



# ADOPTED ANNUAL BUDGET

Fiscal Year 2023/24



*The only thing that you absolutely have to know, is the location  
of the library. – Albert Einstein*





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

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



**TOWN COUNCIL**

Karen Lythgoe, Mayor  
Lynn J. Moorhouse, D.D.S., Vice Mayor  
Mark Zeitler, Vice Mayor Pro Tem  
Christopher Castle, Councilmember  
Kem Mason, Councilmember

**TOWN MANAGER**

Brian K. Raducci, Town Manager  
Maria Rios, Executive Assistant to the Town Manager

**TOWN CLERK**

Kathleen Dominguez, CMC, Town Clerk

**TOWN ATTORNEY**

Lohman Law Group, P.A.

**DEPARTMENT DIRECTORS**

Eddie Crockett, Public Services Director  
Nicole A. Dritz, Development Services Director  
Stephen Kaplan, Finance Director  
Kristine Kreidler, Library Director  
Sean Scheller, Chief of Police  
Geraldine Jaramillo, Palm Beach County Fire Rescue District Chief

**CONSULTING ENGINEERS**

Baxter & Woodman Consulting Engineers  
Kimley-Horn and Associates, Inc.  
Calvin, Giordano & Associates, Inc.

**TOWN AUDITORS**

Grau & Associates

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



**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.

Lantana Firefighters' Pension Fund Board of Trustees  
Police Relief and Pension Fund Board of Trustees  
Town Planning Commission

In addition, the Town works closely with many civic, business and municipal partners in an ongoing effort to improve the quality of life for our residents that we would like to recognize.

**ASSOCIATIONS, FOUNDATIONS AND SOCIETIES**

Florida City and County Management Association (FCCMA)  
GFWC Casuarina Women's Club, Inc.  
Greater Lantana Chamber of Commerce  
Hypoluxo – Lantana Sunrise Kiwanis Club  
Lantana Historical Society  
Lantana Library Foundation  
Florida League of Cities (FLC)  
Palm Beach County City Management Association (PBCCMA)  
Palm Beach County League of Cities (PBCLOC)  
The Hypoluxo Island Property Owners' Association (HIPOA)

**COMMUNITY PARTNERS**

Church of the Holy Guardian Angels  
Eau Palm Beach Resort & Spa  
Finland House  
First Baptist Church of Lantana  
Imperial House  
The Carlisle Palm Beach

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



**EDUCATIONAL PARTNERS**

Ed Venture Charter School  
Friends of the Lantana Public Library  
Lantana Elementary School  
Lantana Middle School  
Palm Beach County Library System  
Palm Beach County School District  
Palm Beach Maritime Academy Lower School  
Palm Beach Maritime Academy Upper School  
Police Explorer Program

**MUNICIPAL/GOVERNMENTAL PARTNERS**

City of Boynton Beach  
City of Lake Worth Beach  
Congresswoman Lois Frankel's Office (Community Project Funding Grant)  
Florida Department of Economic Opportunity (CPTA Grant)  
Florida Department of Environmental Protection (FRDAP Grant)  
Florida Highway Safety and Motor Vehicles (FLHSMV)  
Florida State Representative, Mike Caruso  
Florida State Senator, Bobby Powell Jr.  
Miami Parking Authority  
Palm Beach County, Mayor Gregg K. Weiss  
Palm Beach County Commissioner Marci Woodard  
Palm Beach County, County Administrator's Office  
Palm Beach County Department of Housing and Economic Development (CDBG Grants)  
Palm Beach County Emergency Management  
Palm Beach County Fire/Rescue  
Palm Beach County Property Appraiser's Office  
Palm Beach County Supervisor of Elections  
Palm Beach County Tax Collector  
State of Florida Emergency Management  
Town of Hypoluxo  
Town of Manalapan  
Town of Palm Beach  
Town of South Palm Beach  
Treasure Coast Regional Planning Council

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



**RENTAL/LEASE PARTNERS**

Dune Deck Café, Inc. – Lantana Beach Snackstand  
Greater Lantana Chamber of Commerce  
RG Towers LLC Cell Tower Lease at Town Hall  
Sprint Cell Tower Lease at Ridge Rd

**TRANSPORTATION PARTNERS**

Brightline  
Florida Department of Transportation (FDOT) – District 4  
Florida East Coast Railway (FEC)  
Palm Beach Transportation Planning Agency (TPA)  
Palm Tran Public Transportation  
U.S. Department of Transportation (USDOT) – Federal Railroad Administration (FRA)

**UTILITY PARTNERS**

Coastal Waste & Recycling of Florida, Inc.  
Florida Power & Light Company (FPL)  
Florida Public Utilities (Natural Gas)  
Solid Waste Authority of Palm Beach (SWA)  
South Florida Water Management District (SFWMD)

**MEDIA PARTNERS**

Lake Worth Herald/Coastal Observer  
The Coastal Star  
The Palm Beach Post  
WPBF 25 News

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**

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**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
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# **TOWN OF LANTANA OPERATING AND CAPITAL BUDGET FISCAL YEAR 2023/24**

## **HOW TO USE THIS DOCUMENT**

The Proposed Budget Document is organized into the following sections:

### **INTRODUCTION**

The Introduction begins with the Town Manager's Budget Message. The Budget Message is followed by facts, historical, demographical, statistical and general information regarding the budget process, financial information and the Town's most recent achievements. This section also includes the Financial Policies which are concurrently adopted with the budget to serve as a guide in preparation and administration of the budget.

### **BUDGET SUMMARY OF ALL FUNDS**

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 seven (7) operating funds: General, Water and Sewer, Infrastructure Surtax, Insurance, Police Education, Grants and Grants – ARPA. Also included is a Revenue and Expenditure Detail pursuant to Florida Statute 166.241(2).

### **DEPARTMENT SUMMARIES**

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

- Primary Functions and Objectives
- Budget Summary
- Personnel Allocation Summary
- Organization Chart
- Performance Measures
- Budget Justifications

### **CAPITAL IMPROVEMENT PROGRAM**

This section presents descriptions of proposed capital purchases for each operating fund.

### **DEBT SERVICE INFORMATION**

This section presents a brief discussion of the Town's debt policies. The Town currently has no outstanding debt.

### **GLOSSARY OF ACRONYMS AND TERMS**

This section presents Acronyms and Terms that may be found throughout this document.

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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## Town of Lantana

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**COUNCILMEMBERS**

Lynn J. Moorhouse, D.D.S., Vice Mayor  
Mark Zeitler, Vice Mayor Pro Tem  
Christopher Castle  
Kem Mason

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500 Greynolds Circle  
Lantana, FL 33462-4544  
(561) 540-5000  
[www.lantana.org](http://www.lantana.org)

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Karen Lythgoe  
**MAYOR**

September 6, 2023

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

RE: Fiscal Year (FY) 2023/24 Budget Message

Honorable Mayor and Members of the Town Council:

Pursuant to Article IV Section 5(e) of the Charter of the Town of Lantana, I hereby submit the proposed FY 2023/24 Operating and Capital Budget for your review and consideration. The budget document provides a very professional and conservative financial plan that is the culmination of information shared and obtained at the April 21, 2023 Town Council (Council) Visioning Session, multiple budget workshops and numerous departmental meetings. The budget provides the funding that allows the Town to achieve the priorities and goals that the Council established by consensus, at the Council Visioning Session, as outlined beginning on page ii.

The budget is the single most important document submitted to the Council each year and serves as a policy document which provides the resources and establishes a plan for the operational budget and Capital Improvement Program (CIP). This budget document is the numerical representation of the Council's commitment to deliver high-quality services and programs to our residents, business community and visitors alike. It is our hope, that this document provides the reader with a better understanding of the Town's operating and capital needs and how the Town meets those needs.

### **Budget Format/Transparency**

This budget document includes all of the Town's budgeted Funds and service programs and provides our residents with a comprehensive and transparent overview of the financial plan to fund them. The budget is a performance-based plan that links the primary function and objectives of each department with the financial resources necessary to achieve them. In order to ensure that goals and objectives established in the budget planning process are achieved, each department establishes their respective performance measures and budget justifications. The preparation of the budget document marks a continued commitment to a planned and professional process of developing a budget that will address the Town's current and future needs.

### **Budget Overview**

The FY 2023/24 budget of \$28.3 million, was prepared on the premise of allocating resources to achieve our mission to preserve Lantana's small-town 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.

The Town continues to be financially healthy and stable due to a fiscally conservative approach in maintaining its operations. The General Fund's Unassigned Fund Balance (reserves) by the end of FY 2022/23 is anticipated to be 90% of the FY 2023/24 operating budget (83% of total budget) and exceeds the Town's adopted fund balance policy. The Water and Sewer Fund's unrestricted reserves are anticipated to end the FY 2022/23 with \$6.6 million, and we continue to utilize its reserves towards the improvement of the utility's aging infrastructure. The fund is prepared for the capital improvements recommended by the Town's engineer and staff.

### **Significant Factors Affecting the Formulation of the FY 2023/24 Budget**

At the time this budget document was prepared, the Town continued to be impacted by many significant economic and global factors including; world unrest with the war in Ukraine, heightened military activity in China, Taiwan, and North and South Korea, a challenging labor market, supply chain issues and inflationary increases in building materials, vehicles, equipment, supplies and fuel costs. While we've seen the impact lessen its control over pricing, all of these factors, still create economic uncertainty. As a result of these factors, the Administration has prepared a very conservative budget by holding operating revenues and expenditures relatively flat whenever possible.

In addition, the Town's Administration and Council have and will continue to aggressively evaluate and monitor the potential adverse effects that these events may have on the Town's financial position, operations, and its cash flows and will make any and all necessary budget adjustments to both our revenues and expenditures. It is uncertain how long the impacts of these conditions will last. If the current economic and global outlook were to suddenly worsen, additional reserve funds may need to be utilized until such conditions stabilize.

In the coming year, we are hopeful that as we continue to live in these unprecedented times, the global economy will begin to stabilize and return to a more "traditional" environment.

### **FY 2023/24 Budget Priorities/Goals and Action Plans**

The budget addresses the following priorities and goals that the Council has either adopted or supported through policy or initiatives as agreed to by consensus at the April 21, 2023 Town Council Visioning Session:

#### ***Maintain infrastructure***

- \$1M worth of repairs to water mains
- \$400k for the design to convert and upgrade multiple wastewater lift stations
- \$30k to install and maintain automatic flush valves
- \$100k to recoat the sea wall at the Lantana Municipal Beach

#### ***Continue beautification projects***

- \$10k for Townwide improvements (e.g., trash receptacles, landscaping, etc.)
- \$32k to install holiday lights and decorations around Greynolds Circle
- \$20k to install electrical outlets for holiday lights along West Central/Finlandia
- \$20k for various park improvements (e.g., benches, trash receptacles, landscaping, etc.)
- \$55k to resurface basketball court at Sports Park

*Responsible development*

- Will be achieved and maintained through the Master Plan Process

*How to attract/retain valuable employees*

- Offer competitive salary and benefits
- Offer professional, family-friendly working environment

*Continue to attract businesses (i.e., along Ocean Ave.)*

- The Master Plan process and our coordination with the Town's Liaison from the Greater Lantana Chamber of Commerce will assist in attracting businesses to the Town

*Promote community engagement*

- Continue to provide a community-wide notification system to disseminate relevant information
- Promote workshops and events through the Town's social media platforms

*Continue to support Library*

- Complete the minor items remaining for the Library Renovation Project
- \$35k for the purchase of additional Library books, computers and shelving

*Dune Restoration Project – expected to resume in 2024*

*Install ADA accessible ramp*

- \$100k worth of additional funds needed to replace ADA ramp at Lantana Municipal Beach

*Enhance Public Safety with state-of-the-art Technology*

- \$44k to upgrade computer server software
- \$385k for the purchase of four (4) police vehicles and related equipment: one (1) truck for Parks & Recreation, one (1) utility truck and one (1) crane truck for the Utilities Division

**General Fund (001)**

The General Fund is the primary operating fund of the Town and is used to account for all financial resources applicable to the general operations of the Town government, except those required to be accounted for in another fund.

**Budget Highlights**

1. Millage Rate and Property Tax Revenue:

- Proposed Millage Rate is 3.75 per thousand dollars of taxable value; an increase of 12.54% over the roll-back rate of 3.3321.
- Anticipated property tax revenues are \$6,414,754; an increase of \$939,313 compared to FY 2022/23's budgeted revenue of \$5,475,441.
- Property taxes are projected to account for 39% of anticipated revenues in FY 2023/24 which increased from 37% in FY 2022/23.
- Palm Beach County Property Appraiser notified the Town of the following:
  - A 17.6% increase in the taxable property value increasing from \$1.53 billion to \$1.80 billion.
  - Based on the new property values, one mill generates revenues of approximately \$1,710,574 (assuming a 95% collection rate).

2. Insurance Costs (all funds):

- General Liability, Property, Casualty and Workers' Compensation Insurance costs increased 20% partially due to increased insured values and payroll costs. Additionally, we've continued to elect increased liability limits to reduce exposure.

- The Town's insurance broker, The Rhodes Insurance Group, negotiated a renewal which included an 8.8% health insurance increase and a zero increase for dental insurance. The estimated Town cost is \$1,549,992, an 8% increase.
3. Pension:
- Police Pension (defined benefit plan) is projected to remain relatively constant decreasing from 47.67% to 47.32% of covered payroll for 34 active/budgeted employees, 30 who are retired, a beneficiary or in DROP and two (2) who are vested but no longer work for the Town. The budgeted cost will increase from \$1,080,416 in the current fiscal year to \$1,221,397 in FY 2023/24, of which the State is anticipated to provide \$153,631 from insurance proceeds.
  - General employees' pension (defined contribution plan) is budgeted with a 7% contribution and a match up to 2%; for a total of up to 9% paid by the Town. The cost for 69 employees is \$469,641; an increase of \$41,110.
4. Cost-of-Living Adjustment (COLA)/Merit Plan:
- A Cost-of-Living Adjustment (COLA) has been included and is calculated at 5% for general employees.
  - The Collective Bargaining Agreement's current draft includes a 5% salary increase for all members.
  - 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.
5. Department and personnel changes from the FY 2023/24 Budget include the following:

Total Number of Employees:

- 104 full-time, a net increase of two positions
- 6.48 part-time (inclusive of the elected officials), a net reduction .3 positions as outlined below
- Total, 110.48 Full-Time Equivalents (FTEs)

A. General Employees (non-unionized) – General Information:

- 64 full-time, an increase of one (1) position as outlined below
- 6.48 part-time (inclusive of the elected officials), a net reduction of .3 positions as outlined below
- Total, 70.48 FTEs
- Reflect a 5% salary increase, effective October 1, 2023
- Reflect a performance/merit bonus amount that averages 4% per employee for those employees who have not yet reached their maximum salary range

B. Employees covered under a Collective Bargaining Agreement (CBA) with the Police Benevolent Association – General Information:

- 38 full-time, no net change from the prior year as outlined below
- No part-time, no net change from the prior year as outlined below
- Total, 38 FTEs
- Reflect an increase for sworn members of 5% increase for non-sworn members, effective October 1, 2023; pending ratification of the CBA
- Reflect a performance/merit increase for non-sworn members in an amount that averages 4% per employee for those employees who have not yet reached their maximum salary range; for sworn members, their increase may be up to 5% pursuant to Career Development Program within the CBA

Changes in Personnel from the FY 2022/23 Budget:

- Townwide – revised non-bargaining member salaries (that needed adjustment in order to remain competitive) based on survey of similarly-sized surrounding municipalities.
- Police Department – added an Assistant Chief of Police position (+1 FTE).
- Development Services Department – Business Development Specialist remained unfunded (partnering with our Town's Liaison from the Greater Lantana Chamber of Commerce).
- Library Department
  - Reduced hours allocated to part-time staff from 62 to 50 hours per week (-0.3 FTE).
  - Added a Library Manager position (+1 FTE).
- Public Services Department
  - Added a Water Plant Operator position (+1 FTE).
  - Removed the Vehicle Maintenance Superintendent position which is currently vacant (-1 FTE).
  - Reclassified the existing Mechanic position to Vehicle Maintenance Coordinator (no change in FTE).
  - Renamed the Contract Administrator to Contract & Grants Administrator (no change in FTE).

No other personnel changes have been made.

6. Deficit of \$125,000 that will be funded by restricted reserves specifically designated for building and permitting activities in Appropriated Fund Balance.

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7. Capital outlay related purchases to be funded from the General Fund are listed below:

**Town Administration**

Computer replacement: Town Clerk	\$ 2,000
<b>Subtotal</b>	<b>2,000</b>

**Finance**

Computer replacement: Purchasing/Payroll Accountant	2,300
Postage machine replacement	3,760
Computer replacement: Human Resources Generalist	2,300
Server replacement: IBM Power8 AS/400	44,200
Firewall router replacement at the Police Department	6,000
<b>Subtotal</b>	<b>58,560</b>

**Police**

One (1) SUV-type vehicle for Police Administration	40,000
Computer laptop for proposed Assistant Police Chief position	3,300
Three (3) SUV-type vehicles and related equipment for Uniform Division	146,100
Computer replacement and related equipment: three (3) laptops for Uniform Division	8,250
Computer replacement and related equipment: one (1) high performing workstation and two (2) laptops for a Detective and Investigator	11,000
Computer replacement and related equipment: Communications Supervisor	2,300
<b>Subtotal</b>	<b>210,950</b>

**Public Services**

Townwide improvements (e.g., trash receptacles, landscaping, etc.)	10,000
Installation of lighting along Greynolds Circle for holiday events	17,500
Installation of electrical outlets for holiday decorations along West Central/Finlandia	20,000
Holiday decorations for Greynolds Circle	15,000
Community/park improvements (e.g., benches, trash receptacles, landscaping, etc.)	20,000
Upgrade playground equipment at Maddock Park	22,000
Replace fence around northern tennis court	35,000
Resurface basketball court at Sports Park	55,000
Replacement of 2004 Ford Ranger	35,000
Repair of beach pavilion	20,000
Replace roof at Recreation Center	120,000
Replace Marine Safety building roof and sidewalk; paint building	31,000
Replace roof and flooring in Development Services building	300,000
Repair and replace tiles and upgrade fountain system to the Police Memorial	20,000
Reseal walls at the Police Department building	30,000
Recoat the sea wall at the Lantana Municipal Beach	100,000
Air conditioner replacements	20,000
<b>Subtotal</b>	<b>870,500</b>

**Library**

Book shelving	9,000
Computer replacement and related equipment: seven (7) desktop computers to replace the current public internet stations and one (1) desktop computer for the counter station	14,400
Library books	12,000
<b>Subtotal</b>	<b>35,400</b>

**Non Departmental**

Master plan projects	100,000
<b>Subtotal</b>	<b>100,000</b>
<b>Total by Fund</b>	<b>\$ 1,277,410</b>



### **Utility Fund** **Water and Sewer Fund (401)**

The Water and Sewer Fund (Utility Fund) is used to account for the provision of water and sewer services to residents of the service area. All activities to provide such services are accounted for in this fund, including administration, generation, transmission, distribution, collection, pumping, treatment, disposal and customer service.

- Budgeted operating revenues are anticipated to increase by \$322,013, net of one-time budgeted revenues.
- Water and wastewater rates will increase 4.0% in accordance with Town Code and due to the increased costs in delivering this service.
- Water and Sewer Fund includes two (2) awarded but not executed appropriations for a watermain replacement project – \$1.2 million from the Federal and State governments, respectively.

Capital outlay related purchases to be funded from the Utility Fund are listed below:

#### **Finance**

Computer replacement: Utility Billing Accountant	\$ 2,300
<b>Subtotal</b>	<b>2,300</b>

#### **Public Services**

Architectural services to design office space at the Operations Center	40,000
Computer replacement and related equipment: Utilities Manager	1,500
Automatic flushing system for water distribution system	30,000
Replacement of asbestos concrete piping	1,000,000
Replacement of a utility truck including a lift gate	75,300
Replace water meters w/Automated Meter Reading System (AMR)	200,000
Storage building at Master Lift Station	12,000
Design to convert lift stations 3, 4, 8, & 9 from a dry pit to submersible pump system	400,000
Begin GIS location and mapping for stormwater and sewer infrastructure	80,000
Replacement of a 2011 Ford F350 crane utility truck	88,770
Replace roof at Water Treatment Plant (WTP)	150,000
<b>Subtotal</b>	<b>2,077,570</b>

<b>Total by Fund</b>	<b>\$ 2,079,870</b>
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### **Infrastructure Surtax Fund (103)**

This fund is used to account for restricted funds designated by Florida Statutes for infrastructure expenditures. In FY 2023/24, just over \$1M has been budgeted to be received in Infrastructure Surtax Funds which will be utilized to fund the following projects:

- \$100,000 to supplement existing funding of ADA ramp at Lantana Municipal Beach.
- \$330,000 to supplement existing funding to replace wooden decking, rafters and railings at Lantana Municipal Beach.
- \$200,000 to replace the windows at Town Hall with hurricane-rated impact windows.
- \$125,000 to renovate the Town Hall Council Chambers.
- \$68,000 to construct classrooms and the Emergency Operations Center at the Police Department.
- \$350,000 for road paving projects.

Infrastructure Surtax Fund is balanced with a \$127,564 planned use of Fund Balance.

### **Insurance Fund (501)**

The Internal Service Fund is used to account for insurance premiums and deductibles which are funded by other Town funds on a cost reimbursement basis.

### **Police Education Fund (117)**

This fund is used to account for restricted funds designated by Florida Statutes for training and education of law enforcement personnel.

### **Grants Fund (121)**

This fund is used to account for all financial resources applicable to grants awarded to the Town except for ARPA-related grants.

### **Grants Fund – ARPA (123)**

The Town previously received more than \$6.3 million in American Rescue Plan Act (ARPA) funds. To date, more than \$4.6 million worth of ARPA funds have been committed for various projects, leaving nearly \$1.7 million for other projects (TBD). Due to the nature and timing of how and when projects are considered, designed and ultimately awarded, no additional projects are included in the FY 2023/24 proposed budget at this time. Staff will continue to evaluate which projects are eligible to be funded from this source as they must be obligated by December 31, 2024 and expended by December 31, 2026. As eligible projects are identified throughout the coming year, they will be brought forward for Town Council consideration and approval. Depending on if and when the use of these funds is approved by the Town Council, any related budget amendments will be incorporated and considered at either the FY 2023/24 mid-year or end-of-year budget amendment.

### **Unbudgeted Fund** **Police Forfeiture Fund (Fund 119)**

This fund is used to account for restricted state and local forfeitures allocated to the Town. This fund is unbudgeted and is referenced here only, as it not required to be presented in this document.

I am pleased to submit to you the FY 2023/24 budget which was reviewed in summary at the June 12, 2023 Budget Workshop and in detail at the July 10, 2023 Budget Workshop. This document is scheduled for final adoption on September 20, 2023.

I would like to thank all Town department heads and their staff and especially the Finance Director who spent countless hours preparing and reviewing this budget. It is through their combined efforts that I am able to proudly present this budget document to the Town Council for your consideration. In addition, I want to express my sincere appreciation to the Mayor and Town Council for your vision, guidance and support in ensuring that the Town continues to operate in a proactive, progressive, and fiscally prudent and responsible manner.

Respectfully submitted,

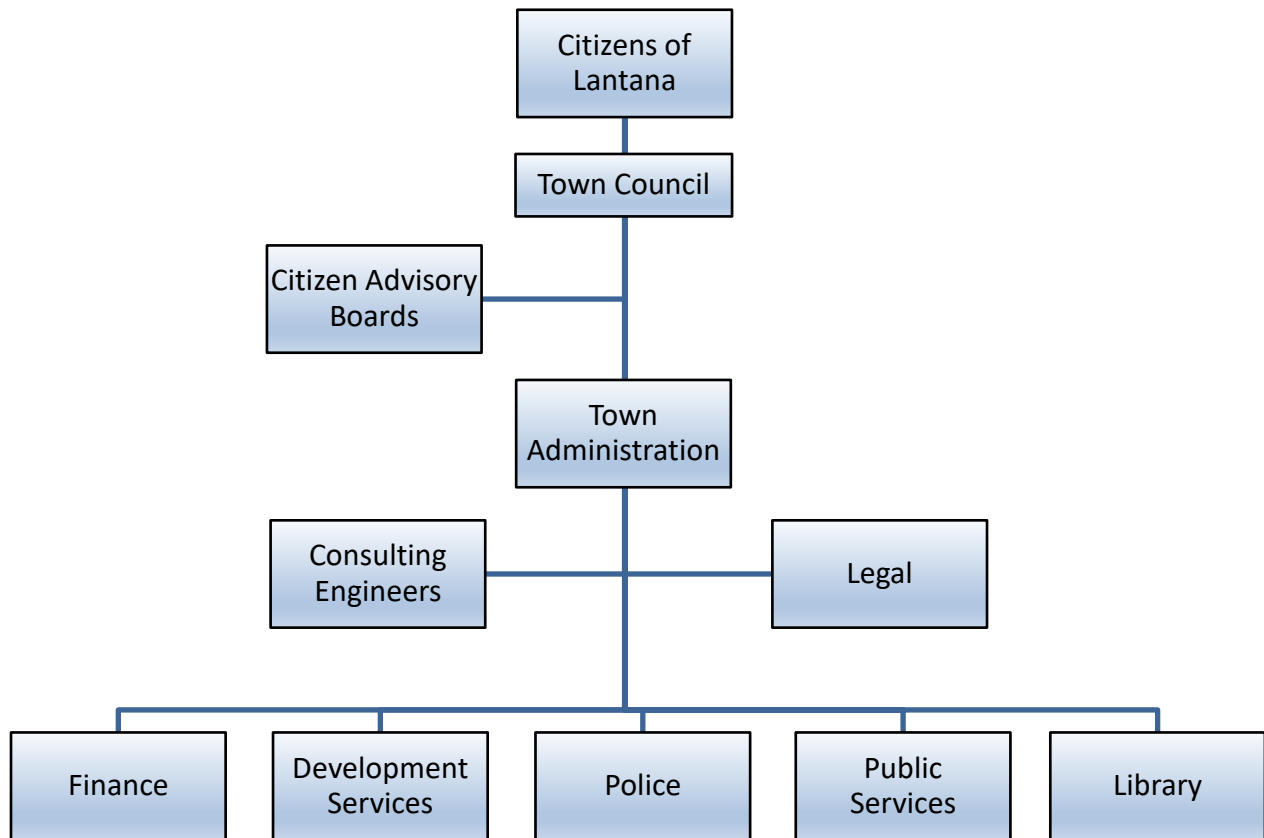


Brian K. Raducci  
Town Manager

# TOWN OF LANTANA

## FISCAL YEAR 2023/24

### ORGANIZATION CHART



Note: Fire/Rescue Services (Fire Station #37) are provided through a 10-year interlocal agreement with Palm Beach County that expires on December 31, 2027.

### MISSION STATEMENT

To preserve Lantana's small town atmosphere through responsible government and quality service.

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



# **INTRODUCTION**

## **Community Profile**

### **Location and Size**

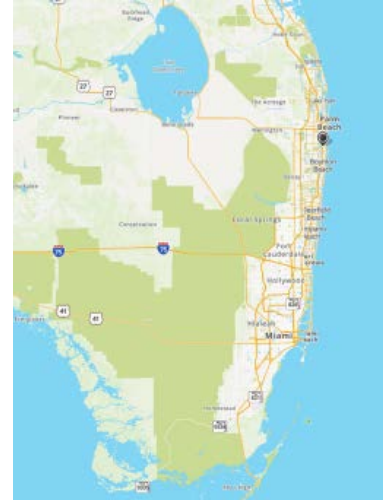
The Town of Lantana, Florida (Town) was originally incorporated in 1921 pursuant to Chapter 8998, Laws of Florida. It was re-incorporated in 1931 by Chapter 15302, Laws of Florida. The Town operates under a Council-Manager form of government and is governed by an elected Mayor and a four-member Town Council (Council), which appoints a Town Manager. The Town is a full-service municipality and provides the following services: public safety, recreation, sanitation, streets and roads, planning and zoning, water and sewer and general administrative services.

The Town is diverse both ethnically and economically and offers plenty of things to do including visiting our 8-acre 750-foot municipal beach.

The Town is a coastal community located in Palm Beach County (County). Although it is one (1) of the County's smallest communities, it is also one (1) of the oldest. The Town has a land area of 2.79 square miles and is home to 12,222 residents.

The Town is located about five (5) miles south of the City of West Palm Beach. The Town's corporate limits extend just west of I-95 and eastward to the Atlantic Ocean. Four (4) other municipalities and one (1) unincorporated area of the County border the Town. The County is located on the southeast coast of Florida and extends westward to Lake Okeechobee with a total 2,230 square miles, including 46 miles of frontage on the Atlantic Ocean and about 25 miles of frontage on Lake Okeechobee.

With I-95 serving as the Town's western boundary, you can get to Palm Beach International Airport in 13 minutes, downtown West Palm Beach in 17 minutes, Ft. Lauderdale in 36 minutes and Miami in one (1) hour. In addition, the Florida East Coast Railway (FEC) goes through the entire Town and the East Ocean Avenue Bridge goes over the Intracoastal Waterway connecting the mainland to Hypoluxo Island.



### **Town Facts:**

Location: Palm Beach County

Zip Code: 33462

Police Force (based on budgeted positions):  
34 Sworn Officers and 11.13 Civilians

Major Attribute: Proximity to West Palm Beach,  
Ft. Lauderdale and Miami

Number of Businesses: 1,172

### **Government Structure**

The Town's form of government, pursuant to its Charter, is a Council-Manager form of government. Under this form of government, the Council is the legislative branch of the government and the Town Manager is the executive branch of the government. The Council enacts Ordinances, the laws of the Town, adopts Resolutions authorizing actions on behalf of the Town, reviews plans for development and establishes the policies by which the Town is governed. The Town Manager is the Chief Executive Officer of the Town, overseeing the day-to-day operations, administering the Town's service providers, preparing long-range plans and implementing the policies established by the Council.

The Council is comprised of the Mayor and four (4) Councilmembers elected on a non-partisan basis for three (3) year overlapping terms. The Town Manager and the Town Attorney are appointed by the Town Council and the Town Manager is responsible for hiring all subordinate employees.

The Mayor is the ceremonial leader of the Town, the presiding officer at Council Meetings and is a voting member of the Council, with their vote having no more or less weight than that of any other Councilmember. While the leading political figure of the Town, the Mayor does not bear the responsibility nor has the authority of directing the day-to-day municipal activities. The Mayor executes all Ordinances and Resolutions, issues Proclamations on behalf of the Town, and represents the Town to other public and private entities. The position of Mayor is considered to be a “part-time” employee of the Town.

Town Councilmembers each have the same authority and ability to bring, discuss and vote on matters before the Council. The position of Councilmember is considered to be a “part-time” employee of the Town.

The Council is committed to providing quality municipal services at the lowest possible cost. The Town's operating departments include the Town Council, Town Administration (includes Town Attorney), Finance, Police, Development Services, Library and Public Services.

## **Budget Procedures and Process**

### **Budget System**

The Town utilizes an extensive process to create its budget. Each departmental section includes the following (if applicable):

- Primary Functions and Objectives
- Budget Summary
- Personnel Allocation Summary
- Organization Chart
- Performance Measures
- Budget Justifications

The Budget Summary provides two (2) years of actual expenditure details and a comparison of the current and coming year's budgeted expenditures. The Budgetary Process is intended to be very valuable in communicating with the Council and the Town's residents.

### **Basis of Budgeting**

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 Town expenditures.

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 31<sup>st</sup> 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 (1) proprietary fund, the Water and Sewer Utility Fund (Utility Fund). 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 30<sup>th</sup> 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.

### **Budgets and Budgetary Accounting**

State of Florida Statutes requires that all municipal governments establish budgetary systems and approve balanced annual operating budgets. The Council annually adopts an operating budget and appropriates funds for the General Fund and Special Revenue Funds, except for the Police Forfeiture Fund.

The procedures for establishing budgetary data are as follows:

By July 1<sup>st</sup> of each year, the Property Appraiser certifies the tax roll for the Town. The tax roll is used in formulating the proposed millage rate for the coming year. Thereafter, the following time table must be adhered to:

- Within 45 days the Town Manager must submit a proposed operating budget to the Council. The proposed budget includes expenditures and the means of financing them.
- Between 65-80 days from the date of certification (September 3<sup>rd</sup> – September 18<sup>th</sup>), the Town must hold a tentative budget and millage hearing. This hearing cannot be held sooner than ten (10) days following the mailing of notices by the Property Appraiser (August 24<sup>th</sup>).

- Within 15 days of the tentative budget and millage hearing (September 18<sup>th</sup> – September 30<sup>th</sup>), the Town must advertise a final hearing on the budget.
- Not less than two (2) or more than five (5) days after the advertisement (September 20<sup>th</sup> – October 8<sup>th</sup>), a final hearing adopting the budget and millage is held.
- Within three (3) days after the receipt of final value, the Finance Director completes form DR-422 and returns it to the Property Appraiser.
- Within 30 days of final millage and budget adoption, the Town must certify compliance with Section 200.065 and 200.068, Florida Statutes, to the Department of Revenue.

Budgets are adopted on the modified accrual basis of accounting, consistent with accounting principles generally accepted in the United States. All appropriations lapse at fiscal year-end unless encumbered or specifically designated to be carried forward to the subsequent year. Changes or amendments to the total budgeted expenditures, except as noted above for encumbrances and carry forwards, of the Town must be approved by the Council. The legal level of control is at the departmental level.

### **Budget Adoption**

The budget is approved via Resolution at two (2) public meetings held in September that are conducted by the Council. The adopted budget is integrated into the accounting software system effective October 1<sup>st</sup>.

### **Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as



they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes, franchise fees, other taxes, permits, fees and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period, if available. Revenues for expenditure driven grants are recognized when the qualifying expenditures are incurred and resources are available. All other revenue items are considered to be measurable and available only when cash is received by the Town.

### **Fund Structure**

The accounts of the Town are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with the finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The following governmental funds have annual appropriated budgets:

### **Government Fund Types**

The *General Fund (001)* is the primary operating fund of the Town and is used to account for all financial resources applicable to the general operations of the Town government, except those required to be accounted for in another fund.

Resources are derived primarily from ad valorem taxes, franchise fees, utility taxes, intergovernmental revenues and charges for services. Expenditures are incurred to provide and/or maintain general government, public safety, physical environment and cultural and recreational

activities.

*Special Revenue Funds* account for revenue sources that are legally restricted to expenditures of specific purposes (excluding pension trusts and major capital projects). Included in the budget are the following special revenue funds:

- Infrastructure Surtax Fund (103) – This fund is used to account for restricted funds designated by Florida Statutes for infrastructure expenditures.
- Police Education Fund (117) – This fund is used to account for restricted funds designated by Florida Statutes for training and education of law enforcement personnel.
- Grants Fund (121) – The Grants Fund is used to account for all financial resources applicable to grants awarded to the Town except for ARPA grants.
- Grants Fund – ARPA (123) – The ARPA Fund is used to account for all financial resources applicable to American Rescue Plan Act (ARPA) grants awarded to the Town.

The *Enterprise Fund* is used to account for operations that are financed and operated in a manner similar to a commercial enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of the revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Included in the budget is the following Enterprise Fund:

- Water and Sewer Fund (401) – This fund is used to account for the provision of water and sewer services to residents of the service area. All activities to provide such services are accounted for in this fund, including administration, generation, transmission, distribution, collection, pumping, treatment, disposal and customer service.

## **Funds Excluded from the Adopted Budget**

- Police Forfeiture Fund (119) – This fund is used to account for restricted state and local forfeitures allocated to the Town.

Additionally, the Town reports the following fund types:

Insurance Fund (501) – The fund is an Internal Service Fund that is used to account for insurance premiums and deductibles which are funded by other Town funds on a cost reimbursement basis.

Pension Trust Fund (601) – The Pension Trust Fund accounts for the activities of the Police Relief and Pension Fund, which accumulates resources for pension benefit payments to qualified employees.



## **Financial Management Policies**

The Town's financial policies, compiled below, set forth the basic framework for the overall fiscal management of the Town. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the Town Manager and Council. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the Town in the past and have helped maintain financial stability over the years. They are reviewed annually as a decision-making tool and to ensure their continued relevance in an ever-changing environment.

## **Operating Budget Policies**

1. 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.
2. The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
3. The budget will provide for funding of the Police Defined Benefit Retirement Plan based on the annual actuarial report.
4. The Town will maintain a budgetary control system to help it adhere to the budget.
5. 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 Councilmembers and department directors.
6. The Town will update expenditure projections for each fiscal year. Projections will include estimated operating costs of future capital improvements.
7. Where possible, the Town will integrate performance measurement, service level, and productivity indicators within the budget.
8. Enterprise Funds will be self-supporting for operating and capital expenses and receive no General Fund tax support.
9. The Town will seek state and federal funds that are available for capital projects.

## **Capital Improvement Program (CIP) Policies**

1. The Town will enact an annual capital improvement budget based on the multi-year CIP departmental request.
2. 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.
3. The Town will identify the estimated acquisition and operating costs and potential funding sources for each capital improvement project proposal before submittal to the Council for approval.

## Revenue Policies

1. The Town will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one (1) revenue source.
2. The Town will estimate its annual revenues by a conservative, objective and analytical process.
3. Annually, the Town will review direct costs of activities supported by user fees and consider such information when establishing user charges.
4. Non-recurring revenues will be used only to fund non-recurring expenditures.

## Investment Policies

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

## Fund Balance (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 \$3.3M committed fund balance that stems from:

- \$2.9M received in 1997 from the sale of Town property, and
- \$400,000 received in 2005 from insurance proceeds

## Fund Balance Definitions and Classifications

In the fund financial statements, governmental funds report non-spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The Town's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned or unassigned. The Town has established a policy for its use of unassigned fund balance amounts.

The Town can establish limitations on the use of fund balance as follows:

*Committed fund balance.* These amounts can only be used for the specific purposes determined by a formal action (Ordinance) of the Council, the Town's highest level of decision-making authority. Commitments may be changed or lifted only by the Council taking the same formal action (Ordinance) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

*Assigned fund balance.* Includes spendable fund balance amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. The Council has by resolution authorized the Town Manager to assign fund balance. This balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue fund are assigned for the purposes in accordance with the nature of their fund type.

Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the Town itself.

Additionally, the Town would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

## Minimum Level of Unassigned Policy

Unassigned fund balance is the residual classification for the General Fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within the General Fund. If, after the annual audit, prior committed or assigned fund balance causes the unassigned fund balance to fall below 25% of General Fund operating expenditures, the Town Manager will so advise the Council in order for the necessary action to be taken to restore the unassigned fund balance to 25% of General Fund

operating expenditures. The Town shall take action necessary to restore the unassigned fund balance to acceptable levels within two (2) years.

### **Accounting, Auditing and Financial Reporting Policies**

1. The accounting system will maintain records on a basis consistent with Generally Accepted Accounting Principles applicable to local government.
2. Quarterly and annual financial reports will present a summary of financial activity by major types of funds.
3. 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.

### **Financing Programs and Debt Administration**

The Town currently has no outstanding long-term debt issues.

#### **Debt Policy**

1. The Town will confine long-term borrowing to capital improvement projects.
2. 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.
3. Where possible, the Town will use revenue bonds instead of general obligation bonds.
4. The Town will follow a policy of full disclosure on every financial report and bond prospectus.
5. The Town will utilize the form of borrowing that is most cost effective, including not just interest expense, but all costs, including upfront costs, administrative and legal expenses and reserve requirements.

#### **Debt Limit**

The State of Florida has no statutory limit on debt obligations; therefore, the Town has not developed a debt limit policy. Although the Town has not established a debt policy, the Town has limited its borrowing to prudent levels that are able to be satisfied with existing revenue and cash flow projections. The Town utilizes debt financing on large expenditures for capital projects or purchases that may be depreciated over their useful lives. By

using debt financing, the cost of the expenditure is amortized over its useful life allowing the expenditure to be matched against revenue streams from those receiving the benefits.

When establishing debt, there are a number of factors that must be considered in the process. These factors include the long-term needs of the Town and the available resources to repay the debt. There are different ways for a Town to achieve debt financing. The Town may obtain a bank loan, issue special revenue bonds or ask the residents to approve a ballot item authorizing the issuance of general obligation bonds. The Council considers the asset's useful life and current economic conditions, to determine the appropriate type of financing instrument.

### **Deposits and Investments**

#### **Deposits**

All of the Town's deposits are held in qualified public depositories pursuant to State of Florida Statutes, Chapter 280, Florida Security for Public Deposits Act. Under the Act, every qualified public depository shall deposit with the Treasurer eligible collateral of the depository to be held subject to his or her order. The Treasurer, by rule, shall establish minimum required collateral pledging levels. The pledging level may range from 25% to 125% of the average monthly balance of public deposits depending upon the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution. Any potential losses to public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

#### **Investments**

The Town has adopted an investment policy in accordance with Florida Statutes to establish guidelines for the efficient management of its cash reserves. The Town is authorized to invest in obligations of the U.S. Treasury, its agencies and instrumentalities, certificates of deposit, the State Board of Administration investment pool, any intergovernmental investment pools authorized pursuant to Chapter 163 of the Florida Statutes, SEC registered money market funds with the highest credit quality rating from a nationally

recognized rating agency, and securities of any interest in any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, provided that the portfolio is limited to obligations of the U.S. government, its agencies and instrumentalities and to repurchase agreements fully collateralized by such U.S. government obligations and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

### **Purchasing Policy and Administration**

The purchasing process involves the act and function of responsibility for the acquisition of equipment, materials, supplies and services arriving at a fair and reasonable price and terms, preparing the contract or purchase order, and following up to ensure timely delivery. Our goal is to promote the Town's best interest through planning, evaluation and selection of vendors in order to obtain cost effective and efficient goods and services. The Finance Department reviews all purchasing activities in a manner that is conducive to building and maintaining a professional relationship with vendors while buying the goods and services required at the lowest possible cost to the Town.

1. 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.
2. Purchases will be made in an impartial, economical, competitive, efficient and transparent manner.
3. 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.

### **Purchasing Guidelines**

#### **Sec. 7.5-28. Purchases up to \$5,000**

Department directors have authorization to purchase goods and services which are up to five thousand dollars (\$5,000.00), for a single purchase, subject to a valid, current appropriation for the

item(s) to be purchased. Payment for the goods and services shall be made using a purchase order when applicable, check request form or purchasing card, up to authorized limits, for purchases up to five thousand dollars (\$5,000.00), unless the item is a capital asset. All purchases of capital assets require a purchase order with the exception of ancillary purchases that make up the capital asset and cost less than one thousand dollars (\$1,000.00). The procurement requirements shall not be artificially divided so as to constitute a small purchase.

#### **Sec. 7.5-26. Purchases over \$5,000 and up to \$10,000**

In addition to the requirements in section 7.5-28, purchases over five thousand dollars (\$5,000.00) and up to ten thousand (\$10,000.00) must have three (3) written price quotations and written authorization of the finance director, or designee in the form of a purchase order. The quotations must be forwarded to the finance department prior to approval of the purchase order. However, if Town staff are unable to obtain at least three (3) written price quotations due vendor disinterest or non-responsiveness, documentation of contact shall be provided to the Finance Department and the lowest of the remaining written quotations shall be acceptable.

#### **Sec. 7.5-25. Purchases over \$10,000 and up to \$25,000; purchases over \$25,000**

Purchases over ten thousand dollars (\$10,000.00) up to fifteen thousand dollars (\$15,000.00) require the approval of the town manager or the finance director or their designee. Purchases over fifteen thousand dollars (\$15,000.00) and up to twenty-five thousand dollars (\$25,000.00) require the approval of the town manager and the finance director or their designees. Purchases over twenty-five thousand dollars (\$25,000.00) require the approval of the town council either by inclusion in the adopted fiscal year budget, by resolution and budget transfer/amendment to appropriate the funds, or by specific approval at a regular or special town council meeting, with the exception of those items listed in section 7.5-30(a),(b), (d)-(h), and (k). Items listed at section 7.5-30(c) "piggy-back bids", (i) "sole source" (j) "services involving special skill", (k) "legal services", and (l) "emergency purchases" are exempt from bidding but, must still be approved by the town council if over twenty-five thousand dollars (\$25,000.00), except subsection (k). The requesting department director or designee must have



obtained three (3) written price quotations before proceeding with the approval process. However, if Town staff are unable to obtain at least three (3) written price quotations due to vendor disinterest or non-responsiveness, documentation of contact shall be provided to the Finance Department and the lowest of the remaining written quotations shall be acceptable. After receiving town council approval, if required, the requesting department director or designee shall be responsible to follow the purchase order procedures contained in this chapter.

### **Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. The Town is also covered by Florida Statutes under the Doctrine of Sovereign Immunity which effectively limits the amount of liability of municipalities to individual claims of \$200,000/\$300,000 for all claims relating to the same accident. There were no changes in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage in the last four (4) years.



# TOWN OF LANTANA

## DEMOGRAPHICS AND MISCELLANEOUS STATISTICS

### FISCAL YEAR 2023/24

Date of Incorporation:

- originally incorporated in 1921 pursuant to Chapter 8998, Laws of Florida.
- re-incorporated in 1931 by Chapter 15302, Laws of Florida.

Form of Government: Council-Manager

Area: 2.79 Square Miles

Population per State Estimate<sup>(1)</sup>: 12,222

#### Demographics<sup>(2)</sup>

Population Information			
Race and Hispanic Origin		Age and Sex	
White alone	63.4%	Persons under 5	3.2%
Black or African American alone	29.0%	Persons under 18	14.7%
Asian alone	0.2%	Persons 65 years and over	19.1%
Two (2) or More Races	4.5%	Female persons	45.1%
Other - Unidentified	2.9%		
<b>Total</b>	<b>100.0%</b>		
Hispanic or Latino	20.7%		

Housing	
Owner-occupied housing unit rate, 2017-2021	56.7%
Median value of owner-occupied housing units, 2017-2021	\$ 260,700
Median selected monthly owner costs -with a mortgage, 2017-2021	\$ 1,821
Median selected monthly owner costs -without a mortgage, 2017-2021	\$ 548
Median gross rent, 2017-2021	\$ 1,335

Education	
High school graduate or higher, percent of persons age 25 years+, 2017-2021	86.2%
Bachelor's degree or higher, percent of persons age 25 years+, 2017-2021	22.1%

Income and Poverty	
Median household income (in 2021 dollars), 2017-2021	\$ 57,683
Per capita income in past 12 months (in 2021 dollars), 2017-2021	\$ 41,595
Persons in poverty, percent	11.6%

<sup>(2)</sup> Source: United States Census Bureau

Full-Time Employees (budgeted): 104.00

Part-Time Employees (budgeted): 6.48

Police Stations: 1

Fire Stations – Station #37<sup>(3)</sup>: 1

Public Recreation Centers: 1

Public Parks: 11

Area schools that service our community:

Public Elementary School 1

Public Middle School 1

Public High Schools 2

Public Charter School (K-12) 1

#### Legend:

<sup>(1)</sup> University of Florida, Bureau of Economic and Business Research. Population is an estimate as of April 1, 2023

<sup>(2)</sup> U.S. Census Bureau

<sup>(3)</sup> Operated by Palm Beach County Fire/Rescue

**TOWN OF LANTANA**  
**BUDGET TIMETABLE**  
**FISCAL YEAR 2023/24**

<b>TASK</b>	<b>DATE (2023)</b>
Distribute budget instructions	March 31
Departments prepare budget materials	April 3 – April 28
Vehicle CIP meeting	April 20 at 2:00 p.m.
Departments email all budget, personnel requests and completed CIP forms to Town Manager and Finance Director	April 28
Departments meet with Town Manager to discuss budgets (including CIPs) <ul style="list-style-type: none"> <li>• Library</li> <li>• Public Services</li> <li>• Finance</li> <li>• Administration</li> <li>• Police</li> <li>• Development Services</li> </ul>	May 16 – 18
Budget provided to Town Council	June 6
1 <sup>st</sup> Town Council Budget Workshop	June 12
2 <sup>nd</sup> Town Council Budget Workshop	July 10
Staff adjusts budget to Town Council's direction	June 13 – August 31
Certification of taxable value provided by Property Appraiser	July 1
Town Council adopts tentative millage rate	July 10
1 <sup>st</sup> Public Budget Hearing	September 11
2 <sup>nd</sup> Public Budget Hearing	September 20
New budget year begins	October 1

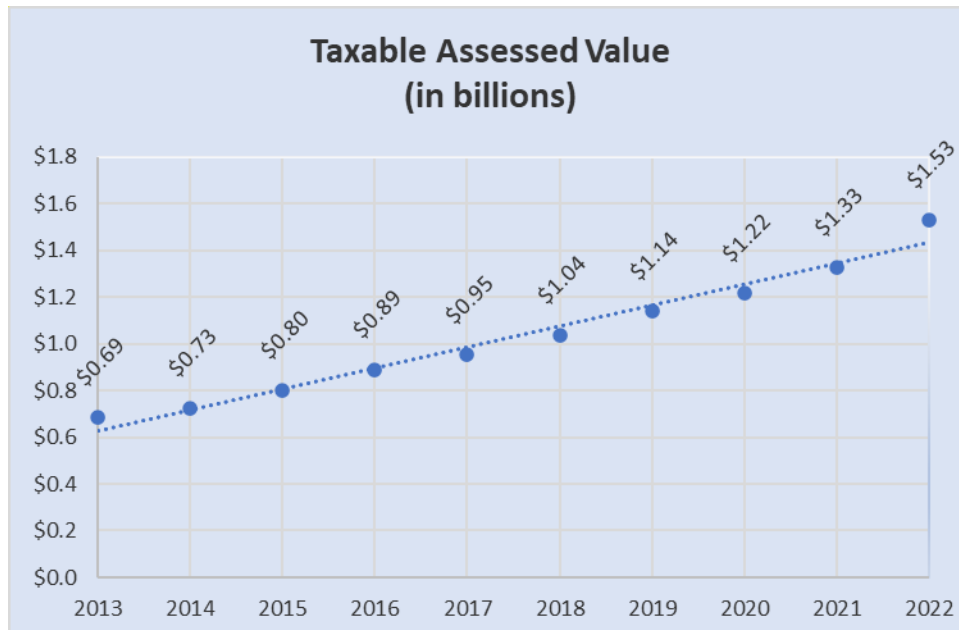


## TOWN OF LANTANA ASSESSED VALUE INFORMATION (LAST TEN FISCAL YEARS)

Fiscal Year Ended September 30,	Tax Roll Year	Assessed Values		Total Taxable Assessed Value	Total Direct Tax Rate
		Real Property	Personal Property		
2014	2013	647,132,006	38,872,232	686,004,238	3.2395
2015	2014	683,142,716	42,129,528	725,272,244	3.2395
2016	2015	757,505,897	43,362,825	800,868,722	3.2395
2017	2016	846,039,655	43,826,976	889,866,631	3.2395
2018	2017	916,809,816	34,560,485	951,370,301	3.5000
2019	2018	996,744,038	39,721,673	1,036,465,711	3.5000
2020	2019	1,094,972,214	44,078,805	1,139,051,019	3.5000
2021	2020	1,171,850,463	44,374,058	1,216,224,521	3.5000
2022	2021	1,277,609,480	49,797,026	1,327,406,506	3.5000
<b>2023</b>	<b>2022</b>	<b>1,474,798,915</b>	<b>56,937,489</b>	<b>1,531,436,404</b>	<b>3.7500</b>

Note: Property in the Town is re-assessed each year. Property is assessed at actual value; therefore the assessed values are equal to actual value. Tax rates are per \$1,000 of assessed value.

Source: Palm Beach County Property Appraiser's Office.



# TOWN OF LANTANA

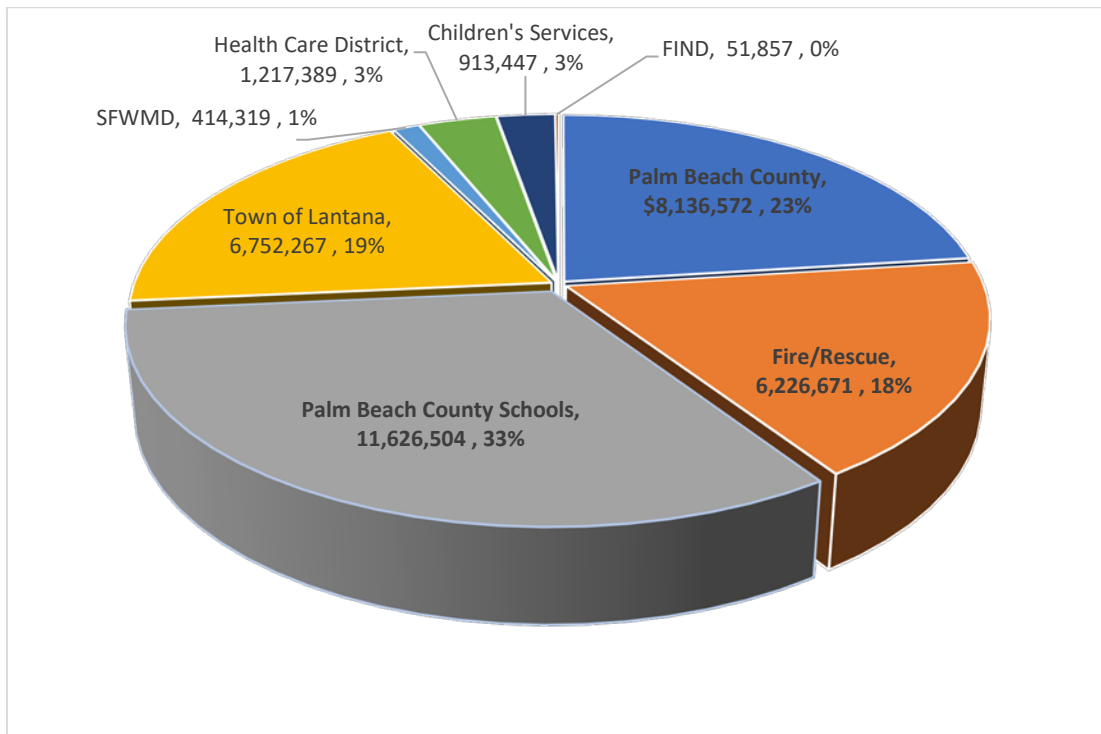
## WHERE DO YOUR TAX DOLLARS GO?

### BASED ON FISCAL YEAR 2023/24 PROPOSED MILLAGE RATES

Using the Town's total taxable value for FY 2023/24 of \$1,800,604,585, the table and pie chart below illustrate the approximate total levy of \$35,339,026 for all Town of Lantana taxpayers and how the funds are allocated across the various taxing authorities.

Please note that Florida Inland Navigation District's actual percentage is 0.15% of the total which rounds down to zero.

Taxing Authorities	Property Tax Proceeds	Tax Rate per \$1,000	% of BUDGET
Palm Beach County	\$ 8,136,572	4.5188	23.02%
Fire/Rescue	6,226,671	3.4581	17.62%
Palm Beach County Schools	11,626,504	6.4570	32.90%
<b>Town of Lantana</b>	<b>6,752,267</b>	<b>3.7500</b>	<b>19.11%</b>
South Florida Water Management District (SFWMD)	414,319	0.2301	1.17%
Health Care District	1,217,389	0.6761	3.44%
Children's Services	913,447	0.5073	2.58%
Florida Inland Navigation District (FIND)	51,857	0.0288	0.15%
<b>Total Millage</b>	<b>\$ 35,339,026</b>	<b>19.6262</b>	<b>100.00%</b>



**TOWN OF LANTANA**  
**WHERE DO YOUR TAX DOLLARS GO?**  
**BASED ON FISCAL YEAR 2023/24 PROPOSED MILLAGE RATES**  
**(Continued)**

Below are three (3) comparisons for a property with a taxable value of \$100,000, \$200,000 and \$300,000, respectively.

**TAX BILL COMPARISON: \$100,000 Taxable Value**  
**BASED ON 2024 PROPOSED MILLAGE RATES**

<b>Taxing Authorities</b>	<b>Taxable Value</b>	<b>Tax Rate per \$1,000</b>	<b>Total Tax</b>
Palm Beach County	\$ 100,000	4.5188	\$ 452
Fire/Rescue	100,000	3.4581	346
Palm Beach County Schools	100,000	6.4570	646
<b>Town of Lantana</b>	<b>100,000</b>	<b>3.7500</b>	<b>375</b>
South Florida Water Management District (SFWMD)	100,000	0.2301	23
Health Care District	100,000	0.6761	68
Children's Services	100,000	0.5073	51
Florida Inland Navigation District (FIND)	100,000	0.0288	3
<b>Total Millage</b>	<b>\$ 100,000</b>	<b>19.6262</b>	<b>\$ 1,964</b>

**TAX BILL COMPARISON: \$200,000 Taxable Value**  
**BASED ON 2024 PROPOSED MILLAGE RATES**

<b>Taxing Authorities</b>	<b>Taxable Value</b>	<b>Tax Rate per \$1,000</b>	<b>Total Tax</b>
Palm Beach County	\$ 200,000	4.5188	\$ 904
Fire/Rescue	200,000	3.4581	692
Palm Beach County Schools	200,000	6.4570	1,291
<b>Town of Lantana</b>	<b>200,000</b>	<b>3.7500</b>	<b>750</b>
South Florida Water Management District (SFWMD)	200,000	0.2301	46
Health Care District	200,000	0.6761	135
Children's Services	200,000	0.5073	101
Florida Inland Navigation District (FIND)	200,000	0.0288	6
<b>Total Millage</b>	<b>\$ 200,000</b>	<b>19.6262</b>	<b>\$ 3,925</b>

**TAX BILL COMPARISON: \$300,000 Taxable Value**  
**BASED ON 2024 PROPOSED MILLAGE RATES**

<b>Taxing Authorities</b>	<b>Taxable Value</b>	<b>Tax Rate per \$1,000</b>	<b>Total Tax</b>
Palm Beach County	\$ 300,000	4.5188	\$ 1,356
Fire/Rescue	300,000	3.4581	1,037
Palm Beach County Schools	300,000	6.4570	1,937
<b>Town of Lantana</b>	<b>300,000</b>	<b>3.7500</b>	<b>1,125</b>
South Florida Water Management District (SFWMD)	300,000	0.2301	69
Health Care District	300,000	0.6761	203
Children's Services	300,000	0.5073	152
Florida Inland Navigation District (FIND)	300,000	0.0288	9
<b>Total Millage</b>	<b>\$ 300,000</b>	<b>19.6262</b>	<b>\$ 5,888</b>

**PALM BEACH COUNTY**  
**2023 PROPOSED MILLAGE RATES**  
**BASED ON FISCAL YEAR 2023/24**

The table below compares the proposed tax rates of the municipalities located within Palm Beach County for FY 2023/24:

Taxing District Codes	County or Municipality	Total Tax Rate
00071 - 00076	Unincorporated	16.4361
00111 - 00116	Unincorporated	16.4361
00141 - 00141	Unincorporated	16.5179
00164 - 00165	Unincorporated	17.5161
00173 - 00176	Unincorporated	16.4361
00191 - 00197	Unincorporated	16.4361
00202 - 00207	Unincorporated	16.4361
00221 - 00227	Unincorporated	16.4361
00283 - 00357	Unincorporated	16.4361
00361 - 00366	Unincorporated	16.4361
00591 - 00596	Unincorporated	16.4361
00601 - 00606	Unincorporated	16.4361
02983 - 02983	Atlantis	20.3880
04486 - 04486	Belle Glade	22.9780
06154 - 06155	Boca Raton	17.1764
06625 - 06625	Boca Raton	16.0964
08983 - 08987	Boynton Beach	20.2681
09984 - 09984	Briny Breezes	16.7280
10522 - 10523	Cloud Lake	16.4361
12983 - 12987	Delray Beach	18.9163
14522 - 14523	Glenridge	16.4361
18982 - 18986	Greenacres	19.2780
20984 - 20984	Gulf Stream	16.0905
22482 - 22487	Haverhill	20.7861
24984 - 24984	Highland Beach	16.0056
26984 - 26987	Hypoluxo	16.1780
28471 - 28471	Juno Beach	18.3374
30571 - 30571	Jupiter	17.3701

Taxing District Codes	County or Municipality	Total Tax Rate
32461 - 32461	Jupiter Inlet Beach Colony	18.7198
34523 - 34523	Lake Clarke Shores	22.7159
36501 - 36507	Lake Park	21.2236
38452 - 38457	Lake Worth	22.2907
40533 - 40537	Lantana	19.6262
41486 - 41486	Loxahatchee Groves	19.4361
42984 - 42984	Manalapan	15.4181
44407 - 44407	Mangonia Park	22.8780
46984 - 46984	Ocean Ridge	18.5152
48486 - 48486	Pahokee	22.9780
50411 - 50447	Town of Palm Beach	15.1113
52401 - 52407	Palm Beach Gardens	18.1480
52461 - 52461	Palm Beach Gardens	18.2298
52981 - 52981	Palm Beach Gardens	18.1480
54401 - 54401	Palm Beach Shores	19.7570
56401 - 56407	Riviera Beach	20.7681
58486 - 58486	South Bay	22.7450
60461 - 60461	Tequesta	19.6888
62524 - 62524	South Palm Beach	19.8891
66983 - 66984	Village of Golf	18.9633
68401 - 68401	North Palm Beach	19.4181
70452 - 70453	Palm Springs	19.6081
72486 - 72486	Royal Palm Beach	18.3561
73482 - 73486	Wellington	18.9061
74402 - 74407	West Palm Beach	20.6187
74982 - 74983	West Palm Beach	20.6187
77486 - 77486	Westlake	21.5361
84407 - 84407	West Palm Beach - DDA	22.6187
88984 - 88987	Delray Beach - DDA	19.9163

Source: Palm Beach County Office of the Property Appraiser  
[https://www.pbcgov.org/papa/pdf/taxroll/2023\\_Proposed\\_Millage\\_Rates\\_Total\\_Levy.pdf](https://www.pbcgov.org/papa/pdf/taxroll/2023_Proposed_Millage_Rates_Total_Levy.pdf)

# TOWN OF LANTANA

## FISCAL YEAR 2023/24

### COMPARATIVE PERSONNEL SUMMARY (3 – Year Presentation)

DEPARTMENT	ACTUAL FY 2021/22	ACTUAL FY 2022/23	PROPOSED FY 2023/24
Town Council	5.00	5.00	5.00
Town Administration	3.50	3.00	3.00
Finance Department	11.00	11.00	11.00
Police Department	44.13	44.13	45.13
Development Services Department	11.00	11.00	11.00
Library Department	2.75	2.55	3.25
Public Services Department	31.72	32.10	32.10
<b>Total</b>	<b>109.10</b>	<b>108.78</b>	<b>110.48</b>
Full-time	100.00	102.00	104.00
Part-time	9.10	6.78	6.48
<b>Total</b>	<b>109.10</b>	<b>108.78</b>	<b>110.48</b>

### PRIVATIZED/CONTRACTED TOWN SERVICES

- Auctioning Services for Town Surplus Property
- Building Plan Review and Inspection Services
- Deck/Dock Repair
- Engineering Services
- External Auditing Services
- Fire/Rescue Services (Fire Station #37)  
(through a 10-year interlocal agreement with Palm Beach County that expires on December 31, 2027)
- Fuel Acquisition
- Insurance Coverages for Health, Dental, General Liability, Workers' Compensation and Property/Casualty Insurance Premiums
- Planning Services
- Recreation Programming, Sports and Special Events
- Road, Right-of-Way (ROW), Building, Park and Median Maintenance
- Sewer Line and Lift Station Cleaning
- Town Attorney and Legal Services
- Traffic Engineering Services
- Trash/Recycling Collection
- Utility Locates
- Vehicle Maintenance
- Waste Oil Removal
- Wastewater Processing
- Water Testing

## TOWN OF LANTANA

### TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2022/23

(Continued)

The Town of Lantana is very proud of the high-quality customer service that we provide to the community. In the recent past, the Town has increased its commitment to operate the Town in a very progressive and proactive manner, all while preserving its small-town atmosphere that has been at the core of the Town's fabric for over a century. Below you will find a comprehensive summary of the many accomplishments regarding our community events, priorities and goals, grants, etc. that we have achieved/received throughout FY 2022/23.

#### Community Special Events Program

The Town strives to provide unique experiences for its residents and tourists by offering a special events program – “**Enjoy Lantana!**” which has continued to be very successful throughout the past year. Such events included the following:

- 10/28/2022 – the Haunted Nature Preserve Event returned to its pre-pandemic status and was enjoyed by more than 500 patrons
- 11/11/2022 – the 2<sup>nd</sup> annual Veterans Day Ceremony was held in the Town's Council Chambers
- 12/09/2022 – the combined Winterfest and Tree and Menorah Lighting Ceremony was held at the newly decorated Town Center area
- 01/06/2023, 03/24/2023 – Drive-In Movie Nights were held at Lantana Sports Park
- 03/04/2023 – the Farm Share Event located at the Lantana Sports Park assisted over 415 households in need
- 03/18/2023 – the 2<sup>nd</sup> annual Barefoot Mailman Family Beach Day was held at Lantana Municipal Beach
- 04/08/2023 – the Eggstravaganza Egg Hunt was held at Maddock Park
- 04/22/2023 – the Lantana Beach Clean-up was held at Lantana Municipal Beach
- 04/27/2023 – the Town celebrated its annual Arbor Day Tree Planting event at the Library
- 07/04/2023 – the Town held its annual July 4<sup>th</sup> celebration at Bicentennial Park

#### Meeting our FY 2022/23 Budget Priorities/Goals and Action Plans

The Town's administration and departments take great pride in meeting their prioritized goals and objectives in a timely manner. Due to certain environmental factors and conditions beyond our control (i.e., supply chain issues) and the complexity of these projects, in some cases, projects may continue beyond the fiscal year in which they are scheduled. We appreciate your patience and understanding.

#### *Maintain infrastructure*

- 09/12/2022 – the Town Council awarded a Stormwater Pump Station contract to control the water level and to reduce the likelihood of street flooding in the Sea Pines area
- 11/09/2022 – 11/10/2022, the Town experienced impacts from Hurricane Nicole (i.e., storm surge and the unusually high tide which caused normally dry areas near the coast to flood) which resulted in damage to our community (i.e., Lantana Municipal Beach staircases, seawall and the delay of the Dune Restoration Project)
- 11/14/2022 – the Town Council authorized engineering services for the design, permitting and bidding assistance for the Broadway Water Main Improvement Project
- 12/12/2022 – the Town Council approved the development of a Master Plan that will include a comprehensive analysis of the Town's potable water distribution system, wastewater collection and transmission system, roadway, seawalls, parks and recreation facilities and stormwater system that will result in recommendations for our Capital Improvement Projects (CIP)
- 12/12/2022 – the Town Council awarded a contract to for the W Pine Street Watermain Replacement at the Florida East Coast (FEC) Railway Crossing
- 01/31/2023 – construction work began on the E Lantana Rd Improvement Project
- 02/15/2023 – the Town's engineer finalized their study and recommendations pertaining to areas

**TOWN OF LANTANA**  
**TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2022/23**  
**(Continued)**

- of Hypoluxo Island that are prone to flooding during periods of intense rainfall and/or high tides
- 03/13/2023 – the Town Council awarded a contract to repave Town roads
- 03/13/2023 – the Town Council authorized payment to the Florida East Coast (FEC) Railway for the W Central Blvd crossing upgrades
- 03/27/2023 – the Town Council awarded contracts for Wastewater Gravity Lines and Stormwater Pipe Lining Services and Manhole Rehabilitation
- 06/12/2023 – the Town Council awarded a contract for Filter Media Replacement and Water Treatment Plant (WTP) improvements
- 08/14/2023 – the Town Council awarded an Interlocal Agreement with the City of Lake Worth Beach for an emergency use watermain interconnection
- To date, more than \$4.6 million worth of ARPA funds have been committed for various projects, leaving nearly \$1.7 million for other projects (TBD).

*Continue beautification projects*

- 04/06/2023 – The Town held a Railroad Corridor Informational Workshop for the community to discuss the FEC's potential closing of the W Pine St railroad crossing in exchange for substantial safety enhancements and infrastructure type improvements along the Town's entire railroad corridor

*Responsible development*

- 09/12/2022 – the Town Council adopted Ordinance No. O-08-2022, amending Chapter 21 of the Town Code of Ordinances at Article IV – Water Conservation and Regulation, which modified the implementation of mandatory year-round landscape irrigation conservation measures
- Town Staff reviewed multiple potential Developer proposals for the redevelopment of the Kmart/Winn Dixie property, providing clear and concise feedback on the Town's vision for the site
- 07/24/2023 – the Town Council approved the Townwide Master Plan

*How to attract/retain valuable employees*

- Provide a safe, family-friendly work environment and offer a competitive salary and benefit package that is commensurate with the position's responsibilities and with that of our neighboring municipalities
- The Employee Committee plans, organizes and implements employee-related activities
- The Town values our employees and is committed to providing high-quality customer service and as a result, continues to provide funding to ensure that the staff has the necessary professional training to meet the challenges of their respective position

*Continue to attract businesses*

- The Development Services Department continues to assist new business ventures by encouraging them to reach out to the Department early so that business owners can determine if various permits are needed and to prevent frustration and unnecessary delays from occurring
- The Development Services Department is available to guide businesses through every step of the Town's processes and requirements
- Granting permit extensions where work remains in an "Active Progress" (i.e., shall be considered to be in active progress when the permit has received an approved inspection within 6 months)
- The Town works closely with the Greater Lantana Chamber of Commerce in order to attract and improve business opportunities for our community



**TOWN OF LANTANA**  
**TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2022/23**  
**(Continued)**

*Promote community engagement*

- 01/19/2023 – staff made a site visit to the Miami Parking Authority to look at their facilities, command center and the wireless parking system that they primarily use to collect parking fees (processed over the phone) and to determine if a similar system might fit our Town's needs
- 03/07/2023 – 03/08/2023, members of our Town Council and the Town Manager traveled to our State Capitol in Tallahassee for Palm Beach County Day, thus providing an incredible networking opportunity to observe our Legislative process in person, meet with members of our lobbying firm – Ballard Partners and with Senator Bobby Powell Jr. and Representative Mike Caruso to discuss the opportunity of gaining their support to fund the Town's current State Appropriation Requests
- 04/10/2023 – the Town Council approved the Traffic Calming Policy and Guidelines as proposed by the Town's traffic engineers
- 04/21/2023 – The town held a Visioning Session Workshop at Finland House in preparation for the upcoming FY 2023/24 Budget

*Continue to support Library*

- 02/22/2023 and 03/11/2023 – Library held its ribbon cutting ceremony and a Family Fun Day, respectively
- Temporarily upgraded a part-time Library Assistant position to a full-time Librarian position in response to the increase in the demand for services and to enhance employee safety at the newly renovated facility

*Dune Restoration Project*

- 07/18/2023, the Town of Lantana was informed by the Town of Palm Beach's Coastal Program Manager that their Town Council had decided to delay beginning the Dune Restoration Project until at least November 2024 so that other capital improvement projects could be completed first. As a result, the Town of Lantana will continue to work closely with the Towns of Palm Beach and South Palm Beach so that this project may resume as soon as it becomes feasible to do so.

*Install ADA accessible ramp*

- Ramp design to be evaluated

*Enhance Public Safety with state-of-the-art technology*

- Installed bi-directional antennas inside the Police Department to provide for interoperability radio communication
- Installed 16 License Plate Reader (LPR) camera systems at pre-determined locations throughout the Town
- Installed LPR cameras in all road patrol vehicles that is integrated with the Body-Worn Camera Program
- Purchased law enforcement equipment using ARPA funding in the amount of \$55k

Grants Received

- ✓ 07/25/2022 – the Town Council approved awarding a \$67k contract to perform Phase I of the Maddock Park Improvements Project that was funded through the FY 2021/22 CDBG; the related work was substantially completed in March 2023
- ✓ 09/12/2022 – the Town Council approved entering into an agreement with Palm Beach County for the FY 2022/23 CDBG for Phase II of the Maddock Park Improvements Project (Dog Park) in the amount of \$56k; 03/27/2023 – the Town Council approved a contract to complete the project



**TOWN OF LANTANA**  
**TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2022/23**  
**(Continued)**

- ✓ 10/24/2022 – the Town Council approved entering into an agreement with the Florida Department of Economic Opportunity to fund our \$62k grant proposal for the Stormwater Drainage System and Future Needs Analysis
- ✓ 02/22/2023 – the Town received notification from the Resilient Florida Program that our grant application had been included in the FY 2022/23 Resilient Florida Program Planning Grant Awards for \$167k to conduct an Asset Inventory and Ocean Ave Vulnerability Assessment
- ✓ 12/24/2022 – the Town was notified by Congresswoman Lois Frankel's Office that the Community Project Funding request for \$1.2M for watermain replacement was included in the final bill passed by the House and Senate and signed by the President
- ✓ 05/10/2023 – the Town was informed by our Lobbyist that our \$1.2M for a Watermain Replacement Project was included in the State's FY 2023-2024 Budget which was passed by the Legislature and subsequently signed by the Governor on 06/15/2023.

Each of the Town's departments play a vital role in its ability to meet the established Budget Priorities/Goals and Action Plans as is evidenced below:

Town Administration

- ✓ Entered into an agreement with Ballard Partners for a Town Lobbyist
- ✓ Implemented a mass emergency notification system called CodeRED to send emergency and non-emergency messages to residents by phone, email and text
- ✓ Implemented an agenda and meeting software solution through a piggyback agreement with Granicus, LLC, to automate and streamline the creation of the Town's public meeting agendas and minutes, publish them in an ADA-accessible format, and live-stream the meetings
- ✓ 03/14/2023 – at the direction of the Town Council, prepared the referendum language and related educational information pertaining to a proposed amendment to Article V., Section 4 of the Town Charter that changed the method of the council election from a majority vote to a plurality vote
- ✓ Produced the monthly Town Manager Report
- ✓ Produced the Town calendar and other information
- ✓ Implemented the use and training of Automated External Defibrillators (AEDs) throughout Town facilities and that of CPR as well

Finance Department

- ✓ Performed various comparative compensation surveys, aiding in the development of the Town's classification and compensation structure
- ✓ Expedited the hiring process, successfully reducing the time taken to fill open positions (21 new hires in the last 12 months)
- ✓ Modernized record-keeping by converting employee files into a digital format
- ✓ Collaborated with departmental leaders to address employee relations matters, including participation in formulating and implementing collective bargaining agreements
- ✓ Liaised with legal counsel on matters concerning liability, workers' compensation and labor relations claims
- ✓ Administered the Town's insurance policies
- ✓ Oversaw employment relations to guarantee adherence to labor regulations
- ✓ Chaired the Safety Committee, promoting a safe and secure work environment
- ✓ Prepared the FY 2021/22 Annual Comprehensive Financial Report (ACFR) with an unmodified ("clean") opinion from the Town's auditors
- ✓ Received the annual Certificate of Achievement for Excellence in Financial Reporting for the ACFR for the Fiscal Year Ended 09/30/2021

**TOWN OF LANTANA**  
**TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2022/23**  
**(Continued)**

- ✓ Enhanced network security by implementing KnowBe4 Phish Alert button on all users' Outlook, allowing for quick isolation of suspected malicious emails
- ✓ Migrated the Public Services and Library Departments internet access to the County's internet fiber system with zero installation costs and reducing the annual service costs by half
- ✓ Updated the Town's Information Technology Standard Operation Procedures to follow the National Institute of Standards and Technology (NIST) standards, where applicable
- ✓ Prepared and migrated the Police Department's software system and data to new servers

Police Department

- ✓ Continued mentoring 18 participants in the Explorer/Cadet Program who assist the Town with various Town events and who continued to compete in local and statewide competitions
- ✓ Officers assigned to the Town of Hypoluxo continue to attend HOA and Town Council meetings
- ✓ Coordinated with the Drug Enforcement Agency (DEA) for the drug disposal program
- ✓ Completion of the Police Department "Hardening Project" to include installation of the back-up generator
- ✓ Completion of upgraded communications center equipment
- ✓ Executed several search warrants for narcotics related activity in various residential areas, thus increasing the quality of life for those in these communities
- ✓ Marine Unit participated in Manatee Grant from November 2022 through March 2023, educating boaters on vessel safety so as to avoid contact with threatened marine mammals

Development Services Department

- ✓ The Code Enforcement Division personnel retained certification for issuing parking violations and provided approximately 700 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 and engineers to discuss traffic calming needs in various parts of Town
- ✓ 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
- ✓ Approved various site plans for the continued development of Water Tower Commons
- ✓ 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
- ✓ Implemented a Zoning Certificate of Use process to assist new property owners determine appropriate uses of the property
- ✓ Held public workshops to gather feedback on revisions to the Town's Traffic Calming Policy

Library

- ✓ Completed the conversion to RFID security tags and installed a self-check station for patrons, funded by a State LSTA grant, and hired a part-time technology trainer for youth STEM programming and adult small business workshops, also funded by a LSTA grant, together totaling over \$85k
- ✓ Offered an all-time high of 131 programs, that included Virtual Reality and Coding for Teens, Game Night for Teens, Small Business Incubator workshops and Paws to Read where emergent readers can practice reading to therapy dogs

**TOWN OF LANTANA**  
**TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2022/23**  
**(Continued)**

- ✓ Moved facilities and opened the newly renovated library to the public with kick-off events including a ribbon cutting ceremony (02/22/2023) and Family Fun Day (03/11/2023), with over 530 people in attendance at the combined events

Public Services Department (Formerly Operations Department)

- ✓ Re-paved numerous roads throughout Town
- ✓ Continued High Service Pump Replacement Project at the Water Treatment Plant (WTP)
- ✓ Continued Filter Media Replacement Project at the WTP
- ✓ Continued Townwide Manhole and Pipe Lining Project
- ✓ Implemented stormwater system cleaning for Hypoluxo Island and Sea Pines
- ✓ Implemented upgrades to lift stations 6, 16 and 18
- ✓ Continued Vehicle Upgrade and Replacement Program
- ✓ Expanded playground equipment at Maddock Park
- ✓ Implemented a Monument and Fencing Installation Project for the Evergreen Cemetery
- ✓ Renewed Quiet Zone designation with U.S. Department of Transportation Federal Railway Administration
- ✓ Worked with FEMA to recover funding from Hurricane Nicole damages
- ✓ Lantana Beach Improvements: Replaced parts of the playground
- ✓ Continued Townwide upgrades to the appearance of Town facilities and properties
- ✓ Marine Safety protected over 300,000 beachgoers throughout the year
- ✓ Replaced deteriorating/worn-out sidewalks Townwide
- ✓ Received Tree City USA certification for 33 consecutive years

**What's Happening Now and Beyond...**

We will continue to focus on projects that improve and beautify the Town including:

- Implement the Townwide Master Plan
- Implement online permitting option for residents and contractors
- Work with the property owners for the redevelopment options on the Kmart Site and the four (4) parcels along Ocean Ave
- Continue to digitize older records
- Review and update the Land Development Regulations and the Comprehensive Plan
- Bid out Phase II – Lantana Beach Rail/Boardwalk Replacement (FY 2022/23)
- Upgrade High Service Pumps at the WTP
- W Pine watermain replacement under FEC tracks
- WTP filter and media replacement and facility upgrade
- Replace Asbestos Cement (A/C) water lines (\$1.26M)
- Repair E Lantana Road
- \$800K sanitary sewer lines rehabilitation project (slip lining)
- Address Hypoluxo Island stormwater issues
- Complete additional landscaping and beautification projects
- Finalize CDBG Program Phase II - Maddock Park Dog Park Amenities - \$56k
- Hire a professional consultant to perform a comprehensive compensation study that will analyze the Town's current compensation structure and recommend a future paradigm for the next five (5) years; this will include helping us understand how we can become more competitive in the market and how to increase our salaries with the upcoming \$15/hour minimum wage requirement
- Update the Personnel Policies
- Implement an online account information module to allow water utility customers the ability to view their bills

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**BUDGET SUMMARIES**

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**BUDGET SUMMARY  
OF ALL FUNDS**

**TOWN OF LANTANA**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2023/24**

<b>FUND</b>	<b>BEGINNING BALANCE</b>	<b>REVENUES/ SOURCES</b>	<b>EXPENDITURES/ USES</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	<b>\$ 19,843,528</b>	<b>\$ 16,297,158</b>	<b>\$ 16,422,158</b>	<b>\$ 19,718,528</b>
<b>ENTERPRISE FUNDS</b>				
Water & Sewer Fund	\$ 16,339,672	\$ 9,757,896	\$ 9,757,896	\$ 16,339,672
<b>Subtotal</b>	<b>\$ 16,339,672</b>	<b>\$ 9,757,896</b>	<b>\$ 9,757,896</b>	<b>\$ 16,339,672</b>
<b>SPECIAL REVENUE FUNDS</b>				
Infrastructure Surtax Fund	\$ 1,093,798	\$ 1,045,436	\$ 1,173,000	\$ 966,234
Police Education Fund	83	3,664	3,664	83
Grants Fund	25,331	62,400	62,400	25,331
Grants Fund-ARPA	2,299,856	500	500	2,299,856
<b>Subtotal</b>	<b>\$ 3,419,068</b>	<b>\$ 1,112,000</b>	<b>\$ 1,239,564</b>	<b>\$ 3,291,504</b>
<b>INTERNAL SERVICE FUNDS</b>				
Insurance Fund	\$ 750,166	\$ 917,023	\$ 917,023	\$ 750,166
<b>Subtotal</b>	<b>\$ 750,166</b>	<b>\$ 917,023</b>	<b>\$ 917,023</b>	<b>\$ 750,166</b>
<b>Total</b>	<b>\$ 40,352,434</b>	<b>\$ 28,084,077</b>	<b>\$ 28,336,641</b>	<b>\$ 40,099,870</b>



**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**GENERAL FUND**

**TOWN OF LANTANA**  
**GENERAL FUND**  
**ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES**  
**FISCAL YEAR 2023/24**

FUND NUMBER 001	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED ACTUAL FY 2022/23	AMENDED BUDGET FY 2022/23	BUDGET FY 2023/24	% CHANGE
<b>BEGINNING BALANCES</b>	<b>\$ 17,067,511</b>	<b>\$ 18,031,915</b>	<b>\$ 19,493,474</b>	<b>\$ 19,493,474</b>	<b>\$ 19,843,528</b>	<b>2%</b>
<b>REVENUES/SOURCES</b>						
PROPERTY TAXES - CURRENT	\$ 4,243,899	\$ 4,644,229	\$ 5,475,441	\$ 5,475,441	\$ 6,414,754	17%
PROPERTY TAXES - DISCOUNT	(148,018)	(165,873)	-	-	-	N/A
PROPERTY TAXES - DELINQUENT	5,395	10,278	5,000	5,000	5,000	0%
1ST LOCAL OPTION FUEL TAX	196,034	203,057	209,692	215,029	215,000	0%
2ND LOCAL OPTION FUEL TAX	89,512	92,693	94,630	96,997	97,500	1%
INSURANCE PREM-PD PENSION	143,591	153,631	143,591	143,591	153,631	7%
ELECTRICITY - FRANCHISE	700,326	828,136	870,419	755,000	925,000	23%
GAS - FRANCHISE	24,255	24,255	24,403	28,000	24,500	-13%
COMMERCIAL SOLID WASTE FEE	17,700	17,100	17,229	17,319	18,000	4%
COMMERCIAL SOLID WASTE FRANCHISE	124,822	129,023	135,000	132,075	139,000	5%
RESIDENTIAL SOLID WASTE FEE	308,021	325,560	323,076	363,546	377,203	4%
RESIDENTIAL SOLID WASTE FRACHISE	103,541	111,655	120,883	132,390	99,751	-25%
ELECTRICITY - UTILITY TAX	979,343	1,042,996	1,058,085	1,020,000	1,125,000	10%
WATER - UTILITY TAX	325,385	350,662	380,000	344,415	390,640	13%
GAS - UTILITY TAX	53,678	59,200	61,350	57,311	65,000	13%
COMMUNICATION SERVICE TAX	243,426	272,567	283,000	264,273	300,000	14%
BUSINESS TAX RECEIPTS	236,464	234,634	234,797	235,023	234,797	0%
BUSINESS TAX RECEIPT PENALTY	8,575	5,677	16,433	5,104	8,433	65%
BUILDING PERMITS	605,121	691,893	516,055	580,000	500,055	-14%
SOLID WASTE ASSESSMENT	1,070,623	1,146,170	1,241,098	1,359,236	997,514	-27%
GAS LINE ASSESSMENT-HYPOLUXO	78,515	49,455	-	-	-	N/A
PERMIT SURCHARGE-TRAINING	1,577	1,769	1,800	1,536	1,800	17%
OTHER BLDG & ZONING FEES	44,790	39,350	38,879	36,323	38,879	7%
US DOJ VEST REIMB GRANT	-	-	-	1,000	-	-100%
PD CORONA EMER SUPPL FUND	11,400	-	-	-	-	N/A
FEMA REIMBURSEMENT-FEDERAL	-	828	-	-	-	N/A
FEMA-COVID	58,857	6,139	-	-	-	N/A
P.L.A. INTERN CFDA 45.313	3,500	-	-	-	-	N/A
FLORIDA LIBRARY COOP	2,946	3,922	4,000	4,000	4,000	0%
STATE REVENUE SHARING	426,118	543,482	455,074	473,432	530,000	12%
MOBILE HOME LICENSES	22,969	23,570	23,000	22,560	23,000	2%
ALCOHOLIC BEVERAGE LICENSE	8,497	8,252	13,392	11,000	12,000	9%
HALF CENT SALES TAX	1,017,318	1,223,385	1,225,000	1,050,000	1,200,000	14%
OTHER STATE SHARED REVENUE	-	-	38,385	38,390	-	-100%
COUNTY 911 REIMBURSEMENT	13,668	24,132	-	-	-	N/A
COUNTY BUSINESS TAX RECEIPTS	26,859	28,602	29,000	30,770	29,000	-6%
SWA SHARED REVENUE-RECYCLING	1,993	7,347	-	6,000	-	-100%
CHARTER SCHOOL	23,376	23,992	28,276	25,192	31,104	23%
ALARM FEES	460	1,095	500	1,197	500	-58%
POLICE REIMBURSABLE DUTY	1,401	10,262	5,000	29,000	11,600	-60%
HYPOLUXO INTERLOCAL	706,854	748,850	824,973	823,498	864,570	5%
MANATEE PATROL	3,500	2,931	1,137	3,500	1,500	-57%
JR. LIFEGUARD PROGRAM	-	-	1,200	1,200	-	-100%
METERED PARKING	421,240	501,095	447,425	435,000	526,785	21%
PARKING DECALS	28,920	31,465	31,500	31,160	31,500	1%
BOAT TRAILER DECALS	11,500	12,700	16,000	11,645	16,000	37%
NATURE PRESERVE MAINTENANCE	56,978	58,688	60,440	60,243	62,052	3%
SPORTS PARK FEES	23,564	25,906	25,646	24,954	25,646	3%
COURT FINES	14,187	13,422	14,820	14,820	15,200	3%
INTER RADIO COMMUN PRGM-PREV.	8,229	6,958	-	-	-	N/A
INTER RADIO COMMUN PRGM-NEW	-	-	6,827	-	-	N/A
PARKING VIOLATIONS	70,864	59,389	46,000	74,487	46,000	-38%
CODE VIOLATIONS	262,015	312,093	475,000	150,000	150,000	0%
INTEREST INCOME	72,623	155,673	411,946	47,900	226,785	373%

**TOWN OF LANTANA**  
**GENERAL FUND**  
**ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES**  
**FISCAL YEAR 2023/24**

<b>FUND NUMBER 001</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>	<b>% CHANGE</b>
DUNE DECK	\$ 44,000	\$ -	\$ 51,525	\$ 51,525	\$ 57,500	12%
SPRINT TOWER	77,107	-	90,448	90,448	91,492	1%
FIRE STATION	65,000	-	65,000	65,000	65,000	0%
CROWN CASTLE (RG)	23,941	4,934	26,712	25,398	28,019	10%
TOWN PARKS	6,750	550	917	5,300	10,917	106%
SALE OF EQUIPMENT	54,681	23,390	10,000	10,000	10,000	0%
OTHER CONTRIB/DONATIONS	43,560	32,605	31,100	31,000	50,000	61%
MISCELLANEOUS REVENUES	43,655	63,257	41,299	46,387	41,299	-11%
INSURANCE REIMBURSEMENTS	84,461	92,842	15,173	3,715	-	-100%
FUEL TAX REIMBURSEMENT	4,665	4,461	4,232	3,989	4,232	6%
LEASE REVENUE-DUNE DECK	-	51,920	-	-	-	N/A
CELL TOWERS-STC FIVE	-	104,441	-	-	-	N/A
LEASE REV.- FIRE STATION	-	66,267	-	-	-	N/A
CELL TOWER-CROWN CASTLE	-	23,999	-	-	-	N/A
DEBT PROCEEDS	-	11,899	-	-	-	N/A
APPROPRIATED FUND BALANCE	-	-	-	383,678	-	-100%
APPROPRIATED FUND BALANCE-BUILDING P	-	-	-	-	125,000	N/A
CARRYFORWARD	-	-	-	764,537	-	-100%
<b>TOTAL REVENUES</b>	<b>\$ 13,204,231</b>	<b>\$ 14,582,860</b>	<b>\$ 15,771,808</b>	<b>\$ 16,119,534</b>	<b>\$ 16,422,158</b>	<b>2%</b>

<b>FUND NUMBER 001</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>	<b>% CHANGE</b>
<b>EXPENSES/USES</b>						
Legislative	\$ 235,898	\$ 159,494	\$ 134,085	\$ 134,445	\$ 144,455	7%
Administration	399,183	437,126	500,604	500,488	528,631	6%
Finance	500,575	498,018	582,032	593,635	670,082	13%
Police	5,723,675	6,169,021	6,526,215	7,038,484	7,871,159	12%
Development Services	999,282	1,139,146	1,341,296	1,483,624	1,552,873	5%
Public Services	3,540,736	3,519,136	4,562,266	4,579,758	3,942,805	-14%
Library	204,090	218,697	268,997	252,929	377,665	49%
Non-Departmental	79,748	82,921	199,713	199,526	57,078	-71%
Capital	556,640	594,742	1,306,546	1,336,645	1,277,410	-4%
Transfers Out	-	303,000	-	-	-	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,239,827</b>	<b>\$ 13,121,301</b>	<b>\$ 15,421,754</b>	<b>\$ 16,119,534</b>	<b>\$ 16,422,158</b>	<b>2%</b>

**Excess revenues over (under) expenditures**    \$    964,404    \$   1,461,559    \$    350,054    \$            -    \$            -    **N/A**

**ENDING BALANCES**

Nonspendable	2,134	1,272	1,272	1,272	1,272	0%
Restricted	1,915,608	1,869,546	1,869,546	1,869,546	1,744,546	-7%
Committed	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	0%
Assigned	1,451,787	1,080,157	1,080,157	1,080,157	1,080,157	0%
Unassigned	11,362,386	13,242,499	13,592,553	13,242,499	13,592,553	3%
<b>Fund Balance, End of Year</b>	<b>\$ 18,031,915</b>	<b>\$ 19,493,474</b>	<b>\$ 19,843,528</b>	<b>\$ 19,493,474</b>	<b>\$ 19,718,528</b>	<b>1%</b>

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**WATER AND SEWER FUND**

**TOWN OF LANTANA**  
**WATER AND SEWER FUND**  
**ANALYSIS OF REVENUES/SOURCES AND EXPENSES/USES**  
**FISCAL YEAR 2023/24**

<b>FUND NUMBER 401</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>	<b>% CHANGE</b>
<b>BEGINNING BALANCE</b>	<b>\$ 22,832,900</b>	<b>\$ 23,099,792</b>	<b>\$ 24,185,155</b>	<b>\$ 24,185,155</b>	<b>\$ 16,339,672</b>	<b>-32%</b>
<b>REVENUES/SOURCES</b>						
Charges for Services	6,363,349	6,869,018	7,096,145	6,908,707	7,231,942	5%
Miscellaneous	262	389	360	1,389	360	-74%
Grants	-	-	-	-	2,400,000	N/A
Other Sources	72,959	221,081	241,402	29,381	125,594	327%
Carryforward/Reserves	-	-	-	8,157,207	-	-100%
<b>TOTAL REVENUES</b>	<b>\$ 6,436,570</b>	<b>\$ 7,090,488</b>	<b>\$ 7,337,907</b>	<b>\$ 15,096,684</b>	<b>\$ 9,757,896</b>	<b>-35%</b>
<b>EXPENSES/USES</b>						
Legislative	\$ 84,979	\$ 85,843	\$ 89,390	\$ 89,630	\$ 96,304	7%
Administration	262,980	324,037	353,117	355,701	378,728	6%
Finance	672,502	747,438	859,913	844,597	934,960	11%
Public Services	5,094,155	4,845,552	5,527,365	5,468,131	5,847,453	7%
Non-Departmental	24,890	2,145	105,850	105,663	420,581	298%
Capital	-	-	8,247,755	8,232,962	2,079,870	-75%
Debt Service	30,172	110	-	-	-	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,169,678</b>	<b>\$ 6,005,125</b>	<b>\$ 15,183,390</b>	<b>\$ 15,096,684</b>	<b>\$ 9,757,896</b>	<b>-35%</b>
<b>Excess revenues over (under) expenditures</b>	<b>\$ 266,892</b>	<b>\$ 1,085,363</b>	<b>\$ (7,845,483)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>ENDING BALANCES</b>						
Designated/Reserved/Restricted	10,252,586	9,708,308	9,708,308	9,708,308	9,708,308	0%
Undesignated/Unrestricted	12,847,206	14,476,847	6,631,364	14,476,847	6,631,364	-54%
<b>NET POSITION, END OF YEAR</b>	<b>\$ 23,099,792</b>	<b>\$ 24,185,155</b>	<b>\$ 16,339,672</b>	<b>\$ 24,185,155</b>	<b>\$ 16,339,672</b>	<b>-32%</b>

**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**INFRASTRUCTURE SURTAX FUND**

**TOWN OF LANTANA**  
**INFRASTRUCTURE SURTAX FUND**  
**ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES**  
**FISCAL YEAR 2023/24**

<b>FUND NUMBER 103</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>	<b>% CHANGE</b>
<b>BEGINNING BALANCE</b>	<b>\$ 829,798</b>	<b>\$ 904,878</b>	<b>\$ 1,484,135</b>	<b>\$ 1,484,135</b>	<b>\$ 1,093,798</b>	<b>-26%</b>
<b>REVENUES/SOURCES</b>						
Infrastructure Surtax	\$ 930,406	\$ 1,149,327	\$ 1,045,228	\$ 1,000,053	\$ 1,045,228	5%
Interest Income	28	107	208	68	208	206%
Insurance Proceeds	237,500	-	-	-	-	N/A
Transfers In	-	303,000	-	-	-	N/A
Carryforward/Reserves	-	-	-	435,652	127,564	-71%
<b>TOTAL REVENUES</b>	<b>\$ 1,167,934</b>	<b>\$ 1,452,434</b>	<b>\$ 1,045,436</b>	<b>\$ 1,435,773</b>	<b>\$ 1,173,000</b>	<b>-18%</b>
<b>EXPENDITURES/USES</b>						
<i>Note: Detailed project listing located in Capital Improvement Program Section.</i>						
Public Services/paving	\$ 462,042	\$ -	\$ 565,321	\$ 565,321	\$ 350,000	-38%
Capital	602,460	866,317	845,452	845,452	823,000	-3%
Transfers Out	28,352	6,860	25,000	25,000	-	-100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,092,854</b>	<b>\$ 873,177</b>	<b>\$ 1,435,773</b>	<b>\$ 1,435,773</b>	<b>\$ 1,173,000</b>	<b>-18%</b>
<b>Excess revenues over (under) expenditures</b>	<b>\$ 75,080</b>	<b>\$ 579,257</b>	<b>\$ (390,337)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>ENDING BALANCES</b>						
Designated/Reserved	904,878	1,484,135	1,093,798	1,484,135	966,234	-35%
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 904,878</b>	<b>\$ 1,484,135</b>	<b>\$ 1,093,798</b>	<b>\$ 1,484,135</b>	<b>\$ 966,234</b>	<b>-35%</b>



**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**INSURANCE FUND**

**TOWN OF LANTANA**  
**INSURANCE FUND**  
**ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES**  
**FISCAL YEAR 2023/24**

<b>FUND NUMBER 501</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>	<b>% CHANGE</b>
<b>BEGINNING BALANCE</b>	<b>\$ 750,166</b>	<b>\$ 750,166</b>	<b>\$ 750,166</b>	<b>\$ 750,166</b>	<b>\$ 750,166</b>	<b>0%</b>
<b>REVENUES/SOURCES</b>						
Charges For Services						
Charges For Insurance	\$ 588,374	\$ 661,473	\$ 764,688	\$ 764,688	\$ 917,023	20%
<b>TOTAL REVENUES</b>	<b>\$ 588,374</b>	<b>\$ 661,473</b>	<b>\$ 764,688</b>	<b>\$ 764,688</b>	<b>\$ 917,023</b>	<b>20%</b>
<b>EXPENDITURES/USES</b>						
Workers' Compensation	\$ 223,733	\$ 235,231	\$ 285,943	\$ 285,943	\$ 323,377	13%
General Liability	364,641	426,242	478,745	478,745	593,646	24%
<b>TOTAL EXPENDITURES</b>	<b>\$ 588,374</b>	<b>\$ 661,473</b>	<b>\$ 764,688</b>	<b>\$ 764,688</b>	<b>\$ 917,023</b>	<b>20%</b>
<b>Excess revenues over (under) expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>ENDING BALANCES</b>						
Designated/Reserved/Restricted	750,166	750,166	750,166	750,166	750,166	0%
<b>NET POSITION, END OF YEAR</b>	<b>\$ 750,166</b>	<b>\$ 750,166</b>	<b>\$ 750,166</b>	<b>\$ 750,166</b>	<b>\$ 750,166</b>	<b>0%</b>

**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**POLICE EDUCATION FUND**

**TOWN OF LANTANA**  
**POLICE EDUCATION FUND**  
**ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES**  
**FISCAL YEAR 2023/24**

<b>FUND NUMBER 117</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>	<b>% CHANGE</b>
<b>BEGINNING BALANCE</b>	<b>\$ 6,160</b>	<b>\$ 6,945</b>	<b>\$ 309</b>	<b>\$ 309</b>	<b>\$ 83</b>	<b>-73%</b>
<b>REVENUES/SOURCES</b>						
<u>Fines &amp; Forfeitures</u>						
Court fines	\$ 1,960	\$ 1,660	\$ 2,164	\$ 1,686	\$ 2,164	28%
Parking violations	2,044	1,718	1,500	2,204	1,500	-32%
<b>TOTAL REVENUES</b>	<b>\$ 4,004</b>	<b>\$ 3,378</b>	<b>\$ 3,664</b>	<b>\$ 3,890</b>	<b>\$ 3,664</b>	<b>-6%</b>
<b>EXPENDITURES/USES</b>						
Training	\$ 3,219	\$ 10,014	\$ 3,890	\$ 3,890	\$ 3,664	-6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,219</b>	<b>\$ 10,014</b>	<b>\$ 3,890</b>	<b>\$ 3,890</b>	<b>\$ 3,664</b>	<b>-6%</b>
<b>Excess revenues over (under) expenditures</b>	785	(6,636)	(226)	-	-	N/A
<b>ENDING BALANCES</b>						
Designated/Reserved/Restricted	6,945	309	83	309	83	-73%
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 6,945</b>	<b>\$ 309</b>	<b>\$ 83</b>	<b>\$ 309</b>	<b>\$ 83</b>	<b>-73%</b>

**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**GRANTS FUND**

**TOWN OF LANTANA**  
**GRANTS FUND**  
**ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES**  
**FISCAL YEAR 2023/24**

<b>FUND NUMBER 121</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>	<b>% CHANGE</b>
<b>BEGINNING BALANCE</b>	<b>\$ (658,502)</b>	<b>\$ (5,889)</b>	<b>\$ (24,669)</b>	<b>\$ (24,669)</b>	<b>\$ 25,331</b>	<b>-203%</b>
<b>REVENUES/SOURCES</b>						
PD CORONA EMER SUPPL FUND	\$ 444	\$ 16,532	\$ -	\$ -	\$ -	N/A
FEMA REIMB.-FEDERAL	739,470	-	45,000	45,000	-	-100%
CDBG	-	-	133,000	133,000	-	-100%
FEMA-COVID	5,524	-	-	-	-	N/A
LIBRARY SRVCS TECH GRANT	72,860	49,517	-	-	-	N/A
LIBRARY SRVCS TECH GRANT2	-	36,200	-	-	-	N/A
FL DEPT OF ECON OPPORTNTY	34,945	-	-	-	-	N/A
INTERGOVL COORDINATION P	39,000	39,000	62,400	62,400	62,400	0%
TRANSFER FROM OTHER FUNDS	28,352	6,860	25,000	25,000	-	-100%
CARRYFORWARD	-	-	-	(50,000)	-	-100%
<b>TOTAL REVENUES</b>	<b>\$ 920,595</b>	<b>\$ 148,109</b>	<b>\$ 265,400</b>	<b>\$ 215,400</b>	<b>\$ 62,400</b>	<b>-71%</b>
<b>EXPENDITURES/USES</b>						
Development Services	\$ 76,189	\$ 39,000	\$ 62,400	\$ 62,400	\$ 62,400	0%
Library	53,518	39,655	-	-	-	N/A
Police	-	10,561	-	-	-	N/A
Capital	138,275	77,673	153,000	153,000	-	-100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 267,982</b>	<b>\$ 166,889</b>	<b>\$ 215,400</b>	<b>\$ 215,400</b>	<b>\$ 62,400</b>	<b>-71%</b>
<b>Excess revenues over (under) expenditures</b>	<b>\$ 652,613</b>	<b>\$ (18,780)</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>ENDING BALANCES</b>						
Designated/Reserved	(5,889)	(24,669)	25,331	(24,669)	25,331	-203%
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ (5,889)</b>	<b>\$ (24,669)</b>	<b>\$ 25,331</b>	<b>\$ (24,669)</b>	<b>\$ 25,331</b>	<b>-203%</b>

**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**GRANTS FUND – ARPA**

**TOWN OF LANTANA**  
**GRANTS FUND – ARPA**  
**ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES**  
**FISCAL YEAR 2023/24**

<b>FUND NUMBER 123</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>	<b>% CHANGE</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ 3,150,630</b>	<b>\$ 6,301,638</b>	<b>\$ 6,301,638</b>	<b>\$ 2,299,856</b>	<b>-64%</b>
<b>REVENUES/SOURCES</b>						
ARPA-American Rescue Plan	\$ 3,150,620	\$ 3,150,620	\$ -	\$ -	-	N/A
Interest Income	10	388	705	260	500	92%
Carryforward/Reserves	-	-	-	4,001,341	-	-100%
<b>TOTAL REVENUES</b>	<b>\$ 3,150,630</b>	<b>\$ 3,151,008</b>	<b>\$ 705</b>	<b>\$ 4,001,601</b>	<b>\$ 500</b>	<b>-100%</b>
<b>EXPENDITURES/USES</b>						
Public Services	\$ -	\$ -	\$ 317,418	\$ 317,418	-	-100%
Police	-	-	20,793	20,793	-	-100%
Non-Departmental	-	-	85,500	85,500	500	-99%
Capital	-	-	3,578,776	3,577,890	-	-100%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,002,487</b>	<b>\$ 4,001,601</b>	<b>\$ 500</b>	<b>-100%</b>
<b>Excess revenues over (under) expenditures</b>	<b>\$ 3,150,630</b>	<b>\$ 3,151,008</b>	<b>\$ (4,001,782)</b>	<b>\$ -</b>	<b>-</b>	<b>N/A</b>
<b>ENDING BALANCES</b>						
Designated/Reserved	3,150,630	6,301,638	2,299,856	6,301,638	2,299,856	-64%
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 3,150,630</b>	<b>\$ 6,301,638</b>	<b>\$ 2,299,856</b>	<b>\$ 6,301,638</b>	<b>\$ 2,299,856</b>	<b>-64%</b>



**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



**REVENUE DETAIL**  
**Pursuant to Florida Statute 166.241(2)**

**TOWN OF LANTANA**  
**REVENUE DETAIL BY FUND**  
Pursuant to Florida Statute 166.241(2)  
**FISCAL YEAR 2023/24**

ACCOUNT CODE	GENERAL FUND	ENTERPRISE FUND	SPECIAL REVENUE FUND	INTERNAL SERVICE FUND	TOTAL
311000 - Ad Valorem Taxes	\$ 6,419,754	\$ -	\$ -	\$ -	\$ 6,419,754
312410 - First Local Option Fuel Tax	215,000	-	-	-	215,000
312420 - Second Local Option Fuel Tax	97,500	-	-	-	97,500
312520 - Casualty Insurance Premium Tax-Police Officers' Retirement	153,631	-	-	-	153,631
312600 - Local Gov't Infrastructure Surtax	-	-	1,045,228	-	1,045,228
314100 - Utility Service Tax - Electricity	1,125,000	-	-	-	1,125,000
314300 - Utility Service Tax - Water	390,640	-	-	-	390,640
314400 - Utility Service Tax - Gas	65,000	-	-	-	65,000
315000 - Communications Service Tax (Chapter 202)	300,000	-	-	-	300,000
316000 - Local Business Tax (Chapter 205)	243,230	-	-	-	243,230
322000 - Building Permits	500,055	-	-	-	500,055
323100 - Franchise Fee - Electricity	925,000	-	-	-	925,000
323400 - Franchise Fee - Gas	24,500	-	-	-	24,500
323700 - Franchise Fee - Solid Waste	633,954	-	-	-	633,954
325200 - Special Assessment	997,514	-	-	-	997,514
329000 - Other Permits, Fees & Special Assessments	40,679	-	-	-	40,679
331310 - Federal Grant - Water Supply System	-	1,200,000	-	-	1,200,000
334310 - State Grant - Water Supply System	-	1,200,000	-	-	1,200,000
334700 - State Grant - Culture/Recreation	4,000	-	-	-	4,000
335120 - State Revenue Sharing - Proceeds	530,000	-	-	-	530,000
335140 - State Revenue Sharing - Mobile Home Licenses	23,000	-	-	-	23,000
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	12,000	-	-	-	12,000
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,200,000	-	-	-	1,200,000
338000 - Shared Revenue From Other Local Units	29,000	-	-	-	29,000
339000 - Payments From Other Local Units In Lieu Of Taxes	31,104	-	-	-	31,104
341200 - Internal Service Fund Fees and Charges	-	-	-	917,023	917,023
342100 - Service Charge - Law Enforcement Services	878,170	-	-	-	878,170
343300 - Service Charge - Water Utility	-	3,840,588	-	-	3,840,588
343500 - Service Charge - Sewer/Wastewater Utility	-	3,292,613	-	-	3,292,613
343600 - Service Charge - Water/Sewer Combination Utility	-	98,741	-	-	98,741
344500 - Service Charge - Parking Facilities	574,285	-	-	-	574,285
345900 - Service Charge - Other Economic Environment Charges	-	-	62,400	-	62,400
347200 - Service Charge - Parks and Recreation	62,052	-	-	-	62,052
347500 - Service Charge - Special Recreation Facilities	25,646	-	-	-	25,646
351100 - Judgments and Fines - As Decided by County Court Criminal	15,200	-	2,164	-	17,364
354000 - Fines - Local Ordinance Violation	196,000	-	1,500	-	197,500
361100 - Interest	226,785	125,000	708	-	352,493
362000 - Rents and Royalties	252,928	-	-	-	252,928
364000 - Disposition of Fixed Assets	10,000	-	-	-	10,000
366000 - Contributions and Donations from Private Sources	50,000	-	-	-	50,000
369900 - Other Miscellaneous Revenues	45,531	954	-	-	46,485
389900 - Appropriated Fund Balance/Net Assets	125,000	-	127,564	-	252,564
<b>Total</b>	<b>\$ 16,422,158</b>	<b>\$ 9,757,896</b>	<b>\$ 1,239,564</b>	<b>\$ 917,023</b>	<b>\$ 28,336,641</b>

# TOWN OF LANTANA GENERAL FUND REVENUE PROJECTION RATIONALE FISCAL YEAR 2023/24

## TAXES

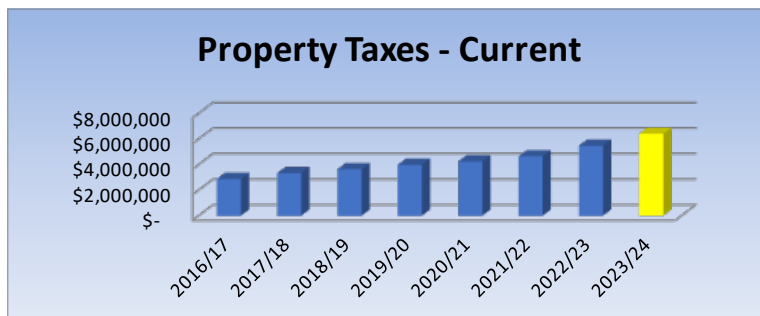
**001-0000-311.10-00 Property Taxes - Current** – Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the Town which is provided by the County Property Appraiser. The amount is then budgeted at 95% of its gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes. The Town's assessed value as reported by the County Property Appraiser is \$1,800,604,585. This amount is \$263,666,762 or 17.16% more than last year. The proposed ad valorem millage levy for FY 2023/24 is 3.7500, which is the same as was adopted last year. This rate will generate \$6,414,754 compared to last year's amount of \$5,475,442.

Town's Property Tax Rate – 10-Year History:

FY 2013/14 to 2016/17 – 3.2395

FY 2017/18 to FY 2021/22 – 3.5000

FY 2022/23 to FY 2023/24 – 3.7500<sup>(1)</sup> (Proposed)



<sup>(1)</sup> At the Town's FY 2023/24 proposed millage rate of 3.7500, \$10M of assessed value generates approximately \$35,625 in property taxes (net of the discount).

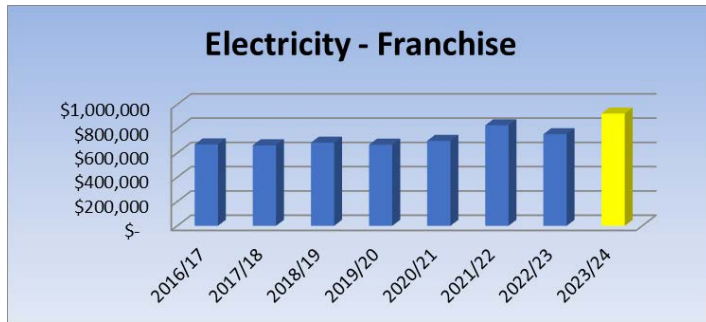
**001-0000-311.20-00 Property Taxes - Delinquent** – This revenue source is derived by those taxpayers who do not pay their taxes by March 31<sup>st</sup> of any given year. On average the total revenue received in this category is minimal when compared to the total property taxes collected. The amount that has been budgeted for FY 2023/24 is \$5,000.



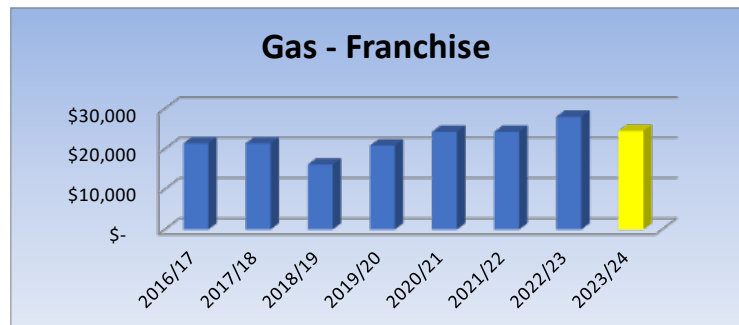
## FRANCHISE FEES

In accordance with Florida Statutes 166.021 and 337.401, the Town charges franchise fees to various service providers for the right to operate within the Town's municipal boundaries and to utilize their rights-of way.

**001-0000-313.10-00 Electricity - Franchise** – This franchise fee of 5.9% is the charge to Florida Power & Light (FPL) for the right to operate within the Town's municipal boundaries. The amount that has been budgeted for FY 2023/24 is \$925,000.



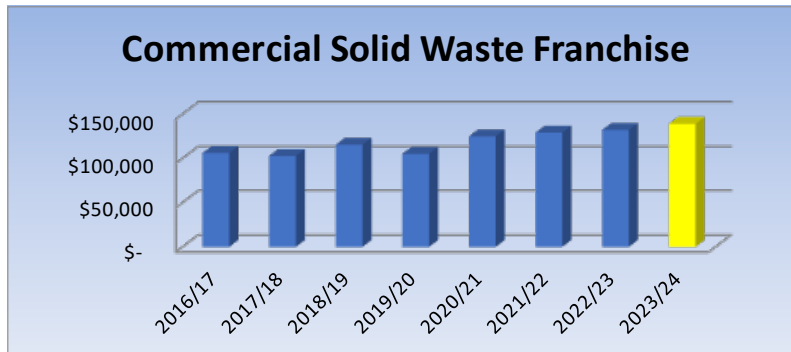
**001-0000-313.40-00 Gas - Franchise** – This franchise fee of 6% is the charge to Florida Public Utilities Company (FPUC) for the right to operate within the Town's municipal boundaries. The amount that has been budgeted for FY 2023/24 is \$24,500.



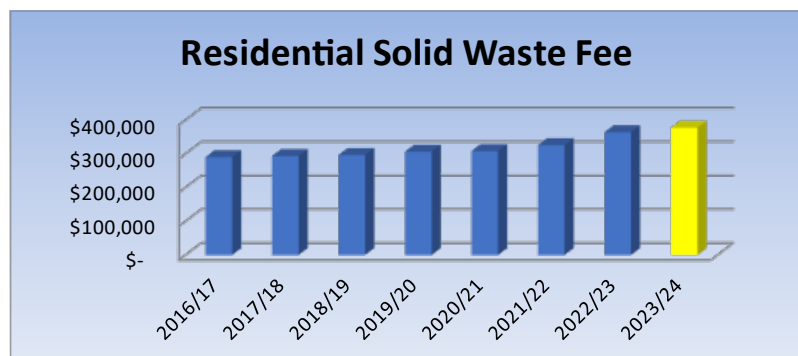
**001-0000-313.70-10 Commercial Solid Waste Annual Fee** – The Town Council may, from time to time, grant one (1) or more nonexclusive franchises granting the right and privilege to operate a commercial dumpster, roll-off and/or compactor container collection and disposal service in, upon, over and across the present and future streets, alleys, easements and other public places of the Town for the purpose of collecting commercial solid waste. The Town may limit the number of nonexclusive franchises granted where such limitation is deemed to be in the public interest. The current commercial solid waste haulers are Waste Pro and Waste Management. The amount that has been budgeted for FY 2023/24 is \$18,000.



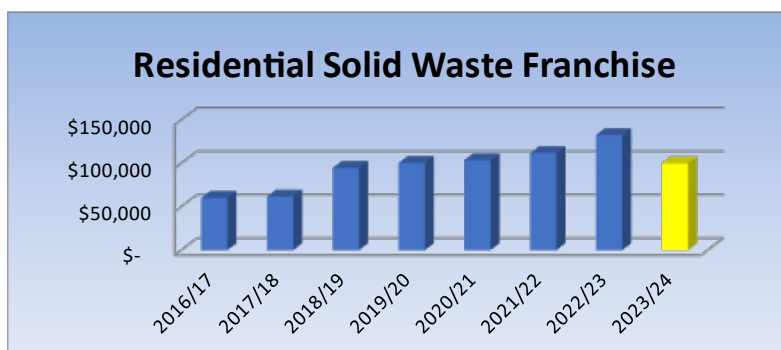
001-0000-313.70-20 Commercial Solid Waste Franchise – This franchise fee of 10.00% is the charge to any and all commercial solid waste haulers for the right to operate within the Town’s municipal boundaries. The amount that has been budgeted for FY 2023/24 is \$139,000.



001-0000-313.70-30 Residential Solid Waste Fee – This is a flat fee of \$5.00/month that is charged to every residential unit for solid waste services through the Solid Waste Special Assessment. The amount that has been budgeted for FY 2023/24 is \$377,203. Additional information is found on page 54.



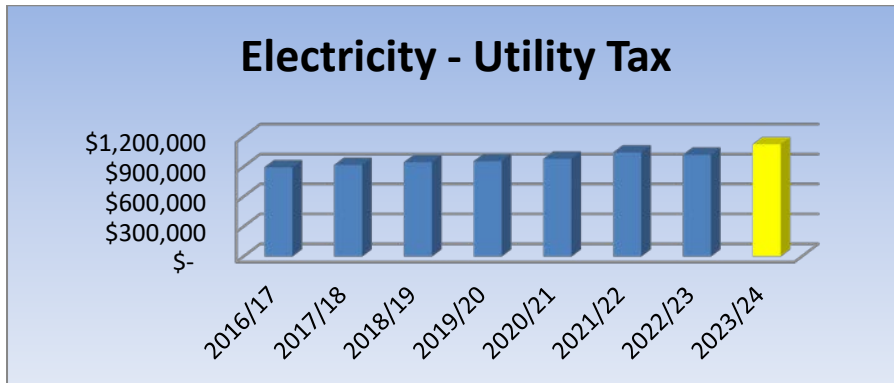
001-0000-313.70-40 Residential Solid Waste Franchise – This franchise fee of 10.00% is the charge to Coastal Waste & Recycling of Florida, Inc. (effective October 1, 2023) for the right to operate as the Town’s exclusive residential solid waste hauler within the Town’s municipal boundaries. The amount that has been budgeted for FY 2023/24 is \$99,751. Additional information is found on page 54.



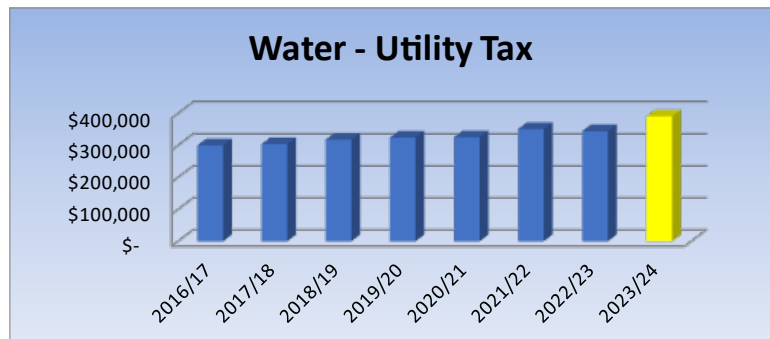
## UTILITY TAXES

In accordance with Florida Statute 166.231(1)(A), the Town may levy a tax on the sale of electricity, water service and metered natural gas within the Town's municipal boundaries.

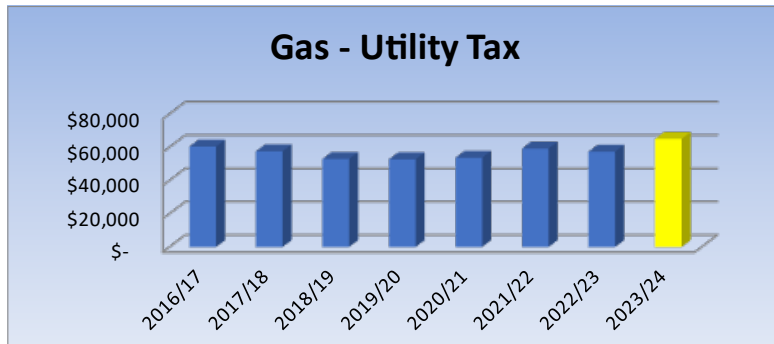
001-0000-314.10-00 Electricity - Utility Tax – This utility tax of 10.00% is collected by FPL and remitted to the Town from the sale of electricity to its customers within the Town's municipal boundaries. The amount that has been budgeted for FY 2023/24 is \$1.125M.



001-0000-314.30-00 Water - Utility Tax – This utility tax of 10.00% is collected by the Town from their sale of water to its customers within the Town's municipal boundaries. The amount that has been budgeted for FY 2023/24 is \$390,640.

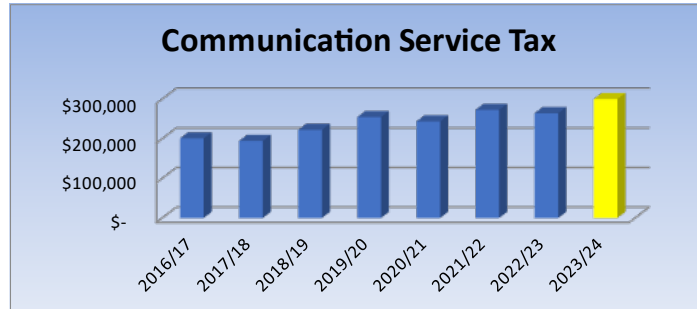


001-0000-314.40-00 Gas - Utility Tax – This utility tax of 10.00% is collected by FPUC and other companies and is remitted to the Town from the sale of metered natural gas, liquid propane, etc. to its customers within the Town's municipal boundaries. The amount that has been budgeted for FY 2023/24 is \$65,000.

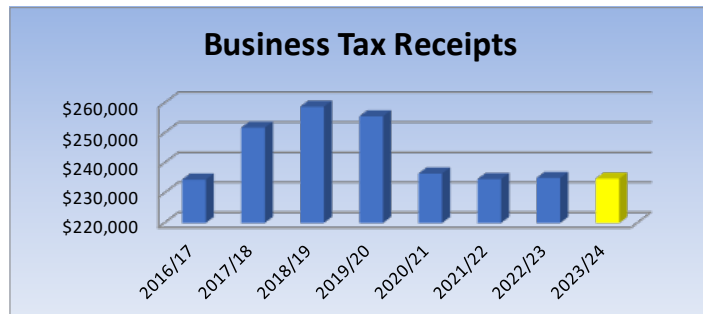


## OTHER TAXES

001-0000-315.10-00 Communication Services Tax – Effective October 1, 2001, the Unified Communications Tax replaced municipal utility taxes and franchise fees on all telecommunication, cable and other communication services. The amount that has been budgeted for FY 2023/24 is \$300,000.



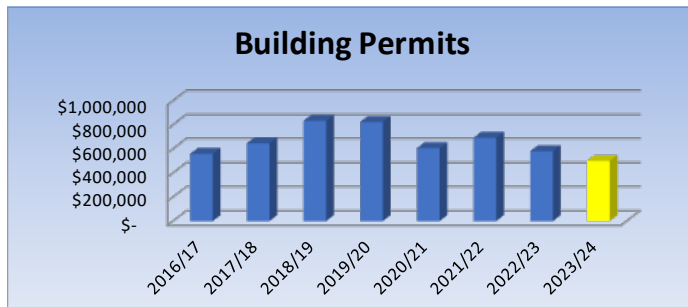
001-0000-321.10-10 Business Tax Receipts – Pursuant to Chapter 11, Article II, Sec. 11-16 of the Town Code, a tax is fixed and imposed upon every person who maintains a permanent business location or branch office within the Town's municipal boundaries for the privilege of engaging in or managing any business, profession or occupation within the Town. The amount that has been budgeted for FY 2023/24 is \$234,797.



001-0000-338.10-00 County Business Tax Receipts – All businesses in the Town must pay a County Business Tax Receipt in addition to the Town's Business Tax Receipt to operate a business within the County's corporate limits. A portion of the County's revenues are remitted to the Town. The amount that has been budgeted for FY 2023/24 is \$29,000.

## LICENSES AND PERMITS

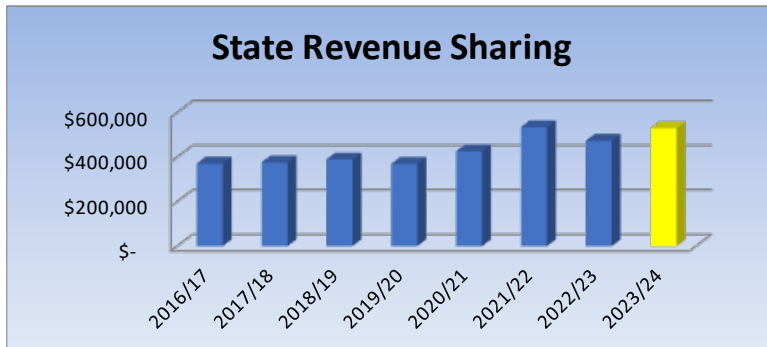
001-0000-322.10-00 Building Permits – Permits must be issued to any individual or business that performs construction work (i.e., plumbing, electrical, structural, mechanical, etc.) within the Town's municipal boundaries. The building permit fee is set by the Town Council from time to time by resolution. The amount that has been budgeted for FY 2023/24 is \$500,055.



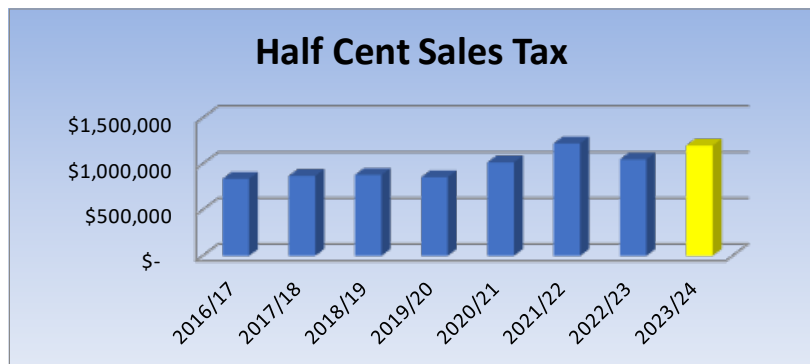
## INTERGOVERNMENTAL

Intergovernmental revenues are provided to municipalities from the state based on a per capita formula.

001-0000-335.12-00 State Revenue Sharing – Revenues received in this category represent sales tax (approximately 82.4% for FY 2023/24) and the 8<sup>th</sup> cent motor fuel tax (approximately 17.6% for FY 2023/24) which are levied by the State. Funds will be deposited into the General Fund. The amount that has been budgeted for FY 2023/24 is \$530,000.

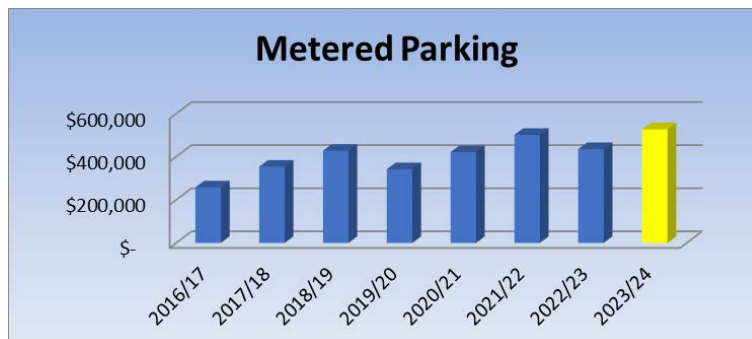


001-0000-335.18-00 Half Cent Sales Tax – This revenue source represents ½ of the revenue generated by the additional 1% sales tax which is distributed to counties and municipalities based on a per capita formula. The amount that has been budgeted for FY 2023/24 is \$1.2M.



## CHARGES FOR SERVICES

001-0000-344.50-10 Metered Parking – The fee of \$2.00/hour charged to an individual for parking in one (1) of our municipally-owned parking lots (i.e., Lantana Municipal Beach, Lyman Kayak Park, Bicentennial Park and Sportsman's Park). The amount that has been budgeted for FY 2023/24 is \$526,785.





001-0000-347.20-10 Nature Preserve Maint – This amount represents the annual contribution of \$62,052 from Palm Beach FL Senior Property LLC (The Carlisle Palm Beach) that is utilized to support the cost of maintaining the Nature Preserve.

## RENTS AND ROYALTIES

001-0000-362.10-10 Dune Deck – The Town had a lease agreement with Dune Deck Café, Inc., (“Concessionaire”) for the Lantana Beach Snack stand that expired on December 31, 2022. The Town Council approved a lease renewal with the Concessionaire on June 13, 2022 for an additional five (5) years. The is Rent Period and the Monthly Payment to the Town beginning on January 1, 2022 is as follows:

Rent Period	Monthly Payment to Town
1/1/2022 through 12/31/2022	\$3,927.66/month + sales tax (\$47,132/year + sales tax)
1/1/2023 through 12/31/2023	\$4,416.67/month + sales tax (\$53,000/year + sales tax)
1/1/2024 through 12/31/2024	\$4,916.67/month + sales tax (\$59,000/year + sales tax)
1/1/2025 through 12/31/2025	\$5,416.67/month + sales tax (\$65,000/year + sales tax)
1/1/2026 through 12/31/2025	Annual Rent will be adjusted by the then current CPI
1/1/2027 through 12/31/2027	Annual Rent will be adjusted by the then current CPI

001-0000-362.10-20 Sprint Cell Tower – represents the annual amount of \$91,492 for a Cell Tower Lease with Sprint located at Ridge Road.

001-0000-362.10-40 RG Cell Tower – represents the annual amount of \$28,019 for a Cell Tower Lease with RG Towers LLC located at Town Hall.

## FINES AND FORFEITURES

001-0000-354.10-10 Parking Violations – represents the amount from the collection of all parking violations issued within the Town’s Municipal boundaries less \$2.00/violation which is deposited into the Police Education Fund. The amount that has been budgeted for FY 2023/24 is \$46,000.

001-0000-354.10-20 Code Violations – represent revenue generated from code violations with the Town’s municipal boundaries. The amount that has been budgeted for FY 2023/24 is \$150,000.

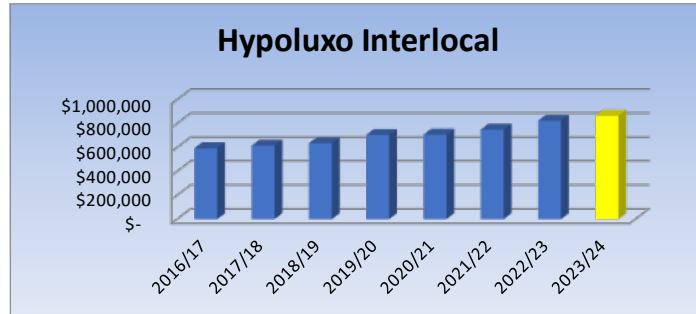


## INVESTMENT INCOME

001-0000-361.10-00 Interest Income – Investment practices are maintained to allow for 100% of available funds to be invested at all times. Determining factors in forecasting revenue for this line item are the anticipated interest rate and the amount of pooled dollars available for investment. The amount that has been budgeted for FY 2023/24 is \$226,785.

## INTERLOCAL AGREEMENTS

001-0000-342.10-30 Hypoluxo Interlocal – The Town has entered into a five (5) year Interlocal Agreement to provide police services to the Town of Hypoluxo that expires on September 30, 2024. The revenue for this service has been budgeted at \$864,570 in accordance with Police Services Schedule found under the Police Department's **INTERLOCAL AGREEMENT FOR POLICE SERVICES** footnote found on page 82.



## SPECIAL ASSESSMENTS

001-0000-325.20-10 Solid Waste Special Assessment – The Town assesses 5,732 residential units for the provision of solid waste services through a special assessment collected by the Tax Collector of Palm Beach County. The solid waste services are provided by Coastal Waste & Recycling of Florida, Inc. (effective October 1, 2023) – the Town's exclusive residential solid waste hauler. The assessment is comprised of the following three (3) components and is allocated as follows:

1. 001-0000-325.20-10 Solid Waste Special Assessment – the assessment portion that covers the cost of the service provided by Coastal Waste & Recycling of Florida. The amount that has been budgeted for FY 2023/24 is approximately \$997,514.
2. 001-0000-313.70-30 Residential Solid Waste Fee – the flat fee of \$5.00/month that is charged to every residential unit for solid waste services. Additional information is found on page 49.
3. 001-0000-313.70-40 Residential Solid Waste Franchise – This franchise fee of 10% is the charge to Coastal Waste & Recycling of Florida for the right to operate as the Town's exclusive residential solid waste hauler within the Town's municipal boundaries. Additional information is found on page 49.

### Annual Residential Solid Waste Collection Assessment

Single-family:	\$329.40/residential equivalent unit*
Mobile homes:	\$329.40/residential equivalent unit*
Multi-family with < 5 units/building:	\$329.40/residential equivalent unit*
Multi-family with > 4 units building:	\$178.20/residential equivalent unit*

\* Residential equivalent unit as defined by Palm Beach County's Solid Waste Authority



## **MISCELLANEOUS**

001-0000-369.10-10 Misc. Revenues – Any other revenues not otherwise classified. The amount that has been budgeted for FY 2023/24 is \$41,299.

## **NON – REVENUE**

001-0000-389.90-10 Appropriated Fund Balance – An existing fund balance (reserve) that is projected to be available to fund the Town's annual budgeted expenditures. The amount that has been budgeted is \$125,000 which is fully funded by restricted reserves specifically designated for building and permitting activities.

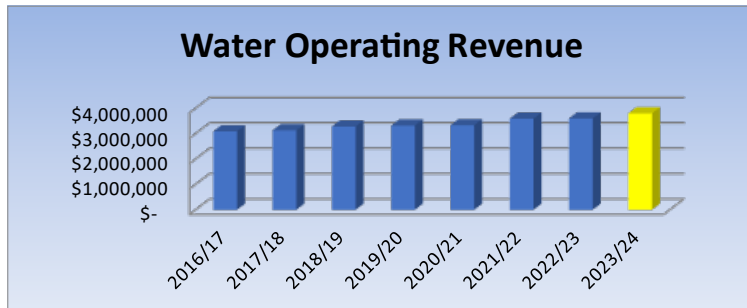
001-0000-397.10-00 Carryforward/Reserves – An existing fund balance (reserve) that is specifically assigned to an ongoing or upcoming project where funds were allocated from a previous fiscal year.

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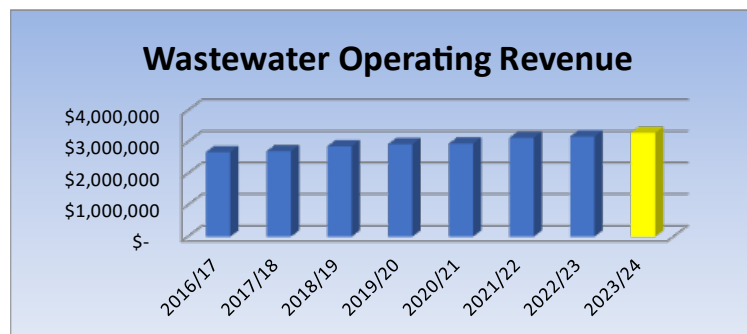
**TOWN OF LANTANA  
WATER AND SEWER FUND  
REVENUE PROJECTION RATIONALE  
FISCAL YEAR 2023/24**

**CHARGES FOR SERVICES**

401-0000-343.30-10 Water Operating Revenue – Revenue derived from the Town's sale of water. In FY 2023/24 Water rates are anticipated to increase by 4.0% (May's 2023 annualized CPI) in accordance with Town Code and due to the increased costs in delivering this service. The amount that has been budgeted for FY 2023/24 is \$3.8M.



401-0000-343.50-10 Wastewater Operating Revenue – Revenue is derived from a base charge to the customer for disposal and a volume-based charge based on actual consumption. Wastewater rates are anticipated to increase by 4.0% (May's 2023 annualized CPI) in accordance with Town Code and due to the increased costs in providing this service. The amount that has been budgeted for FY 2023/24 is approximately \$3.3M.



**TOWN OF LANTANA  
INFRASTRUCTURE SURTAX FUND  
REVENUE PROJECTION RATIONALE  
FISCAL YEAR 2023/24**

**INTERGOVERNMENTAL REVENUES**

103-0000-312.60-10 Local Gov't Infrastructure Surtax

On November 8, 2016, Palm Beach County voters approved a 1-cent sales surtax in order to provide funding to assist with maintaining infrastructure throughout the County. The surtax began on January 1, 2017 and will end on December 31, 2026 or when \$2.7B in revenue is collected, whichever happens first.

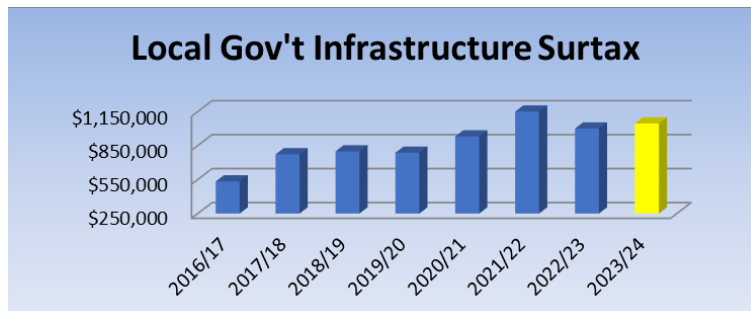
The proceeds are to be disbursed as follows:

- School Board 50% - (\$1.35B)
- Palm Beach County 30% - (\$810M)
- Municipalities 20% - (\$540M)

Since its inception, the Town has received approximately \$5.8M in Infrastructure Surtax funds which have been utilized to fund infrastructure projects that include paving projects, park and beach improvements and funding for the library renovation project. In FY 2023/24, \$1.045 has been budgeted from this revenue source and will be utilized to fund the following infrastructure projects:

- \$100,000 to supplement existing funding of ADA ramp at Lantana Municipal Beach.
- \$330,000 to supplement existing funding to replace wooden decking, rafters and railings at Lantana Municipal Beach.
- \$200,000 to replace the windows at Town Hall with hurricane-rated impact windows.
- \$125,000 to renovate the Town Hall Council Chambers.
- \$68,000 to construct classrooms and the Emergency Operations Center at the Police Department.
- \$350,000 for road paving projects.

Infrastructure Surtax Fund is balanced with a \$127,564 planned use of Fund Balance.



**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**EXPENDITURE DETAIL**  
**Pursuant to Florida Statute 166.241(2)**

**TOWN OF LANTANA**  
**EXPENDITURE DETAIL BY FUND**  
Pursuant to Florida Statute 166.241(2)  
**FISCAL YEAR 2023/24**

ACCOUNT CODE	GENERAL FUND	ENTERPRISE FUND	SPECIAL REVENUE FUND	INTERNAL SERVICE FUND	TOTAL
511.10 - Legislative - Personal Services	\$ 89,236	\$ -	\$ -	\$ -	\$ 89,236
511.30 - Legislative - Operating Expenses	45,209	-	-	-	45,209
512.10 - Executive - Personal Services	278,543	-	-	-	278,543
512.30 - Executive - Operating Expenses	221,945	-	-	-	221,945
512.60 - Executive - Capital Outlay	1,500	-	-	-	1,500
513.10 - Financial and Administrative - Personal Services	465,097	-	-	-	465,097
513.30 - Financial and Administrative - Operating Expenses	128,538	-	-	-	128,538
513.60 - Financial and Administrative - Capital Outlay	2,300	-	-	-	2,300
519.10 - Other General Governmental Services - Personal Services	-	-	-	285,943	285,943
519.30 - Other General Governmental Services - Operating Expenses	58,126	-	-	478,745	536,871
519.60 - Other General Governmental Services - Capital Outlay	8,500	-	-	-	8,500
519.80 - Other General Governmental Services - Grants and Aids	1,000	-	-	-	1,000
521.10 - Law Enforcement - Personal Services	6,366,272	-	3,890	-	6,370,162
521.30 - Law Enforcement - Operating Expenses	680,362	-	-	-	680,362
521.60 - Law Enforcement - Capital Outlay	259,620	-	-	-	259,620
524.10 - Protective Inspections - Personal Services	944,946	-	-	-	944,946
524.30 - Protective Inspections - Operating Expenses	538,890	-	62,400	-	601,290
524.60 - Protective Inspections - Capital Outlay	4,600	-	-	-	4,600
529.10 - Other Public Safety - Personal Services	314,341	-	-	-	314,341
529.30 - Other Public Safety - Operating Expenses	22,609	-	-	-	22,609
536.10 - Water-Sewer Combination Services - Personal Services	-	2,275,826	-	-	2,275,826
536.30 - Water-Sewer Combination Services - Operating Expenses	-	4,485,949	-	-	4,485,949
536.60 - Water-Sewer Combination Services - Capital Outlay	-	1,486,000	-	-	1,486,000
539.10 - Other Physical Environment - Personal Services	482,036	-	-	-	482,036
539.30 - Other Physical Environment - Operating Expenses	325,809	-	-	-	325,809
539.60 - Other Physical Environment - Capital Outlay	70,000	-	330,000	-	400,000
571.10 - Libraries - Personal Services	203,295	-	-	-	203,295
571.30 - Libraries - Operating Expenses	51,634	-	-	-	51,634
571.60 - Libraries - Capital Outlay	10,000	-	-	-	10,000
572.10 - Parks and Recreation - Personal Services	779,185	-	-	-	779,185
572.30 - Parks and Recreation - Operating Expenses	2,708,241	-	570,121	-	3,278,362
572.60 - Parks and Recreation - Capital Outlay	182,000	-	520,000	-	702,000
<b>Total</b>	<b>\$ 15,243,834</b>	<b>\$ 8,247,775</b>	<b>\$ 1,486,411</b>	<b>\$ 764,688</b>	<b>\$ 25,742,708</b>



**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**DEPARTMENT SUMMARIES**

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**TOWN COUNCIL**

**TOWN OF LANTANA**  
**TOWN COUNCIL**  
**FISCAL YEAR 2023/24**

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**PRIMARY FUNCTION AND OBJECTIVES**

- The Town Council (Council) is the legislative and policy making body of the Town.
- They are elected on a non-partisan basis for a three (3)-year term.
- The Council legislatively establishes policies in the form of ordinances, resolutions or motions, which determine the Town's laws, proceedings and service levels.
- Council meetings are held in the Council Chambers at Town Hall at 6:00 p.m. on the 2<sup>nd</sup> and 4<sup>th</sup> Mondays of each month.

**BUDGET SUMMARY**

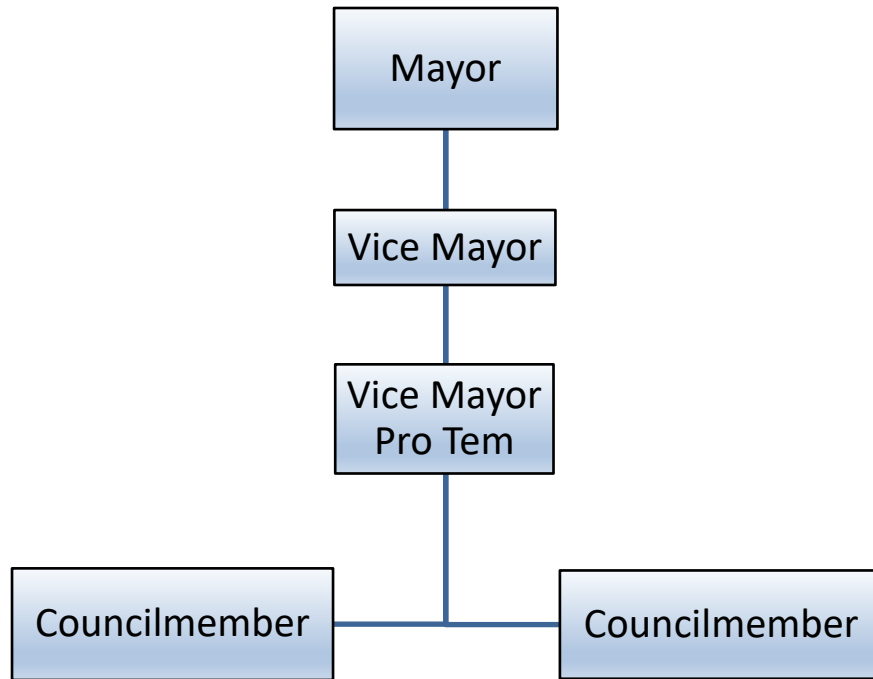
CATEGORY RECAP	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED ACTUAL FY 2022/23	AMENDED BUDGET FY 2022/23	BUDGET FY 2023/24
Personal Services	\$ 124,380	\$ 121,089	\$ 148,726	\$ 148,726	\$ 166,010
Operating	196,497	124,248	74,749	75,349	74,749
Capital	103,390	1,122	-	-	-
<b>Total</b>	<b>\$ 424,267</b>	<b>\$ 246,459</b>	<b>\$ 223,475</b>	<b>\$ 224,075</b>	<b>\$ 240,759</b>

**TOWN OF LANTANA**  
**TOWN COUNCIL**  
**FISCAL YEAR 2023/24**

**PERSONNEL ALLOCATION SUMMARY**

POSITION TITLE	ALLOCATION %		ACTUAL FY 2021/22	ACTUAL FY 2022/23	PROPOSED FY 2023/24
	GENERAL FUND	UTILITY FUND			
Mayor	60%	40%	1.00	1.00	1.00
Vice Mayor	60%	40%	1.00	1.00	1.00
Vice Mayor Pro Tem	60%	40%	1.00	1.00	1.00
Councilmember	60%	40%	1.00	1.00	1.00
Councilmember	60%	40%	1.00	1.00	1.00
<b>Total</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Full-time			-	-	-
Part-time			5.00	5.00	5.00
<b>Total</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**ORGANIZATION CHART**



**TOWN OF LANTANA  
TOWN COUNCIL  
FISCAL YEAR 2023/24**

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**BUDGET JUSTIFICATIONS**

**Personal Services**

This category includes the salaries and other payroll-related expenditures, expense stipends and health insurance costs for the Town Council.

Changes in Personnel from the FY 2022/23 Budget: None

**Operating**

Items in this classification include the funding for the basic operation of this department. Reduction in this category is due to costs in the current and previous fiscal years, such as the Master Plan.

**Capital**

Any capital purchases planned for FY 2023/24 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**TOWN ADMINISTRATION**

**Divisions: Town Manager, Town Clerk and Town Attorney**

**TOWN OF LANTANA**  
**TOWN ADMINISTRATION**  
**FISCAL YEAR 2023/24**

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**PRIMARY FUNCTION AND OBJECTIVES**

- The Town Manager serves as the Town's chief administrative officer and is responsible to the Town Council for the administration of Town affairs, including overseeing the operations of seven (7) departments, preparing and submitting the Annual Operating Budget and Capital Projects, formulating and presenting policy proposals and implementing Council policies, administering personnel rules, preparing special projects and reports requested by the Council, administering the Town's Emergency Management Plan, and coordinating the negotiations of agreements and contracts.
- The Town Clerk is responsible for preparing the Council meeting agendas and minutes, attending official meetings of the Council in person or by a deputy, keeping the minutes of its proceedings, attesting all resolutions, ordinances, and contracts, codifying ordinances, managing the Town's records and public records requests, advertising legal notices, custodian of the Town Seal, and coordinating the production of the annual Town Calendar, and supervising the Town's elections.
- The Town Attorney is responsible for advising the Town Council, Town Manager, departments, and advisory boards on legal matters, drafting ordinances and resolutions, performing legal research, assisting in the preparation of lawsuits, representing 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. The Town Attorney's hourly rate is in accordance with the terms and conditions outlined in his Fee Agreement, which the Town executed on September 14, 2020.

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**TOWN OF LANTANA**  
**TOWN ADMINISTRATION**  
**FISCAL YEAR 2023/24**

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**BUDGET SUMMARY**

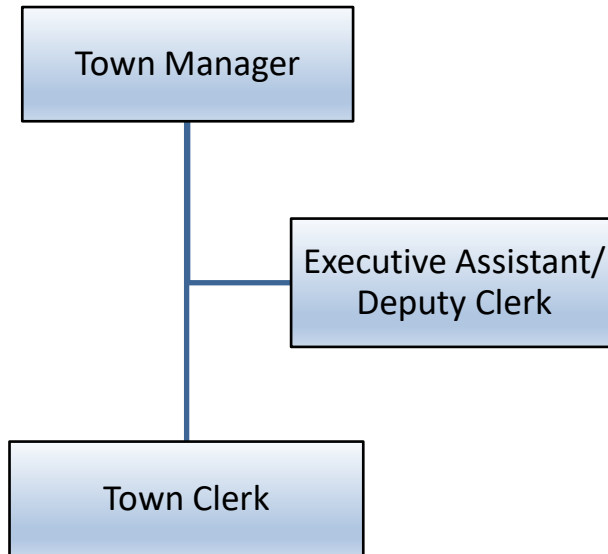
<b>CATEGORY RECAP</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>
Personal Services	\$ 425,417	\$ 487,166	\$ 531,943	\$ 531,943	\$ 580,516
Operating	236,746	273,997	321,778	324,246	326,843
Capital	-	3,930	1,500	1,500	2,000
<b>Total</b>	<b>\$ 662,163</b>	<b>\$ 765,093</b>	<b>\$ 855,221</b>	<b>\$ 857,689</b>	<b>\$ 909,359</b>

**TOWN OF LANTANA**  
**TOWN ADMINISTRATION**  
**FISCAL YEAR 2023/24**

**PERSONNEL ALLOCATION SUMMARY**

POSITION TITLE	ALLOCATION %		ACTUAL FY 2021/22	ACTUAL FY 2022/23	PROPOSED FY 2023/24
	GENERAL FUND	UTILITY FUND			
Town Manager	50%	50%	1.00	1.00	1.00
Executive Assistant/Deputy Clerk	50%	50%	1.00	1.00	1.00
Town Clerk	60%	40%	1.00	1.00	1.00
Intern (Unfunded)	60%	40%	0.50	-	-
<b>Total</b>			<b>3.50</b>	<b>3.00</b>	<b>3.00</b>
Full-time			3.00	3.00	3.00
Part-time			0.50	-	-
<b>Total</b>			<b>3.50</b>	<b>3.00</b>	<b>3.00</b>

**ORGANIZATION CHART**



**TOWN OF LANTANA**  
**TOWN ADMINISTRATION**  
**FISCAL YEAR 2023/24**

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**PERFORMANCE MEASURES**

<b>PERFORMANCE MEASURES</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED FY 2022/23</b>	<b>PROJECTED FY 2023/24</b>
Council Agendas Prepared	22	22	26	24
Ordinances Passed by Council	14	12	8	10
Resolutions Passed by Council	11	12	11	11
Records Destroyed (cubic feet)	150	250	225	210
Public Records Requests	390	410	425	425
Employee Service Awards	11	12	7	17
Calls for Service (emails, phone etc.)	16,000	16,200	16,200	16,400

**BUDGET JUSTIFICATIONS**

**Personal Services**

This category includes the salaries and other payroll-related expenditures, retirement and health insurance costs for Town Administration. In addition, this classification provides for funding of educational training programs for the departmental staff.

Changes in Personnel from the FY 2022/23 Budget: None

**Operating**

Items in this classification include the funding to attend the Florida City Managers Association, and Florida Association of City Clerks Conferences, general liability and property insurance, contractual service fees, membership in professional organizations and associations, office supplies and expenses related to communication services.

This classification consists of the contractual expenses of the Town Attorney along with and other outside attorneys in specialized areas of law. Due to continued increase of legal-related matters, increased funds will be needed.

**Capital**

Any capital purchases planned for FY 2023/24 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**FINANCE DEPARTMENT**

**Divisions: Financial Services, Human Resources,  
Utility Billing and Information Technology**

**TOWN OF LANTANA**  
**FINANCE DEPARTMENT**  
**FISCAL YEAR 2023/24**

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**PRIMARY FUNCTION AND OBJECTIVES**

- 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 Townwide receivables including water meter readings, utility bills, false intrusion alarm fees, general inquiries, garage sale permits, parking citations, annual backflow billings and parking and trailer 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.

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**TOWN OF LANTANA**  
**FINANCE DEPARTMENT**  
**FISCAL YEAR 2023/24**

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**BUDGET SUMMARY**

<b>CATEGORY RECAP</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>
Personal Services	\$ 935,393	\$ 996,270	\$ 1,131,291	\$ 1,121,539	\$ 1,267,477
Operating	237,684	249,186	310,654	316,693	337,565
Capital	1,831	1,787	5,860	5,859	60,860
<b>Total</b>	<b>\$ 1,174,908</b>	<b>\$ 1,247,243</b>	<b>\$ 1,447,805</b>	<b>\$ 1,444,091</b>	<b>\$ 1,665,902</b>

**TOWN OF LANTANA**  
**FINANCE DEPARTMENT**  
**FISCAL YEAR 2023/24**

**PERSONNEL ALLOCATION SUMMARY**

POSITION TITLE	ALLOCATION %		ACTUAL FY 2021/22	ACTUAL FY 2022/23	PROPOSED FY 2023/24
	GENERAL FUND	UTILITY FUND			
Finance Director	50%	50%	1.00	1.00	1.00
Assistant Finance Director	50%	50%	1.00	1.00	1.00
Purchasing/Payroll Accountant	50%	50%	1.00	1.00	1.00
Accounting Technician	50%	50%	1.00	1.00	1.00
Customer Service Technician	-	100%	1.00	1.00	1.00
Administrative Assistant	-	100%	1.00	1.00	1.00
Utility Billing Accountant	-	100%	1.00	1.00	1.00
Assistant HR/Risk Director	50%	50%	1.00	1.00	1.00
Human Resources Coordinator	50%	50%	1.00	-	-
Human Resources Generalist	50%	50%	-	1.00	1.00
Information Technology Manager	50%	50%	1.00	1.00	1.00
Information Technology Technician	50%	50%	1.00	1.00	1.00
<b>Total</b>			<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
Full-time			11.00	11.00	11.00
Part-time			-	-	-
<b>Total</b>			<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

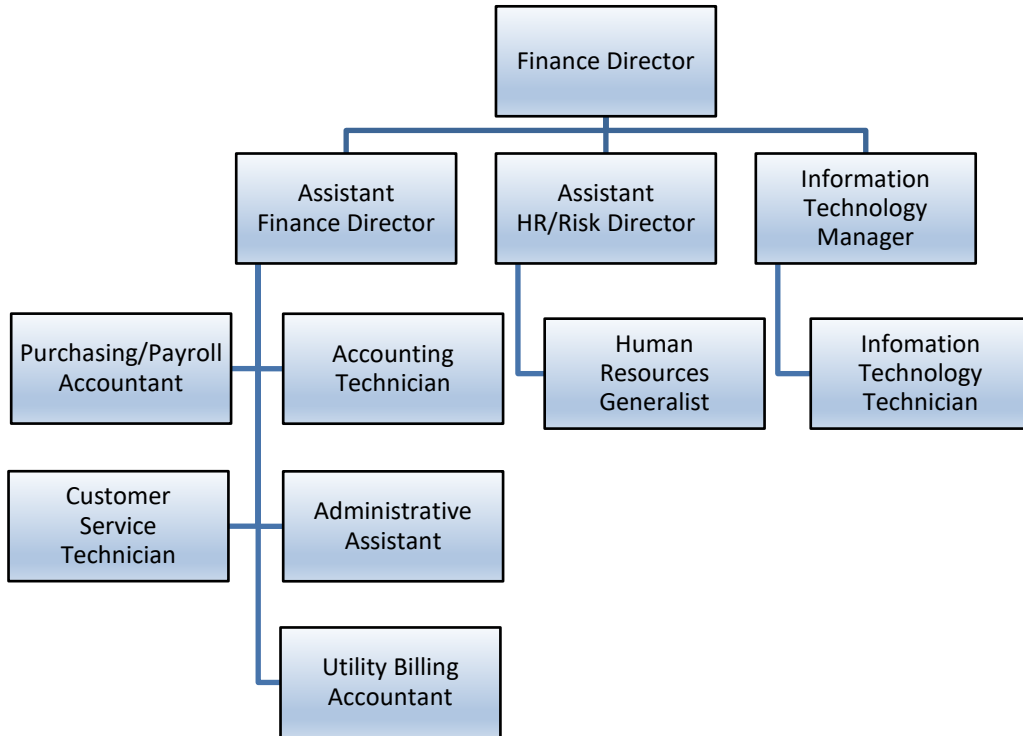
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**TOWN OF LANTANA**  
**FINANCE DEPARTMENT**  
**FISCAL YEAR 2023/24**

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**ORGANIZATION CHART**



**TOWN OF LANTANA**  
**FINANCE DEPARTMENT**  
**FISCAL YEAR 2023/24**

**PERFORMANCE MEASURES**

PERFORMANCE MEASURES	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	PROJECTED FY 2023/24
Accounts Payable Checks Processed	2,066	1,950	1,960	1,970
Payroll Checks/Direct Deposit Advices	2,831	2,864	2,790	2,800
Purchase Orders Issued	437	432	460	450
Utility Payments Processed	29,702	30,702	30,700	30,700
Garage Sale Permits Issued	39	62	45	50
Parking Decals Issued	876	941	890	950
Boat Trailer Decals Issued	230	257	320	275
Alarm Decals Issued	23	26	25	25
Utility Bills Processed	41,232	42,345	42,350	42,350
Utility Accounts Opened	426	487	435	450
Final Utility Bills Processed	454	507	448	450
ACH Utility Payments	8,842	9,892	10,420	10,500
Employees Hired	38	38	31	25
Employment Separations	34	34	20	15
New Liability Insurance Claims	16	16	12	10
New Workers' Compensation Insurance Claims	27	27	10	10
Software Installed	80	92	90	95
Hardware Installed	35	75	80	85
I.T. Repair Tickets Completed – Hardware <sup>1</sup>	238	255	222	250
I.T. Repair Tickets Completed – Software <sup>1</sup>	559	700	532	600
I.T. Repair Tickets Completed – Communications <sup>1</sup>	44	55	45	50
Number of Computers Maintained	121	126	129	129
Number of Servers Maintained	19	17	24	24
Number of Virtual Servers Maintained	18	20	17	17
<sup>1</sup> Ticket totals do not equal total repair tickets as some tickets include both hardware and software repairs.				

**TOWN OF LANTANA  
FINANCE DEPARTMENT  
FISCAL YEAR 2023/24**

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**BUDGET JUSTIFICATIONS**

**Personal Services**

This category includes the salaries and other payroll-related expenditures, retirement and health insurance costs for the Finance Department. In addition, this classification provides educational training programs for departmental staff.

Changes in Personnel from the FY 2022/23 Budget: None

**Operating**

This category includes the funding to attend the Florida Government Finance Officers conference, general liability and property insurance, communication and utility services and costs to prepare the budget and Annual Comprehensive Financial Report. In addition, funds are provided for contractual services, which include auditing and the printing and mailing of the Town's utility bills. This classification also includes the annual maintenance of the copier, postage machine, software systems and networks; costs for memberships in finance, human resources, and information technology related professional organizations.

**Capital**

Any capital purchases planned for FY 2023/24 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

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**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**POLICE DEPARTMENT**

**Divisions: Administrative Services, Support Services,  
Uniform Services and Detective Bureau**

**TOWN OF LANTANA  
POLICE DEPARTMENT  
FISCAL YEAR 2023/24**

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**PRIMARY FUNCTION AND OBJECTIVES**

- The Lantana Police Department is committed to the delivery of courteous, professional law enforcement and community services to the Town's citizens through four (4) divisions: Administrative Services, Uniform Services, Detective Bureau and Support Services.
- The Administrative Services Division 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, public records requests 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 and its contract areas on a 24-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 Townwide 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.

**INTERLOCAL AGREEMENT FOR POLICE SERVICES  
WITH THE TOWN OF HYPOLUXO**

On September 19, 2019, the Town entered into the 4<sup>th</sup> Amendment to an Interlocal Agreement with the Town of Hypoluxo for the Town to provide Police Services to the Town of Hypoluxo for an additional five (5) year period that expires on September 30, 2024. The revenue for this service has been budgeted at \$864,570 in accordance with Police Services Agreement Schedule found below:

<b>Fiscal Year</b>	<b>Contract Amount</b>
FY 2018/19	\$ 635,207
FY 2019/20	698,746
FY 2020/21	753,047
FY 2021/22	784,678
FY 2022/23	823,498
<b>FY 2023/24</b>	<b>864,570</b>
<b>Total</b>	<b>\$ 4,559,746</b>

**TOWN OF LANTANA  
POLICE DEPARTMENT  
FISCAL YEAR 2023/24**

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**BUDGET SUMMARY**

<b>CATEGORY RECAP</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED ACTUAL FY 2022/23</b>	<b>AMENDED BUDGET FY 2022/23</b>	<b>BUDGET FY 2023/24</b>
Personal Services	\$ 5,159,598	\$ 5,660,981	\$ 5,826,897	\$ 6,342,302	\$ 7,076,997
Operating	569,540	528,615	724,001	720,865	797,826
Capital	368,925	349,533	928,483	929,003	210,950
<b>Total</b>	<b>\$ 6,098,063</b>	<b>\$ 6,539,129</b>	<b>\$ 7,479,381</b>	<b>\$ 7,992,170</b>	<b>\$ 8,085,773</b>

**TOWN OF LANTANA  
POLICE DEPARTMENT  
FISCAL YEAR 2023/24**

**PERSONNEL ALLOCATION SUMMARY**

POSITION TITLE	ALLOCATION %	ACTUAL FY 2021/22	ACTUAL FY 2022/23	PROPOSED FY 2023/24	PROPOSED FY 2023/24		
	GENERAL FUND				Sworn	Non-Sworn	Total
Chief of Police	100%	1.00	1.00	1.00	1.00	-	1.00
Assistant Chief of Police	100%	-	-	1.00	1.00	-	1.00
Administrative Services Secretary	100%	2.00	2.00	2.00	-	2.00	2.00
Police Records Specialist	100%	1.00	1.00	1.00	-	1.00	1.00
Commander	100%	1.00	1.00	1.00	1.00	-	1.00
Sergeant	100%	5.00	5.00	5.00	5.00	-	5.00
Patrol Officer	100%	19.00	19.00	19.00	19.00	-	19.00
Hypoluxo Patrol Officer	100%	4.00	4.00	4.00	4.00	-	4.00
Community Service Aide	100%	1.00	1.00	1.00	-	1.00	1.00
Communications Supervisor	100%	1.00	1.00	1.00	-	1.00	1.00
Dispatcher	100%	6.13	6.13	6.13	-	6.13	6.13
Detective	100%	2.00	2.00	2.00	2.00	-	2.00
Investigator <sup>1</sup>	100%	1.00	1.00	1.00	1.00	-	1.00
<b>Total</b>		<b>44.13</b>	<b>44.13</b>	<b>45.13</b>	<b>34.00</b>	<b>11.13</b>	<b>45.13</b>

<sup>1</sup>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.

Full-time	44.00	44.00	45.00	34.00	11.00	45.00
Part-time	0.13	0.13	0.13	-	0.13	0.13
<b>Total</b>	<b>44.13</b>	<b>44.13</b>	<b>45.13</b>	<b>34.00</b>	<b>11.13</b>	<b>45.13</b>

In FY 2021/22 the Marine Division was reclassified from the Police Department to the Operations Department (now the Public Services Department).

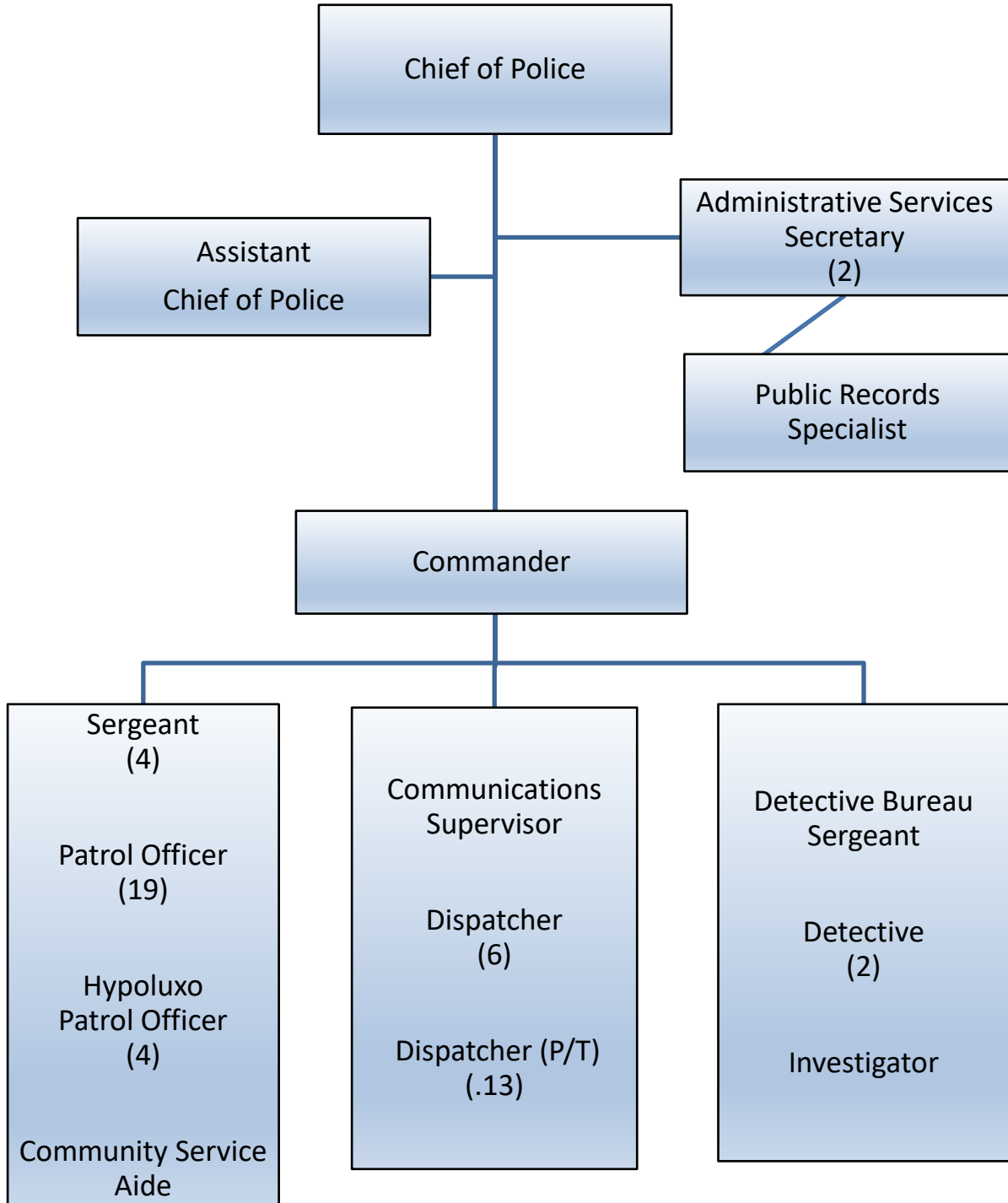
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**TOWN OF LANTANA**  
**POLICE DEPARTMENT**  
**FISCAL YEAR 2023/24**

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**ORGANIZATION CHART**



**TOWN OF LANTANA  
POLICE DEPARTMENT  
FISCAL YEAR 2023/24**

**PERFORMANCE MEASURES**

<b>PERFORMANCE MEASURES</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED FY 2022/23</b>	<b>PROJECTED FY 2023/24</b>
Calls for Service (Lantana & Hypoluxo)	55,462	50,098	53,000	55,000
CNEP and Association Meetings (Lantana and Hypoluxo)	8	5	5	5
CARE Visits	-	2	5	5
House Checks	203	93	85	95
Selective Traffic Enforcement Programs (STEP)	413	439	520	500
Traffic Enforcement Operations	2	2	2	2
Problem Oriented Policing Projects	2	3	3	3
Parking Enforcement	1,015	307	450	450
Parking Citations Issued	1,637	1,283	1,450	1,400
COP Volunteer Hours	30	-	-	-
Detective Bureau Cases Assigned	268	253	260	260

**BUDGET JUSTIFICATIONS**

**Personal Services**

This category includes the salaries and other payroll-related expenditures. In addition, this classification provides for funding for educational training programs.

Changes in Personnel from the FY 2022/23 Budget: Added an Assistant Chief of Police position to provide administrative assistance and support to the Chief of Police in the planning, organization, development, coordination, implementation and oversight of the Department's policies, procedures, projects, activities and daily operations. Over the last couple of years, the Department's staffing levels have increased in order to keep pace with the growth in population and calls for service and has implemented state-of-the-art technology to improve the delivery of their services.

No other changes have been made.

**Operating**

Items included in this category include the funding to attend training schools and seminars, general liability and property insurance, utility service, communications equipment /technology and the repair and maintenance costs of the department's vehicles and equipment. Also included in this classification are the costs for miscellaneous supplies, other police-related equipment, ammunition and fuel costs for departmental vehicles.

**Capital**

Any capital purchases planned for FY 2023/24 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**DEVELOPMENT SERVICES DEPARTMENT**

**Divisions: Administration, Building  
and Code Enforcement**

**TOWN OF LANTANA  
DEVELOPMENT SERVICES DEPARTMENT  
FISCAL YEAR 2023/24**

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**PRIMARY FUNCTION AND OBJECTIVES**

- The Administration Division is responsible for the maintenance and revision of the Comprehensive 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 National Flood Insurance Program (NFIP) Community Rating System program.
- The Building Division is responsible for intaking permit submittals, reviewing all construction plans, issuing permits and conducting inspections for all construction and landscape activities within the Town's limits. In addition, the division oversees the issuance of all business tax receipts for those who have businesses within the Town.
- 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 and Public Services Departments.

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**TOWN OF LANTANA**  
**DEVELOPMENT SERVICES DEPARTMENT**  
**FISCAL YEAR 2023/24**

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**BUDGET SUMMARY**

CATEGORY RECAP	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED ACTUAL FY 2022/23	AMENDED BUDGET FY 2022/23	BUDGET FY 2023/24
Personal Services	\$ 699,732	\$ 782,452	\$ 944,946	\$ 944,946	\$ 1,013,430
Operating	373,495	395,694	458,750	601,078	601,843
Capital	31,205	25,797	37,915	37,812	-
<b>Total</b>	<b>\$ 1,104,432</b>	<b>\$ 1,203,943</b>	<b>\$ 1,441,611</b>	<b>\$ 1,583,836</b>	<b>\$ 1,615,273</b>

**TOWN OF LANTANA**  
**DEVELOPMENT SERVICES DEPARTMENT**  
**FISCAL YEAR 2023/24**

**PERSONNEL ALLOCATION SUMMARY**

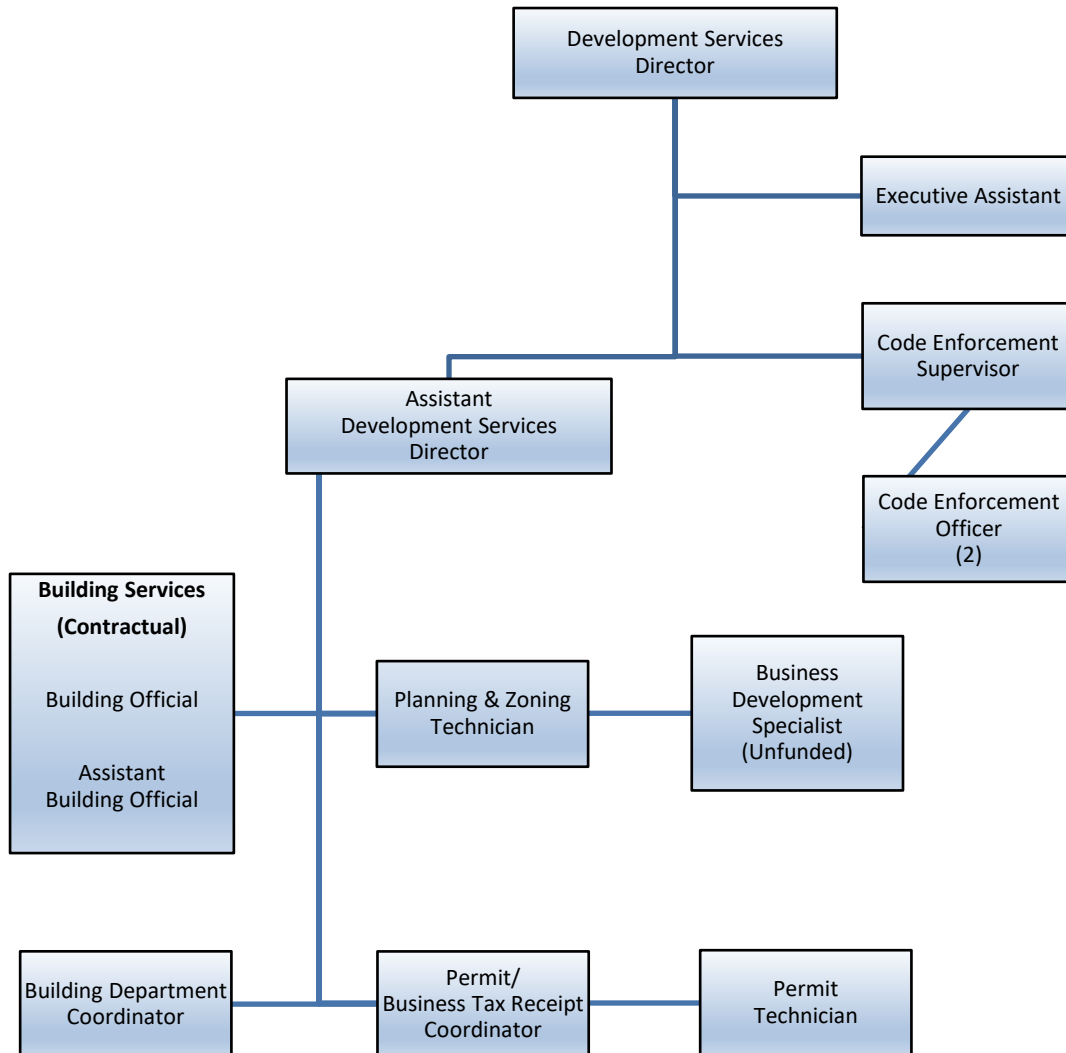
POSITION TITLE	ALLOCATION %		ACTUAL FY 2021/22	ACTUAL FY 2022/23	PROPOSED FY 2023/24
	GENERAL FUND				
Development Services Director	100%		1.00	1.00	1.00
Executive Assistant	100%		1.00	1.00	1.00
Assistant Development Services Director	100%		1.00	1.00	1.00
Building Official (Contractual)	100%		N/A	N/A	N/A
Assistant Building Official (Contractual)	100%		1.00	N/A	N/A
Construction Site Inspector	100%		1.00	N/A	N/A
Planning & Zoning Technician	100%		-	1.00	1.00
Business Development Specialist (Unfunded)	N/A		-	1.00	1.00
Building Department Coordinator	100%		1.00	1.00	1.00
Permit/Business Tax Receipt Coordinator	100%		1.00	1.00	1.00
Permit Technician	100%		1.00	1.00	1.00
Code Enforcement Supervisor	100%		1.00	1.00	1.00
Code Enforcement Officer	100%		2.00	2.00	2.00
<b>Total</b>			<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
Full-time			11.00	11.00	11.00
Part-time			-	-	-
<b>Total</b>			<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

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**TOWN OF LANTANA**  
**DEVELOPMENT SERVICES DEPARTMENT**  
**FISCAL YEAR 2023/24**

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**ORGANIZATION CHART**



Note: the following professional services will be provided through a 3<sup>rd</sup>-party contract on an as-needed basis:

- Building Services (includes Building Official and Assistant Building Official)
- Certified Floodplain Manager (not shown due to infrequency of use)
- Certified Arborist (not shown due to infrequency of use)
- Traffic Engineers

**TOWN OF LANTANA**  
**DEVELOPMENT SERVICES DEPARTMENT**  
**FISCAL YEAR 2023/24**

**PERFORMANCE MEASURES**

<b>PERFORMANCE MEASURES</b>	<b>ACTUAL FY 2020/21</b>	<b>ACTUAL FY 2021/22</b>	<b>ESTIMATED FY 2022/23</b>	<b>PROJECTED FY 2023/24</b>
Comprehensive Plan Amendments	1	-	1	5
Special Exceptions Processed	6	7	3	10
Variances Processed	11	11	22	17
Site Plans Processed	8	6	6	10
Building Permits Issued	1,128	996	1,100	1,000
Total Permit Value	\$ 613,871	\$ 22,268,020	\$ 20,500,000	\$ 800,000
Building Inspections	2,383	3,039	2,700	3,000
Code Enforcement Friendly Reminders (estimated)	397	445	500	650
Code Enforcement Notices of Violation Issued	896	781	850	800
Code Enforcement Notice of Hearing Issued	201	160	215	250
Repeat Citations	131	120	115	150
Abatements	1	1	1	1
Special Magistrate cases	458	368	400	500
Business Tax Receipts Issued	1,167	1,228	1,300	1,300

**BUDGET JUSTIFICATIONS**

**Personal Services**

This category includes the salaries and other payroll-related expenditures, retirement, health insurance and uniforms for the Development Services Department. In addition, this classification provides for funding for educational training programs and conferences.

Changes in Personnel from the FY 2022/23 Budget: Although the Business Development Specialist remains unfunded the Town is closely partnering with our Liaison from the Greater Lantana Chamber of Commerce.

No other changes have been made.

**Operating**

Items included in this category include the funding to attend training seminars and conferences, general liability and property insurance, legal ad notices, communication and utility services and the repair and maintenance costs of departmental vehicles. Building inspections and the Building Official make up a significant portion of the costs but are fully-funded through building permit revenues. Also included in this classification are the costs for office and miscellaneous supplies, equipment and membership in professional organizations.

**Capital**

Any capital purchases planned for FY 2023/24 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.



**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**LIBRARY DEPARTMENT**

**TOWN OF LANTANA  
LIBRARY DEPARTMENT  
FISCAL YEAR 2023/24**

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**PRIMARY FUNCTION AND OBJECTIVES**

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.

**BUDGET SUMMARY**

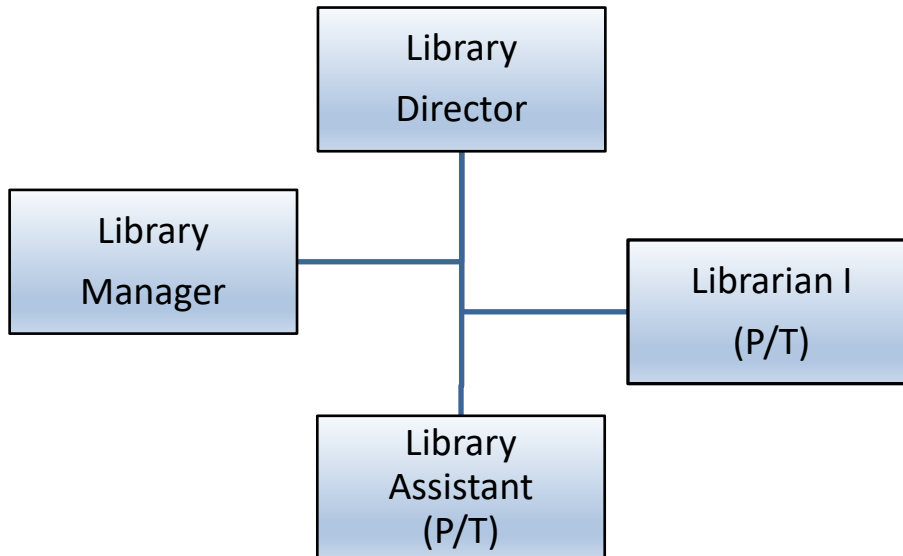
CATEGORY RECAP	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED ACTUAL FY 2022/23	AMENDED BUDGET FY 2022/23	BUDGET FY 2023/24
Personal Services	\$ 173,333	\$ 198,692	\$ 220,358	\$ 203,295	\$ 313,959
Operating	77,576	59,660	48,639	49,634	63,706
Capital	332,333	853,497	453,882	455,882	35,400
<b>Total</b>	<b>\$ 583,242</b>	<b>\$ 1,111,849</b>	<b>\$ 722,879</b>	<b>\$ 708,811</b>	<b>\$ 413,065</b>

**TOWN OF LANTANA**  
**LIBRARY DEPARTMENT**  
**FISCAL YEAR 2023/24**

**PERSONNEL ALLOCATION SUMMARY**

POSITION TITLE	ALLOCATION %		ACTUAL FY 2021/22	ACTUAL FY 2022/23	PROPOSED FY 2023/24
	GENERAL FUND				
Library Director	100%		1.00	1.00	1.00
Library Manager	100%		-	-	1.00
Librarian I	100%		0.63	0.93	0.93
Library Assistant	100%		0.63	0.63	0.33
LABtana Mentor	-		0.50	-	-
<b>Total</b>			<b>2.75</b>	<b>2.55</b>	<b>3.25</b>
Full-time			1.00	1.00	2.00
Part-time			1.75	1.55	1.25
<b>Total</b>			<b>2.75</b>	<b>2.55</b>	<b>3.25</b>

**ORGANIZATION CHART**



**TOWN OF LANTANA  
LIBRARY DEPARTMENT  
FISCAL YEAR 2023/24**

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**PERFORMANCE MEASURES**

PERFORMANCE MEASURES	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	PROJECTED FY 2023/24
New Borrowers' Cards Issued	300	232	850	800
Books Borrowed	8,774	8,043	10,300	11,000
Use of Public Computers (users)	3,341	3,109	3,000	3,000
Hours of Public Internet Use	2,684	2,907	3,700	3,700
Attendance at Library Programs	428	1,193	1,000	4,500
Books Cataloged and Processed	1,355	1,250	1,300	1,300

**BUDGET JUSTIFICATIONS**

**Personal Services**

This category includes the salaries and other payroll-related expenditures, retirement and health insurance for the Library Department.

Changes in Personnel from the FY 2022/23 Budget:

The Administration Division has added a full-time Library Manager (+1 FTE) position, in order to better meet operational needs due to the overall increase in the demand for services and to improve employee safety by providing additional coverage. Part-Time hours were decreased from 62 to 50 hours/week.

No other changes have been made.

**Operating**

Items in this category include the funding for general liability, property insurance communications, internet connections, and utility services. Items in this classification also include miscellaneous supplies, professional association membership costs and annual subscriptions for various periodicals.

**Capital**

Any capital purchases planned for FY 2023/24 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**PUBLIC SERVICES DEPARTMENT**

**Divisions: Administration, Public Works, Parks and Recreation,  
Marine Safety, Vehicle Maintenance and Utilities**

**TOWN OF LANTANA**  
**PUBLIC SERVICES DEPARTMENT**  
**FISCAL YEAR 2023/24**

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**PRIMARY FUNCTION AND OBJECTIVES**

- The Administration Division manages four (4) divisions to include all capital improvement projects. The Division also oversees the contracted Townwide garbage and recycling collection.
- 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, 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 are contracted out in order to provide more cost-effective services.
- 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, playground equipment and beach.
- The Marine Safety Division is responsible for protecting life and property of the Town's public beach through monitoring activities to ensure public order and safety, conduct water rescues, and administer first aid as needed.
- Vehicle Maintenance provides routine maintenance and coordinates outsourced vehicle repairs. The division also maintains generators, trailers, small engines and coordinates the maintenance 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 stormwater drainage system. System Service Workers also provide daily maintenance of lift stations and their related subsystems and stormwater lift stations, conduct emergency repairs and provide 24-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.

**TOWN OF LANTANA**  
**PUBLIC SERVICES DEPARTMENT**  
**FISCAL YEAR 2023/24**

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**BUDGET SUMMARY**

CATEGORY RECAP	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED ACTUAL FY 2022/23	AMENDED BUDGET FY 2022/23	BUDGET FY 2023/24
Personal Services	\$ 2,310,076	\$ 2,455,281	\$ 2,768,584	\$ 2,849,884	\$ 3,048,713
Operating	6,811,181	5,909,407	8,203,786	8,080,744	7,091,545
Capital	459,691	274,857	12,649,113	12,662,003	3,771,070
<b>Total</b>	<b>\$ 9,580,948</b>	<b>\$ 8,639,545</b>	<b>\$ 23,621,483</b>	<b>\$ 23,592,631</b>	<b>\$ 13,911,328</b>

**TOWN OF LANTANA**  
**PUBLIC SERVICES DEPARTMENT**  
**FISCAL YEAR 2023/24**

**PERSONNEL ALLOCATION SUMMARY**

POSITION TITLE	ALLOCATION %		ACTUAL FY 2021/22	ACTUAL FY 2022/23	PROPOSED FY 2023/24
	GENERAL FUND	UTILITY FUND			
Public Services Director	50%	50%	-	1.00	1.00
Director of Operations	50%	50%	1.00	-	-
Administrative Assistant	50%	50%	1.00	1.00	1.00
Contract & Grants Administrator <sup>1</sup>	100%	-	-	1.00	1.00
Assistant Public Works Director	100%	-	1.00	-	-
Parks & Recreation Superintendent	100%	-	-	1.00	1.00
Parks & Recreation Supervisor	100%	-	1.00	-	-
Marine Safety Supervisor	100%	-	1.00	1.00	1.00
Senior Ocean Lifeguard <sup>2</sup>	100%	-	1.00	1.00	1.00
Ocean Lifeguard	100%	-	1.72	2.10	2.10
General Maintenance Worker	100%	-	9.00	10.00	10.00
Public Works Superintendent	100%	-	-	1.00	1.00
Public Works Supervisor	100%	-	1.00	-	-
Vehicle Maintenance Superintendent	50%	50%	-	1.00	-
Vehicle Maintenance Supervisor	50%	50%	1.00	-	-
Vehicle Maintenance Coordinator	50%	50%	-	-	1.00
Mechanic	50%	50%	1.00	1.00	-
Assistant Utilities Director	-	100%	1.00	1.00	1.00
Chief Water Plant Operator	-	100%	1.00	1.00	1.00
Water Plant Operator	-	100%	2.00	2.00	3.00
Public Works Foreman	100%	-	1.00	-	-
Utilities Manager	-	100%	1.00	1.00	1.00
Utility System Worker	-	100%	5.00	5.00	5.00
Meter Reader	-	100%	1.00	1.00	1.00
<b>Total</b>			<b>31.72</b>	<b>32.10</b>	<b>32.10</b>
Full-time			30.00	32.00	32.00
Part-time			1.72	0.10	0.10
<b>Total</b>			<b>31.72</b>	<b>32.10</b>	<b>32.10</b>

<sup>1</sup> Position Title renamed from Contract Administrator to Contract & Grants Administrator.

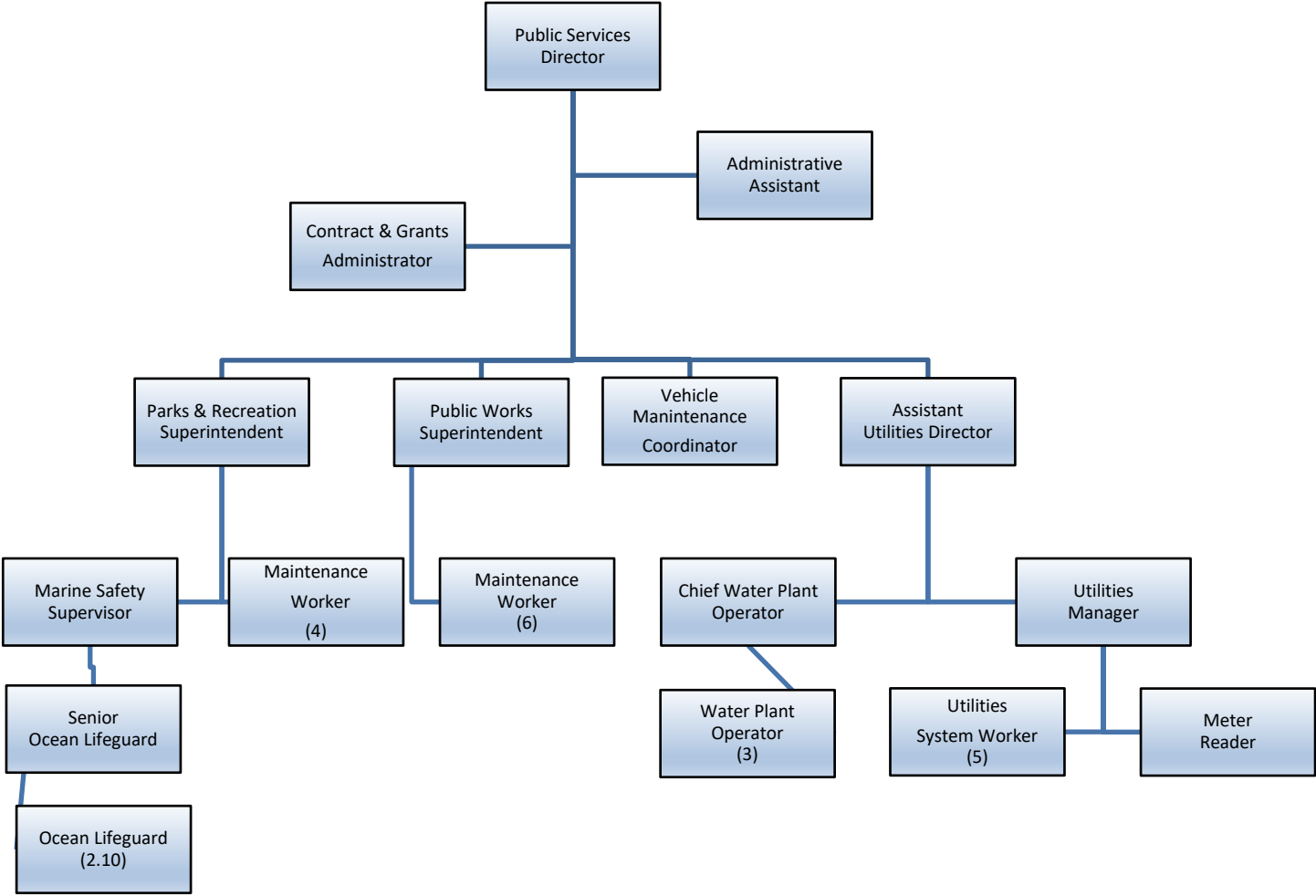
<sup>2</sup> Position Title renamed from Marine Safety Officer II. In FY 2021/22 the Marine Division was reclassified from the Police Department to the Operations Department (now the Public Services Department).



**TOWN OF LANTANA**  
**PUBLIC SERVICES DEPARTMENT**  
**FISCAL YEAR 2023/24**

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**ORGANIZATION CHART**



**TOWN OF LANTANA**  
**PUBLIC SERVICES DEPARTMENT**  
**FISCAL YEAR 2023/24**

**PERFORMANCE MEASURES**

PERFORMANCE MEASURES	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	PROJECTED FY 2023/24
Turf /Grounds Maintained (acres)	73	73	73	73
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	600	600	600	600
HVAC Systems Maintained	26	26	26	26
Junior Lifeguard Participants	-	-	-	10
Police Patrol Cars Maintained	27	27	27	27
Administrative Vehicles Maintained	10	10	10	8
Medium/Light Trucks/Vans Maintained	30	30	28	30
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	51	51	51	51
Vehicle Repair Orders Completed	500	500	500	500
Sidewalks Repaired/Replaced (square yards)	60	60	250	400
Litter Pick-up (hours)	1,460	1,460	1,460	1,460
Citizen Requests Processed	280	280	300	300
Treated, Pumped and Dispensed water (MG)	753	753	760	780
Collected, Transmitted and Pumped Sewage (MG)	500	500	500	500
Water Distribution System Maintained (linear feet)	224,852	224,852	224,852	224,852
# of Meters Read/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	625	625	625	625
Wastewater Collection System Maintained (linear feet)	156,686	156,686	156,686	156,686
# of Lift Stations Maintained	18	18	18	18
# of Stormwater Lift Stations Maintained	2	2	2	2
Piping/Culverts Maintained (linear feet)	12,605	12,605	12,605	12,605
# of Inlets/Catch Basins/Manholes Maintained	140	140	140	140

**TOWN OF LANTANA**  
**PUBLIC SERVICES DEPARTMENT**  
**FISCAL YEAR 2023/24**

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**BUDGET JUSTIFICATIONS**

**Personal Services**

This category includes the salaries and other payroll-related expenditures, retirement, health insurance, drug testing, uniforms and educational training for the Public Services Department.

Changes in Personnel from the FY 2022/23 Budget:

In order to better meet operational needs, the following changes in personnel have been made:

Added a Water Plant Operator position (+1 FTE)

Removed the Vehicle Maintenance Superintendent position (currently vacant -1 FTE)

Reclassified the Mechanic position to a Vehicle Maintenance Coordinator (no change in FTE)

Renamed the Contract Administrator to Contract & Grants Administrator (no change in FTE)

No other changes have been made.

**Operating**

Items included in this category include communication and utility services, repair and maintenance of vehicles. Funding for contractual services including grounds maintenance is also provided for in this classification. Also included are costs for memberships in professional organizations, miscellaneous office and other operating supplies and equipment as well as the projected cost of fuel for departmental vehicles.

Items included in this category include communication and utility services; the water distribution and waste water system. Funding for contractual services including professional engineering services are also provided for in this classification

**Capital**

Any capital purchases planned for FY 2023/24 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**NON-DEPARTMENTAL**

**TOWN OF LANTANA  
NON-DEPARTMENTAL  
FISCAL YEAR 2023/24**

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**PRIMARY FUNCTION AND OBJECTIVES**

Non-Departmental: Activities, revenues and expenditures that are not assigned to a department.

**BUDGET SUMMARY**

CATEGORY RECAP	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED ACTUAL FY 2022/23	AMENDED BUDGET FY 2022/23	BUDGET FY 2023/24
Personal Services	\$ 224,069	\$ 228,553	\$ 371,443	\$ 371,443	\$ 323,377
Operating	468,942	502,861	635,308	634,934	656,337
Capital	-	40,345	54,776	53,890	100,000
Debt Service	5,540	3,111	-	-	-
Contingency	-	-	149,000	149,000	415,468
Transfers Out	28,352	309,860	25,000	25,000	-
<b>Total</b>	<b>\$ 726,903</b>	<b>\$ 1,084,730</b>	<b>\$ 1,235,527</b>	<b>\$ 1,234,267</b>	<b>\$ 1,495,182</b>

**TOWN OF LANTANA  
NON-DEPARTMENTAL  
FISCAL YEAR 2023/24**

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**BUDGET JUSTIFICATIONS**

**Personal Services**

Items included in this category comprise of the workers' compensation within the Insurance Fund. Since this fund is an internal service fund, the actual costs are paid from this fund while the expected expenses are charged to each division.

**Operating**

Items included in this category comprise of the property taxes paid on Town-owned property that is leased, such as the cellular phone tower and Dune Deck Café. It also includes costs associated with the Employee Assistance Program, parking meter kiosks and the insurance costs in the Insurance Fund (an Internal Service Fund).

**Capital**

Any capital purchases planned for FY 2023/24 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

**Debt Service**

Items included in this category include the amortized costs of principal and interest on borrowed money and other related administrative expenditures. A detail of the Town's debt payments may be found under the **DEBT SERVICE INFORMATION** section of this document. The Town currently has no outstanding debt.

**Contingency**

Funds (reserves) that are allocated for emergencies (i.e., hurricane) or unforeseen expenditures not otherwise budgeted. No contingency is budgeted at this time.

**Transfers Out**

No transfers are budgeted within this category for FY 2023/24.

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**CAPITAL IMPROVEMENT PROGRAM**

**TOWN OF LANTANA**  
**CAPITAL IMPROVEMENT PROGRAM BY FUND**  
**FISCAL YEAR 2023/24**

		Proposed Cost Fund		
	Account Number	General	Utility	Infrastructure Surtax
Town Administration				
Computer replacement: Town Clerk	001-0501-512-64-40	\$ 2,000	\$ -	\$ -
Subtotal		2,000	-	-
Finance				
Computer replacement: Purchasing/Payroll Accountant	001-0901-513-64-40	2,300	-	-
Postage machine replacement	001-0901-513-64-40	3,760	-	-
Computer replacement: Human Resources Generalist	001-0905-513-64-40	2,300	-	-
Server replacement: IBM Power8 AS/400	001-0920-513-64-40	44,200	-	-
Firewall router replacement at the Police Department	001-0920-513-64-40	6,000		
Computer replacement: Utility Billing Accountant	401-0910-513-64-40	-	2,300	-
Subtotal		58,560	2,300	-
Police				
One (1) SUV-type vehicle for Police Administration	001-2001-521-64-15	40,000	-	-
Computer laptop for proposed Assistant Police Chief position	001-2001-521-64-40	3,300	-	-
Three (3) SUV-type vehicles and related equipment for Uniform Division	001-2021-521-64-15	146,100	-	-
Computer replacement and related equipment: three (3) laptops for Uniform Division	001-2021-521-64-40	8,250	-	-
Computer replacement and related equipment: one (1) high performing workstation and two (2) laptops for a Detective and Investigator	001-2022-521-64-40	11,000	-	-
Computer replacement and related equipment: Communications Supervisor	001-2023-521-64-40	2,300	-	-
Subtotal		210,950	-	-
Public Services				
Townwide improvements (e.g., trash receptacles, landscaping, etc.)	001-3937-572-63-10	10,000	-	-
Installation of lighting along Greynolds Circle for holiday events	001-3937-572-63-11	17,500	-	-
Installation of electrical outlets for holiday decorations along West Central/Finlandia	001-3937-572-63-11	20,000	-	-
Holiday decorations for Greynolds Circle	001-3937-572-63-11	15,000	-	-
Community/park improvements (e.g., benches, trash receptacles, landscaping, etc.)	001-3939-572-63-10	20,000	-	-
Upgrade playground equipment at Maddock Park	001-3939-572-63-10	22,000	-	-
Replace fence around northern tennis court	001-3939-572-63-10	35,000	-	-
Resurface basketball court at Sports Park	001-3939-572-63-10	55,000	-	-
Replacement of 2004 Ford Ranger	001-3939-572-64-15	35,000	-	-

**TOWN OF LANTANA**  
**CAPITAL IMPROVEMENT PROGRAM BY FUND**  
**(Continued)**  
**FISCAL YEAR 2023/24**

		Proposed Cost Fund		
	Account Number	General	Utility	Infrastructure Surtax
Public Services				
Repair smaller beach pavilion	001-3946-539-62-10	20,000	-	-
Replace roof at Recreation Center	001-3946-539-62-10	120,000	-	-
Replace Marine Safety building roof and sidewalk; paint building	001-3946-539-62-10	31,000	-	-
Replace roof and flooring in Development Services building	001-3946-539-62-10	300,000	-	-
Repair and replace tiles and upgrade fountain system to the Police Memorial	001-3946-539-62-10	20,000	-	-
Reseal walls at the Police Department building	001-3946-539-62-12	30,000	-	-
Recoat the sea wall at the Lantana Municipal Beach	001-3946-539-63-13	100,000	-	-
Air conditioner replacements	001-3946-539-64-11	20,000	-	-
Additional funding to replace the ADA Ramp at Lantana Beach	103-3937-572-63-10	-	-	100,000
Additional funding to replace wooden decking, rafters and railing along the beach boardwalk.	103-3937-572-63-26	-	-	330,000
Replace Town Hall windows with hurricane-rated impact windows	103-3946-539-64-10	-	-	200,000
Council Chambers Renovations	103-3946-539-64-10	-	-	125,000
Construct classrooms and Emergency Operations Center at Police Departmen	103-3946-539-64-10	-	-	68,000
Architectural services to design office space at the Operations Center	401-3901-539-62-10	-	40,000	-
Computer replacement and related equipment: Utilities Manager	401-3901-539-64-40	-	1,500	-
Automatic flushing system for water distribution system	401-3962-533-63-10	-	30,000	-
Replacement of asbestos concrete piping	401-3962-533-63-15	-	1,000,000	-
Replacement of a utility truck including a lift gate	401-3962-533-64-15	-	75,300	-
Replace water meters w/Automated Meter Reading System (AMR)	401-3962-533-64-25	-	200,000	-
Storage building at Master Lift Station	401-3963-535-63-10	-	12,000	-
Design to convert lift stations 3, 4, 8, & 9 from a dry pit to submersible pump system	401-3963-535-63-10	-	400,000	-
Begin GIS location and mapping for stormwater and sewer infrastructure	401-3963-535-63-10	-	80,000	-
Replacement of a 2011 Ford F350 crane utility truck	401-3963-535-64-15	-	88,770	-
Replace roof at Water Treatment Plant (WTP)	401-3964-533-63-10	-	150,000	-
Subtotal		870,500	2,077,570	823,000
Library				
Book shelving	001-7101-571-64-10	9,000	-	-
Computer replacement and related equipment: seven (7) desktop computers to replace the current public internet stations and one (1) desktop computer for the counter station	001-7101-571-64-40	14,400	-	-
Library books	001-7101-571-66-10	12,000	-	-
Subtotal		35,400	-	-
Non Departmental				
Master plan projects	001-9901-519-64-14	100,000	-	-
Subtotal		100,000	-	-
Total by Fund		\$ 1,277,410	\$ 2,079,870	\$ 823,000

**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**DEBT SERVICE INFORMATION**

The State of Florida has no statutory limit on debt obligations; therefore, the Town has not developed a debt limit policy. Although the Town has not established a debt limit policy, the Town has limited its borrowing to prudent levels that are able to be satisfied with existing revenue and cash flow projections. Additional information regarding the Town's debt policy and debt limit may be found in the **INTRODUCTION** section of this document.

The Town currently has no outstanding debt.

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**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
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## **APPENDICES**

**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**APPENDIX A**

**GLOSSARY OF  
ACRONYMS AND TERMS**

**Account:** A term used to identify an individual asset, liability, encumbrance control or fund balance.

**Accounting Procedures:** All processes that identify, record, classify and summarize financial information to produce financial records.

**Accounting System:** The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, organizational components.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Activity:** Represents a section/unit of a department.

**Actuary:** A person that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

**Ad Valorem Tax Rate:** Property tax assessed in proportion to the value of the property.

**Ad Valorem Taxes:** Taxes levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation.

**Adopted Budget:** The initially proposed budget as formally approved by the Town Council.

**Amended Budget:** The adopted budget as formally adjusted by the Town Council.

**Amortization:** The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

**Amortization:** The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

## **Annual Comprehensive Financial Report**

**(ACFR):** This official annual report presents the status of the Town's finances in a standardized format. The Annual Report is organized by fund and contains two (2) basic types of information: a balance sheet that compares assets with liabilities and fund balance and an operating statement that compares revenues and expenditures.

**Appraise:** To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted.

**Appropriation:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

**ARPA Fund:** This fund is used to account for all financial resources applicable to American Rescue Plan Act (ARPA) grants awarded to the Town.

**Assessed Valuation:** A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

**Asset:** Resources owned or held by a government, which have monetary value.

**Authorized Positions:** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Balanced Budget:** A budget in which planned funds available equal planned expenditures.

**Balance Sheet:** Basic financial statement that describes the basis of accounting used in its preparation and presentation of a specified date in the Town's assets, liabilities and the remaining fund balance or fund equity.

**Basis of Accounting:** Basis of Accounting refers to the time period when revenues and expenditures are recognized in the accounts and reported on the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**Basis of Budgeting:** The Basis of Budgeting refers to the method used to determine when revenues and expenditures are recognized for budgetary purposes. Budgets for governmental funds are adopted on a basis that is consistent with Generally Accepted Accounting Principles (GAAP) which require recognition of transactions or events on a modified accrual basis of accounting. This basis of accounting recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash.

**Basis Point:** Equal to 1/100 of 1%. If interest rates rise from 7.50% to 7.75%, the difference is referred to as an increase of 25 basis points.

**Bond:** A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. **Note:** The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

**Bond Covenants:** A legally enforceable promise made to the bondholders from the issuer, generally in relation to the funding source utilized for repayment.

**Bonded Debt:** That portion of indebtedness represented by outstanding bonds.

**Bond Refinancing:** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budget Message:** A general discussion of the proposed budget as presented in writing by the Town Manager to the legislative body.

**Budget Timetable:** The schedule of key dates, which a government follows in the preparation and adoption of the budget.

**Budgetary Control:** The control or management of a governmental enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and

available revenues.

**Capital:** Any item with an expected life of more than two (2) years and a value of more than \$1,000, such as automobiles, trucks, furniture, buildings, land, etc.

**Capital Budget:** A plan of proposed capital outlays and the means of financing them for the current fiscal period.

**Capital Improvements Program (CIP):** A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Outlays:** Non-recurring expenditures of an infrequent or unusual nature which may result in the acquisition/addition to the Town's fixed capital assets or infrastructure.

**Carryover:** An existing fund balance that is projected to be available for use in the Town's annual budgeted expenditures.

**Cash Basis:** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Centers for Disease Control and Prevention (CDC)**

**Chart of Accounts:** The classification system used by a Town to organize the accounting for various funds.

**Collective Bargaining Agreement (CBA):** An employment agreement between the Town and Palm Beach County Police Benevolent Association that covers Officers, Sergeants and Dispatchers.

**Commercial Paper:** An unsecured promissory note that is issued for a specific amount, maturing on a specific day. Normally, the maximum maturity is 270 days, but the most common length is 30 days.

**Communications Services Tax:** A tax levied on the users of any telecommunications and cable service, which originate within the Town's geographical boundaries and terminate within the State.

**Community Rating System (CRS):** A voluntary incentive program that recognizes and encourages community floodplain management practices that exceed the minimum requirements of the National Flood Insurance Program (NFIP). More than 1,500 communities participate.

**Contingency:** A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services:** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.

### **Coronavirus Disease 2019 (COVID-19)**

**Cost Allocation:** A method used to charge Internal Service Funds and Enterprise Funds for their share of central administration costs.

**Current Assets:** Assets that one can reasonably expect to convert into cash, sell or be consumed through operations within one (1) year.

**Current Liabilities:** Obligation whose liquidation is expected to require the use of existing resources classified as current assets or the creation of other current liabilities.

**Debt Service:** The cost of paying principal and interest in borrowed money according to a predetermined payment schedule.

**Debt Service Requirements:** The amounts of revenue that must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

**Defeasance:** A provision that voids a bond when the borrower puts cash in escrow via a refunding bond issuance sufficient to service the borrower's debt. When a bond issue is defeased, the borrower sets aside cash to pay off the bonds, therefore the outstanding debt and cash offset each other on the balance sheet and are removed from the financial statements.

**Deficit:** An excess of liabilities and reserves of a fund over its assets.

**Department:** The basic organizational unit of government, which is functionally unique in its delivery of service.

**Depreciation:** (1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charge as an expense during a particular period. **Note:** the cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in funds where expenses, net income, and/or capital maintenance are measured.

**Encumbrances:** Obligations in the form of purchase orders, or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Enterprise Fund:** A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises-which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes. Examples of enterprise funds are those for utilities, swimming pools and airports.

**Entitlements:** Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

### **Equivalent Residential Unit (ERU)**

**Expenditures:** If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid including expenses, provisions for retirement of

debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. Note: encumbrances are not considered expenditures.

**Expenses:** Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal period. Note: legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one (1) year and payments for insurance which may be used over a period of more than one (1) year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

**Fiscal Period:** Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. Note: It is usually a year, though not necessarily a calendar year.

**Fiscal Policy:** A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year (FY):** A 12-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The Town's fiscal year begins October 1<sup>st</sup> and ends September 30<sup>th</sup>.

**Fixed Assets:** Land, buildings, machinery, furniture, or other equipment that have a useful life of more than one (1) year that cost more than \$5,000.

**Florida Department of Transportation (FDOT)**

**Florida Power & Light Company (FPL)**

**Forecast:** To estimate or calculate in advance; to serve as advance indication of.

**Franchise Fee:** Charges to service providers for exclusive/non-exclusive rights to operate within municipal boundaries. Examples include electric, gas, sanitation and towing.

**Full-Time Equivalent Position (FTE):** A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours/year.

**Fund:** An independent fiscal accounting entity with a self-balancing set of accounts recording case and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Accounts:** All accounts necessary to set forth the financial operations and financial condition of a fund.

**Fund Balance:** The excess of a fund's assets over its liabilities and reserves. The Town follows GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* which requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

The various classifications used in the Town's governmental fund financial statements can be found in the **INTRODUCTION** section of this document.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**General Fund:** The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The

General Fund is used to finance the ordinary operations of a governmental unit.

### **Geographic Information System (GIS)**

**Goal:** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

### **Government Finance Officers Association (GFOA)**

### **Governmental Accounting Standards Board (GASB)**

**Grant:** A contribution by one (1) governmental unit to another. The contribution is usually made to aid in the support of a specified function (e.g., education), but it is sometimes also for general purposes.

**Grants Fund:** The Grants Fund is used to account for all financial resources applicable to grants awarded to the Town except for ARPA grants.

**Grants Fund – ARPA:** The ARPA Fund is used to account for all financial resources applicable to American Rescue Plan Act (ARPA) grants awarded to the Town.

### **Heating, Ventilation and Air Conditioning (HVAC)**

**Homestead Exemption:** Pursuant to the Florida State Constitution, up to \$50,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from the property tax.

**Income:** This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

**Infrastructure:** Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the

Town.

**Infrastructure Surtax Fund:** The fund is used to account for restricted funds designated by Florida Statutes for Infrastructure expenditures.

**Interest Income:** Revenue generated through the investment of fund balances.

**Interfund Transfers:** Administrative fees charged to other Town funds for the provision of administration and other Town services.

**Intergovernmental Revenues:** Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Internal Service Charges:** The charges to user departments for internal services provided by another department.

**Inventory:** A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices. **Note:** the term is often confined to consumable supplies but may also cover fixed assets.

**Levy:** (Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

**Liabilities:** Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

**Long-Term Debt:** Debt with a maturity of more than one (1) year after the date of issuance.

**Mill:** A taxation unit equal to \$1 of tax obligation for every \$1,000 of assessed property value.

**Millage:** The total tax obligation per \$1,000 of assessed property value.

**Mission Statement:** The statement that identifies the particular purpose and function of a department.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund

type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

**Municipal Services Taxing Unit (MSTU):** The MSTU for the Town's purpose is the taxing authority for Palm Beach County Fire/Rescue services. They are a separate entity and beginning in FY 2009, taxpayers will be assessed a separate charge for their services.

### **National Pollutant Discharge Elimination System (NPDES)**

**Net Budget:** The legally adopted budget less all interfund transfers and interdepartmental charges.

**Net Position:** Excess of the Town's assets and deferred outflows over its liabilities.

**Non-Ad Valorem Assessments:** Charges that are not based on property value, but are levied for specific services on each parcel of property.

**Non-Departmental:** Activities, revenues and expenditures that are not assigned to a department.

**Objective:** Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific timeframe.

**Operating Budget:** A budget for general revenues and expenditures such as salaries, utilities and supplies.

**Operating Costs:** Outlays for such current period items as expendable supplies, contractual services and utilities.

**Ordinance:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the later requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by

ordinance and those which may be by resolution.

### **Palm Beach County (PBC)**

**Pay-As-You-Go Basis:** A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget:** A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Measure:** Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personnel Services:** Also called Personal Services, are expenditures for salaries, wages and fringe benefits of a government's employees.

**Police Education Fund:** This fund is used to account for restricted funds designated by Florida Statutes for training and education of law enforcement personnel.

**Property Tax:** A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

**Proprietary Fund:** Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities. **Note:** The Water and Sewer Fund is an example of this type of fund.

**Purchase Order:** A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their costs, and creates a commitment on both the provider and receiver of the product or services.

**Reserve:** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution:** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance

or statute.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

**Revenues:** (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in propriety, fund type net total assets from other than expense refunds, capital contributions and residual equity transfers.

**Roll-Back Rate:** A reduction of prices or wages to a previous lower level by governmental action or direction.

**Sales Tax:** Tax imposed on the purchase of goods and services.

**Service Level:** Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Special Assessment:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Surplus:** An excess of the assets of a fund over its liabilities and reserved equity.

**Taxable Value:** The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

**Tax Rate Limit:** The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**Tax Roll:** The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**Tipping Fees:** A charge established by the Solid Waste Authority on each ton of garbage and trash disposed of in the Palm Beach County landfill.

**Trust and Agency Funds:** These funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

**Truth in Millage (TRIM):** The Florida Truth in Millage Act ("TRIM") serves to formalize the property tax levying process by requiring a specific method of tax rate calculation form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

**Unrestricted Fund Balance:** This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.



**User Charge:** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Unencumbered:** The portion of an allotment not yet expended or encumbered.

**Useful Life:** The period of time that a fixed asset is expected to operate. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

**User Charges or Fees:** The payment of a fee for direct receipt of public service by the party benefiting from the service.

**Utility Service Tax:** Taxes levied on consumer consumption of utility services provided in the Town. The tax is levied as a percentage of gross receipts

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**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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**TOWN OF LANTANA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2023/24**



**APPENDIX B**

**ADOPTED BUDGET RESOLUTIONS**

**TOWN OF LANTANA**  
**OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2023/24**



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## **RESOLUTION NO. R-05-2023**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR THE TOWN OF LANTANA FOR THE FISCAL YEAR COMMENCING ON OCTOBER 1, 2023 AND ENDING ON SEPTEMBER 30, 2024; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Town Council of the Town of Lantana has determined the sum of **\$28,336,641** will be required to operate the Town during the next fiscal year; and

WHEREAS, the Real Estate and Personal Property Tax Roll for the current calendar year as accepted evidence a total nonexempt valuation of **\$1,800,604,585**; and

WHEREAS, the property tax rate of 3.75 mills is anticipated to generate \$6,414,754 of ad valorem revenue; and

WHEREAS, the Town of Lantana has the power to levy ad valorem taxes against real property and tangible personal property in accordance with state law.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, THAT:

Section 1: The Town Council of the Town of Lantana does hereby adopt its final millage rate of 3.75 mills to be levied for the general fund upon all real and tangible personal property located within the boundaries of the above-named taxing authority.

Section 2: The final levy of 3.75 mills represents a 12.54% increase above the rolled-back rate of 3.3321.

Section 3: This final millage rate of 3.75 is levied to fund expenses for the fiscal year commencing October 1, 2023 and ending September 30, 2024.

Section 4: This Resolution shall take effect immediately upon adoption by the Town Council.

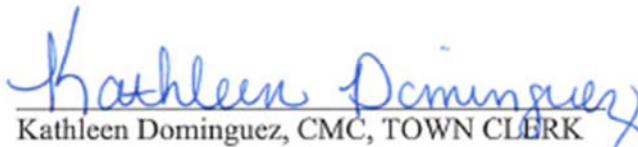
PASSED AND ADOPTED THIS 20<sup>th</sup> day of September, 2023.

TOWN OF LANTANA

  
Mayor Karen Lythgoe

ATTEST:

(SEAL)

  
Kathleen Dominguez, CMC, TOWN CLERK



Approved as to form and legal sufficiency.

  
R. Max Lohman, TOWN ATTORNEY

**CLERK'S CERTIFICATE**

STATE OF FLORIDA )  
COUNTY OF PALM BEACH ) SS:  
TOWN OF LANTANA )

I, \_\_\_\_\_, HEREBY CERTIFY THAT I am duly qualified and Clerk of the Town of Lantana, Florida; that the above is a true and correct copy of a Document the original of which is on file in the Office of the Town Clerk of the Town of Lantana, Florida.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said Town, this 20 day of Sept, A.D. 2023

TOWN SEAL

  
TOWN CLERK

## **RESOLUTION NO. R-06-2023**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, ADOPTING ITS FINAL BUDGET FOR FISCAL YEAR 2023/24; PROVIDING THAT THE BUDGET HEREBY ADOPTED MAY BE ADJUSTED OR MODIFIED BY SUBSEQUENT RESOLUTION OF THE TOWN COUNCIL, OR OTHERWISE UNDER CERTAIN CIRCUMSTANCES; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Town of Lantana has established its fiscal year to begin on October 1<sup>st</sup> of each year and end on September 30<sup>th</sup> of the following year; and

WHEREAS, Section 166.241(2), *Florida Statutes*, requires each municipality to adopt a budget each fiscal year by ordinance or resolution, unless otherwise specified in the respective municipality's Charter; and

WHEREAS, the Charter of the Town of Lantana states that the method of adoption shall be established by ordinance; and

WHEREAS, Ordinance O-08-2007 provides that the budget may be adopted by either ordinance or resolution; and

WHEREAS, the Town Council desires to adopt its budget by resolution; and

WHEREAS, the Town of Lantana has held the required budget hearings in accordance with Chapter 200, *Florida Statutes*; and

WHEREAS, having considered the estimates of revenues and expenses, it is the will and desire of the Town Council that the final budget be approved and adopted as set forth herein.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, THAT:

Section 1: The Town Council of the Town of Lantana, Florida, hereby adopts its budget for fiscal year 2023/24; which budget is attached hereto as Exhibit "A" and made a part hereof as if fully set forth herein.

Section 2: Appropriations within a fund may be increased or decreased by a motion of the Town Council recorded in the minutes provided that the total of the appropriations of the fund is not changed. Appropriations within a department may be increased or decreased by the Town Manager, or designee, provided that the total of the appropriations of the department is not changed. The Town Manager, or designee, may also authorize personnel-related changes within a department, including but not limited to, reclassifying and adjusting salaries for full-time

equivalent (FTE) positions, provided that the total of the appropriations and the department's number of FTEs is not changed and does not conflict with the Town's personnel policies.

Section 3: All outstanding encumbrances for Non-Capital and Capital expenditures on September 30, 2023 shall lapse at that time, and all unexpended Non-Capital and Capital Expenditure encumbrances may be added to the corresponding approved FY 2023/24 available budget balances and be simultaneously reappropriated for expenditures, as previously approved in the 2022/23 fiscal year.

Section 4: Amendments other than those delineated in Section 2 and Section 3 above must be adopted by resolution.

Section 5: When the Town of Lantana receives monies from any source, be it private or governmental, by grant, gift, or otherwise, to which there is attached as a condition of acceptance, any limitation regarding the use or expenditure of the monies received, the funds so received need not be shown in the Annual Budget nor shall said budget be subject to amendment or expenditure as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the Town under grants or gifts, all monies received as contemplated above may, upon receipt, be segregated and accounted for, and where appropriate, placed into separate and individual Governmental Fund accounts from which any money drawn may be disbursed and applied within the limitations placed upon the gift or grant.

Section 6: The Finance Director shall provide a copy of this resolution to the Palm Beach County Property Appraiser, to the Palm Beach County Tax Collector, and to the State of Florida, Department of Revenue within three (3) days after its adoption.

Section 7: The Finance Director shall, within thirty (30) days of the effective date of this resolution, certify to the State of Florida, Department of Revenue that the Town has complied with all statutory requirements in adopting the millage rate and budget. The Finance Director shall transmit to the Department a copy of this resolution, a copy of the certification of value showing the rolled back rate and proposed millage rates as provided to the Property Appraiser and a certified copy of the published advertisement of the final budget public hearing.

Section 8: If any section, paragraph, sentence, clause, phrase, or word of this Resolution is for any reason held by a court of competent jurisdiction to be unconstitutional,



inoperative or void, such holding shall not affect the remainder of the Resolution.

Section 9: This resolution shall take effect immediately upon adoption by the Town Council.

Section 10: In accordance with Florida Statute 166.241(3), the Finance Director posted the tentative budget on the Town's website at least two (2) days prior to the budget hearing and is to remain for at least forty-five (45) days, and is hereby directed to place a copy of the FY 2023/24 adopted budget on the Town's website within thirty (30) days after adoption and shall remain for at least two (2) years.

PASSED AND ADOPTED THIS 20<sup>th</sup> day of September, 2023.

TOWN OF LANTANA

  
Mayor Karen Lythgoe

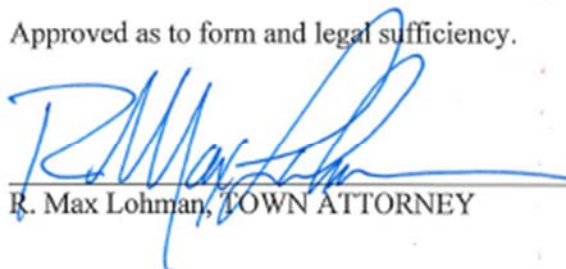
ATTEST:

(SEAL)

  
Kathleen Dominguez, CMC, TOWN CLERK



Approved as to form and legal sufficiency.

  
R. Max Lohman, TOWN ATTORNEY

**CLERK'S CERTIFICATE**

STATE OF FLORIDA )  
COUNTY OF PALM BEACH ) SS:  
TOWN OF LANTANA )  
I, \_\_\_\_\_, HEREBY CERTIFY THAT I am duly qualified  
and Clerk of the Town of Lantana, Florida, that the above is a true and  
correct copy of a Document the original of which is on file in the Office  
of the Town Clerk of the Town of Lantana, Florida.  
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the  
official seal of said Town, this 20 day of Sept A.D. 2023

TOWN SEAL

  
TOWN CLERK



Town of Lantana  
500 Greynolds Circle  
Lantana, FL 33462-4544  
[www.Lantana.org](http://www.Lantana.org)