

The City of Plantation



Fiscal Year 2018 Citizens' Report

MAYOR

Diane Veltri Bendekovic

CITY COUNCIL

Peter S. Tingom, President Lynn Stoner, President Pro Tem

Jerry Fadgen Mark Hyatt Ron Jacobs



Plantation
the grass is greener®

ELECTED OFFICIALS



MAYOR
Diane Veltri Bendekovic



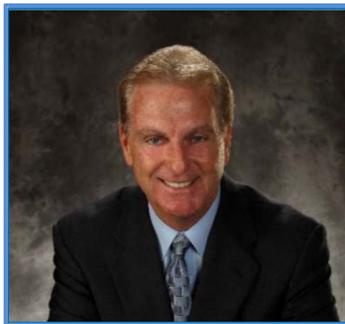
Council President
Peter S. Tingom



President Pro Term
Lynn Stoner



Councilmember
Jerry Fadgen



Councilmember
Mark Hyatt



Councilmember
Ron Jacobs



CITY OF PLANTATION

MISSION STATEMENT

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

VISION STATEMENT

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

CORE VALUES

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

CITY GOALS

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



CITY OF PLANTATION

CITY ADMINISTRATION

Horace McHugh - Chief Administrative Officer

Susan Slattery - City Clerk

Anna Otiniano - Financial Services Director

Robert Castro - Information Technology Director

Margie Moale - Human Resources Director

Daniel Holmes - Planning & Zoning Director

Howard Harrison - Police Chief

Laney Stearns - Fire Chief

Danny Ezzeddine - Building Director

Brett Butler - City Engineer

Edward Consaul - Public Works Director

Ernest Burkeen - Parks & Recreation Director

Charles Flynn Jr. - Utilities Director

Monika Knapp - Library Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Plantation
Florida**

For the Fiscal Year Beginning

October 1, 2016

Executive Director

CITY OF PLANTATION, FLORIDA



FY 2018 CITIZEN'S REPORT

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Date: August 14, 2017

To: Honorable Members of the City Council

From: Mayor Diane Veltri Bendekovic

Re: Recommended FY2018 Annual City Budget

INTRODUCTION

This memo transmits the Recommended Annual City Budget for fiscal year 2018 (FY2018). The Proposed Budget for all funds is \$225,586,262 and includes a General Fund budget of \$104,992,476, representing 46.5% of the total budget. The balance of the Budget includes Enterprise Funds - Water-Sewer (27.2%); Stormwater (0.7%), and Plantation Preserve Golf Club (2.2%); Capital Projects (11.6%); Pension Trust Funds (5.6%); Special Revenues (3.0%), Debt Service (2.8%); and Special Districts (0.4%). Revenue for the General Fund budget is primarily based on a millage rate of 5.7500 mills. There is a 0.4880 mill assessment for the debt service associated with the ad valorem bonds approved by the electorate, as well as a proposed 1.9160 mill assessment for properties in the Plantation Gateway Development District and a 0.9707 mill assessment for properties in the Plantation Midtown Development District.

The City recently obtained credit ratings from Standard & Poor's (S&P) and Moody's national credit rating agencies, in preparation for issuance of \$60 million ad valorem bonds to fund improvements in Public Safety, Parks & Recreation and Public Works/Stormwater. S&P and Moody's provided ratings of AA+ and Aa1 respectively, which are very high investment grade ratings, just below prime. In providing their justification for the strong ratings, the rating agencies commended Plantation's strong management and financial practices; strong budgetary performance and budgetary controls; diversity and growth of its tax base; strong local economy and development activities; positive efforts in restoration of available reserves; and responsible investments of available cash.

These external assessments validate the direction that the City has taken in recent years to strengthen fiscal controls, replenish reserves, restore operating capital and invest in aging infrastructure. In taking these steps, the property values continue to increase and the City becomes more appealing for residential and commercial activities. In the preparation of the FY2018 budget, it is important to maintain this direction and the positive momentum that has already been established. The Proposed Budget provides enhancement in Public Safety staffing; continuation of most other programs; service levels and quality of life activities; and the direction that was validated by the national bond rating agencies.



FY 17/18 PROPOSED ANNUAL BUDGET

Fund	FY2016	FY2017	FY2018
General Fund	\$ 98,566,485	\$ 104,087,290	\$ 104,992,476
Special Districts	\$ 1,652,690	\$ 1,620,079	\$ 974,264
Special Revenue	\$ 5,450,854	\$ 5,648,947	\$ 6,758,374
Debt Service			
* Non Ad Valorem Debt	\$ 3,306,534	\$ 2,399,786	\$ 2,392,308
* Ad Valorem Debt	N/A	N/A	\$ 3,965,540
Capital Projects			
* Non Ad Valorem Bond	\$ 4,009,907	\$ 3,230,043	\$ 502,500
* Ad Valorem Bond	N/A	N/A	\$ 25,612,586
Enterprise Funds	\$ 71,912,848	\$ 80,243,052	\$ 67,666,496
Pension Trust	\$ 21,374,350	\$ 12,049,839	\$ 12,721,718
Total All Funds	\$ 206,273,668	\$ 209,279,036	\$ 225,586,262

GENERAL FUND HIGHLIGHTS

Revenues

Ad valorem revenues are 46.4% of the General Fund revenues and are the largest revenue source of funding for the City. They are a stable source of revenue displaying an upward trend due to increased property values and new construction added to the tax roll each year. In contrast, many other revenue sources are on a downward trend which is creating added pressure for the ad valorem revenues to support operations.

Based on valuations released by the Property Appraiser on July 1, property tax values in the City of Plantation rose 7.56%. This is the seventh consecutive year property values have increased. The increase in property values, plus the value of new construction represent approximately \$2.0 million in additional ad valorem revenue.

The FY2018 proposed millage rate is 5.7500 mills, which is a reduction of 0.15 mills from FY2017. The combination of the increased property values and the millage rate of 5.7500 mills are estimated to generate a total of \$48,741,444 in ad valorem revenue in fiscal year 2018. This estimate is based on historical trends of a ninety-six percent (96%) collection rate. Other revenue categories in the General Fund in fiscal year 2018 are projected as follows:

- Utility Service Tax (assessed on gas, electric and other utilities) is projected to increase by \$207,706 (2.8%). This is primarily due to higher collections and increased demand for electricity.
- Other General Taxes are projected to decrease \$719,570 (13.8%). This decrease is primarily due to the Communication Service tax. This revenue source has been steadily declining each year due to increased competition in the market and to the State increasing its share of the revenue source.
- Permit Fees and Special Assessments are projected to increase \$1.4 million (12.0%). This increase is primarily due to building permits and franchise fees for electricity and debris removal. Building permit revenues are on the rise due to increased demand for building permits related to new development and existing home improvement projects. The projected increase in franchise fees for electricity and debris removal is due to increased demand for these services. Franchise fees for Solid Waste increased due to the renewal of the solid waste contract with Waste Management.
- Charges for Services in the General Fund are projected to increase approximately \$3.1 million (26.5%). This increase is primarily due to the City assuming the responsibility of billing and collecting Solid Waste and Recycle fees (previously performed by Waste Management). Also contributing to the increase in this category is the growing demand for Special Detail & Cost Recovery services. With minor exceptions for the Special Detail, the monies collected from the Solid Waste & Recycling and Cost Recovery services are just pass through revenues that is used to offset with the corresponding fees charged for these services by Waste Management or others providing the service.

Expenditures

Expenditures in the General Fund have increased \$905,186 a 0.87% increase over the last fiscal year amended budget. In addition to recurring budget activities, the proposed General Fund expenditures include significant enhancements in Public Safety. Below are a few Public Safety Enhancements that are being proposed in the FY2018 budget that will significantly impact our proposed General Fund expenditures.

- \$234,086 - Addition of two (2) police officers, primarily focused in the Midtown District to address the increased calls for service as a result of increased residential and entertainment activities.

- \$93,795 - Addition of one (1) Logistics Manager in the Fire/Rescue Department to provide full-time responsibility for inventory, control, dispensing and ordering of Medical (narcotics, drugs, supplies, pandemic drugs, etc.); Apparatus (communication equipment, protective equipment, hurricane supplies, etc.); Equipment (tools, bunker gear, etc.); and Vehicles.
- \$367,480 – Additional \$367,480 has been added for succession planning for police officers in the Deferred Retirement Option (DROP) Plan who are scheduled to leave in 2018. The funding in this budget will allow for the hiring and training of replacement officers prior to the departure of 5 officers. The budget also funds the vested benefits that the retiring officers have earned, which will be paid upon their separation.
- \$1.4 million - Addition of one (1) Rescue unit (four (4) lieutenants, eight (8) full-time paramedics & (4) part-time paramedics) to the Rescue Department, to enhance response time to areas in the western section of the City west of Nob Hill Road. (Currently the Rescue crew from FS 6 is relocated to FS 5 during the days. This generates a situation where the areas west of Nob Hill Road experience average response times between 6 and 10 minutes for emergency calls, well above the average 6 minutes recommended by the American Heart Association).
- \$992,055 - Replacement vehicles, operating equipment and other operating capital in support of the Police Department.
- \$633,335 - Replacement vehicles, operating equipment and other operating capital in Fire/Rescue Department (Fire Department \$425,835 and Rescue Department \$207,500).

The combined total of these public safety expenditures contribute an additional \$3.8 million to the proposed budget. In addition to these enhancements, there are other increases in public safety expenditures that will be described in the various General Fund categories below.

Operating Costs

The Budget proposes an 11.8% increase in Operating Costs for the General Fund. These increased costs are primarily in technology, banking fees, maintenance fees, products and services. These costs are also impacted by a 2.1% increase in the Consumer Price Index (CPI) over the last year, which drives the base cost for operations.



Personnel Costs

The budget proposes a 4.3% increase in personnel costs. A majority of this increase (63%) is attributed to the proposed Public Safety enhancements described earlier in the message. These include: two (2) police officers, one (1) Fire/Rescue logistics manager, and a Rescue unit comprised of four (4) Lieutenants, eight (8) full-time and four (4) part-time Paramedics. The personnel increases also includes \$553,073 to satisfy salary increases dictated by the Collective Bargaining Agreement (CBA) with the Fraternal Order of Police.

These costs also reflect increases in medical/healthcare costs, 3.25% compensation increase for General employees not covered by the CBA and reflects the necessary funding of the (General Employee and Police) pension plans.

The city-operated Employee Health and Wellness Center continues to offer improved health and wellness for participants, while redirecting costs away from health insurance claims and pharmaceutical costs. The budget also continues the employee contributions to their medical benefits started in FY2012, which will generate an additional \$867,793 to offset costs in the medical plan.

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

Operating Capital

The budget for this category is 58.2% lower than the 2017 fiscal year. The decrease is a result of the using impact fees to purchase qualifying capital items whenever possible, and using current capital equipment beyond their estimated useful life. The budget includes critical items to the city's operations (many of which have been deferred and are critically in need of replacement). This includes \$3,100,840 in vehicles and equipment to perform our normal operations (of which approximately 1.6 million is related to public safety). Highlights of the significant capital items by department are as follows:

- Police
 - Twenty-three (23) vehicles, vehicle accessories and vehicle laptops to replace high mileage/aging patrol vehicles and accessories.

- Fire/Rescue
 - Three (3) staff vehicles and accessories, an access control system, parking lot improvements and protective gear.

- Public Works
 - Three (3) Utility vehicles to replace aging trucks that are no longer cost effective to repair, two (2) riding lawn mowers and a utility tractor.
 - Capital for the city's (except Utilities) air conditioning replacement program centralized to allow for more efficient maintenance and replacement, better control of a preemptive replacement program as well being able to make sure the City has the funds to replace the units that were not expected to need replacement.
 - Parking lot asphalt replacement for City Hall and Annex buildings and various carpet replacements in departments citywide.
- Information Technology
 - Capital items include a Transit Van, a Citywide Imaging project, Cisco Servers, an Accela upgrade and an exchange Server upgrade.
- Parks & Recreation
 - Playground and safety surface replacement for Sunset Park; four (4) four utility vehicles to replace 20+ year old vehicles; a maintenance tractor loader, a rotary mower, a reel mower and a spray rig.

Non-Operating Capital

The proposed budget does not include any General Fund non-operating capital items. Non-operating items are funded by the ad valorem bond and reflected in the Capital Projects Fund.

Debt

Debt in the General Fund decreased 8.8% from the 2017 amended budget. This decrease is due to the completion of the lease payments for the Pine Island Park Lighting Lease. The remaining debt in the General Fund consists of Dell Corporation & Motorola Leases.

The Dell lease program involves five active leases, on a four-year staggered term. It decreases the costs of replacing and disposing old computers, while ensuring that the City retain the newest, up-to-date, efficient technology. The lease with Motorola supports the new state of the art radio system which provides dispatch and communications for our Police and Fire/Rescue personnel. The lease includes maintenance and update of equipment as technology changes.



OTHER FUND HIGHLIGHTS

Special Districts Fund

Plantation Midtown Development District (PMDD)

Property values within Midtown increased 5.63%, representing \$18,228 in additional ad valorem revenues for this district. This is the seventh year of continued growth in the valuation for properties and new development within this district. The Proposed Budget has a 0.9707 millage rate, which represents a reduction of 0.0293 mills from the adopted FY2017 rate. Together with the increased property values and new construction, this will generate a total of \$1,326,562 in ad valorem revenues during the year.

The City has seen a significant increase in development and redevelopment activities within the Midtown District. Since 2013 (2012 tax roll) the assessed values have increased 26.2%. Within this six (6) year timeframe, the City has approved and/or developed an additional 2,357 residential units (mostly high-rise), 247,305 square feet of office use and 88,000 square feet of medical/medical office use. There has simultaneously been the addition of 236,104 square feet of retail/restaurant and entertainment use. It is anticipated that this trend will continue, as evidenced by active development requests for future projects. This brisk development activity will continue to generate additional traffic and calls for public safety.

To respond to these activities, we need to adjust our Public Safety and other services to provide service levels and equipment that will provide the appropriate community support. The General Fund Budget reflects increases in staffing for Police and Fire/Rescue to support these increased demands. Despite the need for additional resources, we will continue to re-assess our response levels and make appropriate adjustments in staffing and equipment.

Plantation Gateway Development District (PGDD)

Property values within Gateway increased 7.94%, representing \$8,540 in additional ad valorem revenues for this district. This is the seventh year of continued growth in the valuation for properties within this district. The FY2017 Budget included the addition of two (2) police officers dedicated to this District, which is believed to help sustain the District's property values. The proposed General Fund budget includes recommendations for continued funding of these enhanced levels of service that directly benefit the Gateway District.

The Proposed Budget has a 1.9160 millage rate, which represents a reduction of 0.0840 mills from the adopted FY2017 rate. Together with the increased property values and new construction, this will generate a total of \$469,679 in ad valorem revenues during the year.



Special Revenue Funds

This Fund includes revenues designated for specific purposes. This includes Gas Tax, Impact Fees and Intergovernmental sources. There is a projected 19.6% increase in the FY2018 revenues, primarily due to increased development-related activity in the Impact Fees Fund. The budget proposes an increase in the repaving program in the Road & Traffic Fund, and increased activity in the Minor Home Repair/Weatherization program in the State Housing Initiative Partnership Fund.

Debt Service Fund

This fund accounts for the debt service of loans that are not related to the Enterprise Funds. The Budget proposes a 164.9% increase in this Fund over last fiscal year, primarily due to the increased \$3,964,040 debt service attributed to the \$60 million ad valorem bond approved in November 2016. This ad valorem debt service is funded by a separate assessment of 0.4880 mills, which translates to approximately \$73 for a \$200,000 residence with \$50,000 in Homestead Exemptions. The remaining debt service not related to the ad valorem bond proposes a 0.3% decrease from last fiscal year.

Capital Projects

The budget allocates an estimated \$25,481,586 in improvements funded by the \$60 million Ad valorem bond, although the entire \$60 million is anticipated to be completed within three years. Planned expenditures in FY2018 include approximately \$8 million in Public Safety; \$7.6 million in Parks & Recreation and \$10 million in Public Works/Stormwater. There will be a significant emphasis on the engagement of consultants and the initial design and permitting phase for the many construction-related projects, as well as the continuation of roadway repaving and the acquisition of the Fire/Rescue apparatus.

Pension Trust Funds

The City has three separate single-employer defined benefit retirement plans covering substantially all full-time employees and volunteer firefighters. These are the General Employees' Retirement Plan (GEPP), the Police Officers' Retirement Plan (Police Plan), and the Volunteer Firefighters' Retirement Plan (Firefighter Plan).



The City maintains three pension trust funds to account for its fiduciary responsibility with respect to the Plans. The Fire Plan is funded by contributions received from the State pursuant to Chapter 175, while funding from the State’s Chapter 185 is used to offset the Police Plan. The Proposed Budget includes a reduction of \$365,995 in the City’s contribution to the GEPP and Police Plans. These contributions are consistent with the recommendations offered by our actuarial studies and are below the increases required for the State-operated Florida Retirement System (FRS).

Enterprise Funds

Below is a summary of the various Enterprise Funds, which include the Water/Wastewater Fund, Stormwater Fund and the Plantation Preserve Golf Course Fund. These are typically self-supporting, based on user fees, assessments, and other revenues received for services generated by activities of that fund. As such, these funds receive no revenues generated by ad valorem tax.

Water/Wastewater Fund

The Water/Wastewater Fund is used to account for the provision of water and wastewater services to residents of the City of Plantation. All activities necessary to provide water/wastewater services are included in this fund. The fiscal year 2018 water/wastewater funds total \$61,336,302, which is a decrease of approximately 17.0% from the fiscal year 2017 amended budget. This decrease is due to a winding down of our capital improvement projects. All water/wastewater costs are recovered through user fees which are scheduled to increase 5.6% in October 2017, based on the water/wastewater masterplan approved by Council in 2013. Even with this increase, Plantation’s water rates are one of the lowest in Broward County.

While other municipalities impose Utility Service Tax fees of up to 10% on water and sewer fees, Plantation does not. This may be an option for future consideration, as we look at funding the necessary improvements to the Water/Wastewater system.

In fiscal year 2018 capital projects in water/wastewater funds are projected to cost \$22,939,940 which is a 17.0% decrease from the fiscal year 2017 amended budget. The primary purpose of these capital projects is the overall improvement of an aging water/wastewater infrastructure within the City. Most of these projects are funded by the \$30 million loan that was secured in fiscal year 2013 to ensure adequate future water supply for the City; installation of water and wastewater infrastructure to meet existing and future growth needs, and compliance with state and federal regulations.



Stormwater Fund

This fund is used to account for the costs associated with the management, construction, maintenance, protection, control, regulation, use, and enhancement of Plantation's stormwater systems and programs. Stormwater fees provide the resources for this fund. Stormwater assessments fund capital projects to enhance Stormwater infrastructure that promotes the City's mission of responsible environmental stewardship.

The City is responsible for the operation and maintenance of roadway drainage systems serving City roadways. During the year we will implement small drainage rehabilitation projects throughout various locations. These projects will help the City operate and maintain a safe code compliant network of roadway drainage systems.

The Stormwater fee is an annual \$30.00 per equivalent residential unit (plus equivalent rates for non-residential) and remains unchanged for fiscal year 2018. This rate has remained unchanged since its inception in 2014. The fiscal year 2018 Stormwater Fund totals \$1,466,700 which is an 8.0% increase over the fiscal year 2017 amended budget. This increase is primarily due to various increases in both operations and personnel costs.

Plantation Preserve Golf Course Fund

The City owns this 18-hole championship golf course, which includes a beautiful clubhouse and state of the art practice facilities. This facility provides a high quality, affordable golf experience and event venue, while being a financially responsible, self-supporting enterprise. It provides a wide range of services, including a full-service restaurant, a pro shop, golf lessons, golf leagues, golf outings and competitive tournament play.

The facility is managed by Guidant Management who is responsible for collecting the associated revenues and paying all the expenses related to the operations. The Preserve's budget totals \$4,863,494, a 2.5% decrease from the fiscal year 2017 amended budget. To adjust to the reduced revenues, there is a proposed reduction in the capital expenditures. There is no recommended increase in user fees.

FUTURE FINANCIAL LANDSCAPE

The FY2018 Budget was prepared primarily with the focus on FY2018 needs; however, there are concerns in the upcoming future years beyond FY2018 that will need to be addressed. There are several matters that will generate significant reduction in revenues, increase in expenditures that will impact the City's ability to maintain the current service levels to the community. As such the FY2018 Budget was developed, mindful that actions taken today, will definitely be compounded by some of these future actions. A few of these items are listed below:

- Personnel constitutes approximately 76.6% of our General Fund Budget, of which 60.4% relates to Public Safety personnel. As the community comes to expect the current levels of service, we can anticipate a steady growth in costs associated with wages, health, retirement, training and other personnel benefits, consistent with increases within the market. The City's Collective Bargaining Agreement with the law enforcement officers expires on September 30th, 2018. The negotiation process starts in the spring of 2018, however, currently it is not possible to predict what the financial impacts will be. Additionally, costs for health care and pension costs for all employees are expected to see some increases, reflecting the market trends for these services. While appropriate steps are taken to abate these costs, the overall compensation costs will continue to increase.
- Thirty six (36) of the Police Personnel are enrolled in the Deferred Retirement Option Plan (DROP) plan and are scheduled to leave the City's employment by August 2023, with nineteen (19) of these departing by August 2019. Because it takes approximately nine (9) months to recruit and train applicants for these positions, applicants will need to be hired at least nine (9) months prior to the departure of the current officers to avoid negatively impacting our law enforcement service levels. This will result in increased personnel-related costs during the next few years, in order to address the incremental personnel costs to maintain our law enforcement standards
- As the City matures it is important to maintain and replace the aging infrastructure. Failure to program these replacement needs will lead to unplanned repairs and emergencies that provide a greater disruption to the community and that are usually significantly more expensive than if they had been scheduled. It is important that we annually program these capital and replacement needs, to avoid exorbitant emergency replacement costs in the future.
- Hospital Corporation of America (HCA) previously indicated their plan to close Plantation General Hospital (one of the City's major employers) within the next two (2) years. Administration continues to reach out to HCA to be apprised of the closing schedule, work on minimizing the impacts of such a closing and work on developing an appropriate reuse for the location.

The loss of PGH could be significant to that corridor, with the potential loss of several health-related businesses that employ over 750 employees along that corridor. This would translate to a reduction in approximately \$38 million in our tax base and a significant annual reduction of over \$260,000 in the tax revenues for our City and the Plantation Gateway District, as well as a significant adverse economic effect.

- The City relies on Community Development Block Grant (CDBG) funds to entice qualified low-income individuals to renovate homes and to conduct public infrastructure improvements within census tracts that qualify. Over the last seventeen (17) years the City has received an average of \$465,000 annually. There has been proposals at the Federal level to discontinue the CDBG program, or to substantially reduce its funding. If funding is discontinued the City stands to lose the \$465,000 annual CDBG allocation. This will continue to be monitored in anticipation of a favorable resolution.
- The Florida Legislature recently adopted legislation that allows an additional \$25,000 Homestead Exemption to residential properties with an assessed value between \$100,000 and \$125,000. This action would be subject to a referendum on the November 2018 ballot and, if approved, would impact the FY2019 tax roll. Current estimates are that this would generate a \$2,280,293 (4.7%) reduction to the City's ad valorem revenues, which are used to fund many routine operational activities. Such a reduction will be substantial. If this occurred, in order to maintain the current levels of community service it will be necessary to consider additional revenue sources and/or expenditure adjustments. In the absence of these revenues, it is expected that this revenue loss could translate into service level reductions for the services that is provided to our community.

As these issues will have an impact on future budgets, it is critical to guard and maintain current revenue levels, while looking at methods of increasing efficiency and reducing our expenditures. Reductions in revenues this year will be compounded in future years when the issues identified above are realized.

SUMMARY OF RECOMMENDATIONS

It is recommended that the proposed millage rate of 5.7500 mills be approved to fund the FY2018 Budget. This will allow the City to continue its current service levels, programs, and quality of life, and fund necessary increased staffing in Police and Fire/Rescue Departments. As we expand the service delivery in the Midtown and other areas of the City, these Public Safety enhancements are critical to the protection of our residents and businesses.

It is also recommended that the Council approve a 0.9707 millage rate on properties in the Plantation Midtown Development District (PMDD); and 1.9160 mills on properties within the Plantation Gateway Development District (PGDD). A millage rate of 0.4880 mills is required to fund the debt service on the \$60 million ad valorem bonds.

This is a responsible budget that addresses the community's priorities. The budget continues the implementation of strong management and financial practices; strong budgetary performance and budgetary controls; and responsible stewardship of the City's resources.

BUDGET CALENDAR

The Council has several opportunities to provide input as the process continues to finalize the FY2018 Annual City Budget. Below is a list of Council meeting dates and actions that will be scheduled as part of the process of adopting the FY2018 Annual City Budget.

- July 26th City Council Meeting: Presentation of the FY2018 Proposed Budget; Adoption of Preliminary (Maximum) Millage Rate & Preliminary Assessments for TRIM.
- September 6th Public Hearing: First Reading on the FY2018 Annual Budget; Adoption of the Tentative Millage Rate.
- September 13th Public Hearing: Second Reading on the FY2018 Annual Budget; Adoption of the Final Millage, Final Budget and Final Assessments.
- October 1st – FY2018 Budget Year commences.



ACKNOWLEDGEMENTS

Acknowledgements to the Councilmembers who provide invaluable commitment, support and input in determining the service levels within Plantation. The Budget incorporates many of these concerns and maintains the priorities that have been expressed individually and collectively from the dais.

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

Finally, special thanks to Finance Director Anna Otiniano, Budget Manager Nancy Romanello and Chief Administrative Officer Horace McHugh, for continuing to analyze the revenue and expenditure options and working diligently to assemble a responsible, balanced budget as required by State Statute. They have played an integral part in drafting a budget which is responsive to the community's needs and establishes an enhanced legacy for Plantation's future. The FY 18 Budget is ready for Council's review.

Sincerely,


Mayor Diane Veltri Bendekovic



City at a glance

General Information

Population.....	88,328
Size.....	22.8 square miles
Government.....	Strong Mayor 5 Council Members

Property Tax Millage Rate

Operating Millage Rate.....	5.7500
Voted Debt Millage Rate.....	0.4880
Plantation Midtown Dev District.....	0.9707
Plantation Gateway Dev District.....	1.9160

Credit Rating

Standard & Poor's.....	AA+
Moody's.....	Aa1

City Staff

Full-time positions.....	787
Part-time positions.....	197
Total Budgeted positions.....	984



Public Works

Roadways maintained in miles.....	222.5
Paved recreation trails in miles.....	6.75
Structure maintained.....	78
Total square footage.....	487,100
Drainage structures maintained	2,619
Street lamps.....	4,619
Irrigation systems.....	183



Public Safety

Sworn Police Officers.....	173
Firefighters.....	180
Rescue personnel.....	76

Utilities

Miles of water lines.....	327
Fire hydrants.....	3,645
Miles gravity sewer mains.....	173
Miles force main piping.....	57.67
Manholes.....	3,453
Lift stations.....	122
Water treatment capacity.....	24 MGD
Wastewater treatment capacity.....	18.9 MGD
Average water flow.....	12.7 MGD
Average wastewater flow.....	11.5 MGD
Number of accounts.....	28,674



Parks and Recreation

Community Centers.....	4
City owned parks.....	42
Total acreage City owned parks.....	645.5
County owned parks.....	1
Total acreage County owned parks.....	88.5

Facilities attendance:

Aquatics Complex.....	423,000/year
Tennis Center.....	154,000/year
Equestrian Center.....	4,500 participants 10,100 spectators



Youth athletics program (PAL).....	3,350
Adult athletics program.....	2,000
Summer camp attendance.....	755
Winter break attendance.....	50
Spring break attendance.....	68
Number of program participants.....	175,500

Multipurpose gym usage.....	1,800/month
Weigh room usage.....	5,000
Number of athletic fields.....	38
Number of meeting rooms.....	17
Number of pavilions.....	16 regular, 2 corporate
Citywide walking trail users.....	2 million

CITY OF PLANTATION

A BRIEF HISTORY



Plantation's founder, Frederick C. Peters moved his family to South Florida in 1931 to escape harsh Midwest winters. He purchased 10,000 acres along State Road 7/441, which had been built to connect Miami-Dade to Palm Beach County, and at that time was isolated and far west of any existing development. With a population of less than 500 and a budget of \$1,288, the City of Plantation was incorporated on April 30, 1953. The first Council Meeting was held on May 11, 1953.

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



Through the years, Plantation has grown significantly, but the warmth of Frederick Peters' 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 441/State Road 7 in the east to Flamingo Road in the west, and Sunrise Boulevard to Interstate 595.

Today, Plantation has 88,328 (2016) residents. Its Internationally Accredited Police Department has 173 sworn officers, and its Volunteer Fire Department has a Class 2 ISO rating, and is the largest in the state 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-aged children and numerous day care, charter and private schools.

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, University of Miami Sylvester Cancer Center, Bascom Palmer Eye Institute and Motorola Solutions all choose to call Plantation home.



In keeping with Frederick Peters' original Master Plan, Plantation's elected officials have made its parks and recreation system a top priority.

There are currently 42 parks totaling 642 acres of open space. Holiday events and parades, Art in the Park, a weekly farmers market, children's camps, recreation classes, and many more community activities throughout the year provide memories that last a lifetime and traditions that are passed down from generation to generation. Plantation is also home to Plantation Athletic League (PAL), the largest all volunteer-run youth athletic league in the nation.

Plantation 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



The Financial Services Department received the "**Distinguished Budget Presentation**" from the **Government Finance Officers Association (GFOA)** for its Annual Budget Document.



It also received a "**Certificate of Achievement for Excellence in Financial Reporting**" for its Comprehensive Annual Financial Report (CAFR).

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



The Plantation Police Department received its sixth reaccreditation award from the **Commission for Florida Law Enforcement Accreditation (CFLA)**. The voluntary process of accreditation provides the department with an independent quality assurance review and demonstrates that we meet professionally recognized standards for excellence in law enforcement.



The Plantation Police Department also received its sixth reaccreditation award from the **Commission on Accreditation for Law Enforcement Agencies (CALEA)**, the International gold standard for public safety agencies. Both accreditations remain in effect for three years. Accreditation commits the Department to continue with the organizational improvement and compliance with required standards.



The Plantation Police Department's Public Safety Telecommunications Training Program received a "Certificate of Approval" from the **Florida Department of Health**.



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

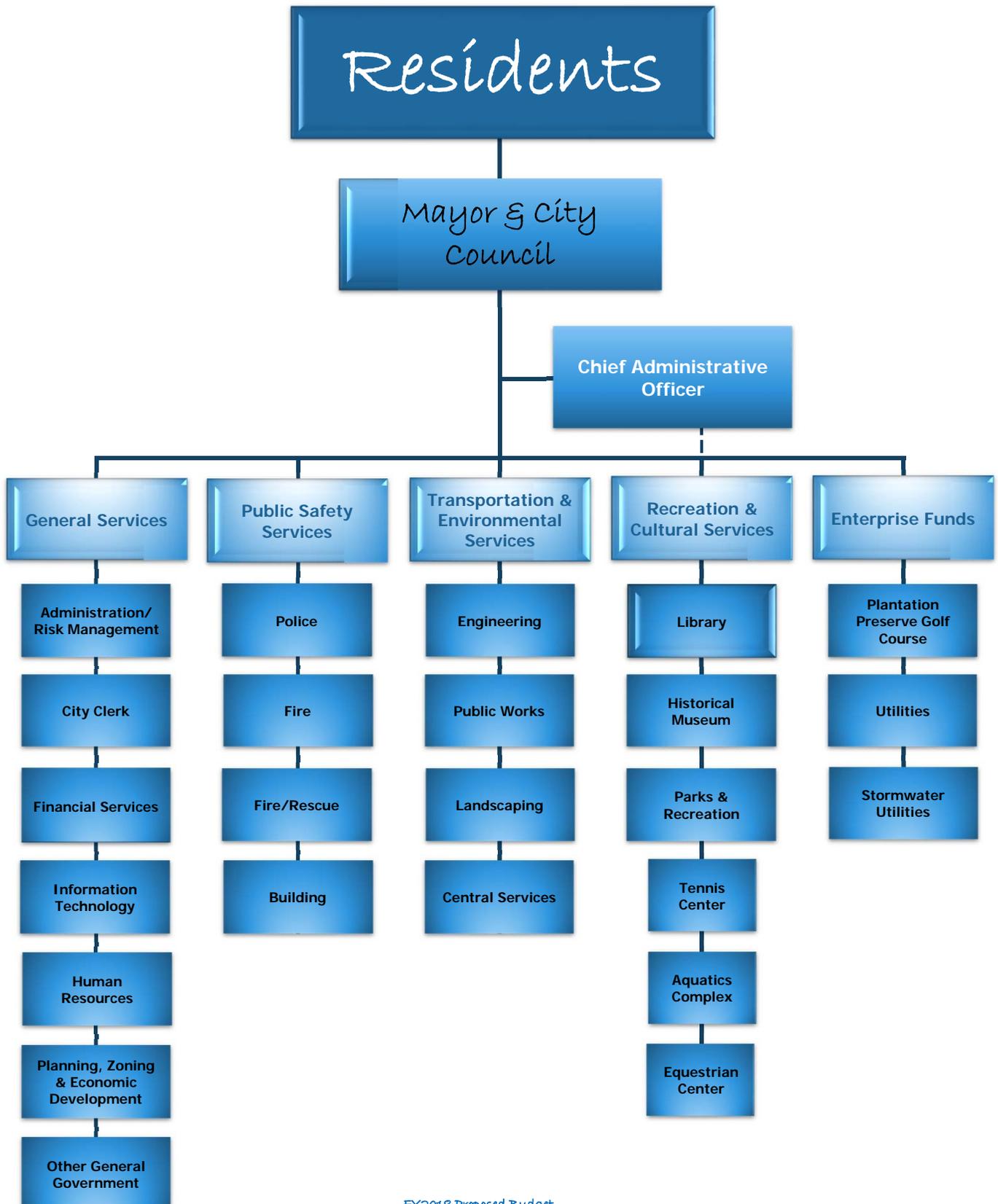


Broward Family Life named the City's Plantation Wood Park and splash pad as **2017 Broward Family Favorite Place to Swim & Splash**.



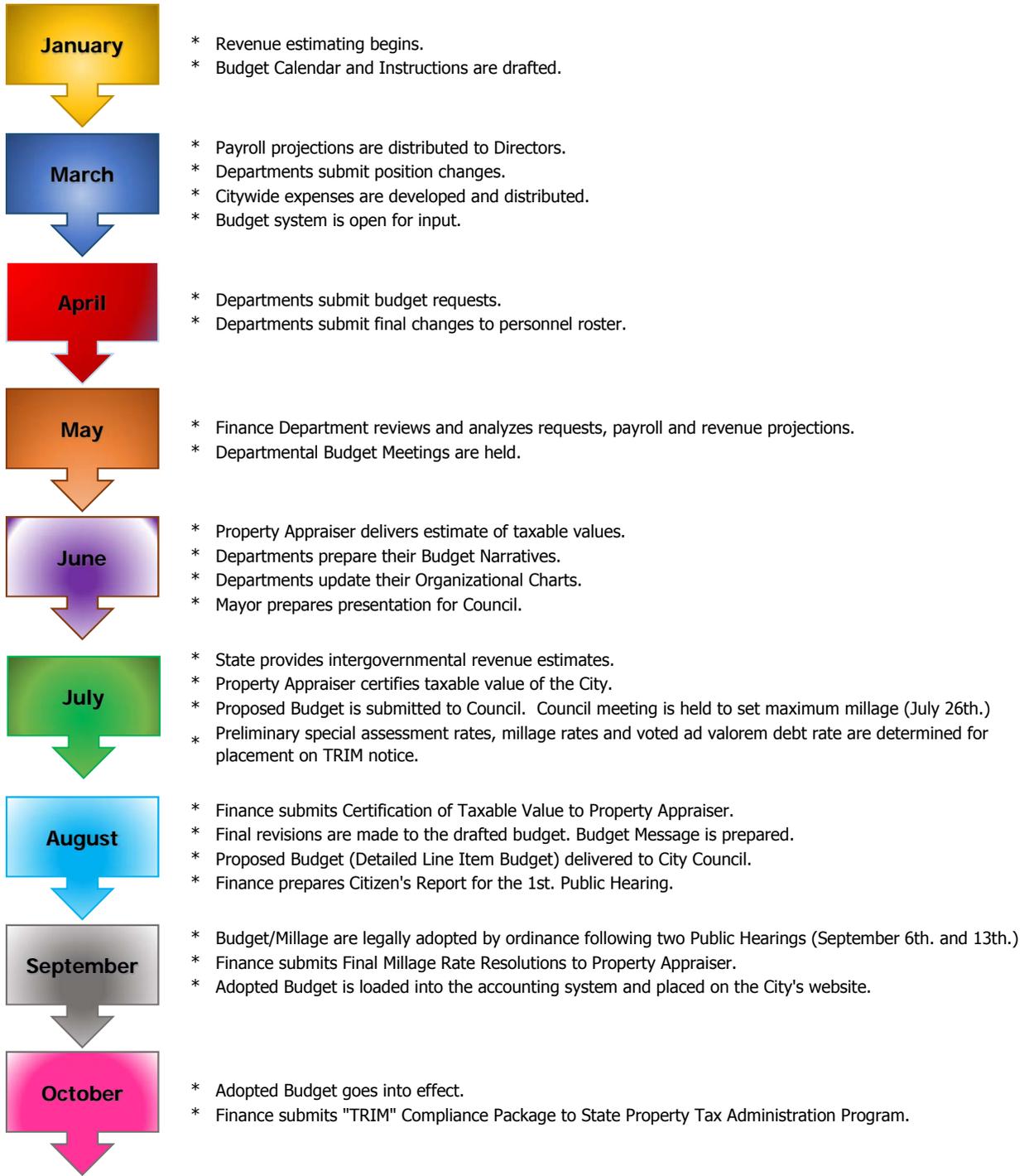
Plantation's Parks & Recreation department was awarded the "**Excellence in Sport Tourism Award**" by the Greater Fort Lauderdale Convention & Visitors Bureau. The parks, facilities, tournaments, events and athletic programs help support our local businesses and total nearly \$29.50 in economic impact.

ORGANIZATIONAL CHART



BUDGET CALENDAR

START



CITY OF PLANTATION

BUDGET OVERVIEW

Budget in Brief

The fiscal year 2018 budget for the City of Plantation had one Council meeting to set the maximum millage levy on July 26, 2017. Two additional Council meetings will be held on September 6, 2017 (1st Public Hearing) and September 13, 2017 (2nd and Final Public Hearing).

As a municipality, the City's budget is comprised of a collection of smaller separate entities known as funds. Each fund is a distinct entity with its own revenues and expenditures. Additional information about the City's funds is outlined in the "Fund Structure" section of this budget document. For fiscal year 2018, the budgeted funds include:

- ✚ General Fund
- ✚ Library Board Fund
- ✚ Community Redevelopment Agency Fund (CRA)
- ✚ Road and Traffic Control Fund
- ✚ State Housing Initiative Program Fund (SHIP)
- ✚ Community Development Block Grant Fund (CDBG)
- ✚ State and Federal Forfeitures Funds (2)
- ✚ Impact Fees Fund
- ✚ Debt Service Funds (5)
- ✚ Capital Project Funds (3)
- ✚ Golf Course Fund
- ✚ Stormwater Utilities Fund (SWU)
- ✚ Utilities Funds:
 - Water and Wastewater Services Fund
 - Utilities Sinking Fund
 - Series 2013 Utility System Revenue Note Construction Fund
 - Repair and Replacement Fund
 - Water and Wastewater Capacity Funds (2)
 - Customer Deposits Fund
- ✚ Pension Trust Funds (2)
- ✚ Plantation Midtown Development District Operating and Construction Funds (2)
- ✚ Plantation Gateway Development District Operating and Construction Funds (2)

CITY OF PLANTATION

BUDGET OVERVIEW

The fiscal year 2018 Proposed Budget for the above funds total \$225,586,262. This represents an increase of \$16,307,226, or 7.8% when compared to the fiscal year 2017 amended budget. This increase is due primarily to the allocation of \$25,481,586 in improvement projects funded by the \$60 million Ad Valorem Bond issued in FY2017.

Revenues – All Funds

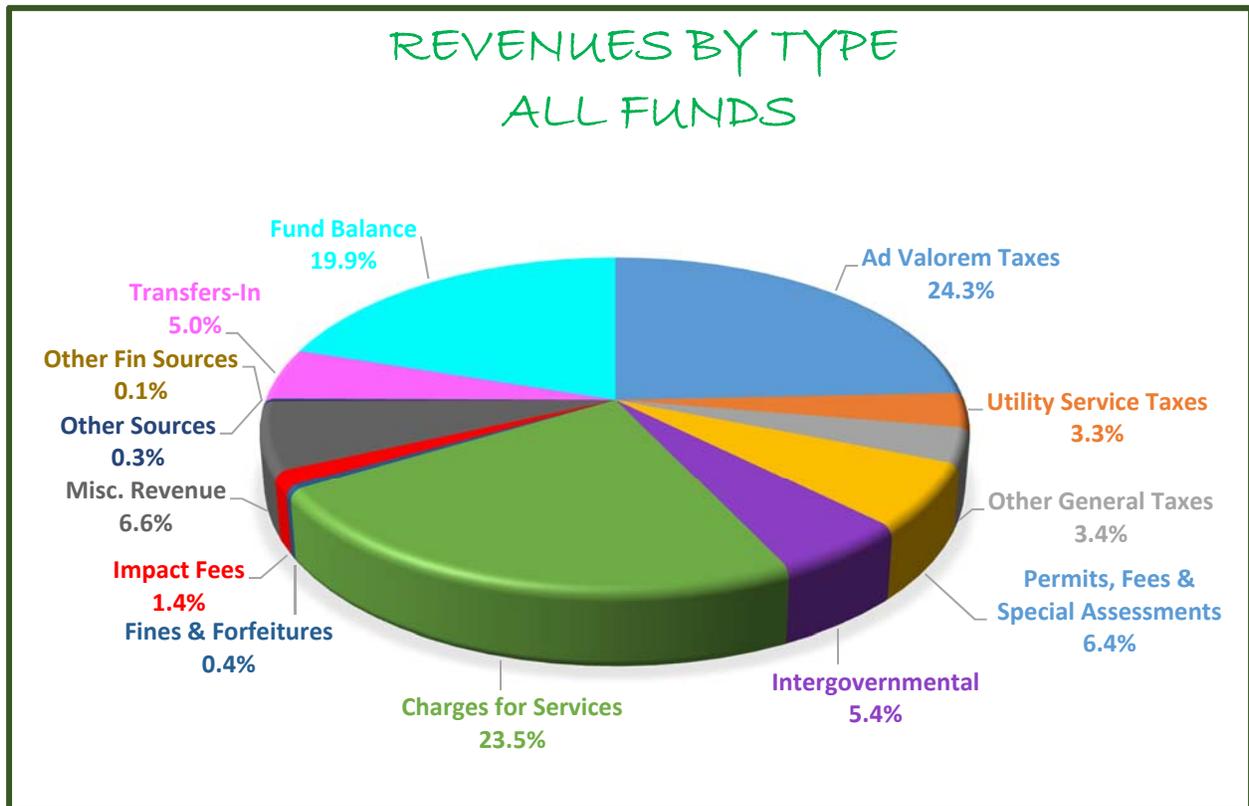
The revenues available for allocation in the FY2018 proposed budget total \$225,586,262 from which \$169,481,733 comes from operations; \$11,191,479 from transfers-in (non-operating); and \$44,913,050 from fund balances.

- ❖ The total revenue anticipated from locally levied taxes (Ad Valorem Taxes, Utility Service Taxes and Other General Taxes) is estimated at \$70,040,771. This is an increase of \$5,948,211 or 9.3% over last fiscal year. This increase is primarily due to the \$60 million Ad Valorem Bond approved in November 2016 which is funded by a separate debt millage rate of 0.4880. This debt millage is estimated to generate \$3.9 million in revenue to satisfy the FY2018 annual debt service payment. Approximately \$2.0 million of the increase is related to property values which increased 7.56% (City of Plantation), 7.94% (Plantation Gateway Development District) and 5.63% (Plantation Midtown Development District) when compared to FY2017.
- ❖ Permits, Fees, & Special Assessments revenue totals \$14,427,509, which is an increase of \$1,431,977 or 11.0% from last fiscal year. The increase is primarily in the General Fund and is attributed to building permits fees and franchise fees for electricity and solid waste.
- ❖ Intergovernmental revenues total \$12,262,325 which is an increase of \$389,116 or 3.3% over FY2017. This increase is primarily in state shared revenues for Sales and Local Half Cent Sales Taxes in the General Fund.
- ❖ Charges for Services revenue increased \$4,931,171 or 10.3% when compared to last year's amended budget. This increase is primarily due to the City assuming the responsibility of billing and collecting solid waste and recycle fees that were previously performed by Waste Management. The monies collected from solid waste and recycle fees are just pass through revenues that will be used to offset with the corresponding fees charged for these services by Waste Management.

CITY OF PLANTATION

BUDGET OVERVIEW

- ❖ Impact Fees revenue increased \$1,454,497 from the FY2017 amended budget. The increase is due to the projected increase in residential and commercial construction projects.



Expenditures – All Funds

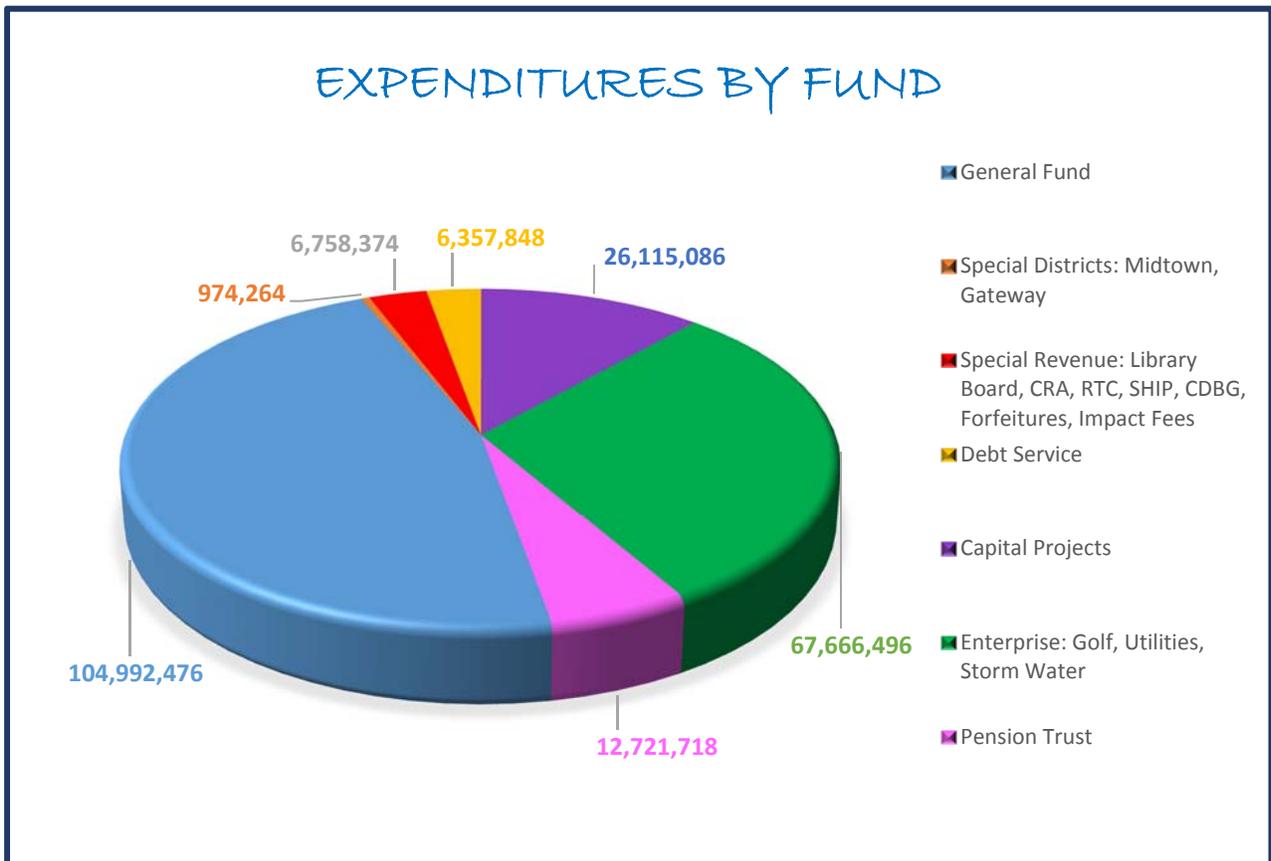
The expenditures/expenses for the FY2018 proposed budget total \$225,586,262, from which \$93,073,511 or 41.3% is allocated to Personnel costs; \$56,046,542 or 24.8% is allotted to Operating Expenditures (services, materials & supplies); \$1,954,939 or 0.9% is assigned to Grants and Aids; \$52,636,116 or 23.3% is allocated to Capital (operating & CIP); \$10,439,67 or 4.6% is assigned to Debt Service payments; \$244,000 is Non-Operating expenditures (termination refunds); and \$11,191,479 is for transfers-out between funds.

- ❖ Personnel Services increased citywide by \$3,442,422 or 3.8% when compared to the FY2017 amended budget. A majority of this increase (\$1,710,789) is attributed to the 16 full-time personnel positions added in Public Safety. Other areas contributing to the increase in personnel is merit increases for General and FOP employees, funds to support succession planning in the Police Department and increases in healthcare benefit costs.

CITY OF PLANTATION

BUDGET OVERVIEW

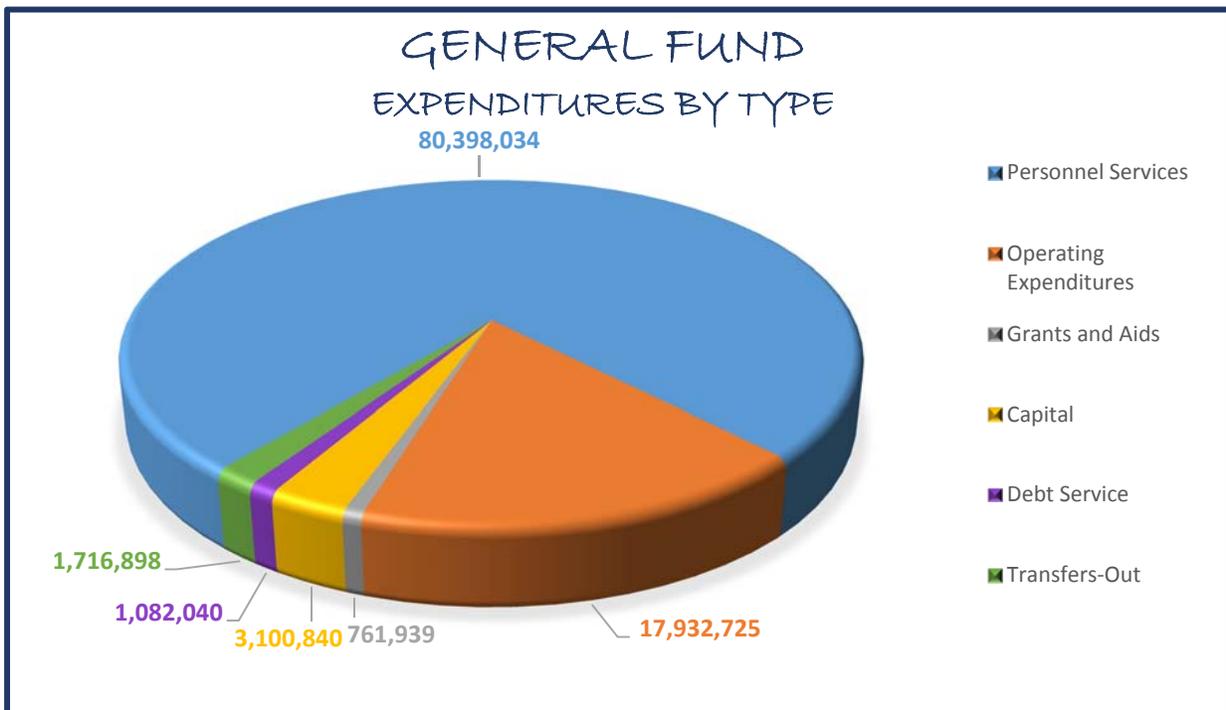
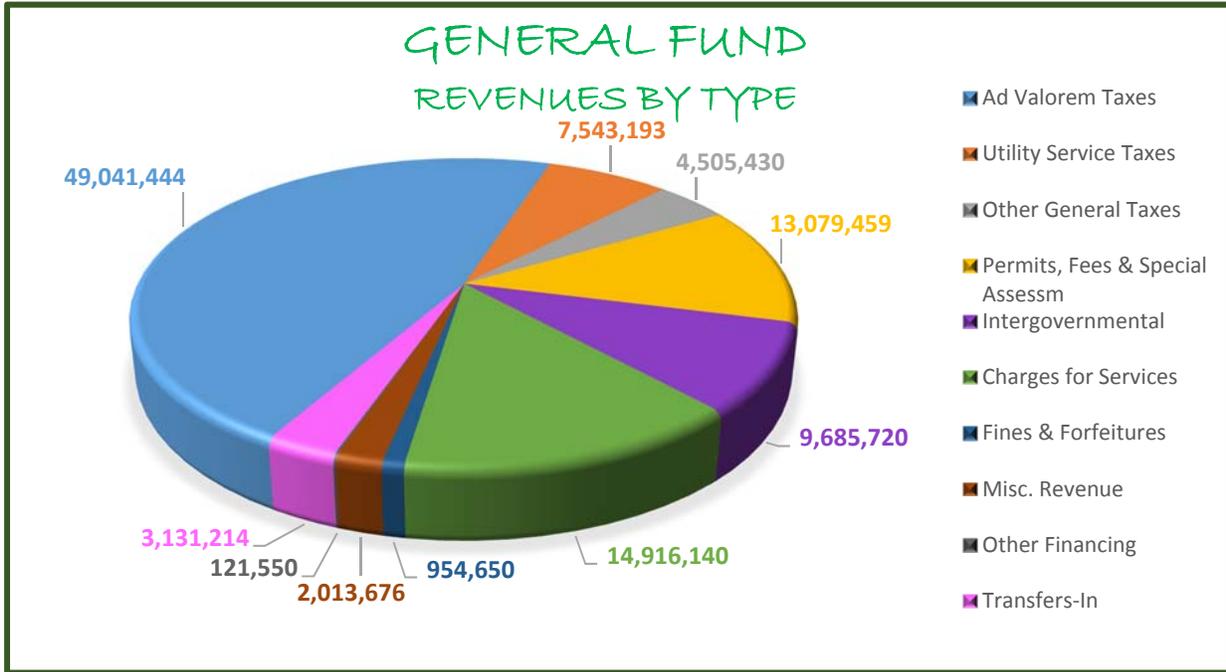
- ❖ Operating Expenditures category increased by \$2,617,234 or 4.9% from last year’s budget. The increases are primarily in technology, banking fees, maintenance fees, and the overall increase in costs to acquire products and services.
- ❖ Grants and Aids proposed budget increased \$675,411 due to the increase of the Tax Increment payment from the General Fund to the Community Redevelopment Agency (CRA); and the increase of the aid from the State Housing Initiative Partnership program (SHIP) for minor home repairs and/or home purchase assistance.
- ❖ Capital (operating) and CIP projects increased \$13,295,384 or 33.8%. This increase is primarily due to the newly created capital project fund that houses the 2017 Ad Valorem Bond projects. A total of \$25,481,586 in improvement projects will be funded in FY2018.
- ❖ Debt Service increased \$3,839,041 due to the new Ad Valorem Bond. The bond was approved in November 2016 and was funded in June 2017. The debt service of the Ad Valorem Bond will be funded by the monies generated from the associated debt millage of 0.4880 in FY2018.



CITY OF PLANTATION

BUDGET OVERVIEW

The fiscal year 2018 General Fund Budget totals \$104,992,476 which is an increase of \$905,186 or 0.9% when compared to the fiscal year 2017 amended budget. This increase is primarily due to the addition of 16 full-time and 3 part-time positions and increases in healthcare and operating costs.

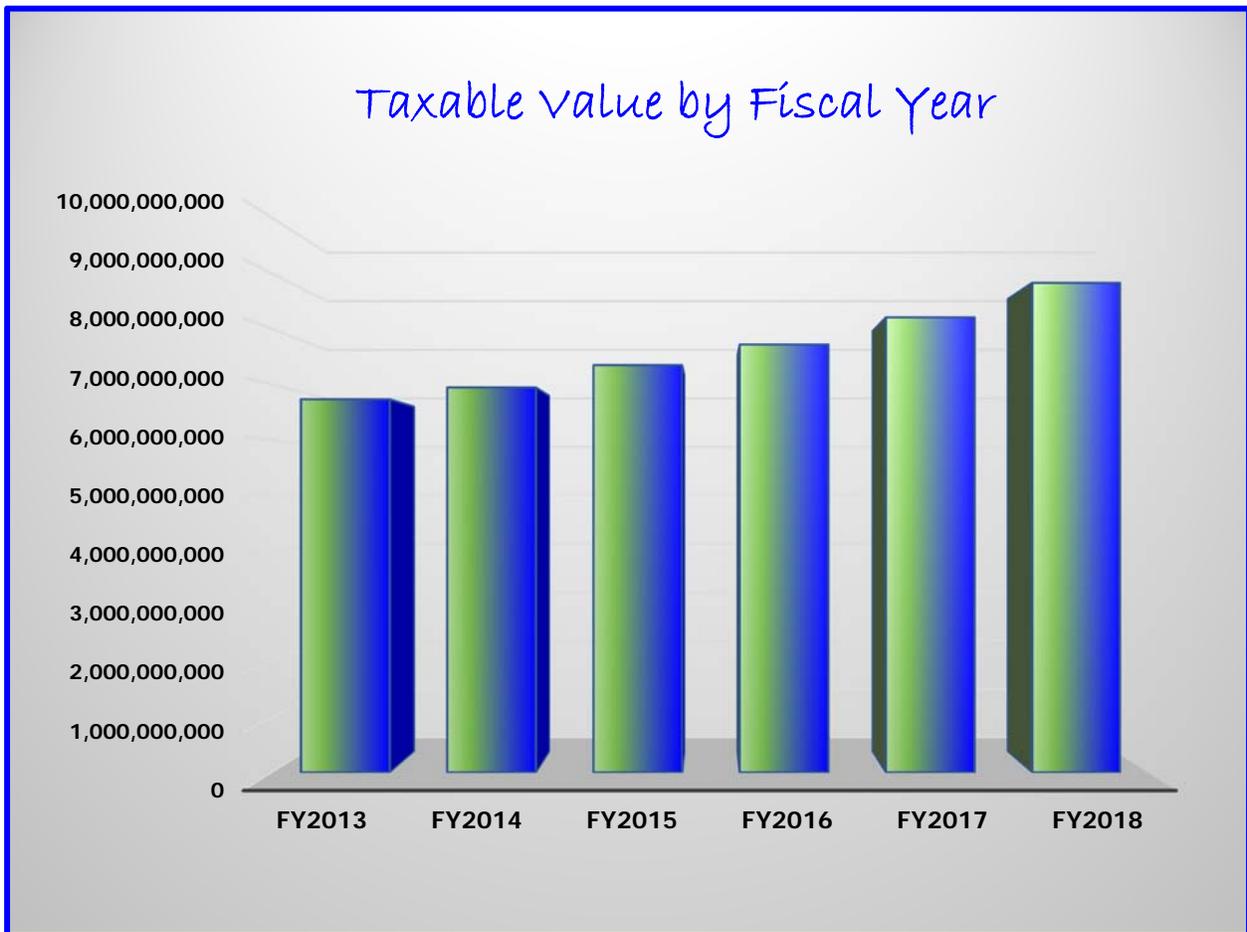


CITY OF PLANTATION

BUDGET OVERVIEW

Significant Budget Items and Trends

Based on valuations released by the Property Appraiser on July 1, taxable values in the City of Plantation increased 7.56% or \$620,449,726 when compared to last year's adjusted taxable value. This is the seventh consecutive year that property values increased since the downturn of the property market in 2008. The increase in property values represents approximately \$2,036,440 in additional ad valorem revenues for the City.



The Plantation Gateway District taxable value increased 7.94% or \$18,792,150 when compared to last year's adjusted taxable value.

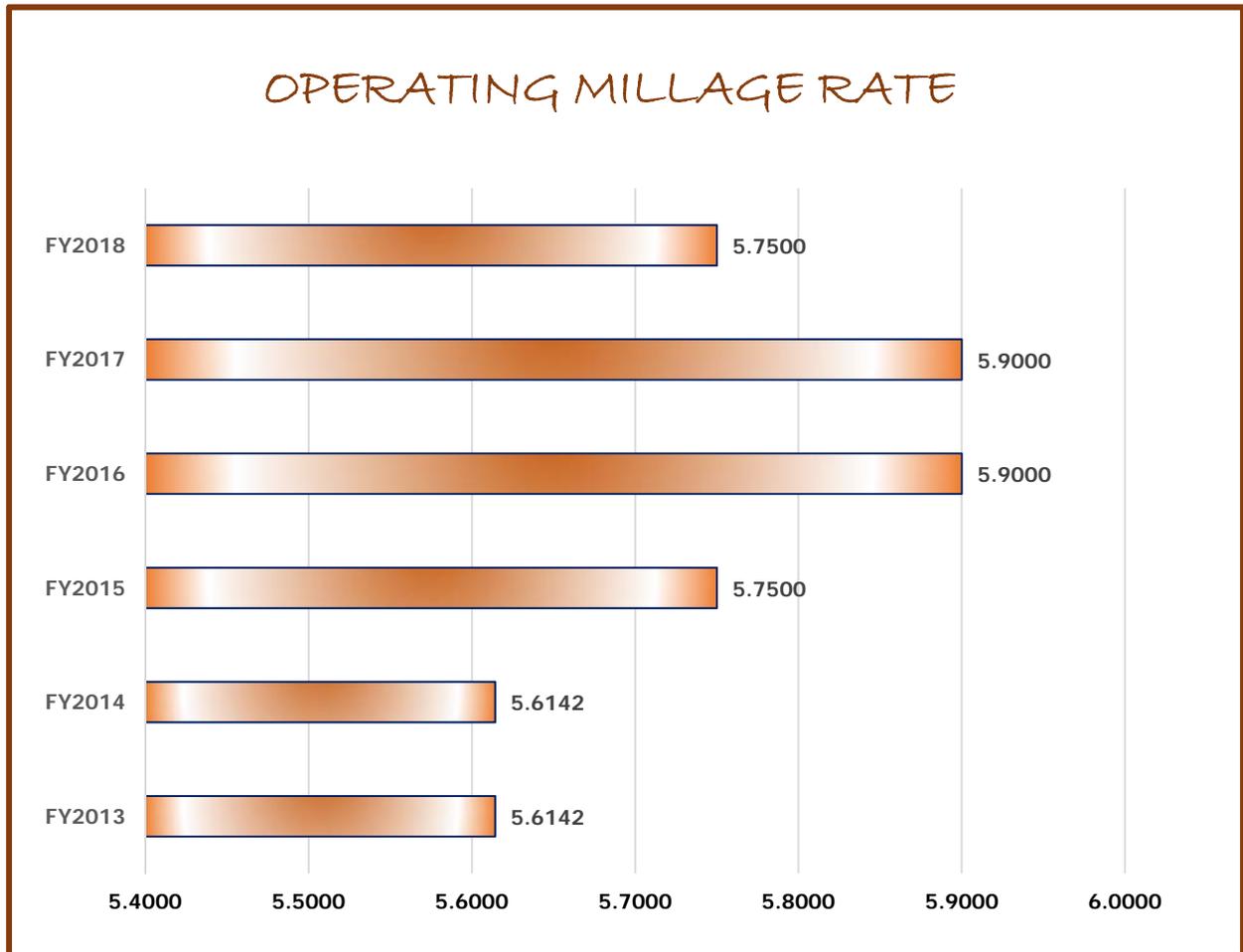
The Plantation Midtown District taxable value increased 5.63% or \$75,915,477 when compared to last year's adjusted taxable value.

CITY OF PLANTATION

BUDGET OVERVIEW

Operating millage

- ❖ In FY2018 the City taxable values increased 7.56% from \$8,209,522,036 to \$8,829,971,762. The fiscal year 2018 proposed millage rate is 5.7500 mills which is a reduction of 0.1500 mills when compared to FY2017.



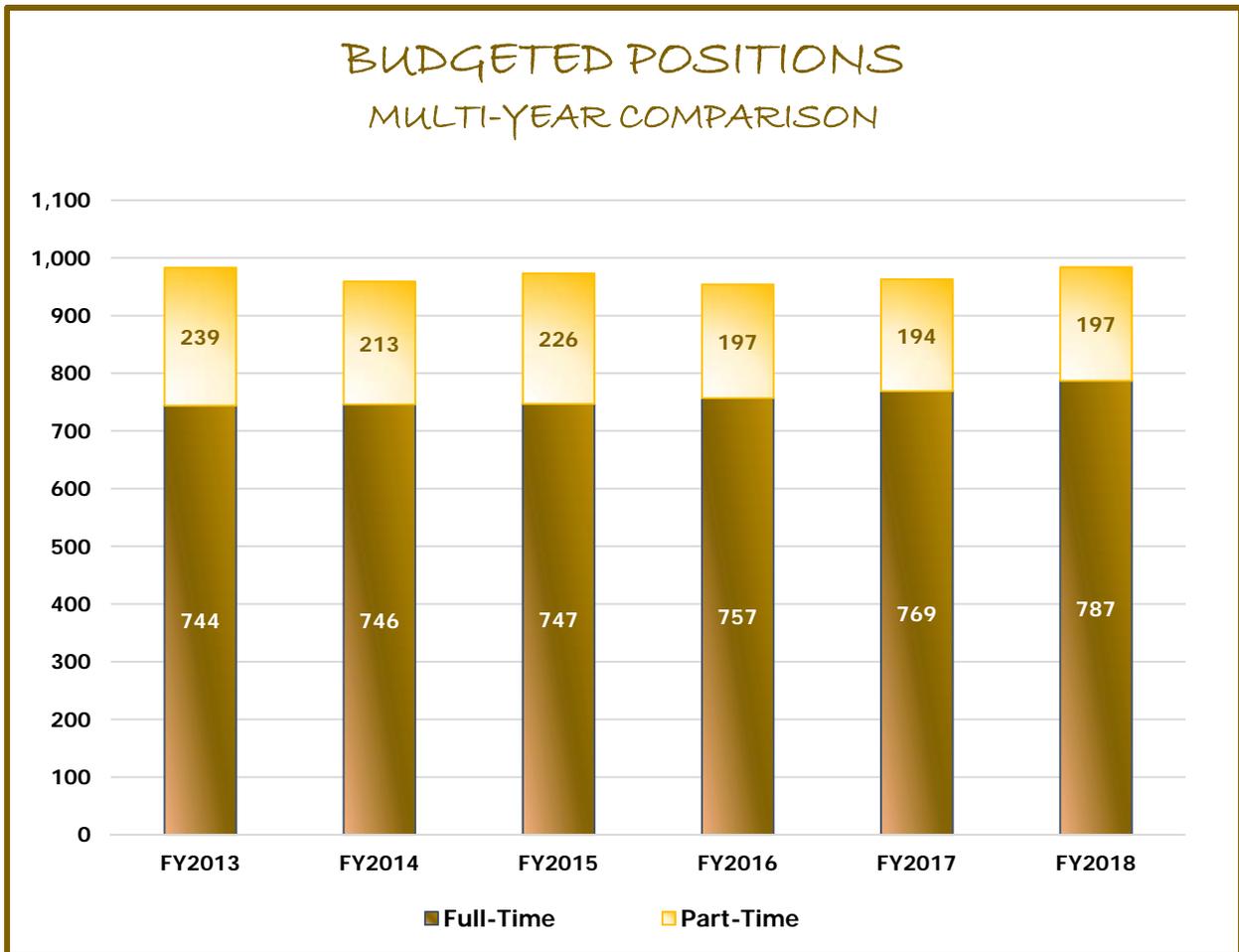
- ❖ The proposed millage rates for the City's two special districts are as follows:
 - ✓ Plantation Gateway District is 1.9160 which is a reduction of 0.0840 mills when compared to FY2017.
 - ✓ Plantation Midtown District proposed rate is 0.9707 which is a reduction of 0.0293 mills when compared to FY2017.

CITY OF PLANTATION

BUDGET OVERVIEW

Personnel Services

- ❖ The total number of full-time budgeted positions for fiscal year 2018 is 787 and 197 for part-time positions.
- ❖ The City has eighteen (18) additional full-time and three (3) additional part-time positions budgeted in FY2018 than it did in fiscal year 2017. This is a 2.2% increase in the workforce primarily in the area of Public Safety.
- ❖ Personnel Services increased in fiscal year 2018. The increase is largely driven by the additional positions in Public Safety, compensation increases for General and FOP employees and increases in healthcare costs.



CITY OF PLANTATION

BUDGET OVERVIEW

Operating Capital/Capital Improvement Projects

Capital expenditures in the citywide proposed budget totals \$52,636,116. Of this total \$25,481,586 or 48.4% is attributed to the 2017 Ad Valorem Bond Capital Projects Fund and \$22,939,940 or 43.6% is for the Water/Wastewater Utility Funds.

- ✓ General Fund - \$3,100,840
 - Information Technology \$330,500
 - Planning and Zoning \$26,500
 - Police \$992,055
 - Fire \$425,835
 - Fire/Rescue \$207,500
 - Building \$37,000
 - Public Works \$94,500
 - Central Services-Crafts \$34,200
 - Central Services-Facilities Maintenance \$249,000
 - Library \$30,000
 - Parks and Recreation \$489,250
 - Parks and Recreation-Tennis Center \$60,000
 - Parks and Recreation-Aquatics Complex \$67,000
 - Parks and Recreation-Equestrian Center \$57,500

- ✓ Special District Funds - \$25,000
 - Gateway Construction Fund \$25,000

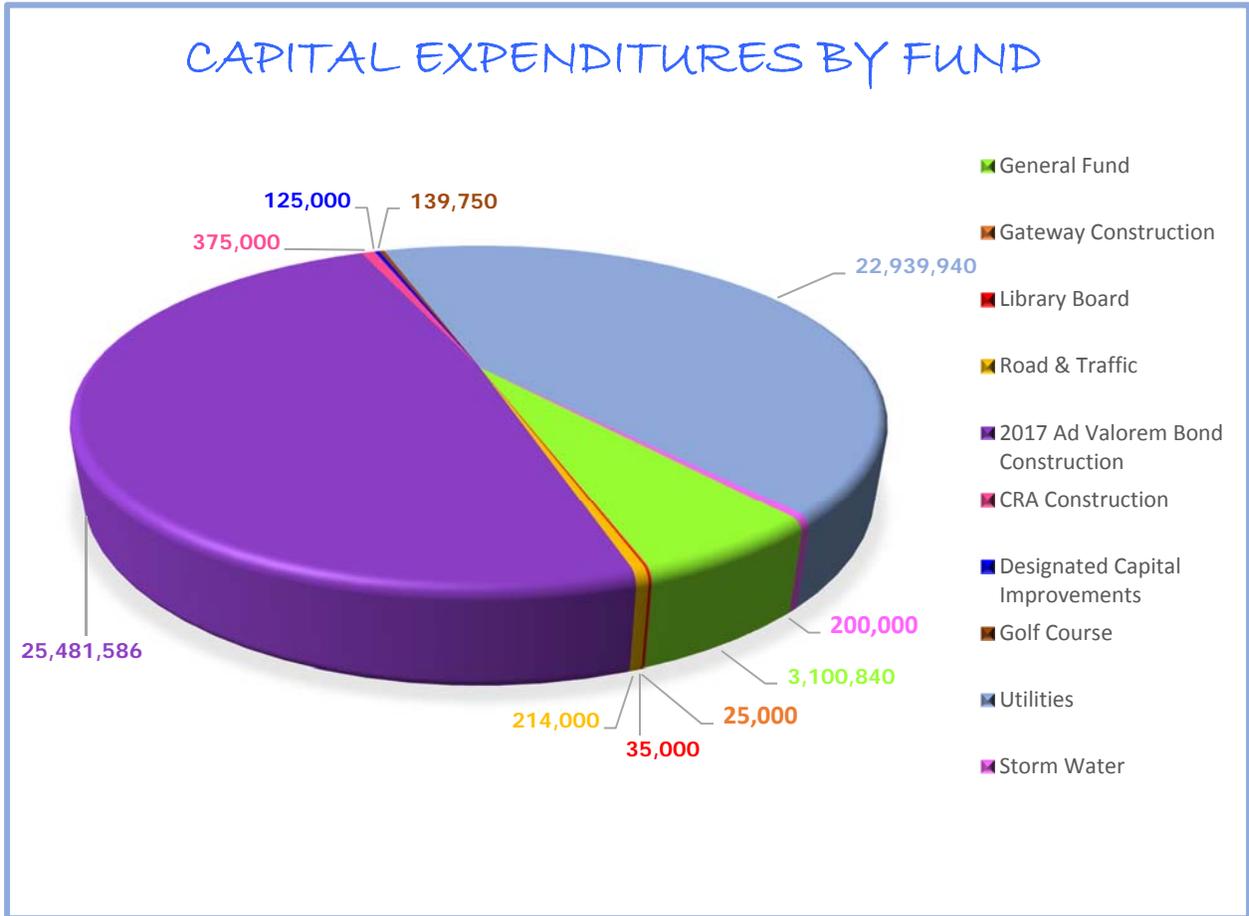
- ✓ Special Revenue Funds - \$249,000
 - Library Board \$35,000
 - Road and Traffic Control \$214,000

- ✓ Capital Project Funds - \$25,981,586
 - 2017 Ad Valorem Bond Construction \$25,481,586
 - Community Redevelopment Agency Construction \$375,000
 - Designated Capital Improvements & Reserves \$125,000

- ✓ Enterprise Funds - \$23,279,690
 - Golf Course - \$139,750
 - Utilities Funds \$22,939,940
 - Stormwater \$200,000

CITY OF PLANTATION

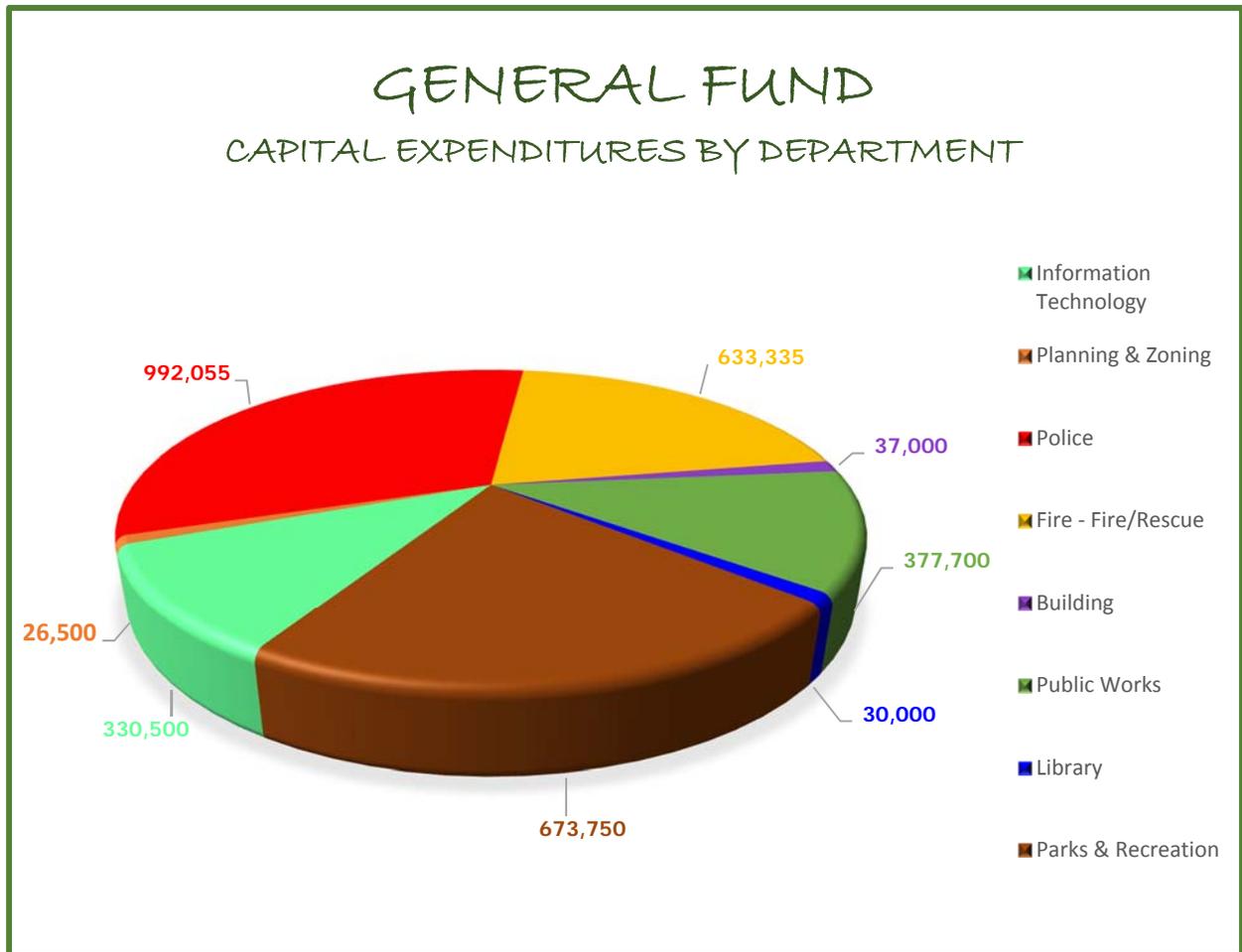
BUDGET OVERVIEW



CITY OF PLANTATION

BUDGET OVERVIEW

The General Fund has a capital budget of \$3,100,840 which predominately includes operating capital needs including replacement of marked police vehicles and accessories; laptops for the Police Department; staff vehicles and accessories for the Fire Department; parking lot improvements; protective gear; replacement of aging trucks; maintenance of technology (Cisco infrastructure-security/encryption; Accela and Exchange Server upgrade); and playground/safety surface replacements for various parks.





CITY OF PLANTATION

BUDGET SUMMARY FY 2017 - 2018

ESTIMATED REVENUES	GENERAL FUND	SPECIAL DISTRICTS	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	PENSION TRUST	TOTAL ALL FUNDS
Taxes: Millage per \$1,000								
Ad Valorem Taxes-City: 5.7500 Mills	49,041,444	-	-	-	-	-	-	49,041,444
Ad Valorem Taxes-Bond: 0.4880 Mills	-	-	-	3,964,040	-	-	-	3,964,040
Ad Valorem Taxes-Plantation Midtown: 0.9707 Mills	-	1,326,662	-	-	-	-	-	1,326,662
Ad Valorem Taxes-Plantation Gateway: 1.9160 Mills	-	479,679	-	-	-	-	-	479,679
Utility Service Taxes	7,543,193	-	-	-	-	-	-	7,543,193
Other General Taxes	4,505,430	-	3,180,323	-	-	-	-	7,685,753
Permits, Fees & Special Assessments	13,079,459	-	-	18,640	-	1,329,410	-	14,427,509
Intergovernmental	9,685,720	-	1,922,572	-	-	-	654,033	12,262,325
Charges for Services	14,916,140	-	19,949	-	-	38,052,324	-	52,988,413
Fines & Forfeitures	954,650	-	-	-	-	-	-	954,650
Impact Fees	-	-	2,730,647	-	-	462,500	-	3,193,147
Miscellaneous Revenue	2,013,676	20,335	203,414	4,825	36,650	351,200	12,213,268	14,843,368
Other Financing Sources	121,550	-	-	-	-	-	-	121,550
Other Sources	-	-	-	-	-	650,000	-	650,000
TOTAL SOURCES	101,861,262	1,826,676	8,056,905	3,987,505	36,650	40,845,434	12,867,301	169,481,733
Transfers In	3,131,214	-	-	2,356,117	630,728	5,073,420	-	11,191,479
Fund Balances/Reserves/Net Assets	-	(852,412)	(1,298,531)	14,226	25,447,708	21,747,642	(145,583)	44,913,050
TOTAL REVENUES, TRANSFERS & BALANCES	104,992,476	974,264	6,758,374	6,357,848	26,115,086	67,666,496	12,721,718	225,586,262
EXPENDITURES								
Personnel Services	80,398,034	-	1,395,437	-	-	11,280,040	-	93,073,511
Operating Expenditures	17,932,725	651,803	2,780,630	3,205	133,500	22,022,961	12,521,718	56,046,542
Grants and Aids	761,939	1,500	1,191,500	-	-	-	-	1,954,939
Capital	3,100,840	25,000	249,000	-	25,981,586	23,279,690	-	52,636,116
Debt Service	1,082,040	76,731	-	5,969,985	-	3,310,919	-	10,439,675
Non-Operating	-	-	-	-	-	44,000	200,000	244,000
TOTAL EXPENDITURES	103,275,578	755,034	5,616,567	5,973,190	26,115,086	59,937,610	12,721,718	214,394,783
Transfers Out	1,716,898	219,230	1,141,807	384,658	-	7,728,886	-	11,191,479
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES	104,992,476	974,264	6,758,374	6,357,848	26,115,086	67,666,496	12,721,718	225,586,262



CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS FY 2013 - 2018

REVENUE/SOURCES

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 AMENDED BUDGET	FY2018 PROPOSED BUDGET	% OF TOTAL BUDGET	" + / - " FROM PRIOR YR.
<i>Ad Valorem Taxes</i>	36,902,585	38,841,356	41,617,290	46,301,015	48,784,577	54,811,825	24.3%	12.4%
<i>Utility Service Taxes</i>	6,773,386	7,361,689	7,380,459	7,484,103	7,335,487	7,543,193	3.3%	2.8%
<i>Other General Taxes</i>	8,290,864	8,020,475	7,936,620	7,624,332	7,972,496	7,685,753	3.4%	-3.6%
<i>Permits, Fees & Sp Asmts</i>	10,748,697	12,461,460	13,611,922	16,022,226	12,995,532	14,427,509	6.4%	11.0%
<i>Intergovernmental</i>	13,177,716	13,443,064	12,710,125	12,282,038	11,873,209	12,262,325	5.4%	3.3%
<i>Charges for Services</i>	45,593,301	47,968,500	49,657,373	49,472,481	48,057,242	52,988,413	23.5%	10.3%
<i>Fines & Forfeitures</i>	845,338	1,133,008	1,248,300	1,251,092	967,805	954,650	0.4%	-1.4%
<i>Impact Fees</i>	540,196	427,460	541,729	3,178,393	1,738,650	3,193,147	1.4%	83.7%
<i>Miscellaneous Revenue</i>	28,646,675	24,766,495	10,813,070	26,762,035	13,977,888	14,843,368	6.6%	6.2%
<i>Other Financing Sources</i>	17,273,810	369,700	220,403	93,194	117,000	121,550	0.1%	100.0%
<i>Other Sources</i>	1,636,599	1,403,750	596,350	829,357	550,000	650,000	0.3%	18.2%
<i>Interfund Transfers-In</i>	20,487,778	45,747,043	11,052,346	11,837,149	18,467,741	11,191,479	5.0%	-39.4%
<i>Appropriated Fund Balance</i>	-	-	-	-	36,441,409	44,913,050	19.9%	23.2%
TOTAL REVENUE	190,916,945	201,944,000	157,385,986	183,137,414	209,279,036	225,586,262	100%	7.8%

EXPENDITURES BY FUND

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 AMENDED BUDGET	FY2018 PROPOSED BUDGET	% OF TOTAL BUDGET	" + / - " FROM PRIOR YR.
<i>General Fund</i>	82,073,346	84,694,079	90,121,566	91,598,954	104,087,290	104,992,476	46.5%	0.9%
<i>Special District Funds</i>	3,464,255	564,818	510,515	1,361,960	1,620,079	974,264	0.4%	-39.9%
<i>Special Revenue Funds</i>	4,492,608	4,751,492	3,716,390	4,178,998	5,648,947	6,758,374	3.0%	19.6%
<i>Debt Service Funds</i>	22,347,969	2,088,962	2,154,433	3,055,115	2,399,786	6,357,848	2.8%	164.9%
<i>Capital Projects Funds</i>	4,715,648	2,322,153	1,470,739	1,206,550	3,230,043	26,115,086	11.6%	708.5%
<i>Enterprise Funds</i>	52,471,448	80,487,665	42,879,637	48,556,213	80,243,052	67,666,496	30.0%	-15.7%
<i>Pension Funds</i>	9,988,188	10,051,953	9,765,141	10,172,052	12,049,839	12,721,718	5.6%	5.6%
TOTAL EXPENDITURES	179,553,463	184,961,122	150,618,421	160,129,842	209,279,036	225,586,262	100.0%	7.8%

CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

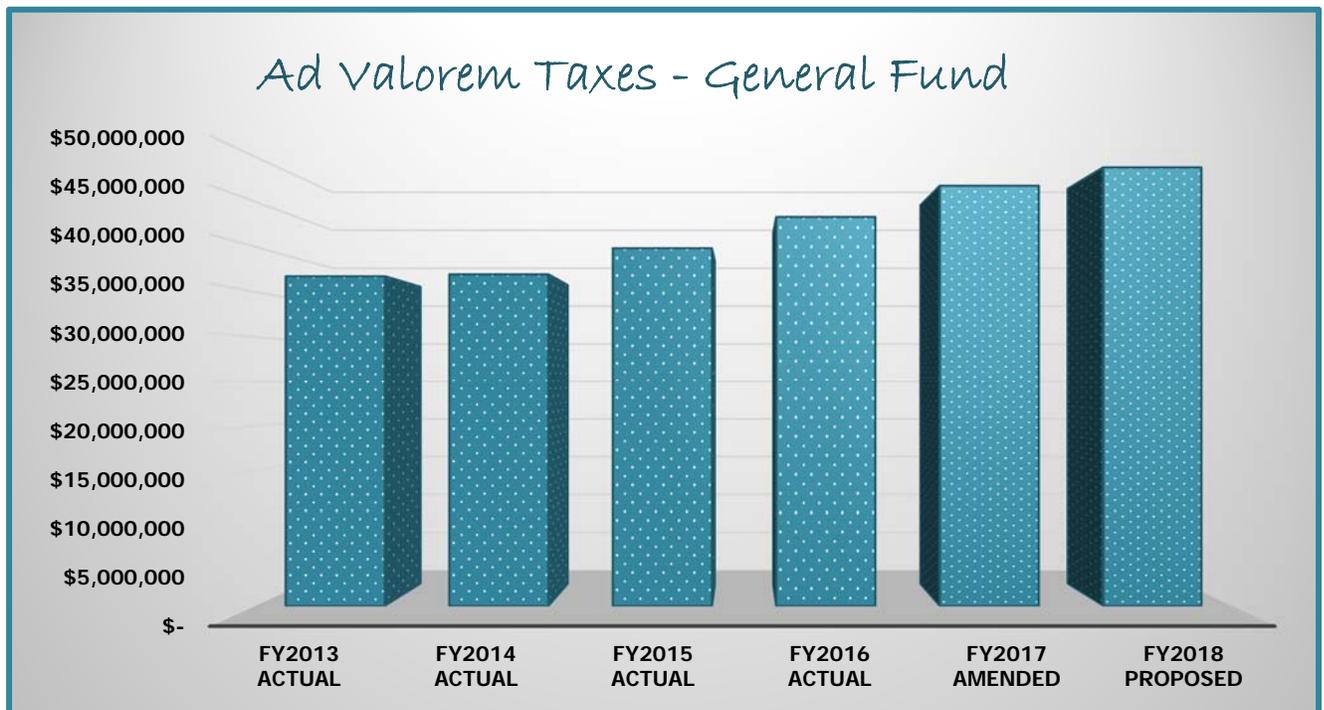
Major Revenue Sources and Trends

Ad Valorem Taxes (General Fund) - \$48,741,444

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

The ad valorem tax rate (also known as the millage rate) is adopted on an annual basis and is equivalent to one dollar of taxes per \$1,000 of the estimated taxable assessed value determined by the Broward County Property Appraiser. A tax rate of one mill produces one dollar of ad valorem revenue for every \$1,000 of taxable property value. The proposed millage rate for the FY2018 budget year is 5.7500 mills.

Ad valorem revenue is the largest revenue source for the General Fund. In FY2018 ad valorem revenues are estimated at \$48,741,444 representing 46.4% of the total General Fund revenue. Based on the taxable values report provided by the Broward County Property Appraiser on July 1, 2017, the City of Plantation realized an increase in property values of 7.56% or \$620,449,726 when compared to last year's adjusted taxable values. This increase represents approximately \$2,036,440 in additional revenues in FY2018.



CITY OF PLANTATION

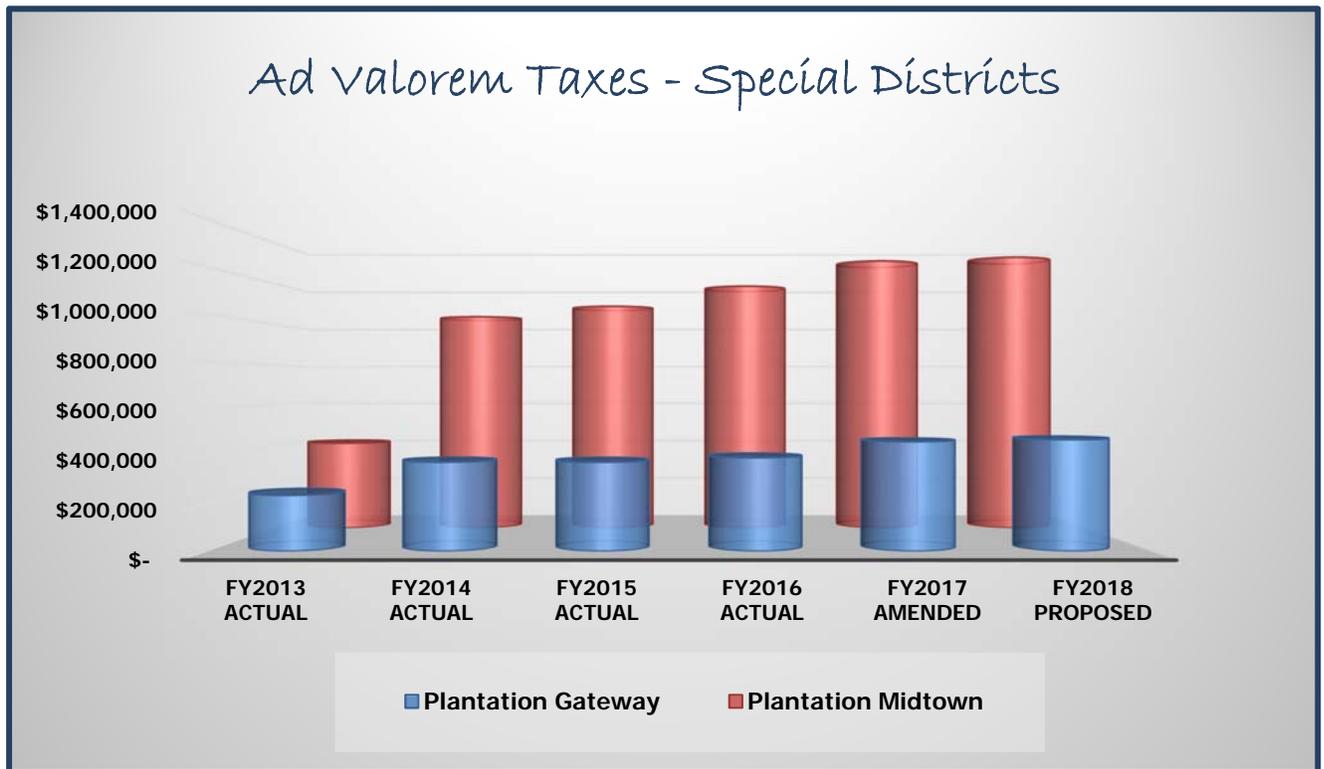
BUDGET SUMMARY - ALL FUNDS

Ad Valorem Taxes (Special District) - \$1,796,241

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

The millage rate for the Plantation Gateway District is at 1.9160 mills for FY2018. Property values in the Gateway District increased 7.94% or \$18,792,150 when compared to last year's adjusted taxable values. This increase represents approximately \$8,540 in additional ad valorem revenues in FY2018.

The millage rate for the Plantation Midtown District is at 0.9707 mills in FY2018. Property values in the Midtown District increased 5.63% or \$75,915,477 when compared to last year's adjusted taxable values. This increase represents approximately \$18,228 in additional ad valorem revenues in FY2018.



CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

Utility Service Taxes (General Fund) - \$7,543,193

Utility Service Tax revenues result from a tax levied on each customer for the purchase of electricity and natural gas within the City. The projected revenue for FY2018 shows a minimum increase of \$207,706 or 2.8% when compared to the FY2017 amended budget.

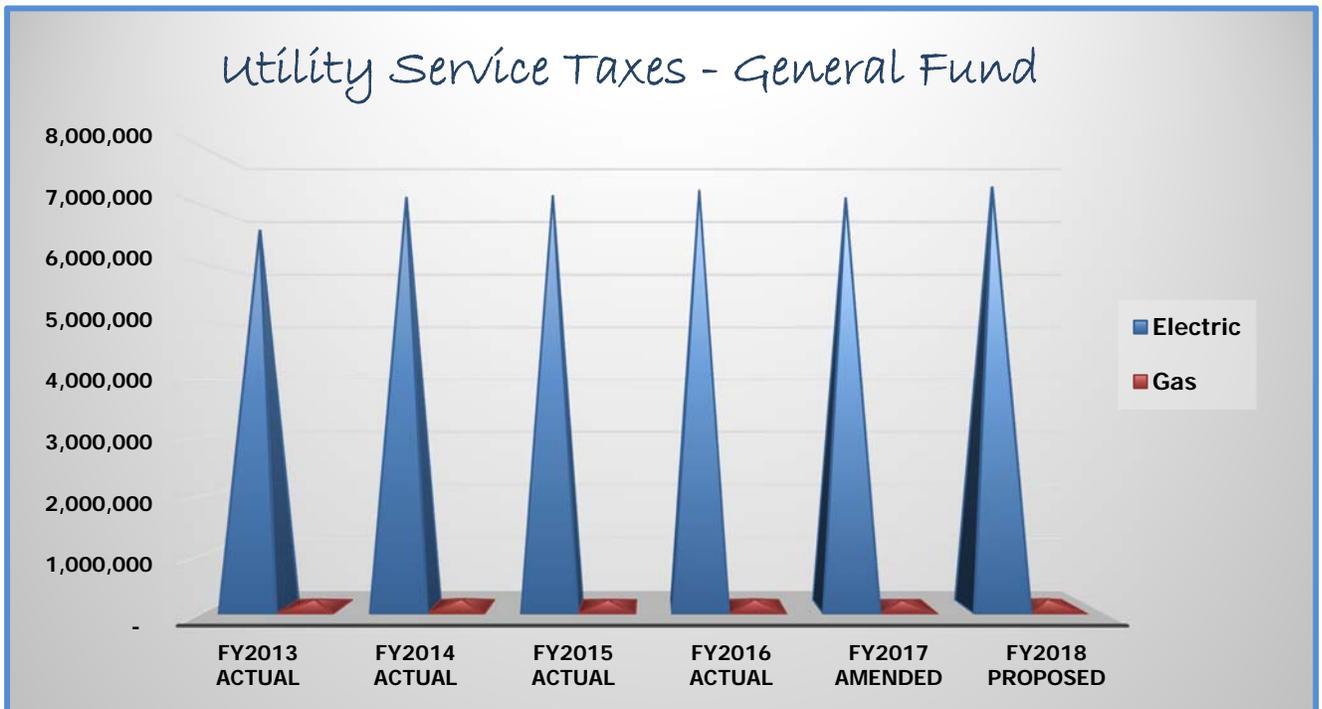
Electricity Utility Service Tax:

Electricity Utility Service Taxes are authorized by Florida Statutes Section 166.231 to be levied on sellers of electricity within municipalities. In FY2018 revenues from this source are projected to reach \$7,409,317 which is a 2.7% increase over FY2017. The Utility Service Tax is calculated on the portion of the Florida Power & Light electric utility bill and does not include the fuel surcharge.

Gas Utility Service Tax:

Gas Utility Service Taxes are authorized by Florida Statutes Section 166.231 and are levied on sellers of metered or bottled natural gas within municipalities. Gas utility service tax revenue is projected to reach \$133,876 in FY2018 which is an increase of \$15,916 when compared to FY2017 revenues.

The primary factors in estimating these revenues are: 1) historical trends (with greater emphasis on the most recent 12 months); 2) projected increases/decreases in housing units and commercial facilities; 3) seasonal variations and 4) known rate changes by service providers.



CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

Other General Taxes - \$7,685,753

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

Communications Service Tax:

Communications Service Tax (CST) applies to telecommunications, video, direct-to-home satellite and other related services on retail sales of communication services which originate or terminate in Florida and are billed to an address within City boundaries.

Communications Service Taxes were authorized by Chapter 202.19 Florida Statutes in 2001 as a way to streamline taxing of the increasingly interrelated communications services and to allow for a competitive playing field for providers of these services. This tax replaced all communication related to Franchise Fees/Utility Taxes/Fees and was introduced in fiscal year 2002. The City's current tax rate is 5.22%.

The Communications Service Tax (CST) makes up 79.9% of the Other General Taxes category in the General Fund and is 46.8% of the overall revenues in this category. In recent years the State increased its share of this revenue source subsequently decreasing the City's share by 4%.

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

Local Business Tax:

Local Business Taxes are authorized by Chapter 205 of Florida State Statutes. They represent the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession or occupation within the City limits. The fees for the various types of businesses are set by ordinance. Based on historical analysis, the projected revenues budgeted in FY2018 are \$905,000 which is a 2.3% increase from the previous year.

County Shared Local Option Fuel Taxes:

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

CITY OF PLANTATION

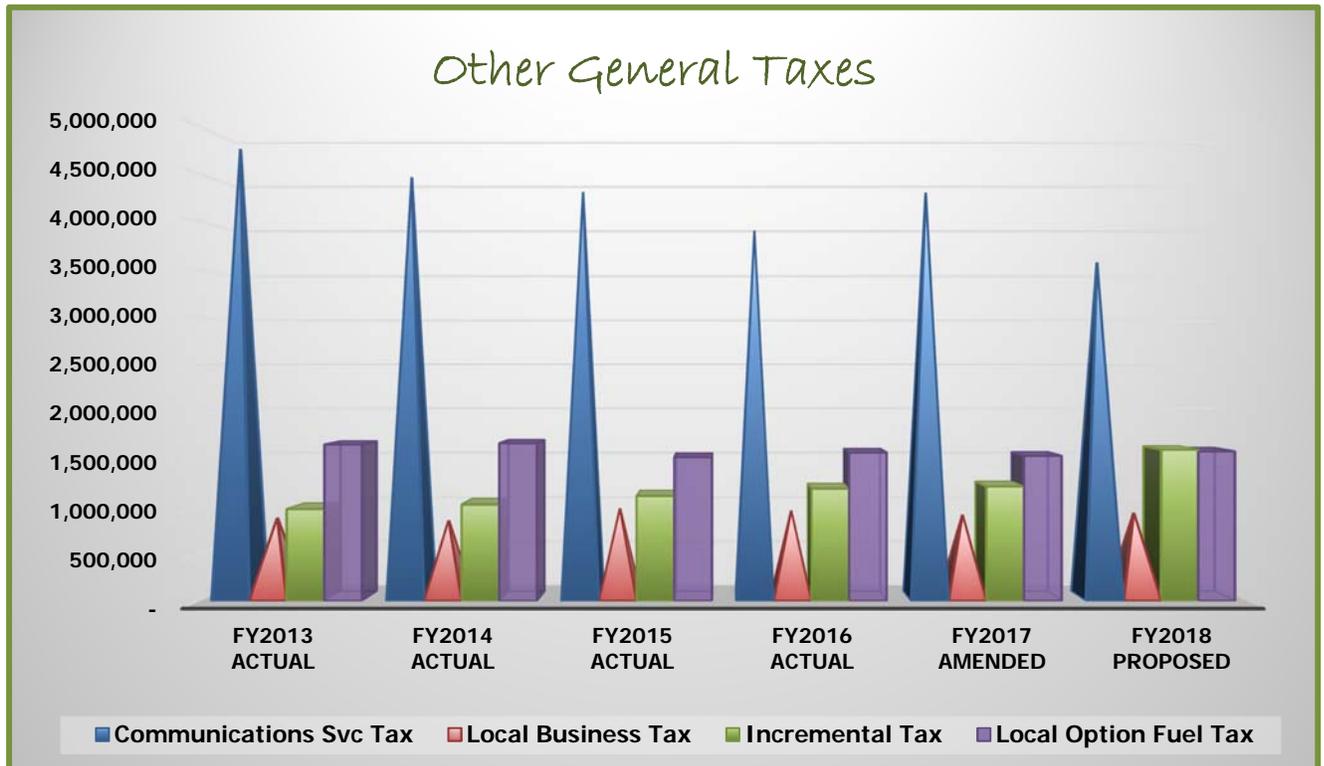
BUDGET SUMMARY - ALL FUNDS

The projected County Shared Local Option Fuel Tax revenues budgeted in FY2018 are \$1,581,440 which is a 3.0% increase from the prior year.

Incremental Tax:

The City of Plantation created the Community Redevelopment Agency (CRA) in February 2000 by City Ordinance No. 2210. The CRA was enacted to provide financial support to the much needed redevelopment of the area due to extensive deterioration of building structures, streets, sidewalks, landscaping, lack of property maintenance and inadequate parking on the SR7 corridor. Chapter 163 authorizes the City to utilize Tax Increment Financing (TIF) as a funding source for redevelopment in the designated community redevelopment area.

The projected Incremental Tax revenues budgeted in FY2018 are \$1,598,883 which is a 31.8% increase from FY2017.



Overall, the proposed budget for Other General Taxes revenue in FY2018 shows a decrease of \$286,743 or 9.3% when compared to the FY2017 amended budget.

CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

Permits, Fees & Special Assessments - \$14,427,509

The Permits, Fees and Special Assessments revenue category includes Building, Police, Fire and Engineering Permits and Surcharges, Franchise Fees and Stormwater Utility Assessment Fees. The total revenue in this category increased in FY2018 \$1,431,977 or 11.0% when compared to last year's budget.

Building Permit Fees:

Building Permit Fees (General Fund) are permit and inspection fees related to any construction, alteration, repair or other activity requiring a permit by the Code of Ordinances or the Florida Building Code. Building Permit revenues are 22.9% of General Fund revenues in the Permits, Fees and Special Assessments category. Building permit revenues are estimated at \$3,000,000 in FY2018 which is an increase of 13.2% or \$350,000 over the FY2017 amended budget.

Building permit revenue struggled in previous years due to the housing crisis, economic recession, and overall lack of new construction. However, this revenue source is slowly rebounding as the economy continues to recover. Revenue projections are constantly being revised to account for projected economic activity and the City's extensive efforts towards economic development.

The overall projected revenues for permit fees and special assessments (General Fund) are \$13,079,459 which reflects an increase of 12.0% when compared to last year's amended budget.

Franchise Fees:

Franchise Fees (General Fund) are charges to service providers for the right to operate within the City's municipal boundaries. These negotiated fees may be levied as a percentage of gross receipts or as a flat fee. In fiscal year 2018, Franchise Fee revenue is 65.9% of the Permits, Fees and Special Assessments category, and 8.2% of all General Fund revenues. The primary franchise fees charged in the City are:

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

CITY OF PLANTATION

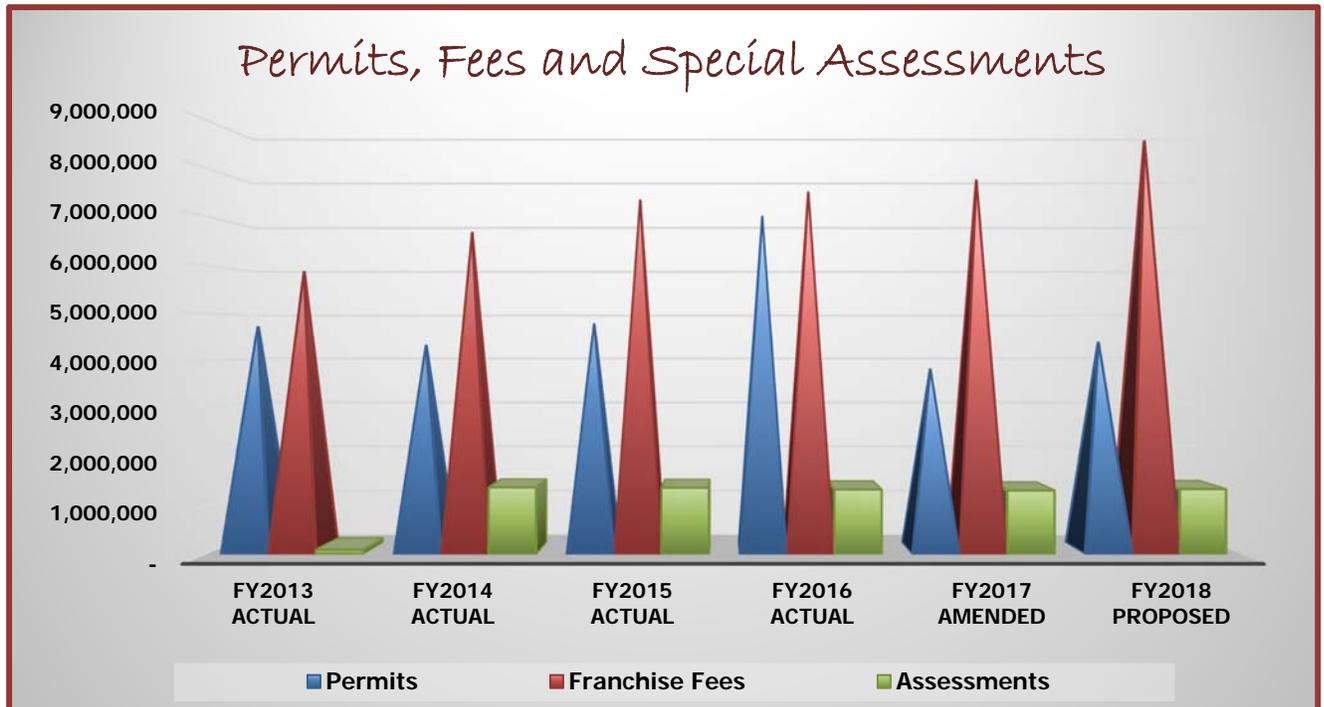
BUDGET SUMMARY - ALL FUNDS

Excluding Towing Franchise Fees, these revenues mostly increase and decrease with the economy and the population of the City. Revenues are estimated based on contracted rates, historical receipts, and economic trends. The estimated increase for this category is \$834,031 or 10.7% when compared to the FY2017 budget.

Stormwater Utility Assessments:

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

Fees collected by the stormwater utility go toward the planning, construction, operation and maintenance of stormwater management systems in the City of Plantation. The fees support 100% of operations and capital costs of the stormwater system. The projected non ad valorem revenues for Stormwater Utility in FY2018 are \$1,286,180.



CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

Intergovernmental - \$12,262,325

State Shared Revenue:

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

Municipal Revenue Sharing and Half Cent Sales Tax:

General Fund:

Municipal Revenue Sharing and Half Cent Sales Tax provide 79.1% of the Intergovernmental revenues in the General Fund (\$7,656,940). Both are distributed by the State according to a predetermined formula based on population, sales tax collections and the City's ability to raise revenue. The main factors used to project these revenue sources are the State's annual projections, historical data, current economic conditions and estimated changes in population. Receipts for these distributions have been volatile during the past few years due to the economic recession and decreased consumer spending.

County Shared:

County Shared revenue includes the Enhanced 911 Fees and Public Safety Insurance Premium tax. These E-911 fees are intended to provide funds to county governments to pay certain costs associated with their E-911 system. The fees are also used to reimburse wireless telephone service providers for costs incurred to provide 911 or E-911 systems. The projected revenues in FY2018 are \$215,000 which is an increase of \$15,000 over the prior year's budget.

Police Officers' Casualty Insurance and Firefighters' Property receipts have been decreasing during the past few years. Revenues for this source in FY2018 are projected at \$1,456,769 which is a decrease of \$32,710 when compared with last fiscal year.

Grants:

Grant revenue is economic aid issued by Federal, State and, or Local government. Awarded financial assistance aids the recipient to carry out a public purpose of support or stimulation. The police department continues to receive federal funds from the JAG program and participates in the School Resource Officer program for public schools within the City.

CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

The total amount budgeted in the General Fund is \$357,011. According to the new contract, the grant received for the School Resource Officer program for public schools declined \$64,753 or 20% from last year.

Special Revenue Funds projected grant revenue for FY2018 is \$1,922,572.

Road and Traffic Control Fund projects grant revenue for transportation in the amount of \$675,400 which is an increase of \$3,400 or 0.5% when compared to FY2017 amended budget.

State Housing Initiative Partnership (SHIP) state grant amounts to \$553,102 in FY2018 which is the same amount as last year's budget. This revenue is designated to aid qualified residents to repair and or purchase homes in the City.

Community Development Block Grant (CDBG) federal grant revenue is \$694,070 in FY2018. This grant revenue will cover housing rehabilitation expenditures (\$331,311); public services such as: ARC Broward, Impact Broward, Women in Distress (\$81,259) and home purchases assistance (\$281,500). Funds in this area show a decrease of \$39,550 or 5.4% when compared to the FY2017 amended budget.

Impact Fees - \$3,193,147

Impact Fee revenues are projected to increase 83.7% or \$1,454,479 in FY2018. This increase is primarily due to the projected increases in new development and construction projects around the City. Some of the projects generating these impact fees include:

- Cornerstone Millcreek – 312 Units
- Strata – 150 Townhomes
- Lakeside Residences – 271 Units
- Fashion Mall – 346 Units (Phase 2)

Charges for Services - \$52,988,413

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

The General Fund makes up 28.1% or \$14,916,140 of this revenue source in FY2018. The major sources of revenue in the General Fund under this category are: police special detail services, fire services, ambulance fees, solid waste, recreation programs (including aquatics, tennis and equestrian services), insurance premiums charged to employees and retirees, and the cost allocation charged to the Utilities Fund for return on investment (ROI) and payment in lieu of taxes (PILOT).

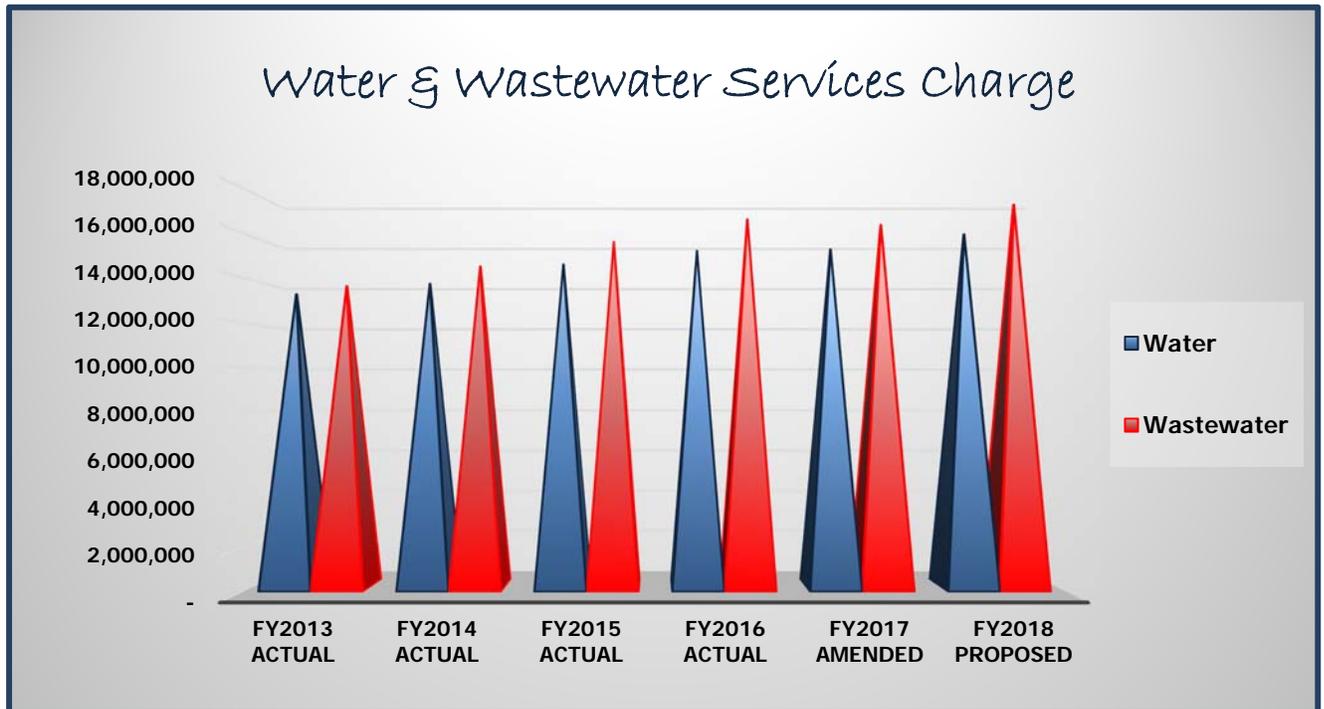
CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

Water and Wastewater Service Charges:

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

The revenues projected for FY2018 are \$34,126,005 or 64.4% of the total projected amount in this category. Due to a rate increase in FY2018 water and wastewater revenues are projected to increase \$1,678,048 or 5.2% when compared to FY2017. These charges are used to fund the cost of utility operations/maintenance, debt service requirements, and capital improvement projects. The graph below indicates the water and wastewater trend over the past four years and the projected revenues for FY2018.

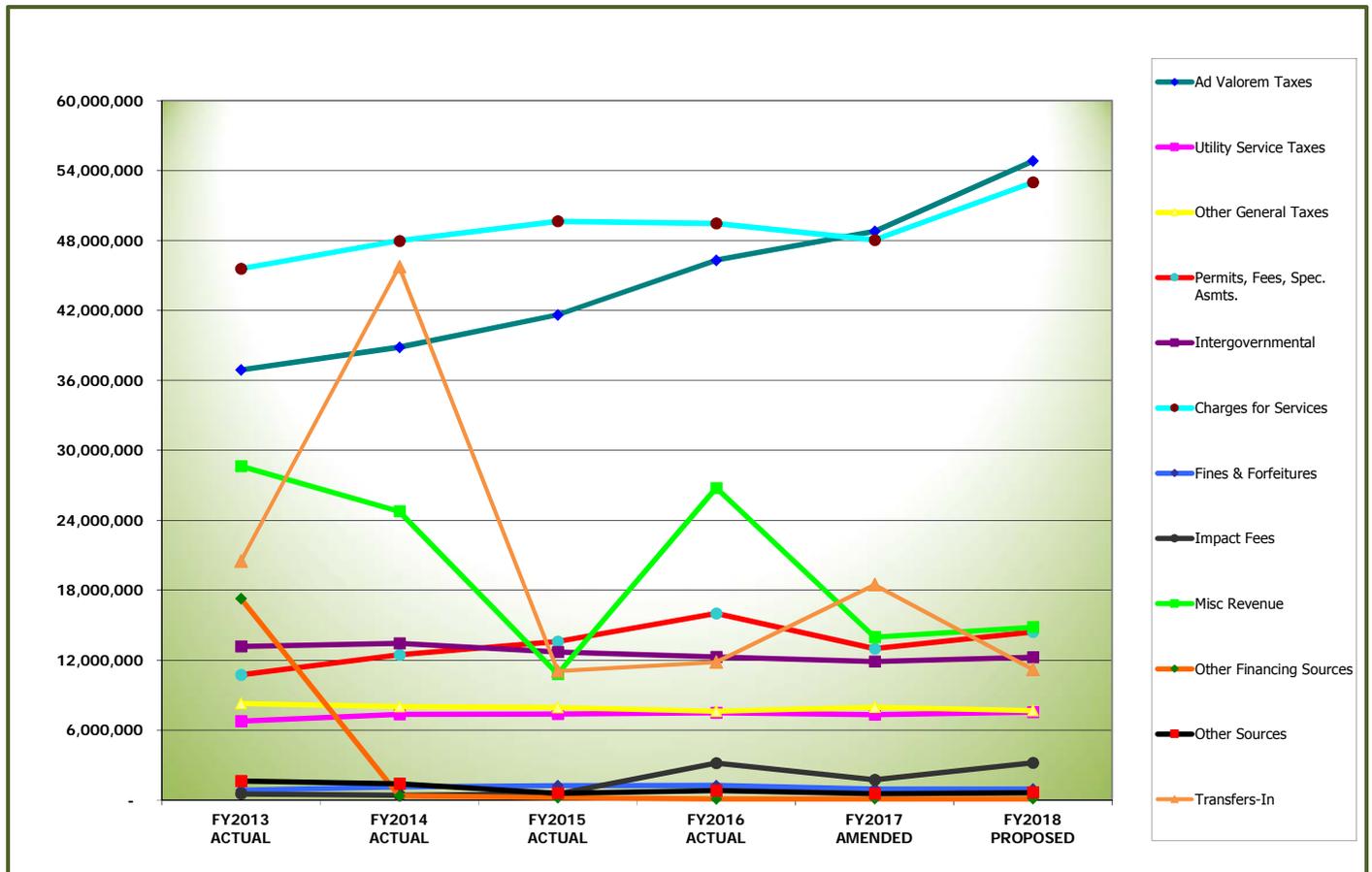




CITY OF PLANTATION ALL FUNDS FY 2013 - 2018

REVENUE SUMMARY & TRENDS

CATEGORY	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 AMENDED BUDGET	FY2018 PROPOSED BUDGET	% OF TOTAL BUDGET	"+/-" FROM PRIOR YR.	"+/-" FROM FY2013
<i>Ad Valorem Taxes</i>	36,902,585	38,841,356	41,617,290	46,301,015	48,784,577	54,811,825	24.3%	12.4%	48.5%
<i>Utility Service Taxes</i>	6,773,386	7,361,689	7,380,459	7,484,103	7,335,487	7,543,193	3.3%	2.8%	11.4%
<i>Other General Taxes</i>	8,290,864	8,020,475	7,936,620	7,624,332	7,972,496	7,685,753	3.4%	-3.6%	-7.3%
<i>Permits, Fees, Sp Asmts</i>	10,748,697	12,461,460	13,611,922	16,022,226	12,995,532	14,427,509	6.4%	11.0%	34.2%
<i>Intergovernmental</i>	13,177,716	13,443,064	12,710,125	12,282,038	11,873,209	12,262,325	5.4%	3.3%	-6.9%
<i>Charges for Services</i>	45,593,301	47,968,500	49,657,373	49,472,481	48,057,242	52,988,413	23.5%	10.3%	16.2%
<i>Fines & Forfeitures</i>	845,338	1,133,008	1,248,300	1,251,092	967,805	954,650	0.4%	-1.4%	12.9%
<i>Impact Fees</i>	540,196	427,460	541,729	3,178,393	1,738,650	3,193,147	1.4%	83.7%	491.1%
<i>Miscellaneous Revenue</i>	28,646,675	24,766,495	10,813,070	26,762,035	13,977,888	14,843,368	6.6%	6.2%	-48.2%
<i>Other Financing Sources</i>	17,273,810	369,700	220,403	93,194	117,000	121,550	0.1%	100.0%	100.0%
<i>Other Sources</i>	1,636,599	1,403,750	596,350	829,357	550,000	650,000	0.3%	18.2%	-60.3%
<i>Interfund Transfers-In</i>	20,487,778	45,747,043	11,052,346	11,837,149	18,467,741	11,191,479	5.0%	-39.4%	-45.4%
<i>Appropriated Fund Balance</i>	-	-	-	-	36,441,409	44,913,050	19.9%	23.2%	100.0%
TOTAL REVENUE	190,916,945	201,944,000	157,385,986	183,137,414	209,279,036	225,586,262	100.0%	7.8%	18.2%



CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

Expenditures Summary and Trends

The proposed fiscal year 2018 citywide expenditures increased by \$16,307,226 or 7.8% when compared to the FY2017 amended budget. This significant increase is primarily due to the allocation of \$25,481,586 in Ad Valorem Bond Capital Improvement Projects budgeted in FY2018.

- ✚ The City's primary operating fund, the General Fund, increased by \$905,186 or 0.9% from the fiscal year 2017 amended budget. This increase is primarily due to enhancements in public safety. These enhancements include the following additions to personnel: two (2) Police Officers in the Police Department, One (1) Logistic Manager in the Fire Department, four (4) F/T Lieutenants, eight (8) F/T Paramedics and four (4) P/T Paramedics in the Fire Rescue Department. Also included in these enhancements are the cost of funding succession planning for police officers in the DROP; operating capital; operating expenditures and healthcare costs.
- ✚ Special District Funds (Midtown and Gateway) expenditures decreased \$645,815 or 39.9% when compared to the FY2017 amended budget. This decrease is a result of no capital projects being budgeted in the Midtown District in FY2018.
- ✚ The Special Revenue Funds proposed budget for FY2018 increased by \$1,109,427 when compared to last year's amended budget. This increase is mainly due to the increased activity in Impact Fees, Minor Home Repair and the Home Purchase Assistance programs in the Impact Fee, SHIP and CDBG Funds. Also contributing to the increase in this category is costs of personnel which rose due to the addition of two (2) Maintenance Crew Leaders in the Road and Traffic Fund.
- ✚ Debt Service Funds proposed budget for FY2018 increased \$3,958,062 or 164.9%. This increase is primarily due to the inclusion of the debt service attributed to the \$60 million Ad Valorem Bond approved in November 2016 and funded in June 2017. The ad valorem debt service is funded by a separate millage of 0.4880 mills and translates into \$3,964,040 in revenues to satisfy the annual debt payment in FY2018.
- ✚ Capital Project Funds proposed budget increased \$22,885,043 or 708.5% due to the allocation of \$25,481,586 in capital improvements and equipment funded by the \$60 million Ad Valorem Bond. The FY2018 budget includes capital projects of approximately \$8 million in Public Safety, \$7.6 million in Parks and Recreation and \$10 million in Public Works/Stormwater.
- ✚ Enterprise Funds proposed budget decreased \$12,576,556 or 15.7%. This decrease is primarily due to the completion of some water/wastewater projects most of which were funded by the Series 2013 Utility System Revenue Note (\$30 million).

CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

- ✚ Pension Funds proposed budget increased \$671,879 primarily due to the increase in payments to retirees, consultants, legal and bank service fees.

Below are the primary factors and notable trends impacting expenditures in FY2018:

Personnel Services

Personnel costs citywide for fiscal year 2018 total \$93,073,511 which is an increase of \$3,442,422, or 3.8% over fiscal year 2017. A majority of this increase is attributed to the additional personnel added to Public Safety.

- ✚ Total budgeted full-time positions in all funds for fiscal year 2018 are 787; part-time positions 197. Positions budgeted for the Mayor and Councilmembers remain at 6.
- ✚ There is an increase of 16 full-time positions and increase of 3 part-time positions when compared to FY2017 Budget.
- ✚ In the General Fund, 16 full-time positions and 3 part-time positions were added:
 - Office of the Mayor/Administration Department re-classified one (1) full-time contracted position to a non-contracted position.
 - Police Department is adding two (2) Police Officer positions whose primary focus will be in the Midtown District. These officers are being added in order to address the increased calls for service in the area as a result of the growth in residential and entertainment activities.
 - Fire Department is adding one (1) Logistic Manager full-time position. The Logistic Manager will be responsible for the inventory, control, dispense and purchase of medical supplies (narcotics, drugs, pandemic drugs, etc.), apparatus (communication equipment, protective equipment, hurricane supplies, etc.), equipment (tools, bunker gear, etc.) and vehicles.
 - The Fire/Rescue Department requested the addition of one rescue unit. The rescue unit consists of twelve (12) full-time (4 Lieutenants, 8 Paramedics), and four (4) part-time positions (Paramedics). The new crew will enhance response times to areas in the western section of the City (west of Nob Hill Road). Currently the rescue crew from FS 6 is relocated to FS 5 during the day. This movement generates a situation where the areas west of Nob Hill Road experience average response times between 6 and 10

CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

minutes for emergency calls, well above the average 6 minutes recommended by the American Heart Association.

- The Building Department is requesting the addition of one (1) Permit Analyst due to the increased demand for building permits.
- Information Technology Department was able to eliminate the IT Security Analyst position that was added and approved in the FY2017. The department leveraged technology systems to perform full time (24X7) auditing of all IP traffic and take action, including zero-day exploits, which eliminated the need to fill this position.
- ✚ Road and Traffic Control Fund added two (2) Maintenance Crew leader full-time positions due to the increased volume of sidewalk and road repairs.
- ✚ Stormwater Utility Fund added one (1) additional full-time Stormwater Technician II position to assist with the increased need of stormwater drainage projects/repairs.

Personnel costs also include compensation increases for General employees, salary increases dictated by the Collective Bargaining Agreement (CBA) with the Fraternal Order of Police, and the necessary funding to the pension plans.

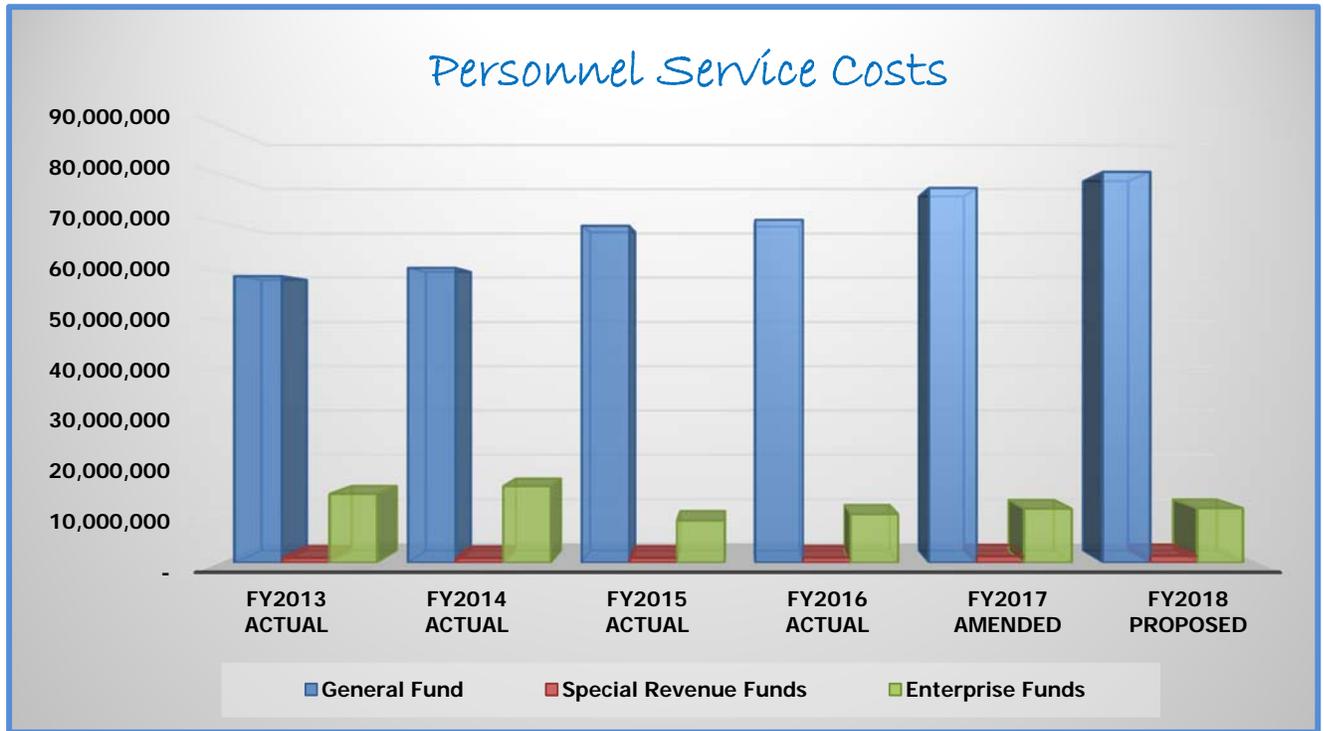
The city-operated Employee Health and Wellness Center continues to offer improved health and wellness for participants while redirecting costs away from health insurance claims and pharmaceutical costs. The FY2018 budget continues the mandatory employee contributions (which started in FY2012) to their medical benefits. These employee contributions will generate an additional \$867,793 in revenue which will be used to offset some of the costs of the medical plan.

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

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

CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS



Operating Expenditures

Citywide operating expenditures for fiscal year 2018 total \$56,046,542; which is an increase of \$2,617,234 or 4.9%, from fiscal year 2017.

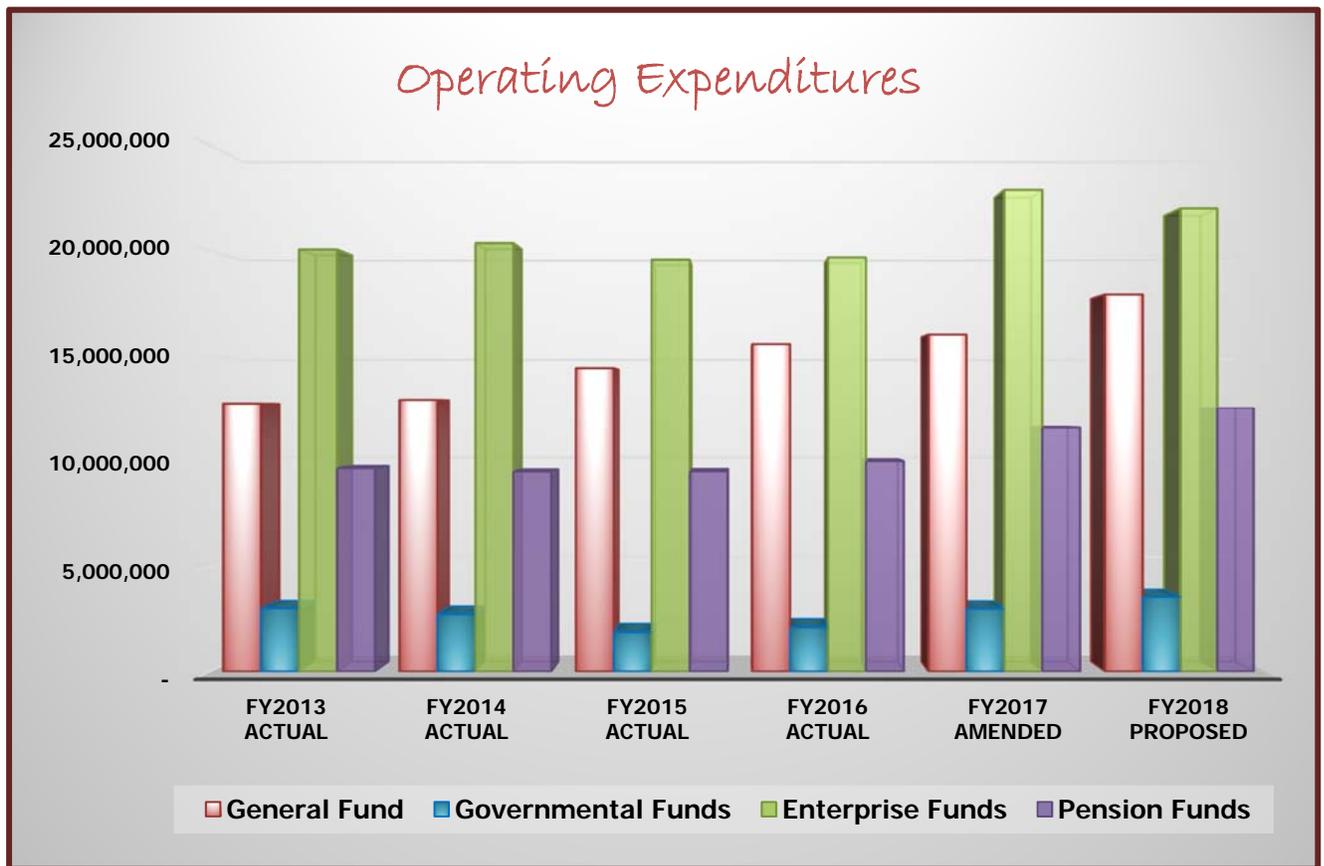
- ✚ Operating expenditures (\$17,932,725) in the General Fund increased \$1,891,401 or 11.8% for fiscal year 2018. Costs in this category have been consistently increasing over the years especially in the areas of banking, electricity and supplies and services.
- ✚ Operating expenditures in the Special Revenue, Special District and Capital Project funds experienced a combined increase of \$659,285 when compared to their FY2017 amended budget. This increase is primarily in the Road and Traffic Control Fund (for the repaving program) and the Capital Projects Fund (for the Ad Valorem Bond Projects).
- ✚ Enterprise Funds experienced a decrease in the operating expenditures in the amount of \$881,335 or 3.8%. This decrease is primarily in the Water and Wastewater Departments due to the reduction of electricity and contracted maintenance costs.

CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

- ✚ Pension Funds operating expenditures increased \$947,883 or 8.2%. This increase is primarily in the General Employee Pension Fund which experienced increases in costs related to retiree benefits, consultant fees, legal and banking fees.

Departments' citywide experienced increased bank fees resulting from the banking industry undergoing substantial changes related to prudent liquidity management practices. Banks are now required to purchase additional High Quality Liquid Assets to meet the liquidity requirements which resulted in significant increases in the costs for banks to hold public fund deposits. To offset these costs the banking industry increased fees charged to customers for services.



CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

Capital Outlay

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

The proposed capital budget for FY2018 is \$52,636,116 which is an increase of \$13,295,384 or 33.8% over FY2017. This significant increase is primarily due to the Ad Valorem Bond Capital Improvement projects (\$25,481,586) included in the budget this year.

Following is a breakdown of the significant capital items included in the FY2018 budget:

- ✚ The General Fund budget for capital outlay in fiscal year 2018 is \$3,100,840. This includes minor improvements to maintain technology infrastructure, machinery and equipment:
 - Information Technology Department requested capital items include new applications and servers, an Accela system upgrade, an Exchange server upgrade (email), a Web development project, a citywide imaging project and one (1) transit connect cargo van.
 - Police Department requested capital items include twenty (20) marked patrol vehicles and accessories, three (3) code enforcement vehicles and accessories, a communication precision tower, twenty (20) Taser guns and twenty two (22) laptops.
 - Fire and Fire/Rescue Departments requested capital items include three (3) staff emergency response vehicles, Fire Station Anti-slip floor protections for FS4 & FS5, an access control system upgrade, hydraulic rescue equipment, dive rescue equipment, protective gear, one (1) stretcher and lift system and an EOS system to replace the Fire House Medic software which is currently not adequately supported.
 - Planning and Zoning and Building Departments have requested one (1) vehicle each to replace aging fleet.
 - Public Works Departments requested capital items include replacing two (2) Utility body pick-up trucks, two (2) riding lawn mowers, and carpet replacement at the Public Works administration building. Central Services-Crafts Department is requesting one (1) Utility body pick-up truck and one (1) concrete saw. Also included in the Central Services Capital budget is monies to fund the City's newly created air conditioning preemptive replacement program. This program allows for more efficient maintenance and replacement of air condition units citywide and ensures that the City has the funds to replace the units that were not expected to be replaced. Other capital items include

CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

parking lot asphalt replacements for City Hall and Annex buildings and carpet replacements for various departments citywide.

- Parks and Recreation Departments are requesting capital items that include playground and a safety surface replacement for Sunset Park, four (4) Utility vehicles to replace 20+ year old vehicles, a maintenance tractor loader, a rotary mower, a reel mower, a spray rig, some sand filters, a diving board, a lifeguard stand and some much needed asphalt renovations at the Equestrian Center.

✚ Special Revenue Funds total projected capital outlay is \$249,000.

- Road and Traffic Control Fund budget includes two (2) pickup trucks, a utility loader, a plate compactor and a back-hoe

✚ Capital Project Funds projected capital outlay amounts to \$25,981,586 and is allocated as follows:

- The CRA Construction Fund capital outlay of \$375,000 is allocated to the installation of lighting features at five (5) of the busiest bus shelters. Two (2) of these bus shelters are located on West Broward Blvd. and the other three (3) are located on State Road 7. The CRA will fund 50% matching funds to qualified businesses for façade, lighting and signage improvements. These qualified businesses are required to contribute the remaining 50% of the cost.
- Designated Capital Improvements and Reserves Fund has budgeted \$125,000 for capital outlay. These funds are requested for the installation of a street railing on NW 28th. Court.
- 2017 Ad Valorem Bond Construction Fund total capital outlay in FY2018 is \$25,481,586. The Ad Valorem Bond projects are funded by the \$60 million Ad Valorem Bond and are allocated as follows: \$8 million in Public Safety, \$7.6 million in Parks and Recreation, and \$10 million in Public Works/Stormwater projects.
 - ✓ Public Safety - \$7,906,586
 - Police training center/gun range
 - Fire Station #1 replacement
 - Fire Station #4 classroom, vehicle storage and training facility
 - Fire Station #2 and #5 building additions
 - Replacement of two (2) fire engine units
 - Replacement of two (2) aerial (ladder) units

CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

- ✓ Parks and Recreation - \$7,575,000
 - Pine Island Park improvements
 - Central Park/Sunset Park sport fields lighting replacement
 - Pop Travers fields building improvements
 - Central Park multi-purpose building replacement
 - MURT trail improvements
- ✓ Public Works/Stormwater – 10,000,000
 - Public Works craft shop/grounds maintenance/building replacement
 - Roadway resurfacing projects
 - Neighborhood street lighting projects
 - Stormwater system rehabilitation/replacement
 - Jet Vactor truck
 - GPS database for stormwater system

✚ Enterprise Funds proposed capital outlay totals \$23,279,690.

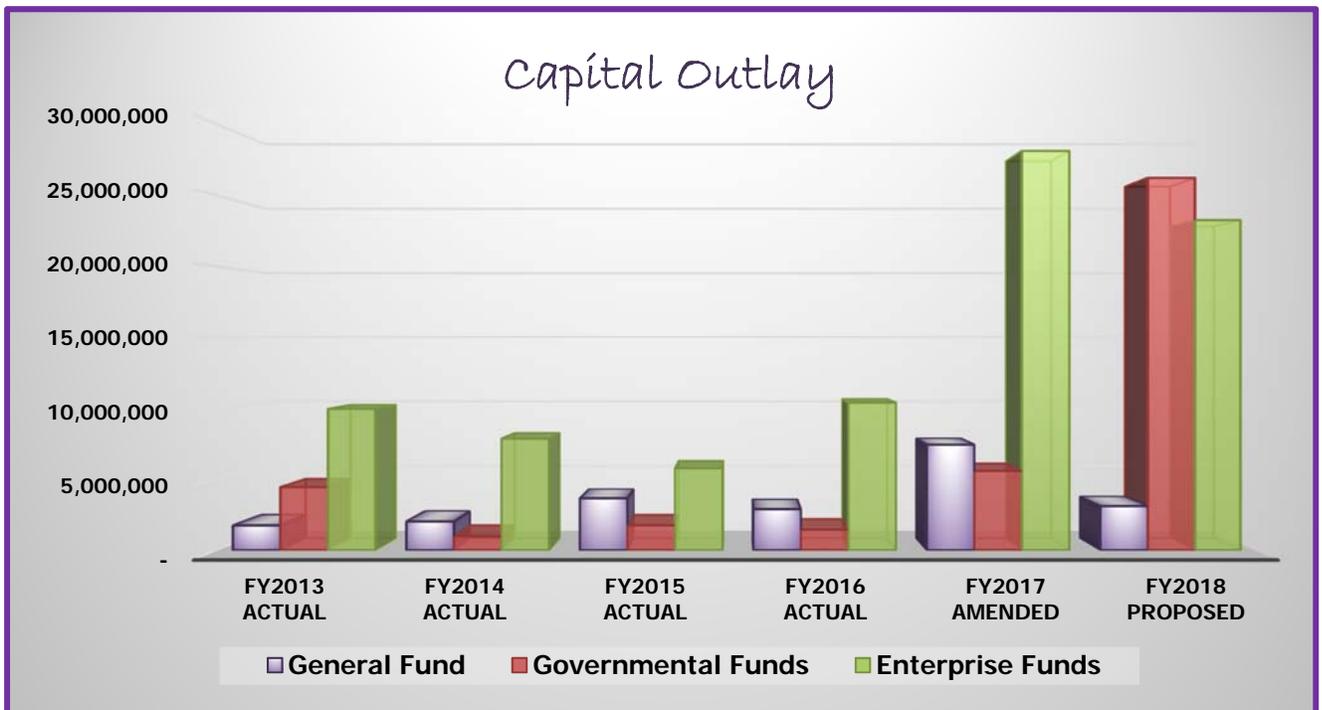
- Utility Funds capital improvements and operating capital total \$22,939,940. Most of these capital projects are funded by the \$30 million note that was secured in FY2013 to ensure adequate future water supply for the City; ensure installation of water and wastewater infrastructure to meet existing and future growth needs and to ensure compliance with state and federal regulations.
 - ✓ *Water and Wastewater* operating capital amounts to \$1,939,300. Included in this number is the CWTP/EWTP membrane replacement, a valve maintenance truck, an ARV replacement, a CWTP & EWTP degasifier cleaning & packing replacement, an EWTP high service motor, an EWTP membrane building roof, a deep-well injection pump, a rehabilitation of the reuse filter #1 and replacement of RWWTP solid building exhaust fans and computer equipment.
 - ✓ *Repair and Replacement* capital outlay amounts to \$7,311,542. The significant capital projects proposed are rehabilitation of water mains, well #'s 1-3 MCC replacement, a CWTP sulfuric acid conversion for anti-scalant, lift stations rehabilitation, a Caterpillar generator upgrade, some RWWTP fine screen units, an RWWTP upgrade and RWWTP truck loading equipment.
 - ✓ *Series 2013 Utility System Revenue Note Construction* budgeted \$9,001,198 in projects for this fiscal year. Included in this number are the following projects:

CITY OF PLANTATION

BUDGET SUMMARY - ALL FUNDS

a new water main along Sunrise Blvd, an EWTP Gem Syncro unit and transfer switch, Breezeswept Park design/permitting (phase A & B), construction (phase C), portable generator building construction, rehabilitation of manholes, wet wells and sewer mains, a gravity sewer lateral rehabilitation, some RWWTP Upgrades, a RWWTP main MCC and lift stations telemetry (study/construction).

- ✓ *Water and Wastewater Capacities* budgeted a total of \$4,687,900 in projects for FY2018. There are two projects included in this number: EWTP chemical storage facility expansion and RWWTP upgrades.
- Plantation Preserve Golf Course Fund operating capital is \$139,750. Included in this amount is the replacement of kitchen equipment, a ball washer, a gas carryall range cart, an irrigation pump, a Toro fairway unit, a bed knife grinder and a reel grinder.
- Stormwater Utility Fund proposed capital outlay is \$200,000 which will accommodate anticipated small drainage projects in various locations throughout the City. The City of Plantation is responsible for the operation and maintenance of roadway drainage systems servicing City roadways. It is the City's goal to operate and maintain a safe and code compliant network of roadway drainage systems.

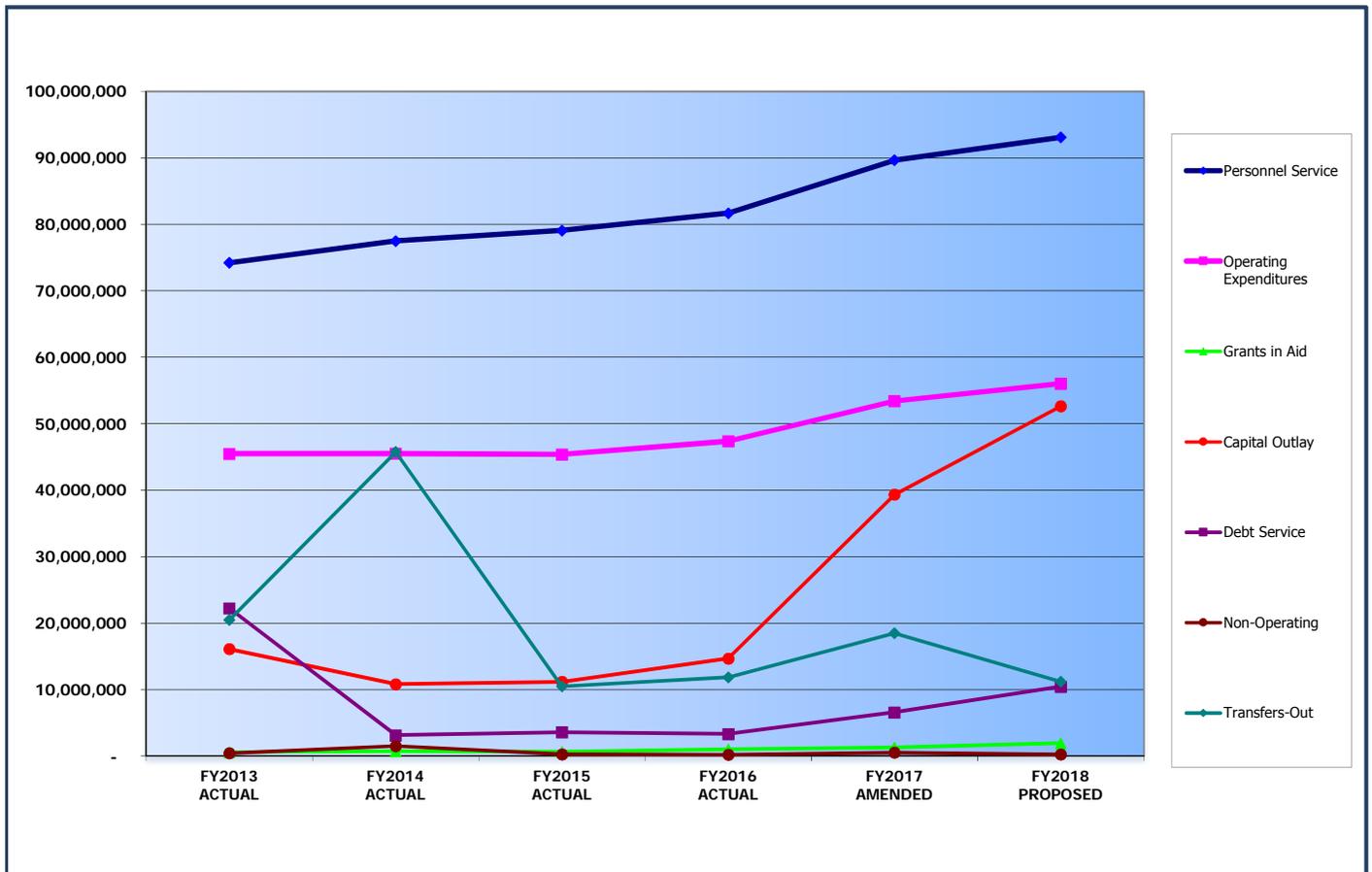




CITY OF PLANTATION ALL FUNDS FY 2013 - 2018

EXPENDITURES SUMMARY & TRENDS

CATEGORY	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 AMENDED BUDGET	FY2018 PROPOSED BUDGET	% OF TOTAL BUDGET	"+/-" FROM PRIOR YR.	"+/-" FROM FY 2013
<i>Personnel Services</i>	74,216,944	77,471,950	79,055,131	81,656,899	89,631,089	93,073,511	41.3%	3.8%	25.4%
<i>Operating Expenditures</i>	45,490,046	45,523,852	45,405,734	47,369,869	53,429,308	56,046,542	24.8%	4.9%	23.2%
<i>Grants in Aid</i>	575,564	718,301	653,241	1,024,189	1,279,528	1,954,939	0.9%	52.8%	239.7%
<i>Capital Outlay</i>	16,103,359	10,829,842	11,162,568	14,688,864	39,340,732	52,636,116	23.3%	33.8%	226.9%
<i>Debt Service</i>	22,246,103	3,164,038	3,589,488	3,330,794	6,600,634	10,439,675	4.6%	58.2%	-53.1%
<i>Non-Operating</i>	433,668	1,506,097	274,694	222,078	520,004	244,000	0.1%	-53.1%	-43.7%
<i>Interfund Transfers-Out</i>	20,487,778	45,747,043	10,477,566	11,837,149	18,477,741	11,191,479	5.0%	-39.4%	-45.4%
TOTAL EXPENDITURES	179,553,463	184,961,122	150,618,421	160,129,842	209,279,036	225,586,262	100.0%	7.8%	25.6%





CITY OF PLANTATION

Capital Item Detail by Type and Fund

FY 2017 - 2018

Fund/Department	Buildings	Improvements	Machinery & Equipment	Books & Audio Aids	Total
<u>GENERAL FUND</u>					
Information Technology	-	-	330,500	-	330,500
Planning, Zoning and Econ Dev.	-	-	26,500	-	26,500
Police	-	-	992,055	-	992,055
Fire	-	115,000	310,835	-	425,835
Fire/Rescue	-	-	207,500	-	207,500
Building	-	-	37,000	-	37,000
Public Works	-	9,000	85,500	-	94,500
Central Services - Crafts	-	-	34,200	-	34,200
Central Services - Facilities Maintenance	-	120,500	128,500	-	249,000
Library	-	-	10,000	20,000	30,000
Parks & Recreation	-	85,000	404,250	-	489,250
Parks and Recreation-Tennis Center	-	10,000	50,000	-	60,000
Parks and Recreation-Aquatics Complex	-	-	67,000	-	67,000
Parks and Recreation-Equestrian Center	-	20,000	37,500	-	57,500
Total General Fund	-	359,500	2,721,340	20,000	3,100,840
<u>SPECIAL DISTRICT FUNDS</u>					
Plantation Gateway Dev District Const	-	25,000	-	-	25,000
Total Special District Funds	-	25,000	-	-	25,000
<u>SPECIAL REVENUE FUNDS</u>					
Library Board	-	-	5,000	30,000	35,000
Road and Traffic	-	-	214,000	-	214,000
Total Special Revenue Funds	-	-	219,000	30,000	249,000
<u>CAPITAL PROJECT FUNDS</u>					
2017 Ad Valorem Bond Construction	3,800,000	16,875,000	4,806,586	-	25,481,586
Comm Redev Agency Construction	-	375,000	-	-	375,000
Designated Capital Improvements	-	-	125,000	-	125,000
Total Capital Project Funds	3,800,000	17,250,000	4,931,586	-	25,981,586
<u>ENTERPRISE FUNDS</u>					
Plantation Preserve Golf Course	-	-	139,750	-	139,750
Utilities Funds:					
Water	-	598,400	761,600	-	1,360,000
Wastewater	-	50,000	529,300	-	579,300
Series 2013 Utility System Revenue Note	-	9,001,198	-	-	9,001,198
Repair & Replacement	-	7,161,542	150,000	-	7,311,542
Water Capacity	-	2,087,900	-	-	2,087,900
Wastewater Capacity	-	2,600,000	-	-	2,600,000
Stormwater Utilities	-	200,000	-	-	200,000
Total Enterprise Funds	-	21,699,040	1,580,650	-	23,279,690
TOTAL CAPITAL-ALL FUNDS	3,800,000	39,333,540	9,452,576	50,000	52,636,116