

Adopted

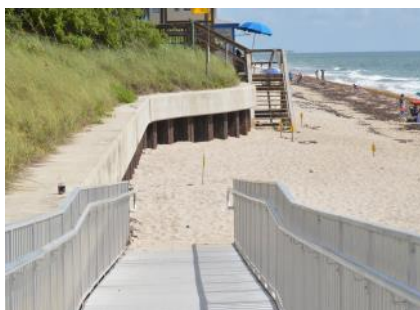


ANNUAL BUDGET

Fiscal Year 2020-2021



Celebrating 100 years in 2021!





Budget cover pictures and layout developed by
Tammy Page, Assistant Finance Director.

Town of Lantana
Town Officials



Mayor

Mayor David J. Stewart (3/2021)

Council Members

Vice Mayor Dr. Lynn J. Moorhouse (3/2022)
Vice Mayor Pro Tem Malcolm Balfour (3/2022)
Councilmember Karen Lythgoe (3/2023)
Councilmember Mark Zeitler (3/2023)

Town Manager

Deborah S. Manzo

Town Clerk

Kathleen Dominguez, CMC

Town Attorney

Lohman Law Group, PA

Consulting Engineers

Baxter & Woodman Inc.
Kimley-Horn & Associates.
Calvin, Giordano & Assoc. Inc.

Town Auditors

Grau & Associates

Department Heads

| | |
|-------------------------------------|-------------------|
| Operations Director..... | Eddie Crockett |
| Development Services Director | Nicole Dritz |
| Finance Director | Stephen Kaplan |
| Library Director | Kristine Kreidler |
| Police Chief | Sean Scheller |

(561) 540-5000
www.lantana.org

TOWN OF LANTANA CITIZEN BOARDS AND COMMITTEES

Many of the citizens of the Town of Lantana volunteer their time and expertise to serve on boards and committees. They play an integral part in shaping and preserving the quality of life that is uniquely Lantana.

FIREFIGHTER'S PENSION BOARD OF TRUSTEES

GENERAL EMPLOYEES PENSION BOARD

GREATER LANTANA SCHOOL COMMUNITY EDUCATION COUNCIL

POLICE RELIEF AND PENSION FUND BOARD OF TRUSTEES

TOWN PLANNING COMMISSION

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HOW TO USE THIS DOCUMENT

The Proposed Budget Document is organized into sections - these are the *Introduction, Budget Summaries, Department Summaries, Capital Improvements Program and Debt Service*.

INTRODUCTION

The *Introduction* begins with Budget Message from the Town Manager. The Financial Policies immediately follow this section, which are concurrently adopted with the budget to serve as a guide in preparation and administration of the budget.

BUDGET SUMMARIES

The Budget Summary section provides the reader with an overview of the Town's Proposed Budget. This section includes summaries of revenues by category and expenditures by department for each of the Town's six operating funds: General, Water and Sewer, Infrastructure Surtax, Grants, Police Education, and Insurance.

DEPARTMENT SUMMARIES

This section presents the operating budgets for the following departments: Town Council, Administration, Finance, Police, Development Services, Library, Operations, and Non-Departmental. Each of the cost centers, or activities, within each department are included in this section. Each departmental section includes the following:

- Summary of Personnel
- Primary Functions
- Performance Measurements
- Budget Category Summary

CAPITAL IMPROVEMENT PROGRAM

This section presents detailed descriptions of proposed capital purchases for each operating fund. Also included is a discussion of effects on operating costs and identification of funding sources.

DEBT SERVICE

This section presents a brief discussion of the Town's debt policies, along with outstanding principal balances and current year debt service requirements for the Series 2012 Water and Sewer Refunding Bond.

Town of Lantana

COUNCILMEMBERS

Malcolm Balfour
Karen Lythgoe
Lynn J Moorhouse, D. D. S.
Mark Zeitler



DAVID J STEWART
MAYOR

500 Greynolds Circle
Lantana, FL 33462-4544
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September 14, 2020

The Honorable Mayor and Town Council
Town of Lantana
Lantana, FL 33462-4544

Honorable Mayor and Members of the Council:

Pursuant to Article IV Section 5(e) of the Charter of the Town of Lantana, I hereby submit the proposed operating and capital budget for Fiscal Year 2020/21. As the Town's financial and spending plan for the year, the adoption of the budget is probably one of the most important actions taken by the Council each year. It serves as a policy document which authorizes resources and establishes a plan and direction for our programs and services for the coming year as well as our capital improvement program.

The Fiscal Year 2020/21 budget of \$20 million, was prepared on the premise of allocating resources to achieve our mission to preserve Lantana's hometown atmosphere through responsible government and quality service. Town staff continues to work diligently to improve efficiency in operations in order to provide quality services and programs. All aspects of the Town government continue to be evaluated for changes that will result in maximizing every dollar.

During the Great Recession, the Town experienced tremendous losses in revenue. As revenues recovered, we're still cautious in budgeting recalling when property values dropped from a high of \$1.1 billion in Fiscal Year 2007/08 to a low of \$678 million during Fiscal Year 2012/13. The Town's tax rate remained constant during this period which resulted in significant reductions in property tax revenues. We're now faced with the COVID-19 pandemic which began to negatively affect revenues in FY 2019/20 and is forecasted to continue its impact well into FY 2020/21.

The Town continues to be financially healthy and stable due to a conservative approach to government. The ending fiscal year 2019/20's unassigned General Fund balance reserves are anticipated to be 83% of the Fiscal Year 2020/21 operating budget (81% of total budget) and exceeds the Town's adopted fund balance policy. The Utility Fund's unrestricted reserves are anticipated to reach \$9.7 million by the end of fiscal year. The fund is healthy and prepared for the capital improvements recommended by the Town's engineer and staff.

The significant factors affecting the formulation of the Fiscal Year 2020/21 budget includes:

General Fund

1. Millage Rate and Property Tax Revenue:

- Proposed Millage Rate is 3.5 per thousand dollars of taxable value; an increase of 5.58% over the roll-back rate of 3.3151.
- Anticipated property tax revenues are \$4,047,286; an increase of \$228,779 compared to FY 2020's budgeted revenue of \$3,818,507.
- Property taxes are projected to account for 33% of anticipated revenues in FY 2021 as compared to 32% for FY 2020.

2. Palm Beach County Property Appraiser Notification:

- A 7% increase in the taxable property value increasing from \$1.14 billion to \$1.22 billion.
- Based on the new property values, one mill generates revenues of approximately \$1,156,339 (assuming a 95% collection rate).

3. Insurance Costs (all funds):

- General Liability, Property, Casualty and Workers Compensation Insurance costs increased 11% partially due to increased insured values and payroll costs. We're seeing increases in most lines due to the COVID-19 pandemic.
- Health insurance will change from Florida Blue to United Healthcare (UHC) after reviewing responses from three other providers. Switching to UHC will reduce existing rates by 15% while providing comparable benefits. Dental insurance will remain with Guardian with no rate increase. Estimated Town cost is \$1,173,161, a 19% reduction.

4. Pension:

- Police Pension (defined-benefit plan) is projected to decrease from 47.4% to 45.38% of covered payroll for 33 active employees, 23 who are retired, a beneficiary or in DROP, and 4 who are vested but no longer work for Lantana. The budgeted cost will decrease from \$1,108,615 in the current fiscal year to \$1,066,995 in FY 2022, of which the State is anticipated to provide \$133,628 from insurance proceeds.
- General employees' pension (defined contribution) is budgeted with a 7% contribution and a match up to 2%; total up to 9% paid by the Town. The cost for 67 employees is \$322,466; an increase of \$17,088.

5. A Cost of Living Adjustment (COLA) has been included and calculated at 1.5% based on March's Consumer Price Index. The merit plan is budgeted with a 0-5% range for general employees based on their annual evaluation and 0-5% for bargaining unit members pursuant to the Police Department's Career Development Program.

6. Department and personnel changes include the following:

- Development Services – Reclassify/promote Administrative Assistant to Executive Assistant.
- Police – Add one Dispatcher and one Detective.
- Finance – Reclassify/promote part-time Human Resources (HR) Administrative Assistant to full-time HR Coordinator; Reclassify/promote HR/Risk Manager to Assistant HR/Risk Director.
- Library – Increase part-time staffing hours.

7. Deficit of \$37,937 funded by reserves.
8. Capital requests included in the budget are listed below:

| DESCRIPTION | DEPARTMENT | AMOUNT |
|---|----------------------|----------|
| Computer & Hardware | | |
| Code Enforcement Officer | Development Services | \$ 1,500 |
| Code Enforcement Supervisor | Development Services | 1,500 |
| Asst. Development Services Director | Development Services | 2,500 |
| IT Manager | Finance | 2,400 |
| Administrative Assistant | Operations | 1,500 |
| Parks & Recreation Supervisor | Operations | 1,500 |
| Public Works Supervisor | Operations | 1,500 |
| Vehicle Maintenance Supervisor | Operations | 1,500 |
| Laptop (MCT) in vehicle (new Detective) | Police | 2,500 |
| Laptop (MCT) in vehicle | Police | 2,800 |
| Detective Sgt. & Investigator (2) | Police | 5,000 |
| Library books | Library | 15,000 |
| All terrain vehicle | Operations | 16,500 |
| Park improvements; benches, court repairs, etc. | Operations | 8,000 |
| Towed aerial lift | Operations | 30,000 |

\$ 93,700

Utility Fund

1. Budgeted operating revenues are anticipated to increase \$96,360 when discounting for one-time impact fee and interest income revenues; however, due to the current economic climate, interest income is anticipated to decrease approximately \$84,000.
2. Water and wastewater rates will increase 0.1% and are anticipated to recognize an additional \$5,000.
3. Repayment of the 2012 debt is budgeted at \$495,500 and matures October 1, 2021.
4. Surplus of \$176,001 held in the contingency account.
5. Capital purchases to be funded are listed below:

| DESCRIPTION | DEPARTMENT | AMOUNT |
|---------------------------------------|------------|---------|
| Vehicle-Utilities Assistant Director | Operations | 22,000 |
| Computer-Utilities Assistant Director | Operations | 2,000 |
| East Lantana Road repairs | Operations | 145,000 |
| Water plant roof replacement | Operations | 45,000 |
| Video recording system-water plant | Operations | 10,000 |
| Vehicle-water plant | Operations | 22,000 |

\$ 246,000

Grants Fund

1. Community Development Block Grant of \$80,000 for sidewalk replacement.
-

Infrastructure Surtax Fund

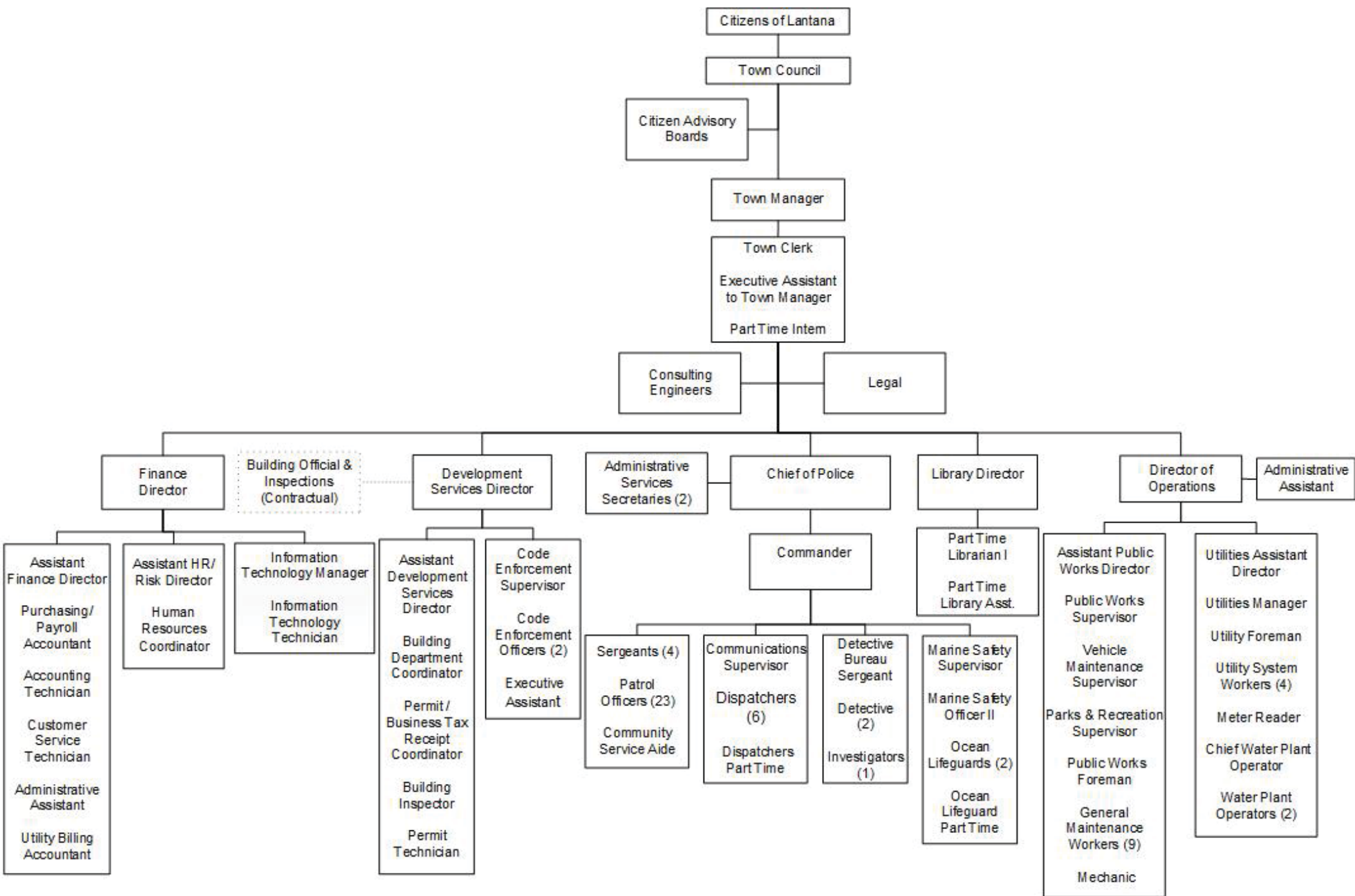
1. \$9,000 Sportsman's Park launch deck.
 2. \$120,000 beach walkway rails.
 3. \$120,000 Bicentennial Park playground relocation and upgrade.
 4. \$453,706 in paving projects.
-

I would like to thank all Town department heads and their staff for their hard work and efforts in preparing this budget. It is through their combined efforts that I am able to present this budget document to the Town Council. I express my sincere appreciation to the Mayor and Town Council for their vision, guidance and support.

Respectfully submitted,



Deborah S. Manzo
Town Manager



FINANCIAL MANAGEMENT POLICIES

Operating Budget Policies:

- The Town will pay for all current expenditures with current revenues and fund balance. The Town will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, over estimating revenues, or utilizing short-term borrowing to balance the budget.
- The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
- The budget will provide for funding of the Police Defined Benefit Retirement Plan based on the annual actuarial report.
- The Town will maintain a budgetary control system to help it adhere to the budget.
- The Finance Department will ensure all departments have monthly expenditure and revenue reports available for their review for management purposes. In addition, the department will prepare quarterly financial statements for Council members and department directors.
- The Town will update expenditure projections for each fiscal year. Projections will include estimated operating costs of future capital improvements.
- Where possible, the Town will integrate performance measurement, service level, and productivity indicators within the budget.
- Enterprise Funds will be self-supporting for operating and capital expenses and receive no General Fund tax support.
- The Town will seek state and federal funds that are available for capital projects.

Capital Improvement Program (CIP) Policies:

- The Town will enact an annual capital improvement budget based on the multi-year CIP departmental request.
- The Town will coordinate the CIP with development of the operating budget. Future operating costs associated with capital improvements will be projected and used for forecasting expenditures.
- The Town will identify the estimated acquisition and operating costs and potential funding sources for each capital improvement project proposal before submittal to the Town Council for approval.

Debt Policies:

- The Town will confine long-term borrowing to capital improvement projects.
- When the Town finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.
- Where possible, the Town will use revenue bonds instead of general obligation bonds.
- The Town will follow a policy of full disclosure on every financial report and bond prospectus.
- The Town will utilize the form of borrowing that is most cost effective, including not just interest expense, but all costs, including up front costs, administrative and legal expenses, and reserve requirements.

Revenue Policies:

- The Town will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one revenue source.
- The Town will estimate its annual revenues by a conservative, objective, and analytical process.
- Annually, the Town will review direct costs of activities supported by user fees and consider such information when establishing user charges.
- Non-recurring revenues will be used only to fund non-recurring expenditures.

Reserve Policies:

- The Town's fund balance policy was adopted by the Town Council on August 22, 2011 and revised on February 27, 2012 through Resolution No. R-01-2012 which explains the fund balance policy in further detail. Additionally, on March 12, 2012 through Ordinance No. O-04-2012, the Town Council established a \$3.3 million committed fund balance. The amount stems from \$2,900,000 received in 1997 from town property which was sold, and in 2005, \$400,000 was received from insurance proceeds which makes up the total committed fund balance.

Investment Policies:

- Disbursement, collection and deposit of all funds will be appropriately scheduled to ensure the timely payment of expenditures and investment of funds.
- The accounting system will provide regular information concerning cash positions and investment performance.

Accounting, Auditing and Financial Reporting Policies:

- The accounting system will maintain records on a basis consistent with Generally Accepted Accounting Principles applicable to local government.
- Quarterly and annual financial reports will present a summary of financial activity by major types of funds.
- In accordance with state law, an independent accounting firm will perform an annual audit of the financial statements of the Town and will publicly issue an opinion thereon.

Purchasing Policies:

- Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the Town.
- Purchases will be made in an impartial, economical, competitive, efficient and transparent manner.
- Purchases will be made from the lowest priced and most responsible vendor. Qualitative factors such as vendor reputation, financial condition, quality of product, and timeliness of delivery may be considered as much as price when making purchasing decisions.

EXPLANATION OF BUDGETARY BASIS

The Town maintains a number of funds, with the General Fund as the main operating fund of the Town. The other budgeted funds are either governmental or proprietary in nature. The Police Forfeiture Fund is not budgeted per Florida Statute Section 932.7055(9).

Governmental funds, including the general and special revenue funds, are budgeted using the modified accrual basis of accounting. Revenue and other governmental fund financing sources are recognized in the accounting period when they become susceptible to accrual - that is, when they become both "measurable" and "available" to finance expenditures of the current fiscal period.

Utility and franchise taxes, registration fees, permits, fines and forfeitures, charges for services (except those that are measurable) and miscellaneous revenue are recorded as revenue when cash is received because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Grant revenues are usually of the cost-reimbursement nature and are driven by expenditures of the Town.

Property tax revenues are recognized when they become available. Available means when due or past due, and receivable and collected generally within 60 days after year-end. Property taxes are assessed as of January 1, based upon taxable value of properties within the Town as set annually by the Palm Beach County Property Appraiser. The property taxes are levied on October 1 of each year; tax bills are mailed November 1 and are delinquent on the 31st of the following March. Taxes not paid are declared delinquent and tax certificates paid after September 30 are recorded as delinquent tax revenue in the fiscal year received. Taxes are not paid in advance.

Governmental expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation and sick pay, which are not accrued; and (2) principal and interest on general long-term debts, which are recognized when due.

The Town operates one proprietary fund, the Water and Sewer Utility Fund ("Utility"). For financial statement purposes, proprietary funds are accounted for using the full accrual basis of accounting. The Utility is intended to be a self-contained entity, much like in the private-sector. Revenue is recognized when earned, and expenses are recognized when they are incurred. Utility receivables not billed are estimated and recorded at year-end. For budgetary purposes, these funds are presented on the cash basis, i.e., depreciation and amortization are not budgeted while capital purchases and debt service payments are budgeted.

The Town maintains budgetary controls at the object of expenditure level by the encumbrance of estimated purchase amounts or contracts. Open encumbrances are closed as of September 30th and new encumbrances are established in the new fiscal year.

Adjusting the budget within a department is completed through internal (administrative) budget amendments. However, a resolution shall be adopted by the Town Council for any interdepartmental budget modifications or if the department's overall budget is increased.



BUDGET SUMMARY

| FUND | BEGINNING BALANCE | REVENUES/ SOURCES | EXPENDITURES/ USES | ENDING BALANCE |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| GENERAL FUND | <u>\$ 15,349,462</u> | <u>\$ 12,205,421</u> | <u>\$ 12,243,353</u> | <u>\$ 15,311,530</u> |
| ENTERPRISE FUNDS | | | | |
| Water & Sewer | <u>18,220,625</u> | <u>6,345,892</u> | <u>6,345,892</u> | <u>18,220,625</u> |
| TOTAL | <u>\$ 18,220,625</u> | <u>\$ 6,345,892</u> | <u>\$ 6,345,892</u> | <u>\$ 18,220,625</u> |
| INTERNAL SERVICE FUNDS | | | | |
| Insurance Fund | <u>750,166</u> | <u>613,253</u> | <u>613,253</u> | <u>750,166</u> |
| TOTAL | <u>\$ 750,166</u> | <u>\$ 613,253</u> | <u>\$ 613,253</u> | <u>\$ 750,166</u> |
| SPECIAL REVENUE FUNDS | | | | |
| Infrastructure Surtax Fund | (22,150) | 702,706 | 702,706 | (22,150) |
| Police Education Fund | 3,656 | 4,627 | 4,627 | 3,656 |
| Grants Fund | <u>-</u> | <u>128,000</u> | <u>128,000</u> | <u>-</u> |
| TOTAL | <u>\$ (18,494)</u> | <u>\$ 835,333</u> | <u>\$ 835,333</u> | <u>\$ (18,494)</u> |
| GRAND TOTAL | <u><u>\$ 34,301,759</u></u> | <u><u>\$ 19,999,899</u></u> | <u><u>\$ 20,037,831</u></u> | <u><u>\$ 34,263,827</u></u> |



ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES GENERAL FUND

FUND NUMBER 001

| | ACTUAL FY 2018 | ACTUAL FY 2019 | ESTIMATED ACTUAL FY 2020 | AMENDED BUDGET FY2020 | BUDGET FY 2021 | % CHANGE |
|-----------------------------------|----------------------|----------------------|--------------------------------|-----------------------------|----------------------|-------------|
| BEGINNING BALANCES | \$ 11,960,035 | \$ 13,402,321 | \$ 15,291,209 | \$ 15,291,209 | \$ 15,349,462 | 0% |
| REVENUES/SOURCES | | | | | | |
| PROPERTY TAXES - CURRENT | 3,330,678 | 3,636,014 | 3,849,968 | 3,818,507 | 4,047,286 | 6% |
| PROPERTY TAXES - DISCOUNT | (114,355) | (119,167) | - | - | - | N/A |
| PROPERTY TAXES - DELINQUENT | 5,055 | 5,383 | 5,000 | 5,000 | 5,000 | 0% |
| 1ST LOCAL OPTION FUEL TAX | 204,053 | 206,491 | 174,249 | 205,763 | 183,000 | -11% |
| 2ND LOCAL OPTION FUEL TAX | 94,441 | 95,791 | 81,249 | 95,724 | 82,000 | -14% |
| INSURANCE PREM-PD PENSION | 116,796 | 133,628 | 116,796 | 116,796 | 133,628 | 14% |
| ELECTRICITY - FRANCHISE | 663,458 | 684,940 | 655,600 | 675,596 | 655,600 | -3% |
| GAS - FRANCHISE | 21,407 | 16,128 | 19,358 | 18,172 | 19,200 | 6% |
| COMMERCIAL SOLID WASTE FEE | 20,650 | 19,178 | 17,763 | 19,432 | 17,763 | -9% |
| COMMERCIAL SOLID WASTE FRANCHISE | 102,706 | 115,363 | 107,707 | 108,458 | 107,707 | -1% |
| RESIDENTIAL SOLID WASTE FEE | 293,226 | 296,085 | 305,989 | 303,069 | 305,748 | 1% |
| RESIDENTIAL SOLID WASTE FRANCHISE | 61,560 | 94,561 | 100,162 | 100,018 | 103,610 | 4% |
| ELECTRICITY - UTILITY TAX | 917,209 | 944,768 | 956,729 | 934,007 | 946,729 | 1% |
| WATER - UTILITY TAX | 303,764 | 318,007 | 320,466 | 311,378 | 320,691 | 3% |
| GAS - UTILITY TAX | 57,543 | 52,914 | 52,629 | 52,597 | 52,629 | 0% |
| COMMUNICATION SERVICE TAX | 194,392 | 222,274 | 252,022 | 189,405 | 244,526 | 29% |
| BUSINESS SERVICE TAX | 251,789 | 258,759 | 254,139 | 257,065 | 254,139 | -1% |
| PENALTY ON BUSINESS SRVC TAX | 28,668 | 12,393 | 15,210 | 13,511 | 16,010 | 18% |
| BUILDING PERMITS | 646,328 | 833,375 | 447,846 | 336,118 | 521,576 | 55% |
| SOLID WASTE SPECIAL ASSESSMENT | 632,033 | 970,856 | 1,028,363 | 1,026,879 | 1,063,761 | 4% |
| GAS LINE ASSESSMENT-HYPOLUXO | 79,755 | 79,238 | 78,215 | 78,113 | 77,613 | -1% |
| PERMIT SURCHARGE-TRAINING | 1,677 | 1,925 | 1,174 | 2,069 | 1,174 | -43% |
| OTHER BLDG & ZONING FEES | 26,550 | 32,736 | 18,865 | 29,981 | 25,853 | -14% |
| US DOJ VEST REIMB GRANT | - | 2,740 | 2,000 | 2,500 | 2,000 | -20% |
| S.L.O.T. REIMBURSEMENT | - | 7,684 | 14,365 | - | - | N/A |
| FEMA REIMB.-FEDERAL | - | 186,367 | 43,942 | - | - | N/A |
| FL DEPT OF ENVIRON PROTEC | - | - | - | - | - | N/A |
| FEMA REIMB.-STATE | - | 11,442 | 1,479 | - | - | N/A |
| FL LIBRARY COOP | 4,299 | 3,741 | 4,425 | 3,741 | 4,000 | 7% |
| STATE REVENUE SHARING | 376,713 | 389,465 | 331,567 | 392,344 | 336,715 | -14% |
| MOBILE HOME LICENSES | 24,012 | 23,052 | 23,320 | 22,529 | 23,320 | 4% |
| ALCOHOLIC BEVERAGE LIC. | 9,866 | 10,698 | 10,000 | 10,000 | 10,000 | 0% |
| HALF CENT SALES TAX | 870,175 | 880,875 | 771,292 | 876,109 | 783,027 | -11% |
| COUNTY 911 REIMBURSEMENT | 2,419 | 18,949 | - | - | - | N/A |
| PBC SCHOOL POLICE OFFICER | 12,314 | 81,948 | 43,512 | 43,500 | - | -100% |
| PBC BOCC | - | - | - | - | - | N/A |
| F.I.N.D. GRANT | - | - | - | - | - | N/A |
| COUNTY BUSINESS SRVC TAX | 27,716 | 26,736 | 26,868 | 27,883 | 26,868 | -4% |
| SWA SHARED REVENUE-RECYCLING | 3,120 | 1,332 | - | 1,366 | - | -100% |
| CHARTER SCHOOL | 21,841 | 25,329 | 22,595 | 26,342 | 23,047 | -13% |
| ALARM FEES | 1,000 | 480 | 1,312 | 400 | 1,312 | 228% |
| POLICE REIMBURSABLE DUTY | 91,996 | 56,273 | 17,000 | 66,869 | 29,000 | -57% |



ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES GENERAL FUND

FUND NUMBER 001

| | ACTUAL FY 2018 | ACTUAL FY 2019 | ESTIMATED ACTUAL FY 2020 | AMENDED BUDGET FY2020 | BUDGET FY 2021 | % CHANGE |
|---------------------------|----------------------|----------------------|--------------------------------|-----------------------------|----------------------|-------------|
| HYPOLUXO INTERLOCAL | 613,727 | 635,207 | 698,746 | 698,746 | 753,047 | 8% |
| SOUTH PALM INTERLOCAL | 60,521 | 62,034 | - | - | - | N/A |
| MANATEE PATROL | 11,025 | 6,694 | 4,900 | 6,694 | 4,900 | -27% |
| JR. LIFEGUARD PROGRAM | 1,350 | 1,350 | - | 1,200 | 1,200 | 0% |
| METERED PARKING | 353,648 | 427,558 | 310,609 | 406,375 | 340,609 | -16% |
| LYMAN PARK METERED PARKNG | 2,027 | - | - | - | - | N/A |
| PARKING DECALS | 24,725 | 26,075 | 26,215 | 25,900 | 26,215 | 1% |
| BOAT TRAILER DECALS | 7,900 | 8,650 | 8,100 | 9,036 | 8,100 | -10% |
| NATURE PRESERVE MAINT | 54,246 | 55,510 | 56,300 | 56,060 | 56,600 | 1% |
| SPORTS PARK FEES | 37,976 | 31,362 | 15,681 | 32,702 | 10,681 | -67% |
| COURT FINES | 17,227 | 20,916 | 16,694 | 20,893 | 16,694 | -20% |
| PBC RADIO COMMUNICATION | - | - | 11,118 | - | - | N/A |
| PARKING VIOLATIONS | 76,796 | 82,911 | 81,549 | 85,707 | 81,549 | -5% |
| CODE VIOLATIONS | 150,333 | 183,623 | 170,000 | 120,000 | 100,000 | -17% |
| INTEREST INCOME | 165,096 | 263,640 | 179,598 | 181,499 | 96,000 | -47% |
| DUNE DECK | 41,566 | 42,481 | 43,380 | 46,125 | 44,086 | -4% |
| SPRINT TOWER | 74,445 | 100,297 | 76,182 | 76,182 | 77,102 | 1% |
| FIRE STATION | 60,000 | 60,000 | 60,000 | 60,000 | 65,000 | 8% |
| RG CELL TOWER | 21,909 | 22,566 | 23,243 | 23,243 | 23,940 | 3% |
| TOWN PARKS | 35,018 | 45,256 | 10,241 | 41,656 | 6,241 | -85% |
| SALE OF EQUIPMENT | 22,153 | 8,879 | 3,925 | 2,000 | 2,000 | 0% |
| OTHER CONTRIB/DONATIONS | 28,443 | 31,755 | 32,237 | 30,050 | 30,000 | 0% |
| MISCELLANEOUS REVENUES | 41,502 | 42,664 | 32,425 | 42,755 | 32,425 | -24% |
| EXPENSE REIMBURSEMENTS | 43,017 | 153,728 | 18,835 | 16,107 | - | -100% |
| FUEL TAX REIMBURSEMENT | 4,869 | 5,057 | 4,500 | 4,800 | 4,500 | -6% |
| TRANSFER FROM OTHER FUNDS | 100,000 | - | - | - | - | N/A |
| CARRYFORWARD/RESERVES | - | - | - | 605,320 | - | -100% |
| TOTAL REVENUES | \$ 11,434,373 | \$ 12,956,964 | \$ 12,057,654 | \$ 12,764,291 | \$ 12,205,421 | -4% |

EXPENSES/USES

| | | | | | | |
|----------------------|-----------|-----------|-----------|-----------|-----------|-------|
| Legislative | 78,009 | 89,625 | 115,986 | 114,992 | 332,166 | 189% |
| Administration | 205,980 | 239,278 | 437,972 | 533,775 | 350,561 | -34% |
| Finance | 395,070 | 418,424 | 459,602 | 480,325 | 513,398 | 7% |
| Legal | 95,577 | 167,232 | - | - | - | N/A |
| Police | 5,267,845 | 5,934,611 | 5,904,948 | 6,552,257 | 6,341,005 | -3% |
| Development Services | 686,126 | 737,682 | 895,790 | 922,043 | 1,043,259 | 13% |
| Operations | 2,420,694 | 2,872,761 | 3,319,072 | 3,233,618 | 3,220,678 | 0% |
| Library | 166,559 | 166,224 | 162,105 | 212,537 | 207,281 | -2% |
| Special Events | 44,299 | 42,870 | - | - | - | N/A |
| Non-Departmental | 141,238 | 53,164 | 247,491 | 259,096 | 82,305 | -68% |
| Debt Service | 98,880 | - | 59,000 | 59,000 | 59,000 | 0% |
| Capital | 387,741 | 346,205 | 397,400 | 396,613 | 93,700 | -76% |
| Transfers Out | 4,069 | - | 35 | 35 | - | -100% |



ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES GENERAL FUND

FUND NUMBER 001

| | ACTUAL FY 2018 | ACTUAL FY 2019 | ESTIMATED ACTUAL FY 2020 | AMENDED BUDGET FY2020 | BUDGET FY 2021 | % CHANGE |
|--|----------------------|----------------------|--------------------------------|-----------------------------|----------------------|-------------|
| TOTAL EXPENDITURES | \$ 9,992,087 | \$ 11,068,076 | \$ 11,999,401 | \$ 12,764,291 | \$ 12,243,353 | -4% |
| Excess revenues over (under) expenditures | 1,442,286 | 1,888,888 | 58,253 | - | (37,932) | N/A |
| ENDING BALANCES | | | | | | |
| Nonspendable | 8,261 | 4,229 | 4,229 | 4,229 | 4,229 | 0% |
| Assigned | 3,787,079 | 3,740,320 | 3,740,320 | 3,740,320 | 3,740,320 | 0% |
| Restricted | 1,562,930 | 1,631,250 | 1,631,250 | 1,631,250 | 1,631,250 | 0% |
| Unassigned | 8,044,051 | 9,915,410 | 9,973,663 | 9,915,410 | 9,935,731 | 0% |
| Fund Balance, End of Year | \$ 13,402,321 | \$ 15,291,209 | \$ 15,349,462 | \$ 15,291,209 | \$ 15,311,530 | 0% |



ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES WATER AND SEWER FUND

FUND NUMBER 401

| | ACTUAL FY 2018 | ACTUAL FY 2019 | ESTIMATED ACTUAL FY 2020 | AMENDED BUDGET FY2020 | BUDGET FY 2021 | % CHANGE |
|----------------------------------|----------------------|----------------------|--------------------------------|-----------------------------|----------------------|-------------|
| BEGINNING BALANCE | \$ 17,625,528 | \$ 18,761,453 | \$ 20,877,013 | \$ 20,877,013 | \$ 18,220,625 | -13% |
| REVENUES/SOURCES | | | | | | |
| Charges For Services | 5,978,648 | 6,285,113 | 6,271,842 | 6,187,251 | 6,283,175 | 2% |
| Miscellaneous | 2,721 | 1,282 | 2,817 | 1,281 | 1,817 | 42% |
| Other Sources | 301,590 | 1,113,963 | 131,516 | 148,939 | 60,900 | -59% |
| Carryforward/Reserves | - | - | - | 2,912,728 | - | -100% |
| TOTAL REVENUES | \$ 6,282,959 | \$ 7,400,358 | \$ 6,406,175 | \$ 9,250,199 | \$ 6,345,892 | -31% |
| EXPENSES/USES | | | | | | |
| Legislative | 52,052 | 59,466 | 78,898 | 75,531 | 58,856 | -22% |
| Administration | 190,431 | 212,508 | 247,497 | 280,220 | 269,704 | -4% |
| Finance | 583,015 | 628,609 | 705,551 | 735,317 | 733,890 | 0% |
| Legal | 26,323 | 31,640 | - | - | - | N/A |
| Operations | 4,113,489 | 4,121,786 | 4,045,283 | 4,162,161 | 4,359,966 | 5% |
| Non-Departmental | (7,730) | 2,825 | 108,707 | 116,362 | 181,976 | 56% |
| Capital | - | 166,733 | 3,381,127 | 3,384,508 | 246,000 | -93% |
| Debt Service | 189,454 | 61,231 | 495,500 | 496,100 | 495,500 | 0% |
| Transfers Out | - | - | - | - | - | N/A |
| TOTAL EXPENDITURES | \$ 5,147,034 | \$ 5,284,798 | \$ 9,062,563 | \$ 9,250,199 | \$ 6,345,892 | -31% |
| NET INCOME (LOSS) | 1,135,925 | 2,115,560 | (2,656,388) | - | - | N/A |
| ENDING BALANCES | | | | | | |
| Designated/Reserved/Restricted | 8,135,436 | 8,545,960 | 8,545,960 | 8,545,960 | 8,545,960 | 0% |
| Undesignated/Unrestricted | 10,626,017 | 12,331,053 | 9,674,665 | 12,331,053 | 9,674,665 | -22% |
| NET POSITION, END OF YEAR | \$ 18,761,453 | \$ 20,877,013 | \$ 18,220,625 | \$ 20,877,013 | \$ 18,220,625 | -13% |



ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES INFRASTRUCTURE SURTAX FUND

FUND NUMBER 103

| | ACTUAL FY 2018 | ACTUAL FY 2019 | ESTIMATED ACTUAL FY 2020 | AMENDED BUDGET FY2020 | BUDGET FY 2021 | % CHANGE |
|---|-------------------|-------------------|--------------------------------|-----------------------------|--------------------|--------------|
| BEGINNING BALANCE | \$ 224,894 | \$ 489,487 | \$ 666,306 | \$ 666,306 | \$ (22,150) | -103% |
| REVENUES/SOURCES | | | | | | |
| Infrastructure Surtax | 772,576 | 798,921 | 702,346 | 791,471 | 702,346 | -11% |
| Interest Income | - | 1,968 | 2,451 | 518 | 360 | -31% |
| Carryforward/Reserves | - | - | - | 588,653 | - | -100% |
| TOTAL REVENUES | \$ 772,576 | \$ 800,889 | \$ 704,797 | \$ 1,380,642 | \$ 702,706 | -49% |
| EXPENDITURES/USES | | | | | | |
| Note: Detailed project listing located in Capital Improvements section. | | | | | | |
| Operations/paving | 495,737 | 211,643 | 42,600 | 42,576 | 453,706 | 966% |
| Capital | 12,246 | 412,427 | 948,547 | 935,960 | 249,000 | -73% |
| Transfers Out | - | - | 402,106 | 402,106 | - | -100% |
| TOTAL EXPENDITURES | \$ 507,983 | \$ 624,070 | \$ 1,393,253 | \$ 1,380,642 | \$ 702,706 | -49% |
| Excess revenues over (under) expenditures | 264,593 | 176,819 | (688,456) | - | - | N/A |
| ENDING BALANCES | | | | | | |
| Designated/Reserved | 489,487 | 666,306 | (22,150) | 666,306 | (22,150) | -103% |
| Undesignated | - | - | - | - | - | N/A |
| FUND BALANCE, END OF YEAR | \$ 489,487 | \$ 666,306 | \$ (22,150) | \$ 666,306 | \$ (22,150) | -103% |



| ACTUAL FY 2018 | ACTUAL FY 2019 | ESTIMATED ACTUAL FY 2020 | AMENDED BUDGET FY2020 | BUDGET FY 2021 | % CHANGE |
|-------------------|-------------------|--------------------------------|-----------------------------|-------------------|-------------|
|-------------------|-------------------|--------------------------------|-----------------------------|-------------------|-------------|

| | | | | | | |
|--------------------------------|------------|------------|------------|------------|------------|-----|
| BEGINNING BALANCE | \$ 850,166 | \$ 750,166 | \$ 750,166 | \$ 750,166 | \$ 750,166 | 0% |
| REVENUES/SOURCES | | | | | | |
| Charges For Services | | | | | | |
| Charges For Insurance | 432,672 | 498,445 | 552,998 | 552,998 | 613,253 | 11% |
| TOTAL REVENUES | \$ 432,672 | \$ 498,445 | \$ 552,998 | \$ 552,998 | \$ 613,253 | 11% |
| EXPENDITURES/USES | | | | | | |
| Workers Compensation | 191,429 | 218,129 | 229,318 | 229,318 | 239,363 | 4% |
| General Liability | 241,243 | 280,316 | 323,680 | 323,680 | 373,890 | 16% |
| Other Insurance | - | - | - | - | - | N/A |
| Operating Expenses | - | - | - | - | - | N/A |
| Designated for Deductibles | - | - | - | - | - | N/A |
| Transfer to Other Funds | 100,000 | - | - | - | - | N/A |
| TOTAL EXPENDITURES | \$ 532,672 | \$ 498,445 | \$ 552,998 | \$ 552,998 | \$ 613,253 | |
| Net Income (Loss) | (100,000) | - | - | - | - | N/A |
| ENDING BALANCES | | | | | | |
| Designated/Reserved/Restricted | 750,166 | 750,166 | 750,166 | 750,166 | 750,166 | 0% |
| Undesignated/Unrestricted | - | - | - | - | - | N/A |
| NET POSITION, END OF YEAR | \$ 750,166 | \$ 750,166 | \$ 750,166 | \$ 750,166 | \$ 750,166 | 0% |



ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES POLICE EDUCATION FUND

FUND NUMBER 117

| | ACTUAL FY 2018 | ACTUAL FY 2019 | ESTIMATED ACTUAL FY 2020 | AMENDED BUDGET FY2020 | BUDGET FY 2021 | % CHANGE |
|--|-------------------|-------------------|--------------------------------|-----------------------------|-------------------|-------------|
| BEGINNING BALANCE | \$ 19,516 | \$ 15,360 | \$ 4,246 | \$ 4,246 | \$ 3,656 | -14% |
| REVENUES/SOURCES | | | | | | |
| <u>Fines & Forfeitures</u> | | | | | | |
| Court fines | 2,683 | 2,951 | 2,105 | 2,963 | 2,105 | -29% |
| Parking violations | 2,020 | 2,544 | 2,522 | 2,254 | 2,522 | 12% |
| Use of Fund Balance | - | - | - | - | - | N/A |
| TOTAL REVENUES | \$ 4,703 | \$ 5,495 | \$ 4,627 | \$ 5,217 | \$ 4,627 | -11% |
| EXPENDITURES/USES | | | | | | |
| Training | 8,859 | 16,609 | 5,217 | 5,217 | 4,627 | -11% |
| TOTAL EXPENDITURES | \$ 8,859 | \$ 16,609 | \$ 5,217 | \$ 5,217 | \$ 4,627 | -11% |
| Excess revenues over (under) expenditures | (4,156) | (11,114) | (590) | - | - | N/A |
| DESIGNATED FUND BALANCE, END OF YEAR | \$ 15,360 | \$ 4,246 | \$ 3,656 | \$ 4,246 | \$ 3,656 | -14% |



ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES GRANTS FUND

FUND NUMBER 121

| | ACTUAL FY 2018 | ACTUAL FY 2019 | ESTIMATED ACTUAL FY 2020 | AMENDED BUDGET FY2020 | BUDGET FY 2021 | % CHANGE |
|--|-------------------|-------------------|--------------------------------|-----------------------------|-------------------|-------------|
| BEGINNING BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| REVENUES/SOURCES | | | | | | |
| Intergovernmental Task Force | 34,200 | 34,200 | 48,000 | 48,000 | 48,000 | 0% |
| Community Dev. Block Grant | 422,971 | - | 143,664 | 143,664 | 80,000 | -44% |
| FEMA | - | - | 1,176,965 | 1,176,965 | - | -100% |
| Transfers In | 4,069 | - | 402,141 | 402,141 | - | -100% |
| Carryforward | - | - | - | - | - | N/A |
| TOTAL REVENUES | \$ 461,240 | \$ 34,200 | \$ 1,770,770 | \$ 1,770,770 | \$ 128,000 | -93% |
| EXPENDITURES/USES | | | | | | |
| Development Services | 461,240 | 34,200 | 48,000 | 48,000 | 48,000 | 0% |
| Library | - | - | - | - | - | N/A |
| Police | - | - | - | - | - | N/A |
| Capital | - | - | 1,722,770 | 1,722,770 | 80,000 | -95% |
| TOTAL EXPENDITURES | \$ 461,240 | \$ 34,200 | \$ 1,770,770 | \$ 1,770,770 | \$ 128,000 | -93% |
| Excess revenues over (under) expenditures | - | - | - | - | - | N/A |
| ENDING BALANCES | | | | | | |
| Designated/Reserved | - | - | - | - | - | N/A |
| Undesignated | - | - | - | - | - | N/A |
| FUND BALANCE, END OF YEAR | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |



**EXPENDITURE DETAIL
PURSUANT TO FLORIDA STATUTE 166.241(2)**

| Account/Object Code | General | Special Revenue | Enterprise | Internal Service | Total |
|---|-------------------|-----------------|------------------|------------------|-------------------|
| 511.10 - Legislative - Personal Services | 81,774 | | | | 81,774 |
| 511.30 - Legislative - Operating Expenses | 250,392 | | | | 250,392 |
| 512.10 - Executive - Personal Services | 211,620 | | | | 211,620 |
| 512.30 - Executive - Operating Expenses | 138,941 | | | | 138,941 |
| 512.60 - Executive - Capital Outlay | - | | | | - |
| 513.10 - Financial and Administrative - Personal Services | 409,026 | | | | 409,026 |
| 513.30 - Financial and Administrative - Operating Expenses | 104,372 | | | | 104,372 |
| 513.60 - Financial and Administrative - Capital Outlay | 2,400 | | | | 2,400 |
| 514.30 - Legal Counsel - Operating Expenses | - | | | | - |
| 517.70 - Debt Service Payments - Debt Service | 59,000 | | | | 59,000 |
| 519.10 - Other General Governmental Services - Personal Services | | | | 239,363 | 239,363 |
| 519.30 - Other General Governmental Services - Operating Expenses | 80,805 | | | 373,890 | 454,695 |
| 519.80 - Other General Governmental Services - Grants and Aids | 1,500 | | | | 1,500 |
| 521.10 - Law Enforcement - Personal Services | 5,458,470 | 4,627 | | | 5,463,097 |
| 521.30 - Law Enforcement - Operating Expenses | 552,231 | | | | 552,231 |
| 521.60 - Law Enforcement - Capital Outlay | 10,300 | | | | 10,300 |
| 524.10 - Protective Inspections - Personal Services | 794,774 | | | | 794,774 |
| 524.30 - Protective Inspections - Operating Expenses | 248,485 | 48,000 | | | 296,485 |
| 524.60 - Protective Inspections - Capital Outlay | 5,500 | 80,000 | | | 85,500 |
| 529.10 - Other Public Safety - Personal Services | 315,639 | | | | 315,639 |
| 529.30 - Other Public Safety - Operating Expenses | 14,665 | | | | 14,665 |
| 536.10 - Water-Sewer Combination Services - Personal Services | | | 1,971,042 | | 1,971,042 |
| 536.30 - Water-Sewer Combination Services - Operating Expenses | | | 3,633,350 | | 3,633,350 |
| 536.60 - Water-Sewer Combination Services - Capital Outlay | | | 246,000 | | 246,000 |
| 536.70 - Water-Sewer Combination Services - Debt Service | | | 495,500 | | 495,500 |
| 539.10 - Other Physical Environment - Personal Services | 426,533 | | | | 426,533 |
| 539.30 - Other Physical Environment - Operating Expenses | 220,788 | | | | 220,788 |
| 539.60 - Other Physical Environment - Capital Outlay | 21,000 | | | | 21,000 |
| 571.10 - Libraries - Personal Services | 162,133 | | | | 162,133 |
| 571.30 - Libraries - Operating Expenses | 45,148 | | | | 45,148 |
| 571.60 - Libraries - Capital Outlay | 15,000 | | | | 15,000 |
| 572.10 - Parks and Recreation - Personal Services | 632,510 | | | | 632,510 |
| 572.30 - Parks and Recreation - Operating Expenses | 1,940,847 | 453,706 | | | 2,394,553 |
| 572.60 - Parks and Recreation - Capital Outlay | 39,500 | 249,000 | | | 288,500 |
| 574.30 - Special Events - Operating Expenses | | | | | - |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses | | | | | - |
| Grand Total | 12,243,353 | 835,333 | 6,345,892 | 613,253 | 20,037,831 |



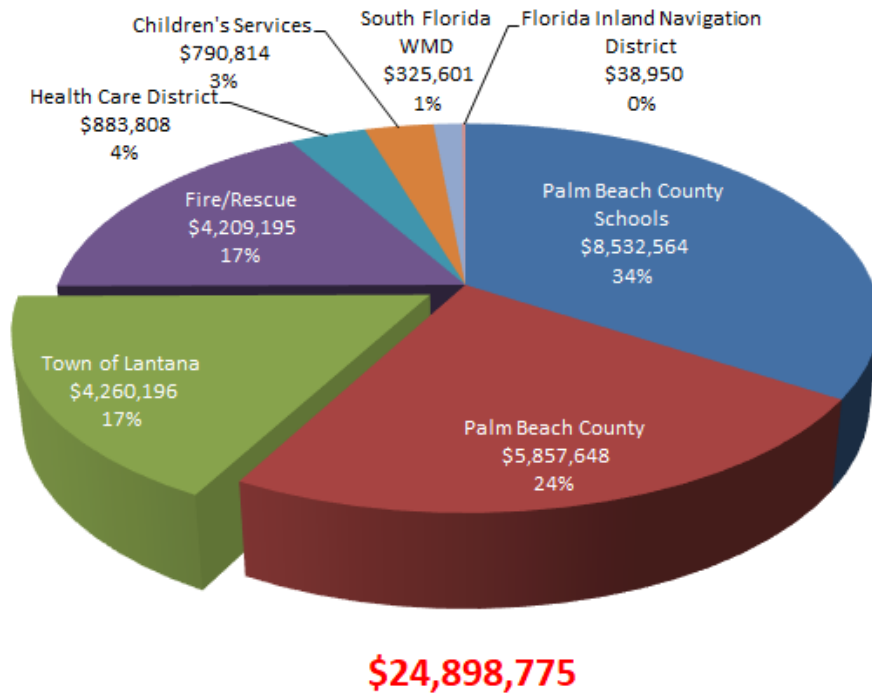
REVENUE DETAIL PURSUANT TO FLORIDA STATUTE 166.241(2)

| Account Code | General | Special Revenue | Enterprise | Internal Service | Total |
|---|------------|-----------------|------------|------------------|------------|
| 311000 - Ad Valorem Taxes | 4,052,286 | | | | 4,052,286 |
| 312410 - First Local Option Fuel Tax | 183,000 | | | | 183,000 |
| 312420 - Second Local Option Fuel Tax | 82,000 | | | | 82,000 |
| 312520 - Casualty Insurance Premium Tax-Police Officers' Retirement | 133,628 | | | | 133,628 |
| 312600 - Local Gov't Infrastructure Surtax | - | 702,346 | | | 702,346 |
| 314100 - Utility Service Tax - Electricity | 946,729 | | | | 946,729 |
| 314300 - Utility Service Tax - Water | 320,691 | | | | 320,691 |
| 314400 - Utility Service Tax - Gas | 52,629 | | | | 52,629 |
| 315000 - Communications Service Tax (Chapter 202) | 244,526 | | | | 244,526 |
| 316000 - Local Business Tax (Chapter 205) | 270,149 | | | | 270,149 |
| 322000 - Building Permits | 521,576 | | | | 521,576 |
| 323100 - Franchise Fee - Electricity | 655,600 | | | | 655,600 |
| 323400 - Franchise Fee - Gas | 19,200 | | | | 19,200 |
| 323700 - Franchise Fee - Solid Waste | 534,828 | | | | 534,828 |
| 325200 - Special Assessment | 1,141,374 | | | | 1,141,374 |
| 329000 - Other Permits, Fees & Special Assessments | 27,027 | | | | 27,027 |
| 331200 - Federal Grant - Public Safety | 2,000 | | | | 2,000 |
| 331500 - Federal Grant - Economic Environment | | 80,000 | | | 80,000 |
| 334310 - State Grant - Water Supply System | | | | | - |
| 334500 - State Grant - Economic Environment | | | | | - |
| 334700 - State Grant - Culture/Recreation | 4,000 | | | | 4,000 |
| 335120 - State Revenue Sharing - Proceeds | 336,715 | | | | 336,715 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 23,320 | | | | 23,320 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 10,000 | | | | 10,000 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 783,027 | | | | 783,027 |
| 337200 - Local Government Unit Grant - Public Safety | | | | | - |
| 338000 - Shared Revenue From Other Local Units | 26,868 | | | | 26,868 |
| 339000 - Payments From Other Local Units In Lieu Of Taxes | 23,047 | | | | 23,047 |
| 341200 - Internal Service Fund Fees and Charges | | | | 613,253 | 613,253 |
| 342100 - Service Charge - Law Enforcement Services | 789,459 | | | | 789,459 |
| 343300 - Service Charge - Water Utility | | | 3,319,165 | | 3,319,165 |
| 343500 - Service Charge - Sewer/Wastewater Utility | | | 2,899,310 | | 2,899,310 |
| 343600 - Service Charge - Water/Sewer Combination Utility | | | 64,700 | | 64,700 |
| 344500 - Service Charge - Parking Facilities | 374,924 | | | | 374,924 |
| 345900 - Service Charge - Other Economic Environment Charges | | 48,000 | | | 48,000 |
| 347200 - Service Charge - Parks and Recreation | 62,841 | | | | 62,841 |
| 347500 - Service Charge - Special Recreation Facilities | 10,681 | | | | 10,681 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | 16,694 | 2,105 | | | 18,799 |
| 354000 - Fines - Local Ordinance Violation | 181,549 | 2,522 | | | 184,071 |
| 361100 - Interest | 96,000 | 360 | 60,000 | | 156,360 |
| 362000 - Rents and Royalties | 210,128 | | | | 210,128 |
| 364000 - Disposition of Fixed Assets | 2,000 | | | | 2,000 |
| 366000 - Contributions and Donations from Private Sources | 30,000 | | | | 30,000 |
| 369900 - Other Miscellaneous Revenues | 36,925 | | 2,717 | | 39,642 |
| 381000 - Inter-Fund Group Transfers In | | | | | - |
| 389900 - Appropriated Fund Balance/Net Assets | | | | | - |
| Grand Total | 12,205,421 | 835,333 | 6,345,892 | 613,253 | 19,999,899 |

WHERE YOUR TAX DOLLARS GO

Using the total taxable value for fiscal year 2020/21 of \$1,217,198,801, the chart below illustrates the approximate total levy of \$24,898,775 for all Town of Lantana taxpayers and how the money is allocated across the taxing authorities.

Please note that Florida Inland Navigation District's actual percentage is 0.156% of the total which rounds down to zero.



WHERE YOUR TAX DOLLARS GO (continued)

Below are three comparisons for a property with a taxable value of \$100,000, \$200,000, and \$300,000, respectively.

Tax Bill Comparison: \$100,000 Taxable Value

| Taxing Authorities | Taxable Value | | Tax Rate / \$1,000 | Total Tax |
|------------------------------------|------------------|----------|-----------------------|----------------|
| Palm Beach County Schools | \$100,000 | X | 7.0100 | \$701 |
| Palm Beach County | \$100,000 | X | 4.8124 | \$481 |
| Town of Lantana | \$100,000 | X | 3.5000 | \$350 |
| Fire/Rescue | \$100,000 | X | 3.4581 | \$346 |
| Health Care District | \$100,000 | X | 0.7261 | \$73 |
| Children's Services | \$100,000 | X | 0.6497 | \$65 |
| South Florida WMD | \$100,000 | X | 0.2675 | \$27 |
| Florida Inland Navigation District | \$100,000 | X | 0.0320 | \$3 |
| Total Millage | \$100,000 | X | 20.4558 | \$2,046 |

Tax Bill Comparison: \$200,000 Taxable Value

| Taxing Authorities | Taxable Value | | Tax Rate / \$1,000 | Total Tax |
|------------------------------------|------------------|----------|-----------------------|----------------|
| Palm Beach County Schools | \$200,000 | X | 7.0100 | \$1,402 |
| Palm Beach County | \$200,000 | X | 4.8124 | \$962 |
| Town of Lantana | \$200,000 | X | 3.5000 | \$700 |
| Fire/Rescue | \$200,000 | X | 3.4581 | \$692 |
| Health Care District | \$200,000 | X | 0.7261 | \$145 |
| Children's Services | \$200,000 | X | 0.6497 | \$130 |
| South Florida WMD | \$200,000 | X | 0.2675 | \$54 |
| Florida Inland Navigation District | \$200,000 | X | 0.0320 | \$6 |
| Total Millage | \$200,000 | X | 20.4558 | \$4,091 |

Tax Bill Comparison: \$300,000 Taxable Value

| Taxing Authorities | Taxable Value | | Tax Rate / \$1,000 | Total Tax |
|------------------------------------|------------------|----------|-----------------------|----------------|
| Palm Beach County Schools | \$300,000 | X | 7.0100 | \$2,103 |
| Palm Beach County | \$300,000 | X | 4.8124 | \$1,444 |
| Town of Lantana | \$300,000 | X | 3.5000 | \$1,050 |
| Fire/Rescue | \$300,000 | X | 3.4581 | \$1,037 |
| Health Care District | \$300,000 | X | 0.7261 | \$218 |
| Children's Services | \$300,000 | X | 0.6497 | \$195 |
| South Florida WMD | \$300,000 | X | 0.2675 | \$80 |
| Florida Inland Navigation District | \$300,000 | X | 0.0320 | \$10 |
| Total Millage | \$300,000 | X | 20.4558 | \$6,137 |

Palm Beach County

2020

| Taxing District Codes | County or Municipality | Total Tax Rate |
|-----------------------|------------------------|----------------|
| 00071 - 00076 | Unincorporated | 17.5391 |
| 00111 - 00116 | Unincorporated | 17.5391 |
| 00141 - 00141 | Unincorporated | 17.6355 |
| 00164 - 00165 | Unincorporated | 18.4209 |
| 00173 - 00176 | Unincorporated | 17.5391 |
| 00191 - 00197 | Unincorporated | 17.5391 |
| 00202 - 00207 | Unincorporated | 17.5391 |
| 00221 - 00227 | Unincorporated | 17.5391 |
| 00283 - 00357 | Unincorporated | 17.5391 |
| 00361 - 00366 | Unincorporated | 17.5391 |
| 00591 - 00596 | Unincorporated | 17.5391 |
| 00601 - 00606 | Unincorporated | 17.5391 |
| | | |
| 02983 - 02983 | Atlantis | 21.7610 |
| 04486 - 04486 | Belle Glade | 24.0810 |
| 06154 - 06155 | Boca Raton | 18.0581 |
| 08983 - 08987 | Boynton Beach | 21.3977 |
| 09984 - 09984 | Briny Breezes | 24.0810 |
| 10522 - 10523 | Cloud Lake | 17.5391 |
| 12983 - 12987 | Delray Beach | 20.3474 |
| 14522 - 14523 | Glenridge | 17.5391 |
| 18982 - 18986 | Greenacres | 20.4810 |
| 20984 - 20984 | Gulf Stream | 17.2568 |
| 22482 - 22487 | Haverhill | 22.0391 |
| 24984 - 24984 | Highland Beach | 17.2855 |
| 26984 - 26987 | Hypoluxo | 17.2810 |
| 28471 - 28471 | Juno Beach | 19.6434 |
| 30571 - 30571 | Jupiter | 18.7209 |

| Taxing District Codes | County or Municipality | Total Tax Rate |
|-----------------------|----------------------------|----------------|
| 32461 - 32461 | Jupiter Inlet Beach Colony | 19.7374 |
| 34523 - 34523 | Lake Clarke Shores | 23.8189 |
| 36501 - 36507 | Lake Park | 22.3032 |
| 38452 - 38457 | Lake Worth Beach | 23.5603 |
| 40533 - 40537 | Lantana | 20.4558 |
| 41486 - 41486 | Loxahatchee Groves | 20.5391 |
| 42984 - 42984 | Manalapan | 16.8003 |
| 44407 - 44407 | Mangonia Park | 23.9810 |
| 46984 - 46984 | Ocean Ridge | 19.4310 |
| 48486 - 48486 | Pahokee | 24.0810 |
| 50411 - 50447 | Town of Palm Beach | 16.5658 |
| 52401 - 52407 | Palm Beach Gardens | 19.6310 |
| 52461 - 52461 | Palm Beach Gardens | 19.7274 |
| 52981 - 52981 | Palm Beach Gardens | 19.6310 |
| 54401 - 54401 | Palm Beach Shores | 20.8600 |
| 56401 - 56407 | Riviera Beach | 21.9497 |
| 58486 - 58486 | South Bay | 23.8480 |
| 60461 - 60461 | Tequesta | 20.8064 |
| 62524 - 62524 | South Palm Beach | 21.1326 |
| 66983 - 66984 | Village of Golf | 20.2477 |
| 68401 - 68401 | North Palm Beach | 20.9977 |
| 70452 - 70453 | Palm Springs | 20.7662 |
| 72486 - 72486 | Royal Palm Beach | 19.4591 |
| 73482 - 73486 | Wellington | 20.0091 |
| 74402 - 74407 | West Palm Beach | 21.9703 |
| 74982 - 74983 | West Palm Beach | 21.9703 |
| 77486 - 77486 | Westlake | 22.6641 |
| 84407 - 84407 | West Palm Beach - DDA | 23.9703 |
| 88984 - 88987 | Delray Beach - DDA | 21.3474 |

TOWN COUNCIL

| | Allocation % | | 2018 19 | Fiscal Year | |
|-----------------------|--------------|--------------|---------|-------------|-----------|
| | General Fund | Utility Fund | | 2019 20 | 2020 2021 |
| Mayor | 60 | 40 | 1 | 1 | 1 |
| Councilmembers | 60 | 40 | 4 | 4 | 4 |
| Total | | | 5 | 5 | 5 |

Primary Functions

- ◆ The Town Council is the legislative and policy making body of the Town.
- ◆ They are elected on a non-partisan basis for three-year terms.
- ◆ The Town Council legislatively establishes policies in the form of ordinances, resolutions, or motions, which determine the laws, proceedings and service levels for the Town.
- ◆ Council meetings are held in the Council Chambers at Town Hall at 7:00 p.m. on the second and fourth Mondays of each month.

Budget Summary

| Expenditure Category | Budget FY 2018 | Budget FY 2019 | Budget FY 2020 | Budget FY 2021 |
|--------------------------|----------------|----------------|----------------|----------------|
| Personal Services | \$135,955 | \$159,385 | \$161,130 | \$136,369 |
| Operating | \$87,370 | \$12,340 | \$36,173 | \$254,653 |
| Total | \$223,325 | \$171,725 | \$197,303 | \$391,022 |

TOWN ADMINISTRATION

Divisions: Town Manager & Town Clerk

| Budgeted Positions | Allocation % | | 2018 19 | Fiscal Year | |
|---|--------------|--------------|---------|-------------|-----------|
| | General Fund | Utility Fund | | 2019 20 | 2020 2021 |
| Town Manager | 50 | 50 | 1 | 1 | 1 |
| Executive Assistant/Deputy Clerk | 50 | 50 | 1 | 1 | 1 |
| Town Clerk | 60 | 40 | 1 | 1 | 1 |
| Intern | 60 | 40 | .5 | .5 | .5 |
| Total | | | 3.5 | 3.5 | 3.5 |
| (FTE denotes full time equivalent) | | | | | |

Primary Functions

- ◆ The Town Manager serves as the chief administrative officer of the Town responsible to the Town Council for the administration of Town affairs, including overseeing operations of seven (7) departments of the

Town; prepares and submits the annual operating budget and Capital Projects; formulates and presents policy proposals and implementation of Council policies; administration of personnel rules; preparation of special projects and reports requested by the Town Council; administers the Town's Emergency Management Plan; and coordinates negotiations of agreements and contracts.

- ◆ The Town Clerk is responsible for preparing the council meeting agendas, attending official meetings of the council and as well as advisory boards in person or by deputy and keeping the minutes of its proceedings, attests all resolutions, ordinances and contracts, codifying ordinances, management of the Town's records and public records requests, legal notices and advertisements custodian of the Town seal, coordinates the annual Town Calendar; coordinates Town elections.
- ◆ The Town Attorney is responsible for advising the Town Council, Town Manager, departments, and advisory boards on legal matters; draft ordinances and resolutions, performs legal research, assists in preparation of law suits, represents the Town in legal proceedings and at various board functions, prepares and reviews official documents including contracts, and provides guidance and counseling as required on a day to day basis.

| Performance Measures | Actual FY 2018 | Actual FY 2019 | Estimated FY 2020 | Projected FY 2021 |
|--|----------------|----------------|-------------------|-------------------|
| Council Agendas Prepared | 24 | 21 | 24 | 22 |
| Ordinances Passed by Council | 8 | 12 | 10 | 14 |
| Resolutions Passed by Council | 12 | 10 | 10 | 11 |
| Records Destroyed cubic feet | 316.25 | 100 | 150 | 150 |
| Public Records Requests | 362 | 390 | 425 | 390 |
| Employee Service Awards | 9 | 9 | 10 | 11 |
| Calls for Service (emails, phone etc.) | 14,000 | 15,000 | 15,800 | 16,000 |
| Paint a Fire Hydrant Program | 3 | 2 | 2 | 2 |
| Sponsor a Bench Program | 0 | 1 | 1 | 1 |

Budget Summary

| Expenditure Category | Budget FY 2018 | Budget FY 2019 | Budget FY 2020 | Budget FY 2021 |
|----------------------|----------------|----------------|----------------|----------------|
| Personal Services | \$376,099 | \$414,305 | \$427,608 | \$402,473 |
| Operating | \$84,725 | \$73,638 | \$314,568 | \$217,792 |
| Capital Outlay | \$2,883 | - | - | - |
| Total | \$463,707 | \$487,943 | \$742,176 | \$620,265 |

| |
|---|
| <p align="center">FINANCE DEPARTMENT</p> <p align="center">Divisions: Financial Services, Human Resources, Information Technology & Utility Billing</p> |
|---|

| Budgeted Positions | Allocation % | | 2018 19 | Fiscal Year 2019 20 | 2020 21 |
|--|--------------|--------------|---------|------------------------|---------|
| | General Fund | Utility Fund | | | |
| Finance Director | 50 | 50 | 1 | 1 | 1 |
| Assistant Finance Director | 50 | 50 | 1 | 1 | 1 |
| I.T. Manager | 50 | 50 | 1 | 1 | 1 |
| I.T. Technician | 50 | 50 | 1 | 1 | 1 |
| Human Resources/Risk Manager | 50 | 50 | 1 | 1 | - |
| Assistant HR/Risk Director ¹ | 50 | 50 | - | - | 1 |
| Administrative Assistant | 50 | 50 | - | .63 | - |
| Human Resources Coordinator ¹ | 50 | 50 | - | - | 1 |
| Purchasing/Payroll Accountant | 50 | 50 | 1 | 1 | 1 |
| Utility Billing Accountant | - | 100 | 1 | 1 | 1 |
| Accounting Technician | 50 | 50 | 1 | 1 | 1 |
| Customer Service Technician | - | 100 | 1 | 1 | 1 |
| Administrative Assistant | - | 100 | 1 | 1 | 1 |
| Total | | | 10 | 10.63 | 11 |
| ¹ Position reclassified. | | | | | |

Primary Functions

- ◆ The Financial Services division manages the Town's fiscal affairs and is comprised of budgeting, accounts payable, payroll, accounting, fixed assets, purchasing compliance, internal controls, and the annual external audit. The division is also responsible for cash, debt and investment management, and the collection of municipal revenues.
- ◆ The Human Resources division is responsible for all issues relating to employees and their benefits. These services include the hiring process, classification and compensation analysis, employee and labor relations, employee insurance issues, benefit administration, and risk management (property, liability and workers compensation insurance claims).
- ◆ The Utility Billing division serves as the residents' main contact at Town Hall. Responsibilities include the billing and maintenance of all Town-wide receivables including water meter readings, utility bills, false intrusion alarm fees, general inquiries, garage sale permits, parking citations, and parking decals.
- ◆ The Information Technology division tests, repairs, implements and maintains various computer and server systems as well as software programs to assist others as a support function. It is also responsible for the purchase and installation of all non-emergency communication equipment.

| Performance Measures | Actual FY 2018 | Actual FY 2019 | Estimated FY 2020 | Projected FY 2021 |
|--|-------------------|-------------------|----------------------|----------------------|
| Accounts payable checks processed | 2,219 | 2,206 | 2,250 | 2,260 |
| Payroll checks/direct deposit advices | 2,665 | 2,719 | 2,741 | 2,770 |
| Purchase orders issued | 375 | 407 | 435 | 450 |
| Utility payments processed | 32,178 | 32,094 | 31,700 | 32,100 |
| Garage sale permits issued | 87 | 66 | 45 | 50 |
| Parking decals issued | 780 | 747 | 785 | 800 |
| Boat trailer decals issued | 170 | 158 | 173 | 185 |
| Alarm decals issued | 50 | 24 | 45 | 40 |
| Utility bills processed | 41,014 | 41,043 | 41,200 | 41,250 |
| Utility accounts opened | 579 | 504 | 378 | 450 |
| Final utility bills processed | 745 | 642 | 485 | 500 |
| ACH utility payments | 7,794 | 8,310 | 8,890 | 9,000 |
| Employees hired | 35 | 27 | 30 | 25 |
| Employment separations | 25 | 27 | 20 | 25 |
| Liability insurance claims | 10 | 20 | 10 | 10 |
| Workers comp insurance claims | 22 | 15 | 12 | 12 |
| Software installed | 85 | 80 | 100 | 115 |
| Hardware installed | 28 | 35 | 75 | 85 |
| I.T. repair tickets completed- hardware ¹ | 215 | 239 | 275 | 285 |
| I.T. repair tickets completed – software ¹ | 518 | 642 | 700 | 715 |
| I.T. repair tickets completed – communications ¹ | 154 | 88 | 115 | 125 |
| Number of computers maintained | 104 | 105 | 123 | 124 |
| Number of servers maintained | 17 | 18 | 18 | 18 |
| Number of virtual servers maintained | 18 | 18 | 17 | 17 |
| ¹ Ticket totals do not equal total repair tickets as some tickets include both hardware and software repairs. | | | | |

Budget Summary

| Expenditure Category | Budget FY 2018 | Budget FY 2019 | Budget FY 2020 | Budget FY 2021 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|
| Personal Services | \$832,800 | \$904,440 | \$974,585 | \$997,244 |
| Operating | \$216,831 | \$245,873 | \$241,057 | \$250,044 |
| Capital Outlay | \$19,025 | \$3,500 | \$11,750 | \$2,400 |
| Total | \$1,068,656 | \$1,153,813 | \$1,227,392 | \$1,249,688 |

POLICE DEPARTMENT

Divisions: Administrative Services, Support Services, Uniform Services, Detective Bureau & Marine Safety

| Budgeted Positions | Allocation % | | 2018 19 | Fiscal Year | |
|--|--------------|--------------|--------------|--------------|--------------|
| | General Fund | Utility Fund | | 2019 20 | 2020 21 |
| Chief of Police | 100% | - | 1 | 1 | 1 |
| Commander | 100% | - | 1 | 1 | 1 |
| Administrative Services Secretary | 100% | - | 2 | 2 | 2 |
| Sergeant | 100% | - | 5 | 5 | 5 |
| Communications Supervisor | 100% | - | 1 | 1 | 1 |
| Marine Safety Supervisor | 100% | - | 1 | 1 | 1 |
| Patrol Officer | 100% | - | 19 | 19 | 19 |
| Hypoluxo Patrol Officer | 100% | - | 4 | 4 | 4 |
| Dispatcher | 100% | - | 6.13 | 5.13 | 6.13 |
| Detective | 100% | - | 1 | 1 | 2 |
| Investigator ¹ | 100% | - | 1 | 1 | 1 |
| Marine Safety Officer II | 100% | - | 1 | 1 | 1 |
| Ocean Lifeguard | 100% | - | 2.10 | 2.10 | 2.10 |
| Community Service Aid | 100% | - | 1 | 1 | 1 |
| Total | | | 46.23 | 45.23 | 47.23 |
| ¹ This position is a duty assignment granted to Patrol Officers and does not constitute a position change. The Investigator assignment is considered working out of classification. | | | | | |

Primary Functions

- ◆ The Lantana Police Department is committed to the delivery of courteous, professional law enforcement and community services to the citizens of Lantana through five divisions: Administrative Services, Uniform Services, Detective Bureau, Support Services, and Marine Safety.
- ◆ Administrative Services is responsible for the overall daily operation of the Police Department; emergency management, training, policy development, personnel administration, employee relations as well as internal affairs. The support staff are responsible for managing and maintaining all reports, crime data, records, and administrative matters.
- ◆ The Support Services division receives and dispatches calls for police service, monitors police radio traffic, and answers and processes E-911 calls and regular telephone calls along with greeting and assisting citizens who walk into the police station; dispatchers enter data into the F.C.I.C. and N.C.I.C. computer system.
- ◆ The Uniform Services division patrols the Town of Lantana and its contract areas on a twenty-four-hour basis. This is done by various means, presenting a high profile, mobile uniform presence capable of a very rapid response to problems within our Town; Officers also participate in the town-wide Community Neighborhood Enhancement Program, Chamber of Commerce events, Hypoluxo Homeowner Association meetings, Community Partnership Events and Problem Oriented Policing projects.

- ◆ The Detective Bureau division is responsible for the Professional Standards function including internal affairs investigations, applicant processing and training and conducting investigations on incidents. The Detective Bureau Sergeant is also responsible for property and evidence management. They also identify and apprehend offenders, prepare search and arrest warrants, recover and preserve evidence and property, and present evidence in court as well as the State Attorney's office, investigate local narcotics and vice-related incidents and monitor Sexual Offenders and Predators residing in the community.
- ◆ The Marine Safety division is responsible for protecting life and property on the Town's public beach through monitoring activities to ensure public order and safety, conduct water rescues, and administer first aid as needed.

| Performance Measures | Actual FY 2018 | Actual FY 2019 | Estimated FY 2020 | Projected FY 2021 |
|---|----------------|----------------|-------------------|-------------------|
| Calls for Service (Lantana & CNEP & Association Meetings) | 64,423 | 66,681 | 65,500 | 65,000 |
| CARE visits | 13 | 10 | 10 | 10 |
| House checks | 135 | 135 | 20 | 20 |
| Selective Traffic Enforcement | 2097 | 2108 | 1000 | 1200 |
| Traffic Enforcement Operations | 943 | 965 | 950 | 950 |
| Problem Oriented Policing Projects | 6 | 4 | 3 | 3 |
| Parking Enforcement | 2 | 2 | 3 | 3 |
| Parking citations issued | 1077 | 1302 | 1200 | 1250 |
| COP volunteer hours | 1625 | 1672 | 2200 | 2100 |
| Junior lifeguard participants | 142 | 126 | 114 | 110 |
| Detective bureau cases assigned | 9 | 10 | 0 | 10 |
| | 225 | 241 | 230 | 225 |

Budget Summary

| Expenditure Category | Budget FY 2018 | Budget FY 2019 | Budget FY 2020 | Budget FY 2021 |
|----------------------|----------------|----------------|----------------|----------------|
| Personal Services | \$5,023,745 | \$5,550,101 | \$5,893,758 | \$5,778,736 |
| Operating | \$493,618 | \$510,751 | \$622,070 | \$566,896 |
| Capital Outlay | \$285,799 | \$1,735,655 | \$158,492 | \$10,300 |
| Total | \$5,803,162 | \$7,796,507 | \$6,674,320 | \$6,355,932 |

DEVELOPMENT SERVICES

Divisions: Administration, Building Inspections & Code Enforcement

| Budgeted Positions | Allocation % | | 2018 19 | Fiscal Year | |
|---|--------------|--------------|---------|-------------|---------|
| | General Fund | Utility Fund | | 2019 20 | 2020 21 |
| Development Services Director | 100 | - | 1 | 1 | 1 |
| Assistant Development Services Director | 100 | - | - | 1 | 1 |
| Executive Assistant | 100 | - | - | - | 1 |
| Building Inspector | 100 | - | - | - | 1 |
| Building Department Coordinator | 100 | - | 1 | 1 | 1 |
| Permit/Business Tax Receipt Coordinator | 100 | - | 1 | 1 | 1 |
| Permit Technician | 100 | - | - | - | 1 |
| Code Enforcement Supervisor | 100 | - | 1 | 1 | 1 |
| Code Enforcement Officer | 100 | - | 2 | 2 | 2 |
| Code Enforcement Administrative Assistant | 100 | - | 1 | 1 | - |
| Community Planner | 100 | - | 1 | - | - |
| Total | | | 8 | 8 | 10 |

Primary Functions

- ◆ The Administration Division is responsible for the maintenance and revision of the Comprehensive Land Use Plan and Zoning Code; coordination of community improvement and redevelopment projects; grant and project administration, and economic development projects. It administers the meetings and activities of the staff Plan Review Committee and the Town's Planning Commission, including site plan reviews and requests for variances and special exceptions to the zoning code. This division also coordinates the NFIP Community Rating System program.
- ◆ The Building Inspections Division is responsible for reviewing all construction plans, issuing permits and conducting inspections for all construction and landscape activities within the Town limits. In addition, the division oversees the issuance of all business tax receipts for those who conduct business within the Town of Lantana.
- ◆ The Code Enforcement Division is charged with enforcing the Town's Code of Ordinances. The division focuses primarily on achieving compliance with minimum property standards, but also conducts business tax receipt inspections, receives and investigates complaints, and responds to other violations of the Town's code. The division often coordinates its activities with other agencies, such as the County Fire Department and Health Department, and the Town's Police Department and Public Works Department.

| Performance Measures | Actual FY 2018 | Actual FY 2019 | Estimated FY 2020 | Projected FY 2021 |
|--|-------------------|-------------------|----------------------|----------------------|
| Comprehensive Plan Amendments | 1 | 2 | 1 | 2 |
| Special Exceptions Processed | 4 | 5 | 5 | 5 |
| Variances Processed | 4 | 3 | 2 | 2 |
| Site Plans Processed | 4 | 4 | 5 | 5 |
| Building permits issued | 870 | 872 | 875 | 875 |
| Total Permit Value | 45,726,000 | 18,366,971 | 20,000,000 | 30,000,000 |
| Building Inspections | 1,730 | 1633 | 1,850 | 1900 |
| Code Enforcement Friendly Reminders (estimated) | 900 | 811 | 1,100 | 1200 |
| Code Enforcement Notices of Violation issued | 1,350 | 1278 | 1,450 | 1500 |
| Code citations issued | 380 | 268 | 400 | 400 |
| Repeat Citations | 150 | 153 | 200 | 200 |
| Abatements | 5 | 2 | 5 | 2 |
| Special Magistrate cases | 490 | 575 | 550 | 575 |
| Business Tax Receipts issued | 1,368 | 1341 | 1,380 | 1400 |
| Contractors register (estimated) | 1,850. | 1500 | 1,650 | 1600 |

Budget Summary

| Expenditure Category | Budget FY 2018 | Budget FY 2019 | Budget FY 2020 | Budget FY 2021 |
|-------------------------|--------------------|-------------------|-------------------|--------------------|
| Personal Services | \$570,733 | \$588,350 | \$637,533 | \$794,774 |
| Operating | \$236,607 | \$234,180 | \$261,310 | \$296,485 |
| Capital Outlay | \$442,971 | \$74,982 | \$71,832 | \$85,500 |
| Total | \$1,250,311 | \$897,512 | \$970,675 | \$1,176,759 |

LIBRARY

| Budgeted Positions | Allocation % | | 2018 19 | Fiscal Year 2019 20 | 2020 21 |
|--------------------|-----------------|-----------------|------------|------------------------|-------------|
| | General Fund | Utility Fund | | | |
| Library Director | 100 | - | 1 | 1 | 1 |
| Librarian I | 100 | - | .1 | .1 | .625 |
| Library Assistants | 100 | - | .6 | 1.05 | .625 |
| Total | | | 1.7 | 2.15 | 2.25 |

Primary Functions

- ◆ The Lantana Public Library is the Town's information hub for recreational, educational, cultural and self-improvement materials, sources of reliable information, public computers, community outreach, and programs for all ages. The Library is a safe space for our community's youth, providing children's and teen services, answering reference queries, and helping keep our residents of all ages connected and engaged.

| Performance Measures | Actual FY 2018 | Actual FY 2019 | Estimated FY 2020 | Projected FY 2021 |
|---------------------------------|----------------|----------------|-------------------|-------------------|
| New borrowers' cards issued | 333 | 275 | 375 | 425 |
| Books borrowed | 13,297 | 14,568 | 13,400 | 9,000 |
| E books borrowed | 179 | 303 | 415 | 435 |
| Use of public computers (users) | 2,342 | 2,068 | 1,700 | 1,200 |
| Hours of public internet use | 3,252 | 3,412 | 3,400 | 2,200 |
| Attendance at Library programs | 113 | 92 | 68 | 30 |
| Wi-Fi users | 1,524 | 1,093 | 1,400 | 1,005 |
| Books cataloged and processed | 1,312 | 1,068 | 1,495 | 1,600 |
| Outreach Attendance | 0 | 0 | 94 | 400 |

Budget Summary

| Expenditure Category | Budget FY 2018 | Budget FY 2019 | Budget FY 2020 | Budget FY 2021 |
|----------------------|----------------|----------------|----------------|----------------|
| Personal Services | \$146,734 | \$154,495 | \$162,664 | \$162,133 |
| Operating | \$40,060 | \$41,953 | \$44,978 | \$45,148 |
| Capital Outlay | \$28,431 | \$21,500 | \$421,600 | \$15,000 |
| Total | \$215,125 | \$217,948 | \$629,242 | \$222,281 |

OPERATIONS DEPARTMENT

Divisions: Administration, Public Works, Parks & Recreation, Vehicle Maintenance & Utilities

| Budgeted Positions | Allocation % | | 2018 19 | Fiscal Year | |
|--|--------------|--------------|---------|-------------|---------|
| | General Fund | Utility Fund | | 2019 20 | 2020 21 |
| Director of Operations | 50 | 50 | 1 | 1 | 1 |
| Assistant Public Works Director | 100 | - | 1 | 1 | 1 |
| Utilities Assistant Director | - | 100 | 1 | 1 | 1 |
| Parks & Recreation Supervisor | 100 | - | 1 | 1 | 1 |
| Public Works Foreman | 100 | - | 1 | 1 | 1 |
| General Maintenance Worker | 100 | - | 9 | 9 | 9 |
| Vehicle Maintenance Supervisor | 50 | 50 | 1 | 1 | 1 |
| Mechanic | 50 | 50 | 1 | 1 | 1 |
| Public Works Supervisor | 100 | - | 1 | 1 | 1 |
| Administrative Assistant | 50 | 50 | 1 | 1 | 1 |
| Utilities Manager | - | 100 | 1 | 1 | 1 |
| Meter Reader | - | 100 | 1 | 1 | 1 |
| Utility System Worker | - | 100 | 4 | 4 | 4 |
| Utility Foreman | - | 100 | 1 | 1 | 1 |
| Chief Water Plant Operator | - | 100 | 1 | 1 | 1 |
| Water Plant Operator | - | 100 | 2 | 2 | 2 |
| Total | | | 28 | 28 | 28 |

Primary Functions

- ◆ The Administration Division manages four divisions to include all capital improvement projects.
- ◆ The Public Works Division is responsible for maintenance and repairs of roads, buildings, all public sidewalks and bus shelters, public grounds, trees and collection of garbage on public grounds. The Division maintains HVAC systems, and completes routine repairs and maintenance and inspections of Town property including; buildings, playground equipment, A/C units, hurricane shutters, irrigation and lighting, as well as abatement of foreclosed homes throughout the Town. The majority of grounds maintenance and custodial services is contracted out in order to provide more cost-effective services. The Division also oversees the contracted Town-wide garbage and recycling collection.
- ◆ The Parks and Recreation Division is responsible for organizing, implementing, promoting, and coordinating multiple recreation programs at the Sports Park, Town events and maintenance of Town parks and beach.
- ◆ Vehicle Maintenance provides routine maintenance and repairs to vehicles, generators, trailers, small engines and pieces of heavy equipment.
- ◆ The Utilities Division encompasses the Water Treatment Plant and Water/Wastewater Services providing utility services. Water/Wastewater personnel are responsible for the maintenance and repair of the Town's wastewater collection system, water distribution system and storm water

drainage system. System Service Workers also provide daily maintenance of lift stations and their related subsystems and storm water lift stations, conduct emergency repairs and provide twenty-four hour emergency response. The Water Treatment Plant is responsible for providing safe drinking water to all Town residents. The water treatment facility regularly distributes approximately 700 million gallons annually to its customers. The Water Plant is a “B” facility, Operators provide routine maintenance to the plant facility, including all potable water wells, the aeration, sedimentation and filtration systems, high service pumping systems and the immediate distribution system.

| Performance Measures | Actual FY 2018 | Actual FY 2019 | Estimated FY 2020 | Projected FY 2021 |
|---|----------------|----------------|--------------------|--------------------|
| Turf /Grounds Maintained | 73 acres | 73 acres | 73 acres | 73 acres |
| Bus Stops Maintained | 40 | 40 | 40 | 40 |
| Bus Shelters Maintained | 17 | 17 | 17 | 17 |
| Irrigation Systems Maintained | 45 | 45 | 45 | 45 |
| Buildings Maintained | 29 | 29 | 29 | 29 |
| Buildings Maintained Square Footage | 70,000 | 70,000 | 70,000 | 70,000 |
| Facility Work Orders Completed | 500 | 600 | 600 | 600 |
| HVAC Systems Maintained | 26 | 26 | 26 | 26 |
| Police Patrol Cars Maintained | 26 | 27 | 27 | 27 |
| Administrative Vehicles Maintained | 10 | 10 | 10 | 10 |
| Med/Light Trucks/Vans Maintained | 28 | 30 | 30 | 28 |
| Heavy Duty Trucks Maintained | 10 | 10 | 10 | 10 |
| Trailers Maintained | 9 | 9 | 9 | 9 |
| Heavy Duty Generators | 11 | 11 | 11 | 11 |
| Heavy Duty Equipment (Vehicles) | 2 | 2 | 2 | 2 |
| Small Engine Equipment Maintained | 50 | 51 | 51 | 50 |
| Vehicle Repair Orders Completed | 425 | 425 | 500 | 500 |
| Sidewalks repaired/replaced | 175 sq. yards | 160 sq. yards | 60 sq. yards | 491 sq. yards |
| Litter Pick-up | 1,460 hours | 1,460 hours | <u>1,460 hours</u> | <u>1,500 hours</u> |
| Citizen Requests Processed | 300 | 325 | 280 | 270 |
| Treated, pumped and dispensed water | 670 MG | 700 MG | 750 MG | 750 MG |
| Collected, transmitted and pumped sewage | 448 MG | 500 MG | 500 MG | 500 MG |
| Water distribution system maintained | 224,852 LFT | 224,852 LFT | 224,852 LFT | 224,852 LFT |
| # of meters read per year | 44,344 | 44,344 | 44,344 | 44,344 |
| # of wells maintained | 10 | 10 | 10 | 10 |
| # of fire hydrants maintained | 374 | 374 | 374 | 374 |
| # of sanitary sewer manholes maintained | 624 | 625 | 625 | 625 |
| Wastewater collection system maintained | 156,686 lf. | 156,686 lf. | 156,686 lf. | 156,686 lf. |
| # of lift stations & Storm water lift stations maintained | 18 2 | 18 2 | 18 2 | 18 2 |
| Piping/culverts maintained | 12,605 lf. | 12,605 lf. | 12,605 lf. | 12,605 lf. |
| # of inlets/catch basins/ manholes maintained | 140 | 140 | 140 | 140 |

Budget Summary

| Expenditure Category | Budget FY 2018 | Budget FY 2019 | Budget FY 2020 | Budget FY 2021 |
|----------------------|---------------------|--------------------|--------------------|--------------------|
| Personal Services | \$1,970,854 | \$2,196,038 | \$2,277,281 | \$2,196,419 |
| Operating | \$4,927,372 | \$4,730,806 | \$5,107,077 | \$5,837,931 |
| Capital Outlay | \$5,036,700 | \$856,905 | \$877,827 | \$555,500 |
| Total | \$11,934,926 | \$7,783,749 | \$8,262,185 | \$8,589,850 |

NON-DEPARTMENTAL**Primary Functions**

- ◆ This cost center was created to consolidate all expenses that do not fall within a department's operations. This will enable reports to better reflect a department or activity's cost.
- ◆ These expenses include items such as the Town's Employee Assistance Program, which has the potential to benefit all employees.
- ◆ It also includes pension plan fees, debt payments and the costs associated with the Insurance Fund (Internal Service Fund).

Budget Summary

| Expenditure Category | Budget FY 2018 | Budget FY 2019 | Budget FY 2020 | Budget FY 2021 |
|----------------------|--------------------|--------------------|--------------------|--------------------|
| Personal Services | \$198,807 | \$217,015 | \$229,318 | \$239,363 |
| Operating | \$510,615 | \$355,965 | \$401,190 | \$462,170 |
| Capital Outlay | \$94,931 | - | - | - |
| Debt Service | \$1,018,650 | \$554,650 | \$555,100 | \$554,500 |
| Contingency | \$125,748 | \$129,367 | \$100,082 | \$176,001 |
| Transfers Out | \$122,922 | \$375,000 | - | - |
| Total | \$2,071,673 | \$1,631,997 | \$1,285,690 | \$1,432,034 |

TOWN-WIDE ACHIEVEMENTS FY 2019-2020

- ✓ During the Coronavirus pandemic, Town staff worked with state and county Officials and Orders to facilitate guidelines within our jurisdiction. The Coronavirus webpage was created and continuously updated, and staff disseminated information to HOA's, POA's, and businesses. Staff participated on daily (7 days/week) Conference Calls with PBC, participated in reopening Committees/subgroups, provided proper markings and messaging for recreational facilities, and provisioned multiple laptops and configured remote access for pandemic telecommuting work needs.
- ✓ The Town's special events program, "**Enjoy Lantana!**" continued to be successful. The program has produced a variety of events including Movies at the Beach, Egg Hunt (cancelled due to Coronavirus) and the Haunted Nature Preserve. The Town strives to provide these unique experiences for residents and tourists. Annual events such as a Winterfest, the Volunteer Appreciation Breakfast, and the Fourth of July Celebration also continue to bring the community together.
- ✓ Beach Improvements: constructed an American with Disabilities Act (ADA) compliant beach access ramp with sidewalk access.
- ✓ Lantana Nature Preserve Improvements: Coordinated cleanup efforts with volunteers from Lake Worth Christian School.
- ✓ Sportsman's Park Improvements: provided electrical upgrades for string lighting.
- ✓ Maddock Park Improvements: new fencing at basketball courts.
- ✓ Lyman Kayak Park Improvements: replanted north berm and added solar lighting at the kiosk.
- ✓ McKinley Park Improvements: replaced components of the playground.
- ✓ Lantana Public Library: installed new accordion hurricane shutters.
- ✓ Planted Agave plants and ground coverings around the "Town of Lantana" Highway Exchange signs on Lantana Road and Hypoluxo Road.
- ✓ Farm Share food distribution event: on January 11, 2020, distributed food to 79 households.
- ✓ Beach Cleanup Events: held event on January 25, 2020 and two additional events are scheduled for June 13th and September 12th.
- ✓ Re-paved roads throughout Town: Mayfield Road, Shirley Court, Southwinds Dr., Sterns St., Siesta St., Silver Lands Lane, Sunrise Ave, and W. Hardee St.
- ✓ Continued replacing existing street signs with new prismatic sheeting.
- ✓ Replaced deteriorating/worn-out sidewalks town-wide.
- ✓ Through an Agreement with FPL, upgraded 538 street lights to energy efficient LED
- ✓ Upgraded the planting at the Central Ave entrance to Lantana Cove.
- ✓ Completed S. Atlantic Drive Water Main Replacement with 1,530 feet of 6-inch C-900 PVC & 3,200 feet of 8-inch C-900 & 525 feet of HDPE DR9 pipe.
- ✓ Completed 13th Place Water Main Replacement & S. Lake Drive Force Main Replacement, Water Main & Storm Drainage Installation of 1,520 feet of 6 inch C-900 water Main, 2,130 feet of 6 inch of C-900 wastewater force main, 580 feet of 15-inch RCP, 860 feet of 18-inch of RCP & 18 storm water structures.
- ✓ Lined storm drains and sewer mains.
- ✓ Replaced approximately 1,000 water meters.
- ✓ Flow tested and lubricated 347 fire hydrants; replaced 2 hydrants.
- ✓ Police Department staff executed several search warrants for narcotics related activity in various residential areas increasing the quality of life in those communities.
- ✓ Marine unit participated in Manatee Grant from November through March educating boaters on vessel safety.
- ✓ The Citizens on Patrol members donated in excess of 400 hours to parking enforcement and community patrols.

- ✓ The police department continued its partnership with the Palm Beach County School Police Department with a dedicated officer assigned to the Lantana Elementary School.
- ✓ The Police Department continued mentoring (17) seventeen participants in the Explorer/Cadet program who assist the Town throughout the year with various Town events. The participants continue to compete in local and state-wide competitions.
- ✓ Officer's assigned to the Town of Hypoluxo continue to attend HOA and Town Council meetings
- ✓ Members of the police department participated in community involvement events with local students and school staff.
- ✓ Town Management Team ratified amendments to the Collective Bargaining Agreement with the Police Benevolent Association.
- ✓ An Inter-local Agreement was executed to continue to provide police services to the Town of Hypoluxo through 2023/24.
- ✓ Police Department staff trained and participated with Palm Beach Maritime Academy for Active Shooter scenarios in accordance with Florida State Statute
- ✓ The Code Enforcement Division personnel obtained certification for issuing parking violations and provided approximately 800 hours of parking enforcement.
- ✓ Continued as a founding member of the Florida Green Finance Authority, a multi-jurisdictional agency which provides financing for energy improvements to residential and commercial properties using repayment through assessments on property tax bills.
- ✓ Worked with residents to discuss traffic calming needs in various parts of Town.
- ✓ Began to evaluate the potential for annexation of commercial areas south of Hypoluxo Road.
- ✓ Joined & actively participated in the Palm Beach County Coastal Resilience Partnership with the goal of proactively planning and implementing adoptive measures to withstand today's extreme weather events and prepare for future effects of sea level rise and climate change.
- ✓ Continued to partner with the Palm Beach County Department of Economic Sustainability to participate in the Community Development Block Grant Program.
- ✓ Continued to provide flood zone determinations to residents, as well as provide copies of on file Elevation Certificates.
- ✓ Continued to actively participate in the Community Rating System, a voluntary incentive program that recognizes and encourages community floodplain management activities resulting in reduced flood insurance premium rates for residents.
- ✓ Formed a partnership with the U.S. Census Bureau, and creation of the Complete Count Committee, confirming that the Town is committed to ensuring every resident is counted.
- ✓ The Library's Foundation hired an architecture firm and worked in tandem with Library staff to design and plan a 21st century library – creating dedicated Children's and Teen spaces, expanding access to public computers, and adding ADA compliant restrooms, in addition to a meeting room for our residents and patrons.
- ✓ In the first half of the fiscal year, the Library received the Census Equity grant, the Inclusive Internship grant, the Baker and Taylor Teen Collection Development grant, and the State of Florida's LSTA (Library Services and Technology Act) grant for new technology for our library patrons.
- ✓ Library patrons enjoyed 2,068 sessions on the public computers and there were 1,093 Wi-Fi users.
- ✓ Provided comprehensive human resource services from advertising new positions to onboarding approximately 40 new employees for a workforce of under 100 employees.
- ✓ Prepared the FY 2018-19 Comprehensive Annual Financial Report with an unmodified ("clean") opinion from the Town's auditors.
- ✓ Analyzed investments and rebalanced surplus funds in Qualified Public Depositories to obtain maximum safety of principle while earning higher returns.



Town of Lantana Capital Outlay

| | Account Number | Proposed Cost | | | |
|---|--------------------|------------------|-------------------|------------------|-------------------|
| | | Fund | | | |
| | | General | Utility | Grants | Infrastructure |
| Finance | | | | | |
| Computer-IT Manager | 001-0920-513.64-40 | \$ 2,400 | \$ - | \$ - | \$ - |
| TOTAL FINANCE | | \$ 2,400 | \$ - | \$ - | \$ - |
| Police | | | | | |
| Computer-MCT in vehicle | 001-2021-521.64-40 | \$ 2,800 | \$ - | \$ - | \$ - |
| Computers (2)-Det. Sgt. & Investigator | 001-2022-521.64-40 | \$ 5,000 | \$ - | \$ - | \$ - |
| Computer-MCT in vehicle (new Detective) | 001-2022-521.64-40 | \$ 2,500 | \$ - | \$ - | \$ - |
| TOTAL POLICE | | \$ 10,300 | \$ - | \$ - | \$ - |
| Development Services | | | | | |
| Computer-Asst. Development Services Director | 001-3001-524.64-40 | \$ 2,500 | \$ - | \$ - | \$ - |
| Computer-Code Enforcement Officer | 001-3005-524.64-40 | \$ 1,500 | \$ - | \$ - | \$ - |
| Computer-Code Enforcement Supervisor | 001-3005-524.64-40 | \$ 1,500 | \$ - | \$ - | \$ - |
| CDBG-sidewalks along 4th Street | 121-3001-524-63-12 | \$ - | \$ - | \$ 80,000 | \$ - |
| TOTAL DEVELOPMENT SERVICES | | \$ 5,500 | \$ - | \$ 80,000 | \$ - |
| Operations | | | | | |
| Computer-Administrative Assistant | 001-3901-539.64-40 | \$ 1,500 | \$ - | \$ - | \$ - |
| Towed aerial lift | 001-3937-572.64-15 | \$ 30,000 | \$ - | \$ - | \$ - |
| Park improvements; benches, court repairs, etc. | 001-3939-572.63-10 | \$ 8,000 | \$ - | \$ - | \$ - |
| Computer-Parks & Recreation Supervisor | 001-3939-572.64-40 | \$ 1,500 | \$ - | \$ - | \$ - |
| Computer-Vehicle Maintenance Supervisor | 001-3941-539.64-40 | \$ 1,500 | \$ - | \$ - | \$ - |
| All terrain vehicle | 001-3946-539.64-15 | \$ 16,500 | \$ - | \$ - | \$ - |
| Computer-Public Works Supervisor | 001-3946-539.64-40 | \$ 1,500 | \$ - | \$ - | \$ - |
| Replace Sportsman's Park launch deck | 103-3939-572.63-10 | \$ - | \$ - | \$ - | \$ 9,000 |
| Replace beach walkway rails | 103-3939-572.64-10 | \$ - | \$ - | \$ - | \$ 120,000 |
| Bicentennial Park Playground relocation & upgrade | 103-3939-572.64-10 | \$ - | \$ - | \$ - | \$ 120,000 |
| Vehicle-Utilities Assistant Director | 401-3901-539.64-15 | \$ - | \$ 22,000 | \$ - | \$ - |
| Computer-Utilities Assistant Director | 401-3901-539.64-40 | \$ - | \$ 2,000 | \$ - | \$ - |
| East Lantana Road repairs | 401-3963-535.63-10 | \$ - | \$ 145,000 | \$ - | \$ - |
| Water plant roof replacement | 401-3964-533.63-10 | \$ - | \$ 45,000 | \$ - | \$ - |
| Video recording system-water plant | 401-3964-533.64-10 | \$ - | \$ 10,000 | \$ - | \$ - |
| Vehicle-water plant | 401-3964-533.64-15 | \$ - | \$ 22,000 | \$ - | \$ - |
| TOTAL OPERATIONS | | \$ 60,500 | \$ 246,000 | \$ - | \$ 249,000 |
| Library | | | | | |
| Library Books | 001-7101-571-66-10 | \$ 15,000 | \$ - | \$ - | \$ - |
| TOTAL LIBRARY | | \$ 15,000 | \$ - | \$ - | \$ - |
| TOTAL BY FUND | | \$ 93,700 | \$ 246,000 | \$ 80,000 | \$ 249,000 |



DEBT SCHEDULE

The following is a schedule of all outstanding debt obligations of the Town.

- 2012 Series Water and Sewer Refunding Issue which refinanced the 1998 bond

This debt is repaid with water and wastewater fees. The Town does not have any general obligation debt that would require a pledge of property taxes for repayment.

During Fiscal Year 2013/14, the Town Council, along with a majority vote by Hypoluxo Island residents, directed staff to request Florida Public Utilities (FPU) construct a natural gas line for island residents to be paid for by Town funds. Payment would be repaid to the General Fund through a 10-year non-ad valorem assessment of \$263.54 per parcel (Ordinance No. O-11-2014). The assessment is the mechanism used to replenish the General Fund reserves originally used to pay for construction. Since this is not a traditional debt arrangement, principal and interest are budgeted but not included in the debt schedule.

The State of Florida has no statutory limit on debt obligations; therefore, the Town has not developed a debt limit policy.

The following page lists in detail of the Town's debt and scheduled payments.

Utility
Fund

Water & Sewer Revenue Bonds Series 2012 (refinancing of 1998 Series)

TD Bank

Principal at 09/30/2020 \$ 536,321

Matures October 1, 2021

| Payment Date | Interest | Principal | Total Payment | |
|-------------------------------|----------|------------|---------------|------------|
| 1st of Each Month | 6,135.00 | 489,365.00 | 495,500.00 | |
| (P & I listed are annualized) | 6,135.00 | 489,365.00 | 495,500.00 | 495,500.00 |

TOTAL BY FUND 495,500.00



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