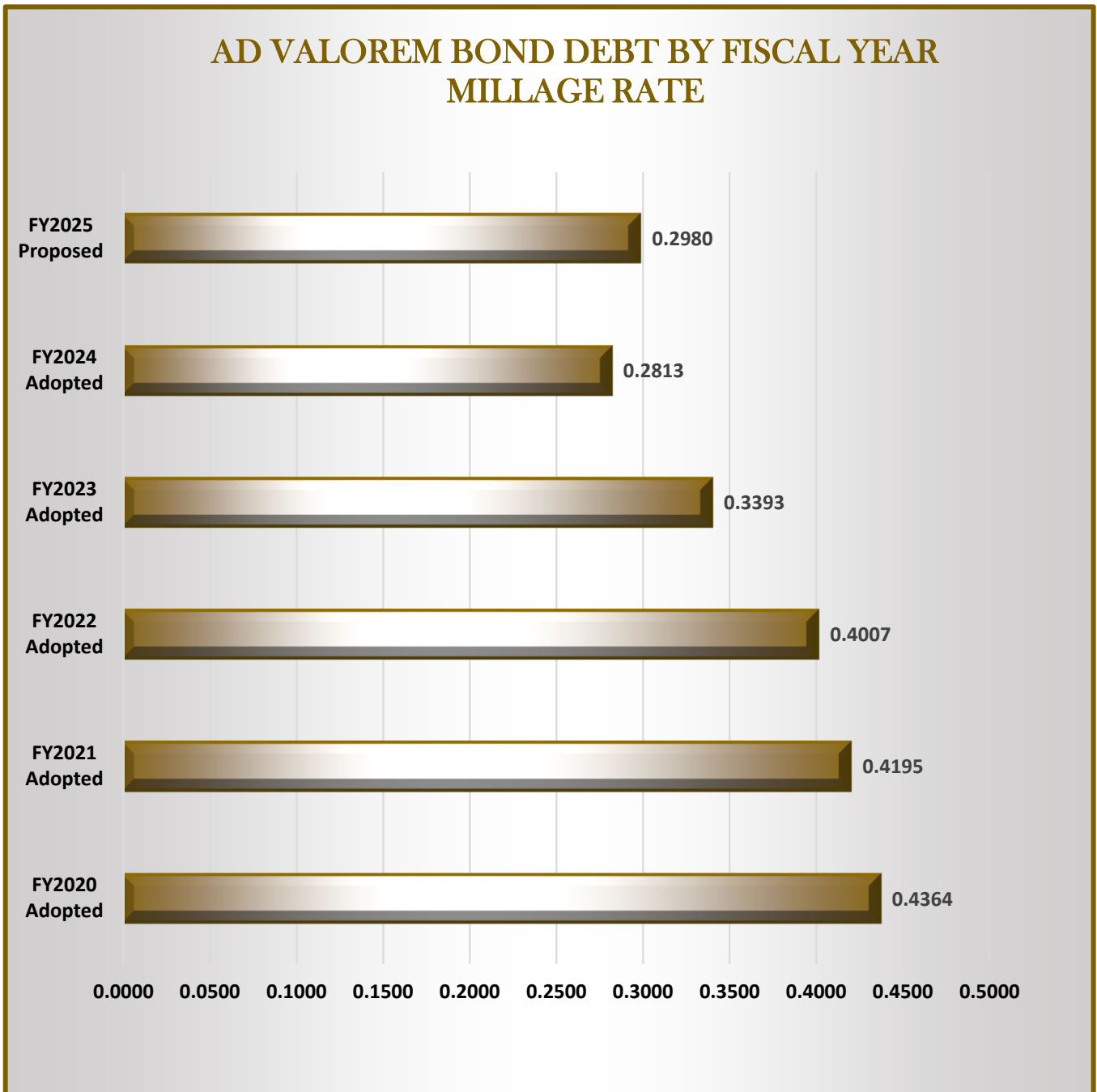
The fiscal year 2025 Proposed Millage Rate for the Plantation Midtown District is 0.9707 mills, which is a zero increase in millage rate since the FY2018 adopted rate.



## BUDGET OVERVIEW

### AD VALOREM BOND DEBT SERVICE

The fiscal year 2025 Proposed Millage Rate for the repayment of the Ad Valorem Bond is 0.2980 mills, this is the millage rate required to fund the Series 2017 Ad Valorem Bond debt service.



## BUDGET OVERVIEW

- ❖ The Utility Service and Other General Taxes are estimated at \$19,823,694. This is an increase of \$1,701,982 or 9.4% when compared with the FY2024 amended budget.
- ❖ Permits, Fees, & Special Assessments revenue totals \$19,964,031, which is an increase of \$2,044,553 or 11.4% from the previous fiscal year. The increase is primarily in the Stormwater Fund due to the increase in the stormwater non-ad valorem assessment fees, and in the General Fund due to the increase in the projected franchise fees revenues.
- ❖ Intergovernmental revenues total \$17,047,057, which is an increase of \$3,207,248 or 23.2% over FY2024. In the General Fund, the increase is primarily in the state shared revenues for Sales Tax and Half Cent Sales Tax, in the Municipal Police Officers' and Firefighters' Insurance Premium Tax, and in the School Resource Officers program.
- ❖ Charges for Services revenue totals \$68,342,220, which is an increase of \$5,635,123 or 9.0% when compared to the FY2024 amended budget. In the General Fund, the charges for services category increased \$3,034,589 or 17.0% primarily due to the increase in solid waste pickup and recycle revenues, Police Special Detail revenues, and Ambulance revenues. Solid waste pickup and recycle and Ambulance revenues are increasing due to the increase in fees charged for those services. Police Special Detail revenues are increasing due to the high demand for these services.

Also contributing to the increase in the charges for services category are: the cost allocation fees charged to the Building, Plantation Preserve Golf and Utilities Funds. The cost allocation fee is a chargeback to these funds for the services provided to them by the internal service departments in the General Fund. Additionally, the Golf Course revenue projections increased for FY2025 due to the surge in membership applications, requests for special events and golf lessons/rounds. The Utilities Department revenue projections increased due to a scheduled annual rate increase related to water and wastewater services.

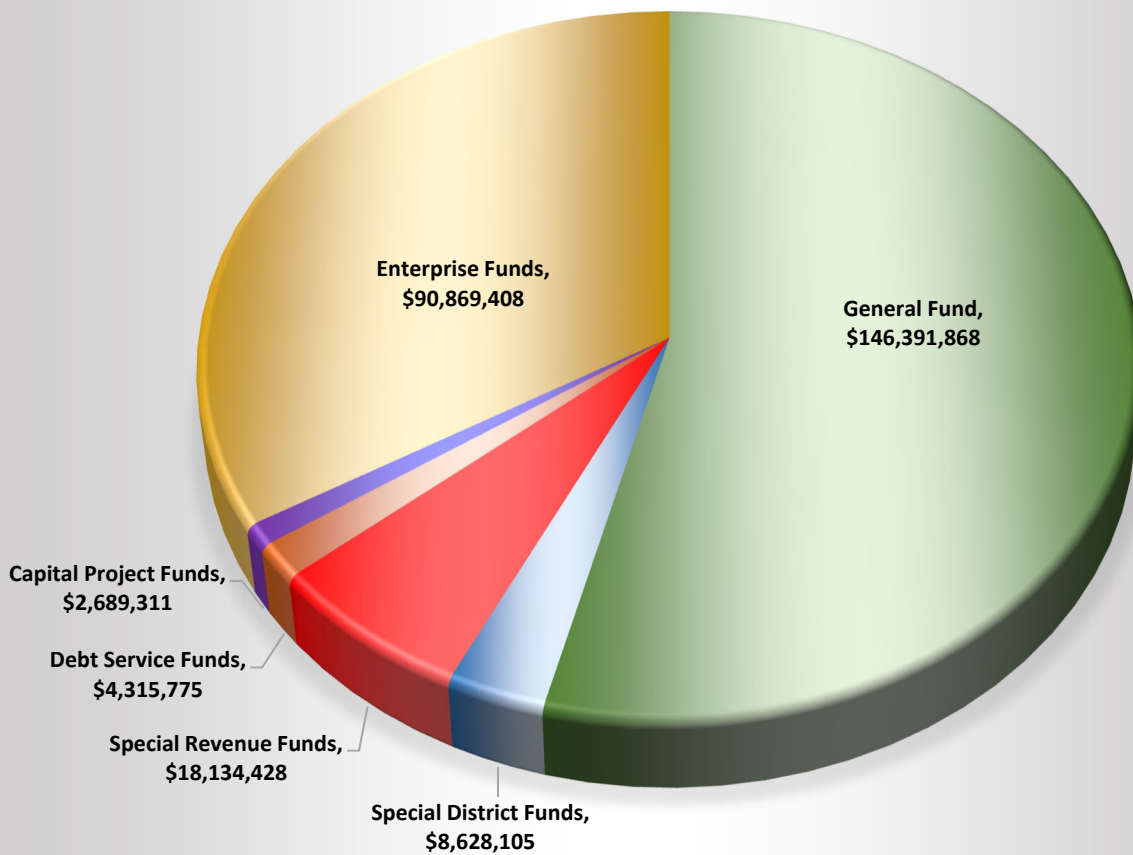
- ❖ Impact Fees revenue total \$1,217,500, which is an increase of \$171,000 or 16.3% from the FY2024 amended budget. The increase is mainly in Water and Wastewater Capacity Funds as a result of an increase in construction activity in and around the city.
- ❖ Miscellaneous Revenue totals \$3,637,534, which is an increase of \$692,417 or 23.5%. The increase is mostly in the General Fund in the area of Tower Rentals and Donations. The increase in Tower Rental income is related to the annual scheduled rate increases and due to the addition of two new leases this year. The increase in donation revenue is related revenues received for Parks and Recreation programs.

## BUDGET OVERVIEW

### EXPENDITURES/EXPENSES - ALL FUNDS

The expenditures/expenses for the FY2025 Proposed Budget total \$271,028,895. Of this amount, \$146,391,868 or 54.0% is allocated to the General Fund; \$8,628,105 or 3.2% is allotted to the Special District Funds (Plantation Midtown & Gateway); \$18,134,428 or 6.7% is assigned to Special Revenue Funds (Library Board, CRA Operating, RTC, SHIP, CDGB, State & Federal Forfeitures, Impact Fees, and Building); \$4,315,775 or 1.6% is allocated to the Debt Service Funds (2017 Ad Valorem Bond, Acres IV Note, and 2005 CRA Escrow); \$2,689,311 or 1.0% is allocated to the Capital Project Funds (2017 Ad Valorem Bond and CRA Designated Capital Improvements) and \$90,869,408 or 33.5% is allotted to the Enterprise Funds (Golf Course, Utilities, and Stormwater Utility).

### EXPENDITURES/EXPENSES BY FUND

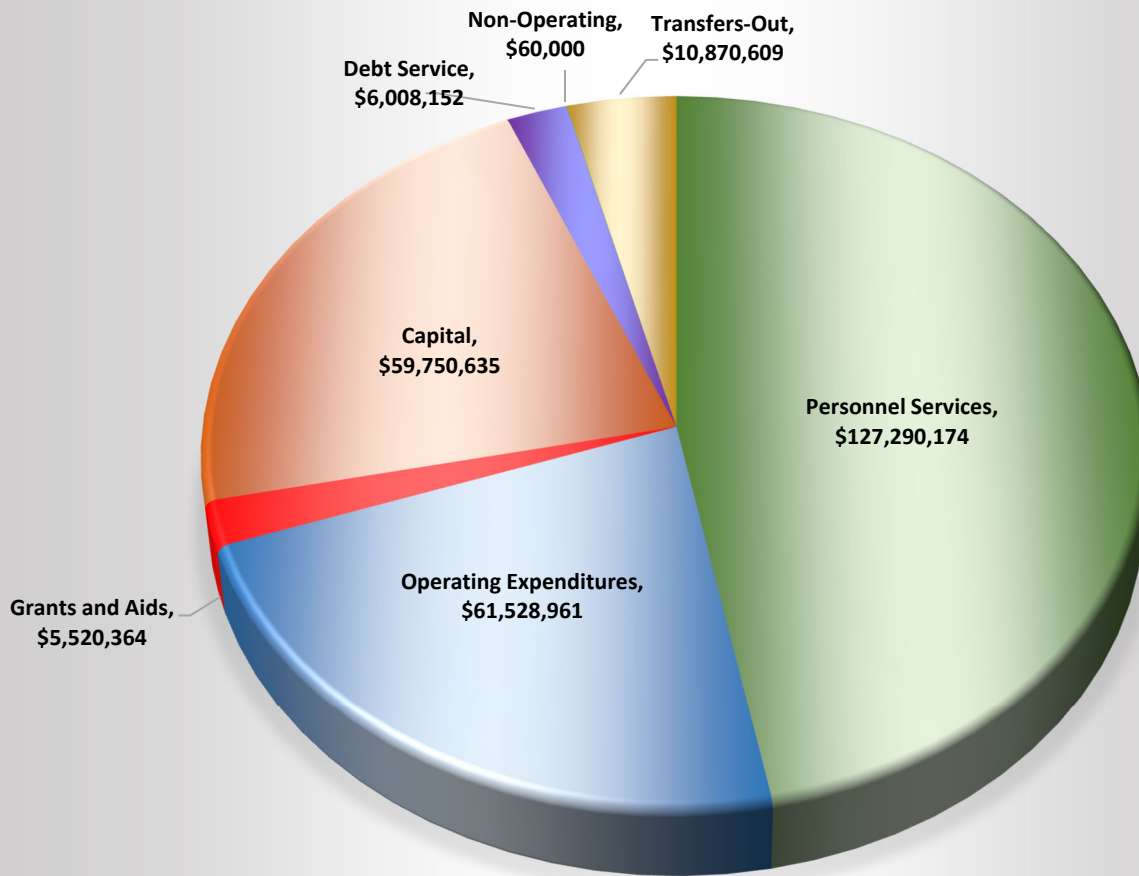




## BUDGET OVERVIEW

The expenditures/expenses for the FY2025 Proposed Budget by category are as follows: \$127,290,174 or 47.0% is allocated to Personnel Service costs; \$61,528,961 or 22.7% is allotted to Operating Expenditures/Expenses (services, materials & supplies); \$5,520,364 or 2.0% is assigned to Grants and Aids; \$59,750,635 or 22.0% is allocated to Capital (operating & CIP); \$6,008,152 or 2.2% is assigned to Debt Service payments; \$60,000 or 0.02% is Non-Operating expenditures (provision for uncollectible accounts); and \$10,870,609 or 4.0% is for Transfers-out between funds.

### EXPENDITURES/EXPENSES BY CATEGORY



## BUDGET OVERVIEW

### Personnel Services

The total number of budgeted positions for fiscal year 2025 is 927 full-time and 234 for part-time positions. The City has twenty-three full-time and eight part-time more positions budgeted in FY2025 than it did in fiscal year 2024.

The Personnel Services increase in fiscal year 2025 is largely driven by new positions requests, reclassifications, compensation increases for general employees, increases for FOP and Fire Rescue employees per their negotiated contracts, and increases in medical costs related to the renewal of the benefits contract.

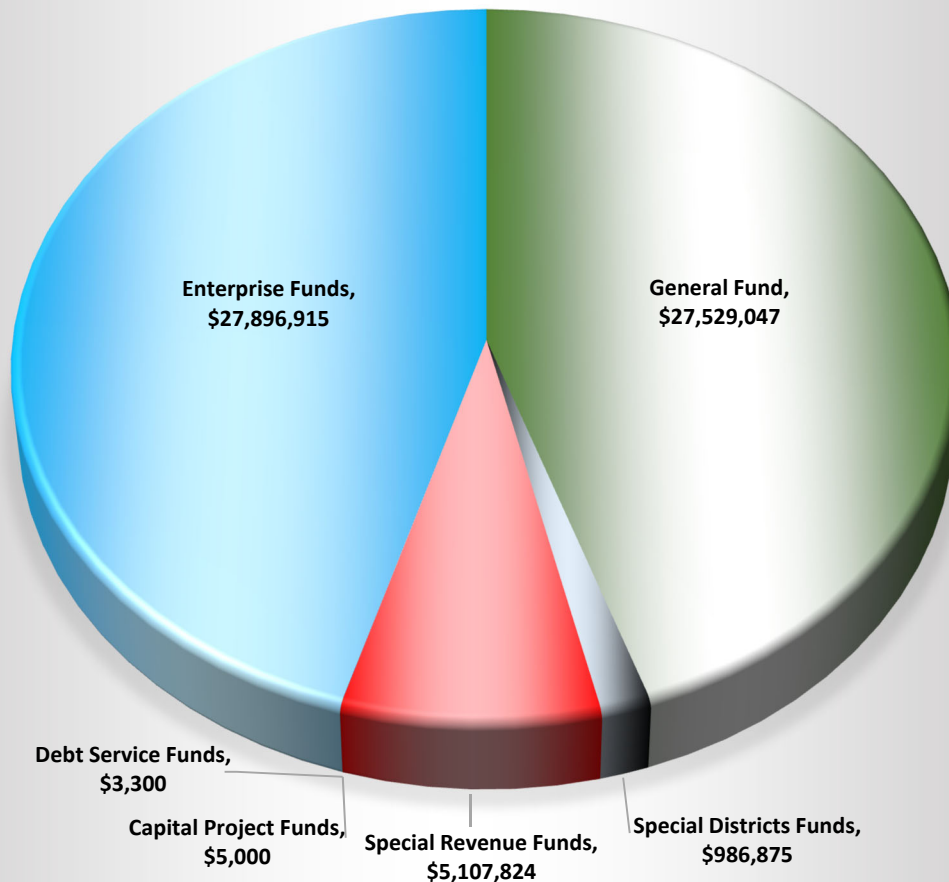


## BUDGET OVERVIEW

### Operating Expenditures/Expenses

The Operating Expenditures/Expenses in the citywide FY2025 Proposed Budget totals \$61,528,961. This amount is distributed as follows: \$27,529,047 or 44.7% is in the General Fund; \$27,896,915 or 45.3% is in the Enterprise Funds; \$986,875 or 1.6% is in the Special District Funds; \$5,107,824 or 8.3% is in the Special Revenue Funds; \$5,000 or 0.02% is in the Capital Project Funds; and \$3,300 or 0.01% is in the Debt Service Funds.

### OPERATING EXPENDITURES/EXPENSES ALL FUNDS



## BUDGET OVERVIEW

### Operating Capital/Capital Improvement Projects

Capital expenditures in the citywide FY2025 Proposed Budget totals \$59,750,635. This amount is allocated as follows: \$14,668,719 or 24.5% is allocated to the General Fund; \$35,673,605 or 59.7% to the Enterprise Funds; \$5,850,000 or 9.8% to the Special District Funds; \$874,000 or 1.5% to the Special Revenue Funds and \$2,684,311 or 4.5% to the Capital Project Funds.

#### ❖ **General Fund - \$14,668,719**

- ✓ Information Technology - \$2,277,750
- ✓ Planning, Zoning & Economic Development - \$36,000
- ✓ Central Services-Crafts - \$76,000
- ✓ Central Services-Facilities Maintenance - \$150,000
- ✓ Other General Government - \$313,212
- ✓ Police - \$2,328,215
- ✓ Fire - \$1,188,831
- ✓ Fire/Rescue - \$260,000
- ✓ Public Works - \$4,262,211
- ✓ Landscaping - \$100,000
- ✓ Library - \$29,500
- ✓ Parks - \$2,853,000
- ✓ Recreation - \$493,000
- ✓ Tennis Center - \$174,500
- ✓ Aquatics Complex - \$91,500
- ✓ Equestrian Center - \$35,000

#### ❖ **Special District Funds - \$5,850,000**

- ✓ Midtown Development District Construction \$5,850,000

#### ❖ **Special Revenue Funds - \$874,000**

- ✓ Library Board Fund - \$34,500
- ✓ Road and Traffic Control Fund - \$84,500
- ✓ Building Fund - \$755,000

#### ❖ **Capital Project Funds - \$2,684,311**

- ✓ 2017 Ad Valorem Bond Construction Fund - \$2,284,311
- ✓ Community Redevelopment Agency Construction Fund - \$400,000

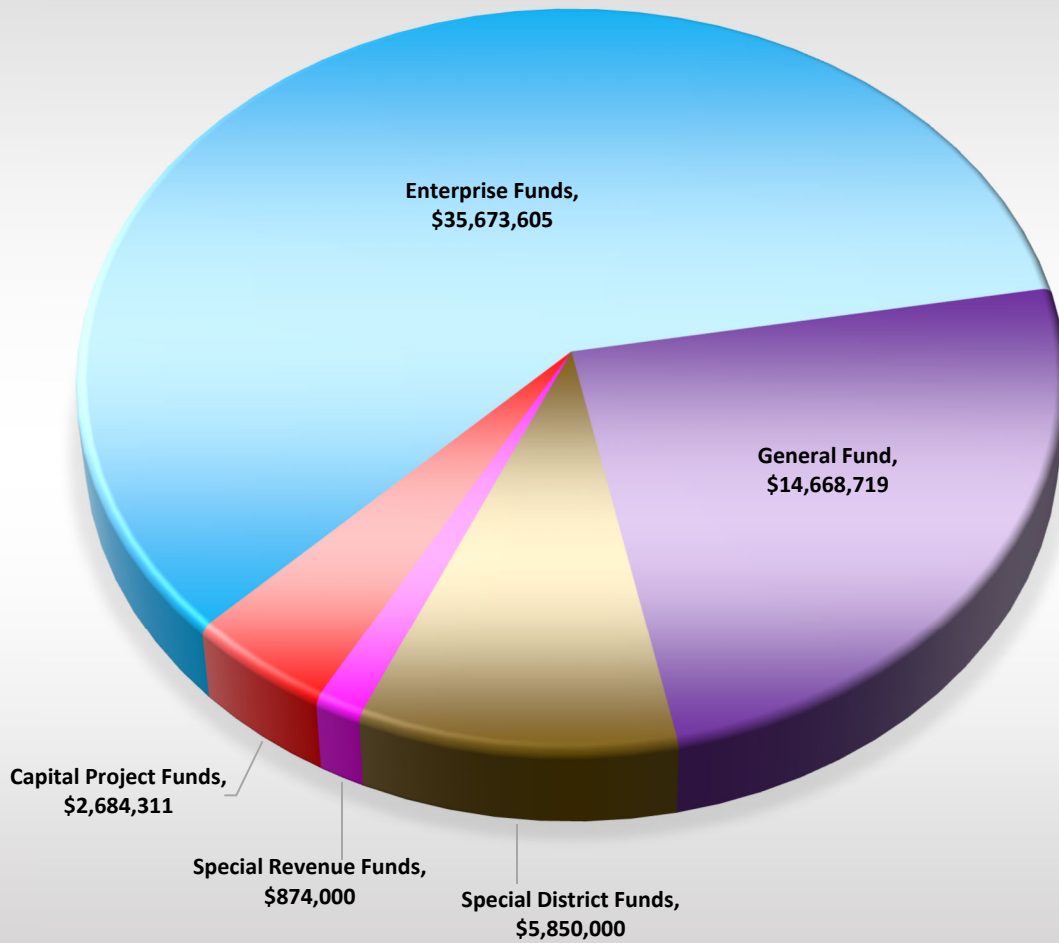
#### ❖ **Enterprise Funds - \$35,673,605**

- ✓ Plantation Preserve Golf Course Fund - \$383,500
- ✓ Utilities Funds - \$34,811,105
- ✓ Stormwater Utility Fund - \$479,000



## BUDGET OVERVIEW

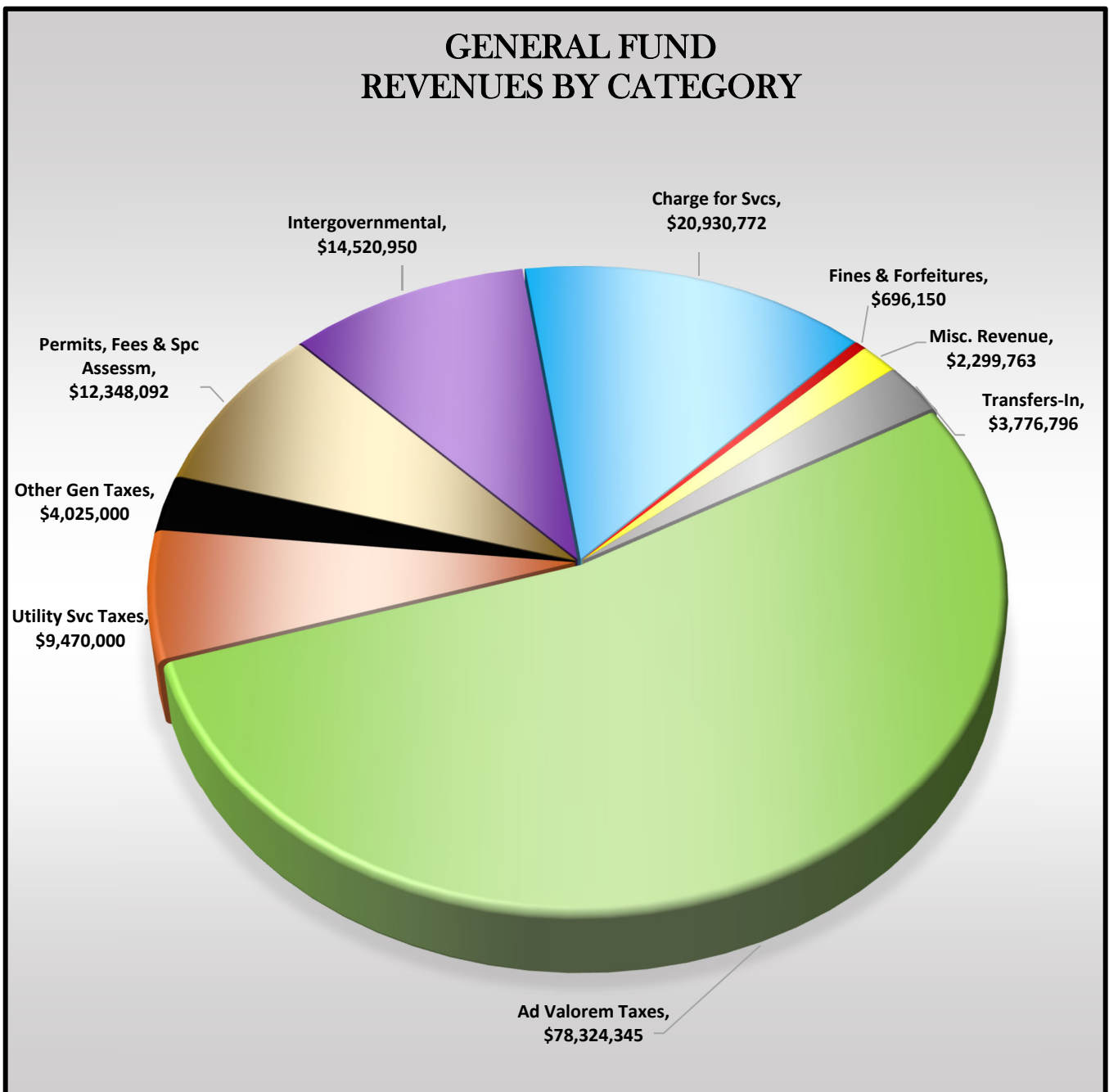
### CAPITAL EXPENDITURES - ALL FUNDS



## BUDGET OVERVIEW

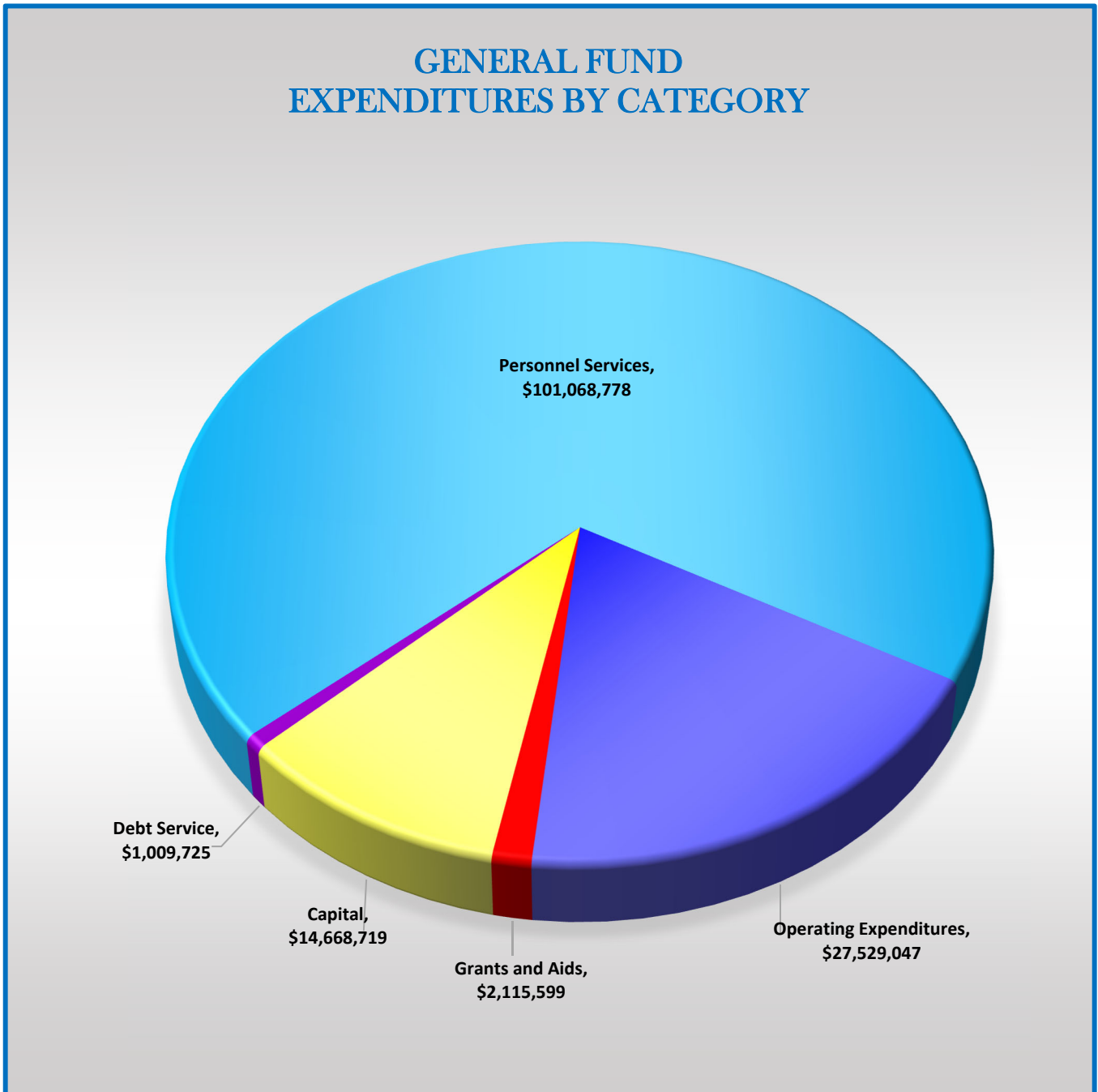
### GENERAL FUND

The fiscal year 2025 General Fund Proposed Budget totals \$146,391,868, which is an increase of \$12,631,190 or 9.4% when compared to the fiscal year 2024 amended budget. Revenues in the General Fund are as follows: Ad Valorem Taxes \$78,324,345 (includes delinquent taxes); Operating Revenues total \$64,290,727; Transfers-In total \$3,776,796.



## BUDGET OVERVIEW

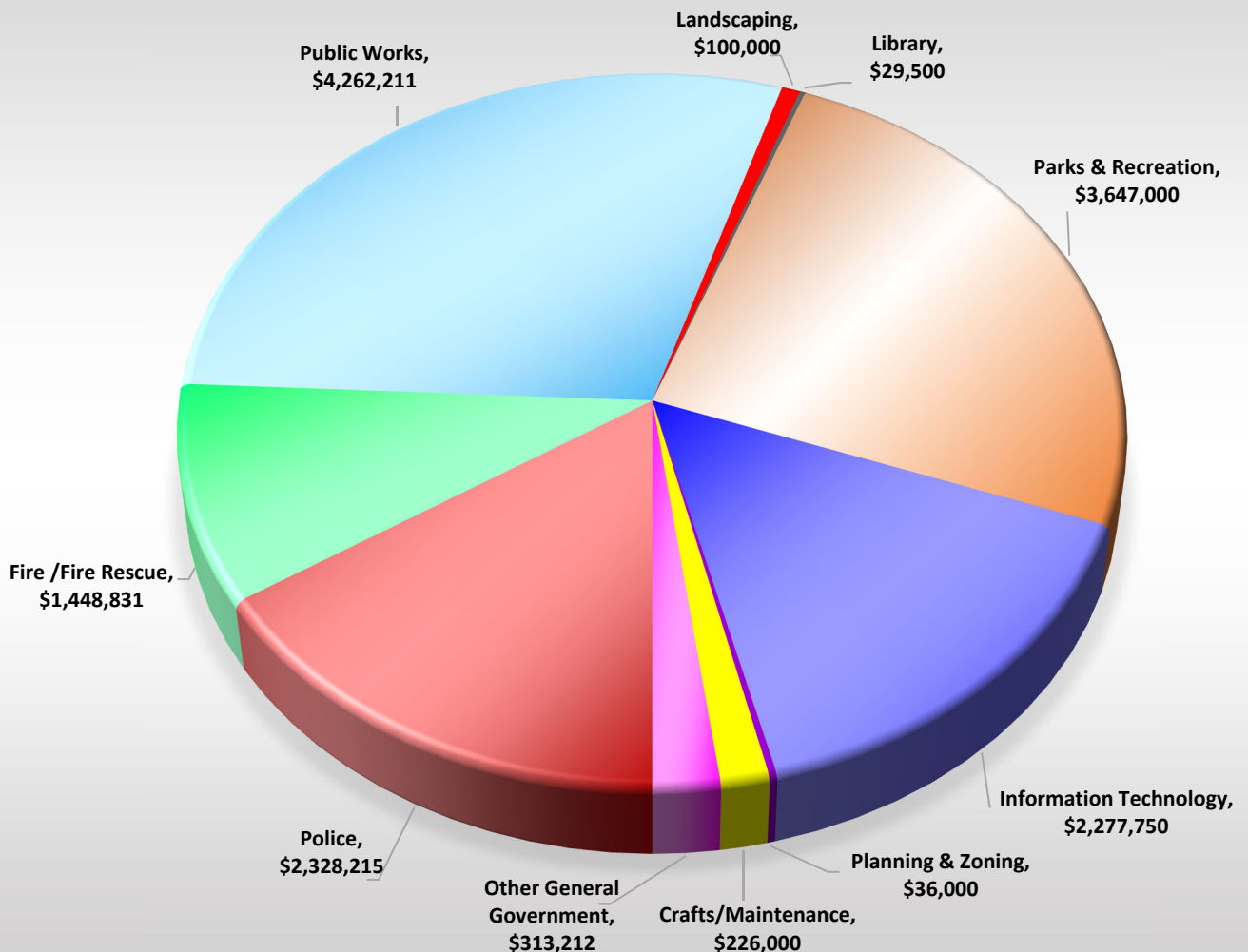
The expenditures for the FY2025 Proposed Budget for the General Fund total \$146,391,868 from which \$101,068,778 or 69.0% is allocated to Personnel Service costs; \$27,529,047 or 18.8% is allotted to Operating Expenditures (services, materials & supplies); \$2,115,599 or 1.4% is assigned to Grants and Aids; \$14,668,719 or 10.0% is allocated to Capital (operating & CIP); and \$1,009,725 or 0.7% is assigned to Debt Service payment.



## BUDGET OVERVIEW

The General Fund capital budget is \$14,668,719 from which \$2,852,962 is allotted to the General Government Departments (Information Technology, Planning & Zoning, Crafts, Maintenance, and Other General Government); \$3,777,046 is allocated to the Public Safety Departments (Police, Fire, and Rescue); \$4,362,211 is assigned to the Transportation & Physical Environment Department (Public Works and Landscaping); and \$3,676,500 is allotted to the Cultural & Recreation Departments (Library, Parks, Recreation, Tennis, Aquatics and Equestrian).

### GENERAL FUND CAPITAL EXPENDITURES BY DEPARTMENT







## BUDGET SUMMARY FY2024 - 2025

ESTIMATED REVENUES	GENERAL FUND	SPECIAL DISTRICTS	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
Taxes: Millage per \$1,000							
<b>Ad Valorem Taxes-City:</b>	<b>5.8000 Mills</b>	<b>78,324,345</b>	-	-	-	-	78,324,345
<b>Ad Valorem Taxes-Bond:</b>	<b>0.2980 Mills</b>	-	-	<b>3,967,178</b>	-	-	3,967,178
<b>Ad Valorem Taxes-Plantation Midtown:</b>	<b>0.9707 Mills</b>	-	<b>2,234,408</b>	-	-	-	2,234,408
<b>Ad Valorem Taxes-Plantation Gateway:</b>	<b>1.7108 Mills</b>	-	<b>878,436</b>	-	-	-	878,436
Utility Service Taxes	9,470,000	-	-	-	-	-	9,470,000
Other General Taxes	4,025,000	-	6,328,694	-	-	-	10,353,694
Permits, Fees & Special Assessments	12,348,092	-	5,150,000	6,129	-	2,459,810	19,964,031
Intergovernmental	14,520,950	-	2,526,107	-	-	-	17,047,057
Charges for Services	20,930,772	-	133,600	-	-	47,277,848	68,342,220
Fines & Forfeitures	696,150	-	-	-	-	-	696,150
Impact Fees	-	-	250,000	-	-	967,500	1,217,500
Miscellaneous Revenue	2,299,763	64,500	348,970	18,301	81,500	824,500	3,637,534
Other Sources	-	-	-	-	-	700,000	700,000
<b>TOTAL SOURCES</b>	<b>142,615,072</b>	<b>3,177,344</b>	<b>14,737,371</b>	<b>3,991,608</b>	<b>81,500</b>	<b>52,229,658</b>	<b>216,832,553</b>
Transfers In	3,776,796	1,617,771	-	328,906	1,359,388	3,787,748	10,870,609
Fund Balances/Reserves/Net Assets	-	3,832,990	3,397,057	(4,739)	1,248,423	34,852,002	43,325,733
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>146,391,868</b>	<b>8,628,105</b>	<b>18,134,428</b>	<b>4,315,775</b>	<b>2,689,311</b>	<b>90,869,408</b>	<b>271,028,895</b>
<b>EXPENDITURES</b>							
Personnel Services	101,068,778	36,424	7,196,580	-	-	18,988,392	127,290,174
Operating Expenditures	27,529,047	986,875	5,107,824	3,300	5,000	27,896,915	61,528,961
Grants and Aids	2,115,599	137,035	3,267,730	-	-	-	5,520,364
Capital	14,668,719	5,850,000	874,000	-	2,684,311	35,673,605	59,750,635
Debt Service	1,009,725	-	-	4,035,679	-	962,748	6,008,152
Non-Operating	-	-	-	-	-	60,000	60,000
<b>TOTAL EXPENDITURES</b>	<b>146,391,868</b>	<b>7,010,334</b>	<b>16,446,134</b>	<b>4,038,979</b>	<b>2,689,311</b>	<b>83,581,660</b>	<b>260,158,286</b>
Transfers Out	-	1,617,771	1,688,294	276,796	-	7,287,748	10,870,609
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES</b>	<b>146,391,868</b>	<b>8,628,105</b>	<b>18,134,428</b>	<b>4,315,775</b>	<b>2,689,311</b>	<b>90,869,408</b>	<b>271,028,895</b>

## MULTI-YEAR COMPARISON OF BUDGETED POSITIONS BY FUND AND DEPARTMENT

FY 2021-22; 2022-23; 2023-24; 2024-25

Fund/Department	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025		Incr/Decr	
	Adopted		Adopted		Adopted		Proposed		Prior Year	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
<b>GENERAL FUND</b>										
<b>General Services Departments</b>										
Office of the Mayor/Administration	12	0	12	0	16	0	17	0	1	-
City Clerk	6	1	6	1	5	1	6	0	1	(1)
Financial Services	15	0	15	0	15	0	15	0	-	-
Procurement	6	1	6	1	6	1	7	1	1	-
Information Technology	20	0	21	0	26	0	26	0	-	-
Human Resources	8	1	9	0	10	0	10	0	-	-
Planning, Zoning and Economic Dev	11	0	11	1	16	0	17	0	1	-
Central Services-Crafts	14	0	13	0	14	0	13	0	(1)	-
Central Services-Facilities Maintenance	7	2	7	2	7	2	7	3	-	1
<b>Protective Services Departments</b>										
Police	276	16	280	16	284	16	287	19	3	3
Fire	25	2	28	1	29	1	31	1	2	-
Fire/Rescue	68	8	68	8	68	8	68	12	-	4
<b>Transportation &amp; Environmental Services Departments</b>										
Engineering	11	0	11	0	9	0	9	0	-	-
Public Works	72	5	73	5	72	5	75	5	3	-
Landscaping	20	0	21	0	17	0	21	0	4	-
<b>Recreation &amp; Cultural Services Departments</b>										
Library	9	3	9	3	9	3	9	3	-	-
Historical Museum	1	2	1	2	1	2	1	2	-	-
Parks	58	13	61	13	61	13	61	13	-	-
Recreation	22	106	25	104	26	105	27	107	1	2
Tennis Center	4	17	5	17	5	20	5	20	-	-
Aquatics Complex	4	39	4	38	6	42	6	42	-	-
Equestrian Center	2	1	2	1	2	1	2	1	-	-
<b>Total-General Fund</b>	<b>671</b>	<b>217</b>	<b>688</b>	<b>213</b>	<b>704</b>	<b>220</b>	<b>720</b>	<b>229</b>	<b>16</b>	<b>9</b>
<b>OTHER FUNDS</b>										
Community Redevelopment Agency	1	0	1	0	2	0	2	0	-	-
Road and Traffic Control	9	0	9	0	11	0	11	0	-	-
Community Development Block Grant Building	0	0	1	0	1	0	1	0	-	-
Water and Wastewater Services	34	0	39	0	39	0	41	0	2	-
Stormwater Utility	126	5	137	6	142	6	144	5	2	(1)
<b>Total-Other Funds</b>	<b>174</b>	<b>5</b>	<b>191</b>	<b>6</b>	<b>200</b>	<b>6</b>	<b>207</b>	<b>5</b>	<b>7</b>	<b>(1)</b>
<b>Total Personnel-All Funds</b>										
<b>2021-2022</b>		<b>2022-2023</b>		<b>2023-2024</b>		<b>2024-2025</b>		<b>Incr/Decr</b>		
<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	
<b>845</b>	<b>222</b>	<b>879</b>	<b>219</b>	<b>904</b>	<b>226</b>	<b>927</b>	<b>234</b>	<b>23</b>	<b>8</b>	

## CAPITAL ITEM DETAIL BY FUND AND TYPE FY2024 – 2025

Fund/Department	Improvements	Machinery & Equipment	Total
<b>GENERAL FUND</b>			
Information Technology	-	2,277,750	2,277,750
Planning, Zoning & Economic Development	-	36,000	36,000
Central Services - Crafts	-	76,000	76,000
Central Services - Facilities Maintenance	-	150,000	150,000
Other General Government	313,212	-	313,212
Police	-	2,328,215	2,328,215
Fire	44,331	1,144,500	1,188,831
Fire/Rescue	-	260,000	260,000
Public Works	4,234,711	27,500	4,262,211
Landscaping	100,000	-	100,000
Library	-	29,500	29,500
Parks	1,565,000	1,288,000	2,853,000
Recreation	270,000	223,000	493,000
Tennis Center	57,000	117,500	174,500
Aquatics Complex	-	91,500	91,500
Equestrian Center	-	35,000	35,000
<b>TOTAL GENERAL FUND</b>	<b>6,584,254</b>	<b>8,084,465</b>	<b>14,668,719</b>
<b>SPECIAL DISTRICTS FUNDS</b>			
Midtown Dev District Construction	5,850,000	-	5,850,000
<b>TOTAL SPECIAL DISTRICTS FUNDS</b>	<b>5,850,000</b>	<b>-</b>	<b>5,850,000</b>
<b>SPECIAL REVENUE FUNDS</b>			
Library Board	-	34,500	34,500
Road and Traffic Control	-	84,500	84,500
Building	500,000	255,000	755,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>500,000</b>	<b>374,000</b>	<b>874,000</b>
<b>CAPITAL PROJECT FUNDS</b>			
2017 Ad Valorem Bond Construction	2,284,311	-	2,284,311
Community Redev Agency Construction	400,000	-	400,000
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>2,684,311</b>	<b>-</b>	<b>2,684,311</b>
<b>ENTERPRISE FUNDS</b>			
Plantation Preserve Golf Course:			383,500
Administration	-	65,000	
Food/Beverage	-	47,500	
Pro Shop	-	100,000	
Maintenance	-	171,000	
Utilities Funds:			34,811,105
Water	2,618,021	364,000	
Wastewater	2,627,855	1,712,000	
Repair & Replacement	25,424,945	-	
Wastewater Capacity	2,064,284	-	
Stormwater Utility	400,000	79,000	479,000
<b>TOTAL ENTERPRISE FUNDS</b>	<b>33,135,105</b>	<b>2,538,500</b>	<b>35,673,605</b>
<b>TOTAL CAPITAL - ALL FUNDS</b>	<b>48,753,670</b>	<b>10,996,965</b>	<b>59,750,635</b>

## GENERAL FUND FY 2024 - 2025

### BUDGET STATEMENT

<b>REVENUE</b>	<b>Proposed Budget</b>	<b>Prior Year Amended Budget</b>	<b>\$\$ Incr/Decr Prior Year</b>	<b>% Incr/Decr Prior Year</b>	<b>% of Total</b>
<i>Ad Valorem Operating: 5.8000 Mills</i>	\$ 78,324,345	\$ 71,685,713	\$ 6,638,632	9.3%	53.5%
<i>Utility Service Taxes</i>	9,470,000	8,455,000	1,015,000	12.0%	6.5%
<i>Other General Taxes</i>	4,025,000	3,948,000	77,000	2.0%	2.7%
<i>Permits, Fees &amp; Special Assessments</i>	12,348,092	10,994,337	1,353,755	12.3%	8.4%
<i>Intergovernmental</i>	14,520,950	11,677,366	2,843,584	24.4%	9.9%
<i>Charges for Services</i>	20,930,772	17,896,183	3,034,589	17.0%	14.3%
<i>Fines &amp; Forfeitures</i>	696,150	701,366	( 5,216 )	-0.7%	0.5%
<i>Miscellaneous Revenue</i>	2,299,763	2,066,011	233,752	11.3%	1.6%
<i>Non Operating Transfers-In</i>	3,776,796	3,992,933	( 216,137 )	-5.4%	2.6%
<i>Appropriated Fund Balance</i>	-	2,343,769	( 2,343,769 )	-100.0%	0.0%
<b>Total Revenue</b>	<b>\$ 146,391,868</b>	<b>\$ 133,760,678</b>	<b>\$ 12,631,190</b>	<b>9.4%</b>	<b>100%</b>
<b>EXPENDITURES</b>					
<i>Personnel Services</i>	\$ 101,068,778	\$ 94,029,783	\$ 7,038,995	7.5%	69.0%
<i>Operating Expenditures</i>	27,529,047	25,027,401	2,501,646	10.0%	18.8%
<i>Grants and Aids</i>	2,115,599	1,860,387	255,212	13.7%	1.4%
<i>Capital</i>	14,668,719	10,241,459	4,427,260	43.2%	10.0%
<i>Debt Service</i>	1,009,725	885,000	124,725	14.1%	0.7%
<i>Non Operating Transfers-Out</i>	-	1,716,648	( 1,716,648 )	-100.0%	0.0%
<b>Total Expenditures</b>	<b>\$ 146,391,868</b>	<b>\$ 133,760,678</b>	<b>\$ 12,631,190</b>	<b>9.4%</b>	<b>100%</b>
<b>Total Revenue, Expenditures and Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>			



## GENERAL FUND FY 2024 - 2025

### MULTI-YEAR REVENUE TREND BY DEPARTMENT

Department	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED BUDGET	FY2025 PROPOSED BUDGET	% OF TOTAL BUDGET	"+/-" FROM PRIOR YR.
<i>General Operating</i>	94,929,423	98,493,773	116,241,987	114,092,972	122,835,830	83.9%	7.7%
<i>City Clerk</i>	844,196	821,462	275	750	750	0.0%	0.0%
<i>Financial Services</i>	184,500	156,760	124,940	176,000	130,000	0.1%	-26.1%
<i>Planning, Zoning</i>	236,121	333,738	234,515	1,065,500	1,040,400	0.7%	-2.4%
<i>Other Gen Government</i>	1,443,670	1,557,779	2,588,390	1,557,778	2,588,390	1.8%	66.2%
<i>Post Employment Benefits</i>	1,746,079	1,896,178	1,915,437	1,900,000	1,950,000	1.3%	2.6%
<i>Police</i>	3,219,411	3,492,845	3,986,887	3,436,866	3,700,774	2.5%	7.7%
<i>Fire</i>	2,625,601	2,104,134	2,722,723	2,186,480	2,298,380	1.6%	5.1%
<i>Fire Rescue</i>	1,912,408	2,228,584	2,577,738	1,810,000	2,311,000	1.6%	27.7%
<i>Engineering</i>	531,790	317,955	336,770	321,000	321,000	0.2%	0.0%
<i>Public Works</i>	475,000	475,000	475,000	475,000	475,000	0.3%	0.0%
<i>Resource Recovery</i>	4,229,882	4,090,023	4,351,925	4,156,620	6,127,305	4.2%	47.4%
<i>Landscaping</i>	292,051	275,122	201,561	288,000	210,000	0.1%	-27.1%
<i>Library</i>	4,676	3,361	1,379	1,800	2,700	0.0%	50.0%
<i>Historical Museum</i>	2,088	15,280	-	2,000	1,000	0.0%	-50.0%
<i>Recreation</i>	502,303	1,213,928	1,284,083	1,223,000	1,285,000	0.9%	5.1%
<i>Tennis Center</i>	585,901	569,608	555,438	556,912	574,339	0.4%	3.1%
<i>Aquatics Complex</i>	269,179	419,373	457,918	400,000	435,000	0.3%	8.8%
<i>Equestrian Center</i>	108,699	116,282	98,601	110,000	105,000	0.1%	-4.5%
<b>TOTAL REVENUE</b>	<b>114,142,979</b>	<b>118,581,183</b>	<b>138,155,568</b>	<b>133,760,678</b>	<b>146,391,868</b>	<b>100%</b>	<b>9.4%</b>

## GENERAL FUND FY 2024 - 2025

### MULTI-YEAR EXPENDITURE TREND BY DEPARTMENT

Department	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 AMENDED BUDGET	FY2025 PROPOSED BUDGET	% OF TOTAL BUDGET	"+/-" FROM PRIOR YR.
<b><i>General Government Departments</i></b>							
Office of Mayor/Admin & Risk Mgmt.	1,319,627	1,622,616	1,700,559	2,457,021	2,813,667	1.9%	14.5%
City Clerk	709,526	701,633	743,599	773,701	904,920	0.6%	17.0%
Municipal Elections	35,068	3,182	47,990	25,000	55,000	0.0%	120.0%
Financial Services	1,540,268	1,597,342	1,631,297	1,992,415	2,124,361	1.5%	6.6%
Procurement	519,326	728,049	652,528	827,974	1,006,172	0.7%	21.5%
Information Technology	3,834,840	3,961,517	4,211,673	5,393,216	7,532,615	5.1%	39.7%
Human Resources	1,258,054	1,293,361	1,420,756	1,629,920	1,730,053	1.2%	6.1%
Planning, Zoning	1,331,996	1,469,659	1,819,569	2,872,042	3,007,604	2.1%	4.7%
Crafts	1,061,221	1,025,419	1,026,538	1,462,992	1,396,773	1.0%	-4.5%
Facilities Maintenance	1,655,944	1,814,534	2,061,570	2,628,399	2,322,285	1.6%	-11.6%
Cost Recovery	43,427	54,833	95,819	80,000	82,800	0.1%	3.5%
Other General Government	4,636,849	6,282,633	8,957,922	7,549,471	9,051,803	6.2%	19.9%
Post Employment Benefits	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1.0%	0.0%
<b><i>Public Safety Departments</i></b>							
Police	41,948,456	42,970,803	44,417,933	48,512,330	50,448,537	34.5%	4.0%
Fire	5,273,803	5,456,286	6,218,378	8,326,523	8,209,033	5.6%	-1.4%
Fire Rescue	10,088,296	10,702,371	10,551,929	10,985,815	11,604,796	7.9%	5.6%
<b><i>Transportation &amp; Physical Environment Departments</i></b>							
Engineering	1,050,932	1,086,218	1,128,441	972,478	1,001,304	0.7%	3.0%
Public Works	5,816,249	6,276,716	6,477,145	7,119,267	11,970,588	8.2%	68.1%
Resource Recovery	4,158,548	4,209,493	4,682,646	5,028,585	6,276,005	4.3%	24.8%
Landscaping	1,763,815	1,661,482	2,085,103	1,590,515	2,128,369	1.5%	33.8%
<b><i>Culture &amp; Recreation Departments</i></b>							
Library	977,759	1,005,451	1,046,877	1,141,699	1,262,376	0.9%	10.6%
Historical Museum	100,625	99,273	126,269	132,857	153,080	0.1%	15.2%
Parks	4,819,393	5,761,751	6,692,110	8,990,756	9,891,846	6.8%	10.0%
Recreation	3,592,011	3,901,793	4,813,634	5,479,438	6,186,468	4.2%	12.9%
Tennis Center	858,949	916,578	1,266,402	1,272,218	1,243,809	0.8%	-2.2%
Aquatics Complex	1,133,773	1,212,880	1,526,778	2,876,845	2,215,650	1.5%	-23.0%
Equestrian Center	322,531	295,147	332,327	522,553	371,954	0.3%	-28.8%
<b><i>Transfers-Out</i></b>	9,512,867	1,676,108	1,785,817	1,716,648	-	0.0%	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>110,764,154</b>	<b>109,187,130</b>	<b>118,921,610</b>	<b>133,760,678</b>	<b>146,391,868</b>	<b>100.0%</b>	<b>9.4%</b>

## GENERAL FUND FY 2024 - 2025

### DEPARTMENT EXPENDITURES BY FUNCTION & ACTIVITY

	Personnel Services	Operating Expenditures	Grants In Aid	Capital	Debt Service	Total	% of Total Budget	Prior Year Amended	% Incr/Decr Prior Year
<b><u>General Government Departments</u></b>									
Mayor/Administration & Risk Mgmt.	\$ 2,196,124	\$ 617,543	\$ -	\$ -	\$ -	\$ 2,813,667	1.9%	\$ 2,457,021	14.5%
City Clerk	722,861	182,059	-	-	-	904,920	0.6%	773,701	17.0%
Municipal Elections	-	55,000	-	-	-	55,000	0.0%	25,000	120.0%
Financial Services	1,824,522	299,839	-	-	-	2,124,361	1.5%	1,992,415	6.6%
Procurement	874,467	131,705	-	-	-	1,006,172	0.7%	827,974	21.5%
Information Technology	3,432,003	1,822,862	-	2,277,750	-	7,532,615	5.1%	5,393,216	39.7%
Human Resources	1,277,353	452,700	-	-	-	1,730,053	1.2%	1,629,920	6.1%
Planning, Zoning	2,270,286	701,318	-	36,000	-	3,007,604	2.1%	2,872,042	4.7%
Crafts	1,295,940	24,833	-	76,000	-	1,396,773	1.0%	1,462,992	-4.5%
Facilities Maintenance	577,160	1,595,125	-	150,000	-	2,322,285	1.6%	2,628,399	-11.6%
Cost Recovery	-	82,800	-	-	-	82,800	0.1%	80,000	3.5%
Other General Government	2,603,390	4,019,602	2,115,599	313,212	-	9,051,803	6.2%	7,549,471	19.9%
Post Employment Benefits	1,400,000	-	-	-	-	1,400,000	1.0%	1,400,000	0.0%
<b><u>Public Safety Departments</u></b>									
Police	44,570,262	2,540,335	-	2,328,215	1,009,725	50,448,537	34.5%	48,512,330	4.0%
Fire	4,361,471	2,658,731	-	1,188,831	-	8,209,033	5.6%	8,326,523	-1.4%
Fire Rescue	10,694,545	650,251	-	260,000	-	11,604,796	7.9%	10,985,815	5.6%
<b><u>Transportation &amp; Physical Environment Departments</u></b>									
Engineering	899,637	101,667	-	-	-	1,001,304	0.7%	972,478	3.0%
Public Works	6,197,033	1,511,344	-	4,262,211	-	11,970,588	8.2%	7,119,267	68.1%
Resource Recovery	2,700	6,273,305	-	-	-	6,276,005	4.3%	5,028,585	24.8%
Landscaping	1,843,669	184,700	-	100,000	-	2,128,369	1.5%	1,590,515	33.8%
<b><u>Culture &amp; Recreation Departments</u></b>									
Library	1,175,866	57,010	-	29,500	-	1,262,376	0.9%	1,141,699	10.6%
Historical Museum	138,761	14,319	-	-	-	153,080	0.1%	132,857	15.2%
Parks	5,727,631	1,311,215	-	2,853,000	-	9,891,846	6.8%	8,990,756	10.0%
Recreation	4,357,154	1,336,314	-	493,000	-	6,186,468	4.2%	5,479,438	12.9%
Tennis Center	741,416	327,893	-	174,500	-	1,243,809	0.8%	1,272,218	-2.2%
Aquatics Complex	1,664,966	459,184	-	91,500	-	2,215,650	1.5%	2,876,845	-23.0%
Equestrian Center	219,561	117,393	-	35,000	-	371,954	0.3%	522,553	-28.8%
<b><u>Non Operating Transfers-Out</u></b>									
						-	0.0%	1,716,648	-100.0%
<b>TOTAL EXPENDITURES BY FUNCTION &amp; ACTIVITY</b>	<b>101,068,778</b>	<b>27,529,047</b>	<b>2,115,599</b>	<b>14,668,719</b>	<b>1,009,725</b>	<b>146,391,868</b>	<b>100.0%</b>	<b>133,760,678</b>	<b>9.4%</b>
<b>PERCENT OF TOTAL</b>	<b>69.0%</b>	<b>18.8%</b>	<b>1.4%</b>	<b>10.0%</b>	<b>0.7%</b>	<b>100.0%</b>			

**GENERAL FUND  
FY 2024 - 2025**

**DEPARTMENT EXPENDITURES BY FUNCTION & ACTIVITY**

