



Adopted ANNUAL BUDGET

Fiscal Year 2022/23



Enjoying all the beauty of Lantana!





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

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



TOWN COUNCIL

Robert Hagerty, Mayor
Karen Lythgoe, Vice Mayor
Dr. Lynn J. Moorhouse, Vice Mayor Pro Tem
Kem Mason, Councilmember
Mark Zeitler, Councilmember

TOWN MANAGER

Brian K. Raducci, 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, Police Chief

CONSULTING ENGINEERS

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

TOWN AUDITORS

Grau & Associates

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



CITIZEN BOARDS AND COMMITTEES

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

Firefighter's Pension Board of Trustees

Greater Lantana School Community Education Council

Police Relief and Pension Fund Board of Trustees

Town Planning Commission

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23

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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**

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TOWN OF LANTANA OPERATING AND CAPITAL BUDGET FISCAL YEAR 2022/23

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 2022/23



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Town of Lantana

COUNCILMEMBERS

Karen Lythgoe
Kem Mason
Lynn J Moorhouse, D. D. S.
Mark Zeitler



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Lantana, FL 33462-4544
(561) 540-5000
www.lantana.org

ROBERT HAGERTY
MAYOR

September 8, 2022

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

RE: Fiscal Year (FY) 2022/23 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 2022/23 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 22, 2022 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 2022/23 budget of \$25.7 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 2021/22 is anticipated to be 69% of the FY 2022/23 operating budget (67% 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 2021/22 with \$3.2 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 Operating and Capital Budget Implications

At the time the FY 2022/23 Operating and Capital Budget was prepared, we continued to be impacted by many significant economic and global factors including; the Coronavirus (COVID-19) pandemic crisis, war in Ukraine, a challenging labor market, supply chain issues and inflationary increases in building materials, vehicles, equipment, supplies and fuel costs. All of these factors, create serious economic uncertainty.

For more than two (2) years, COVID-19 has caused major worldwide economic disruption and significant changes to many of our societal norms and business operations. As a result of this and the other factors referenced above, the Administration has prepared a very conservative budget by holding most 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 learn to live with the existence of COVID-19, coupled with a reduction in global tension and with the infusion of various Federal funding programs (i.e., the American Rescue Plan Act), the global economy will begin to stabilize and return to a more "traditional" environment.

FY 2022/23 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 22, 2022 Town Council Visioning Session:

Maintain infrastructure

- \$1.26M worth of repairs to water mains
- \$330k to replace wooden decking and rafters at Lantana Municipal Beach
- \$300k to repair seawall at Bicentennial and Sportsman's Parks
- \$200k for the Design of Phase II of water mains/pipes
- \$20k to install automatic flush valves

Continue beautification projects

- \$20k for Townwide improvements (e.g., trash receptacles, landscaping, etc.)
- \$10k to install holiday lights around Greynolds Circle
- \$20k for various park improvements (e.g., benches, trash receptacles, landscaping, etc.)

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 will assist in attracting businesses to the Town

Promote community engagement

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

Continue to support Library

- Complete Library Renovation Project by 09/15/2022
- \$10k for the purchase of additional Library books

Dune Restoration Project – expected to resume in 11/2022

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

- \$18k to upgrade computer server software
- \$49.9k for the purchase and installation of an in-car camera recording system
- \$91k for the purchase of two (2) vehicles and related equipment: one (1) utility vehicle for road patrol and one (1) cargo style van for Community Service Aide and Crime Scene Technician
- \$48.1k for license plate recognition cameras
- \$35k for the purchase of one (1) unmarked detective vehicle with related equipment

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 22.15% over the roll-back rate of 3.0699.
- Anticipated property tax revenues are \$5,475,441; an increase of \$1,056,393 compared to FY 2021/22's budgeted revenue of \$4,419,048.
- Property taxes are projected to account for 37% of anticipated revenues in FY 2022/23 which increased from 33% in FY 2021/22.
- Palm Beach County Property Appraiser notified the Town of the following:
 - A 16% increase in the taxable property value increasing from \$1.33 billion to \$1.54 billion.

- Based on the new property values, one mill generates revenues of approximately \$1,460,091 (assuming a 95% collection rate).
2. Insurance Costs (all funds):
 - General Liability, Property, Casualty and Workers' Compensation Insurance costs increased 11% 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, facilitated the process of obtaining proposals from multiple providers. They recommended remaining with our current provider, United Healthcare, who initially submitted a 29% rate increase proposal. Through the negotiation process and benefit modification, the overall increase was reduced to approximately 12%. Dental insurance will remain with Guardian with a 3% rate increase. The estimated Town cost is \$1,443,821, a 12% increase.
 3. Pension:
 - Police Pension (defined benefit plan) is projected to increase from 45.59% to 47.67% of covered payroll for 26 active employees, 26 who are retired, a beneficiary or in DROP and three (3) who are vested but no longer work for the Town. The budgeted cost slightly increased from \$1,080,157 in the current fiscal year to \$1,080,416 in FY 2022/23, of which the State is anticipated to provide \$143,591 from insurance proceeds.
 - General employees' pension (defined contribution plan) is budgeted with a 7% contribution and a match up to 2%; total up to 9% paid by the Town. The cost for 68 employees is \$428,531; an increase of \$77,986.
 4. Cost-of-Living Adjustment (COLA)/Merit Plan:
 - A Cost-of-Living Adjustment (COLA) has been included and calculated at 5% for general employees.
 - The Collective Bargaining Agreement's current draft includes an 8.5% increase for sworn members in the form of a 7.5% salary increase and a one-time payment of 1%. For non-sworn members, it includes an 8.5% salary increase.
 - 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 2022/23 Budget include the following:

Total Number of Employees:

 - 100 full-time, no net change from the prior year as outlined below
 - 8.78 part-time (inclusive of the elected officials), a net reduction .32 positions as outlined below
 - Total, 108.78 Full-Time Equivalents (FTEs)

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

 - 61 full-time, no net change from the prior year as outlined below
 - 8.78 part-time (inclusive of the elected officials), a net reduction of .32 positions as outlined below
 - Total, 69.78 FTEs
 - Reflect a 5% increase, effective October 1, 2022
 - 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:

 - 39 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, 39 FTEs
- Reflect an increase for sworn members of 7.5% with a 1% one-time-payment and an 8.5% increase for non-sworn members, effective October 1, 2022
- 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 2021/22 Budget:

Town Administration

- The unfunded (vacant) Intern part-time position has been eliminated from the Town Clerk's Division as this position is no longer deemed necessary.

Finance Department

- The Human Resources Coordinator position has been reclassified to a Human Resources Generalist due to an increase in that position's responsibilities.

Development Services Department

- As discussed by the Council at the April 22, 2022 Town Council Visioning Session, a new Business Development Specialist position has been added to serve as a liaison between the Town, the Greater Lantana Chamber of Commerce and the Town's current and potential business owners. Unfortunately, at this time, the Town does not have the funding in place to support the position, however the Administration is recommending that this position be added as an authorized position, but left vacant until additional future funding becomes available to fill the position.
- A new Planning & Zoning Technician position has been added to assist the Department with the increased demand on all of its planning review functions.
- The vacant Construction Site Inspector position has been eliminated as the needs and the demands of this position have changed and will now be covered through existing in-house staff.
- The vacant Assistant Building Official position has been eliminated in the coming budget as this position has been very difficult to fill due to the complexities caused by a challenging labor market. This service will now be provided through a 3rd-party contract on an as-needed basis (estimated at 20 hours/week).

Library Department

This is the first and final year of the LABtana Mentor grant position that will terminate on 09/30/2022. Unfortunately, at this time, the Town does not have the funding in place to support creating a full-time similar Town-funded position. The Administration is recommending that once the newly-renovated Library reopens, that the demand for services be closely monitored to better determine the true personnel needs of the Department. In the coming year, .30 FTEs have been added to the budget in order to meet operational needs. In addition, volunteers should be recruited to assist the full and part-time staff in providing these essential services.

Public Services Department

With the assistance of our independent consultant, the former Operations Department has undergone a thorough review and reorganization to better streamline operations in order to deliver services in the most efficient and effective manner. As a result of the review, the Operations Department will be renamed to the Public Services Department with the following changes planned for FY 2022/23:

- The Director of Operations position has been renamed to the Public Services Director

The following positions have been reclassified:

- Assistant Public Works Director (vacant) to Contract Administrator
- Parks & Recreation Supervisor to Parks & Recreation Superintendent
- Public Works Supervisor to Public Works Superintendent
- Vehicle Maintenance Supervisor to Vehicle Maintenance Superintendent
- Public Works Foreman (vacant and unfunded) to a funded General Maintenance Worker
- Increased the part-time Ocean Lifeguard hours from 25 hours/week to full-time with benefits

No other personnel changes have been made.

6. Deficit of \$126,440 that will be funded by undesignated reserves in addition to \$189,180 that is funded by restricted reserves specifically designated for building and permitting activities for a total of \$315,620 in Appropriated Fund Balance.

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

CAPITAL OUTLAY - GENERAL FUND		
DESCRIPTION	DEPARTMENT	AMOUNT
Computer and Hardware		
Computer replacement: Executive Assistant	Town Administration	\$ 1,500
Computer replacement: Accounting Technician	Finance	2,300
Upgrade computer server software (Microsoft Windows Server and SQL server)	Police	18,000
Computer replacement: three (3) laptops for road patrol vehicles; two (2) desktops for report writing stations; and one (1) laptop for Marine unit; includes all related accessories	Police	14,600
Replace one (1) high-end workstation, software and accessories for Detectives Bureau	Police	3,000
Laptop and related accessories for new position (Zoning Technician)	Development Services	2,300
Computer replacement: Building Department Coordinator	Development Services	2,300
Subtotal		44,000
Vehicles and Related Technology		
Purchase and installation of an in-car camera recording system	Police	49,920
Two (2) vehicles and related equipment: one (1) utility vehicle for road patrol and one (1) cargo style van for Community Service Aide and Crime Scene Technician	Police	91,000
License plate recognition cameras	Police	48,100
One (1) unmarked detective vehicle with related equipment	Police	35,000
Additional funds needed to replace 2008 International 430C	Public Services	64,000
Replace 2003 Ford F-250 in Roads & Grounds	Public Services	37,000
Replace 2007 Ford F-150 in Roads & Grounds	Public Services	26,000
Replace 2006 Ford Crown Victoria in Parks & Recreation	Public Services	25,000
Subtotal		376,020
Various Improvements		
Townwide improvements (e.g., trash receptacles, landscaping, etc.)	Public Services	20,000
Install holiday lights around Greynolds Circle	Public Services	10,000
Various park improvements (e.g., benches, trash receptacles, landscaping, etc.)	Public Services	20,000
Replace bus shelters	Public Services	20,000
Air conditioner replacements	Public Services	30,000
Library books	Library	10,000
Various office equipment, improvements, furniture, projects, etc.	Non-Departmental	8,500
Subtotal		118,500
Total		\$ 538,520

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.

1. Budgeted operating revenues are anticipated to increase \$258,000 when discounting for one-time impact fee and interest income revenues.
2. Water and wastewater rates will increase 8.6% effective October 1, 2022.
3. Deficit of \$1,308,298 funded by reserves.
4. Capital outlay related purchases to be funded from the Utility Fund are listed below:

CAPITAL OUTLAY - UTILITY FUND		
DESCRIPTION	DEPARTMENT	AMOUNT
Computer replacement: Customer Service Tech. & Admin. Assistant	Finance	\$ 3,000
Install automatic flush valves	Public Services	20,000
Design of Phase II of water mains/pipes	Public Services	200,000
Repairs to water plant filters	Public Services	1,261,500
Computer replacement: Water Treatment Plant	Public Services	1,500
Total		\$ 1,486,000

Infrastructure Surtax Fund (103)

This fund is used to account for restricted funds designated by Florida Statutes for infrastructure expenditures. In FY 2022/23, just over \$1M has been budgeted to be received in Infrastructure Surtax Funds which will be utilized to fund the following projects:

1. \$100,000 worth of additional funds needed to replace ADA ramp at Lantana Municipal Beach.
2. \$330,000 to replace wooden decking and rafters at Lantana Municipal Beach.
3. \$570,121 worth of paving projects.

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)

The Grants Fund is used to account for all financial resources applicable to grants awarded to the Town except for ARPA grants. In FY 2022/23, \$62,400 has been budgeted to be spent from the Grants Fund to finance the following activity:

- Facilitation of the Intergovernmental Coordination Program.

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. In FY 2022/23, \$420,000 has been budgeted to be spent from the ARPA Grants Fund to finance the following projects:

1. \$90,000 Replace 2000 Ford F-350 in Roads & Grounds.
2. \$300,000 Repair seawall at Bicentennial and Sportsman's Parks.
3. \$30,000 Recoat the seawall sheets with protective coating.

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

Respectfully submitted,

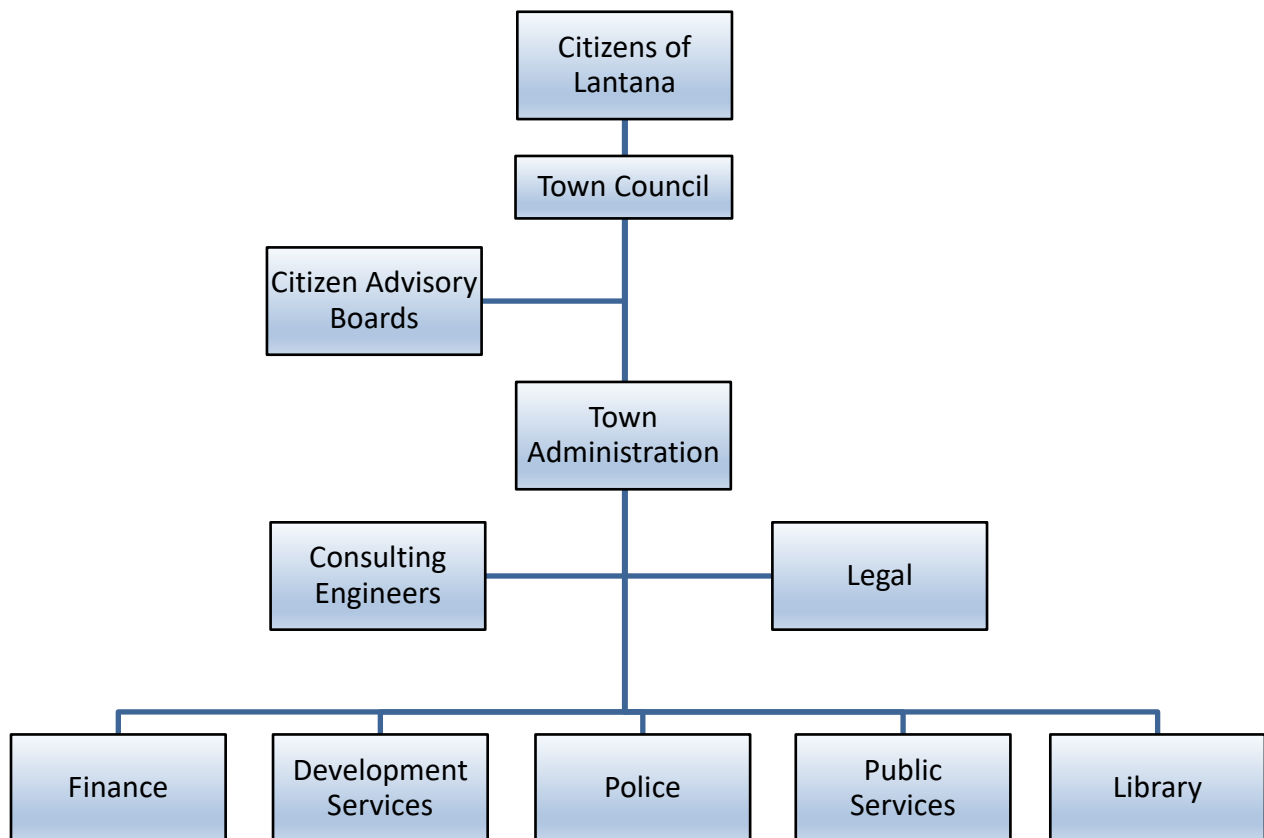


Brian K. Raducci
Town Manager

TOWN OF LANTANA

FISCAL YEAR 2022/23

ORGANIZATION CHART



Note: Fire/Rescue Services (Fire Station #37) are provided through a 10-year interlocal agreement with Palm Beach County that expires on 12/31/2027.

MISSION STATEMENT

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

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23



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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



INTRODUCTION

Community Profile

Location and Size

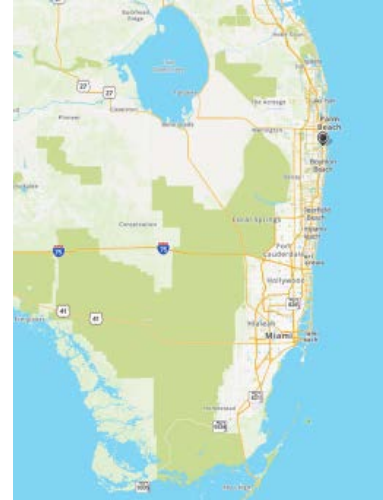
The Town of Lantana, Florida (Town) was originally incorporated in 1921 pursuant to Chapter 8998, Laws of Florida. It was re-incorporated in 1931 by Chapter 15302, Laws of Florida. The Town operates under a Council-Manager form of government and is governed by an elected Mayor and a four-member Town 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 12,111 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):
33 Sworn Officers and 11.13 Civilians

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

Number of Businesses: 1,190

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, Resolutions and 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 31st of the following March. Taxes not paid are declared delinquent and tax certificates paid after September 30 are recorded as delinquent tax revenue in the fiscal year received. Taxes are not paid in advance.

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

The Town operates one proprietary fund, the Water and Sewer Utility Fund (Utility 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 30th and new encumbrances are established in the new fiscal year.

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

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 1st 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 3rd – September 18th), 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 24th).

- Within 15 days of the tentative budget and millage hearing (September 18th – September 30th), 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 20th – October 8th), 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 1st.

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.

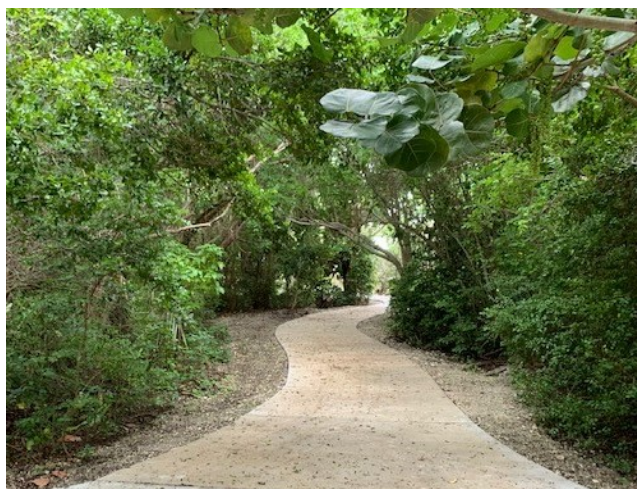
Funds Excluded from the Adopted Budget

- 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 < \$1,500

Department directors have authorization to purchase goods and services which are less than \$1,500, 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, check request form or purchasing card for purchases less than \$1,000; between \$1,000 and \$1,500, a purchase order will be utilized in order to procure goods and/or services, 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 \$1,000. The procurement requirements shall not be artificially divided so as to constitute a small purchase.

(Ord. No. O-05-06, § 1(Exh. A), 9-11-06; Ord. No. O-08-2007, § 1, 8-13-07; Ord. No. O-04-2021, § 6, 1-25-21)

Sec. 7.5-27. Purchases from \$1,500 up to \$2,500

In addition to the requirements in section 7.5-28, above, purchases of \$1,500 and up to \$2,500 must have three (3) quotes, which may be verbal, and written authorization of the Finance Director in the form of a purchase order. Documentation of the phone number and the name of the person who provided the quote must be provided on the purchase requisition.

Sec. 7.5-26. Purchases from \$2,500 and up to \$5,000

In addition to the requirements in section 7.5-28, above, purchases of \$2,500 and up to \$5,000 must have three (3) written price quotations and written authorization of the Finance Director in the form of a purchase order. The quotations must be forwarded to the Finance Department prior to approval of the purchase order.

Sec. 7.5-25. Purchases from \$5,000 and up to \$25,000; purchases over \$25,000

Purchases from \$5,000 up to \$10,000 require the approval of the Town Manager or the Finance Director or their designee. Purchases from \$10,000 and up to \$25,000 require the approval of the Town Manager and the Finance Director or the Finance Director's designee. Purchases over \$25,000 require the approval of the 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) and (d)-(h). 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 Council if over \$25,000. The requesting department director or designee must have obtained three (3) written price quotations before proceeding with the approval process. After receiving Council approval, if required, the requesting department director or designee shall be responsible to follow the purchase order procedures contained in this chapter. (Ord. No. O-05-06, § 1(Exh. A), 9-11-06; Ord. No. O-08-2007, § 1, 8-13-07; Ord. No. O-04-2021, § 5, 1-25-21)

Editor’s note(s)—Ord. No. O-04-2021, § 5, adopted Jan. 25, 2021, changed the title of § 7.5-25 from “Purchases from \$5,000 and up to \$15,000; purchases over \$15,000” to read as herein set out.

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 three (3) years.



TOWN OF LANTANA

DEMOGRAPHICS AND MISCELLANEOUS STATISTICS

FISCAL YEAR 2022/23

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⁽¹⁾: 12,111

Demographics⁽²⁾

Population Information			
Race and Hispanic Origin		Age and Sex	
White alone	75.2%	Persons under 5	4.5%
Black or African American alone	20.9%	Persons under 18	16.6%
Asian alone	0.1%	Persons 65 years and over	19.3%
Two (2) or More Races	2.4%	Female persons	44.7%
Other - Unidentified	1.4%		
Total	100.0%		
Hispanic or Latino	21.7%		

Housing	
Owner-occupied housing unit rate, 2015-2019	61.9%
Median value of owner-occupied housing units, 2015-2019	\$ 225,600
Median selected monthly owner costs -with a mortgage, 2015-2019	\$ 1,686
Median selected monthly owner costs -without a mortgage, 2015-2019	\$ 575
Median gross rent, 2015-2019	\$ 1,130

Education	
High school graduate or higher, percent of persons age 25 years+, 2015-2019	83.7%
Bachelor's degree or higher, percent of persons age 25 years+, 2015-2019	25.1%

Income and Poverty	
Median household income (in 2019 dollars), 2015-2019	\$ 49,801
Per capita income in past 12 months (in 2019 dollars), 2015-2019	\$ 34,046
Persons in poverty, percent	6.0%

⁽²⁾ Source: United States Census Bureau

Full-Time Employees (budgeted): 100.00
Part-Time Employees (budgeted): 8.78

Police Stations: 1
Fire Stations – Station #37⁽³⁾: 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:

⁽¹⁾ University of Florida, Bureau of Economic and Business Research. Population is an estimate as of April 1, 2022

⁽²⁾ U.S. Census Bureau

⁽³⁾ Operated by Palm Beach County Fire Rescue

TOWN OF LANTANA
BUDGET TIMETABLE
FISCAL YEAR 2022/23

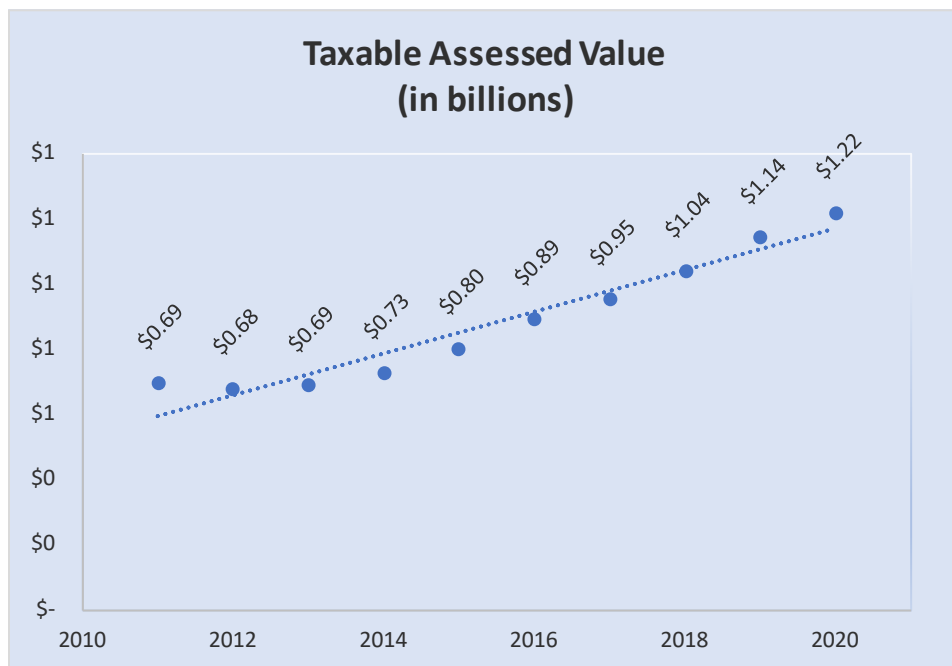
TASK	DATE (2022)
Distribute budget instructions	April 1
Departments prepare budget materials	April 2 – April 29
Vehicle CIP meeting	April 20 at 2:00 p.m.
Departments email all budget, personnel requests and completed CIP forms to Town Manager and Finance Director	April 29
Departments meet with Town Manager to discuss budgets (including CIPs) <ul style="list-style-type: none"> • Development Services • Library • Police • Operations • Finance • Administration 	May 17 – 20
Budget provided to Town Council	June 7
1 st Town Council budget workshop	June 13
2 nd Town Council budget workshop	July 11
Staff adjusts budget to Town Councils' direction	June 14 – August 31
Certification of taxable value provided by Property Appraiser	July 1
Town Council adopts tentative millage rate	July 11
1 st Public Budget Hearing	September 12
2 nd Public Budget Hearing	September 21
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		
2012	2011	\$ 646,728,736	\$ 46,810,684	\$ 693,539,420	3.2395
2013	2012	632,656,708	45,488,892	678,145,600	3.2395
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

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

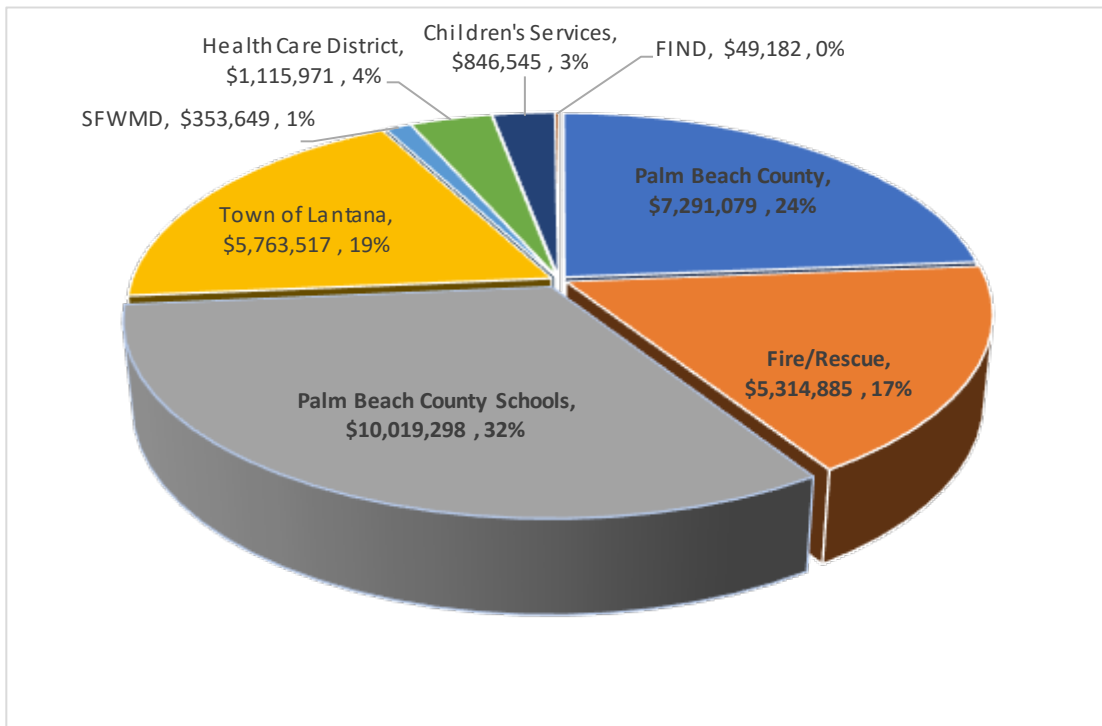
WHERE DO YOUR TAX DOLLARS GO?

BASED ON FISCAL YEAR 2022/23 PROPOSED MILLAGE RATES

Using the Town's total taxable value for FY 2022/23 of \$1,536,937,823, the table and pie chart below illustrate the approximate total levy of \$30,754,126 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 0.16% of the total which rounds down to zero.

Taxing Authorities	Property Tax Proceeds	Tax Rate per \$1,000	% of BUDGET
Palm Beach County	\$ 7,291,079	4.7439	23.71%
Fire/Rescue	5,314,885	3.4581	17.28%
Palm Beach County Schools	10,019,298	6.5190	32.58%
Town of Lantana	5,763,517	3.7500	18.74%
South Florida Water Management District (SFWMD)	353,649	0.2301	1.15%
Health Care District	1,115,971	0.7261	3.63%
Children's Services	846,545	0.5508	2.75%
Florida Inland Navigation District (FIND)	49,182	0.0320	0.16%
Total Millage	\$ 30,754,126	20.0100	100.00%



TOWN OF LANTANA
WHERE DO YOUR TAX DOLLARS GO?
BASED ON FISCAL YEAR 2022/23 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.

Taxing Authorities	Taxable Value	Tax Rate per \$1,000	Total Tax
Palm Beach County	\$ 100,000	4.7439	\$ 474
Fire/Rescue	100,000	3.4581	346
Palm Beach County Schools	100,000	6.5190	652
Town of Lantana	100,000	3.7500	375
South Florida Water Management District (SFWMD)	100,000	0.2301	23
Health Care District	100,000	0.7261	73
Children's Services	100,000	0.5508	55
Florida Inland Navigation District (FIND)	100,000	0.0320	3
Total Millage	\$ 100,000	20.0100	\$ 2,001

TAX BILL COMPARISON: \$200,000 Taxable Value
BASED ON 2022 PROPOSED MILLAGE RATES

Taxing Authorities	Taxable Value	Tax Rate per \$1,000	Total Tax
Palm Beach County	\$ 200,000	4.7439	\$ 949
Fire/Rescue	200,000	3.4581	692
Palm Beach County Schools	200,000	6.5190	1,304
Town of Lantana	200,000	3.7500	750
South Florida Water Management District (SFWMD)	200,000	0.2301	46
Health Care District	200,000	0.7261	145
Children's Services	200,000	0.5508	110
Florida Inland Navigation District (FIND)	200,000	0.0320	6
Total Millage	\$ 200,000	20.0100	\$ 4,002

TAX BILL COMPARISON: \$300,000 Taxable Value
BASED ON 2022 PROPOSED MILLAGE RATES

Taxing Authorities	Taxable Value	Tax Rate per \$1,000	Total Tax
Palm Beach County	\$ 300,000	4.7439	\$ 1,423
Fire/Rescue	300,000	3.4581	1,037
Palm Beach County Schools	300,000	6.5190	1,956
Town of Lantana	300,000	3.7500	1,125
South Florida Water Management District (SFWMD)	300,000	0.2301	69
Health Care District	300,000	0.7261	218
Children's Services	300,000	0.5508	165
Florida Inland Navigation District (FIND)	300,000	0.0320	10
Total Millage	\$ 300,000	20.0100	\$ 6,003

PALM BEACH COUNTY
2022 PROPOSED MILLAGE RATES
BASED ON FISCAL YEAR 2022/23

The table below compares the proposed tax rates of the municipalities located within Palm Beach County for FY 2022/23:

Taxing District Codes	County or Municipality	Total Tax Rate	Taxing District Codes	County or Municipality	Total Tax Rate
00071 - 00076	Unincorporated	16.8381	32461 - 32461	Jupiter Inlet Beach Colony	19.0218
00111 - 00116	Unincorporated	16.8381	34523 - 34523	Lake Clarke Shores	23.1179
00141 - 00141	Unincorporated	16.9199	36501 - 36507	Lake Park	21.6074
00164 - 00165	Unincorporated	17.9181	38452 - 38457	Lake Worth	22.6745
00173 - 00176	Unincorporated	16.8381	40533 - 40537	Lantana	20.0100
00191 - 00197	Unincorporated	16.8381	41486 - 41486	Loxahatchee Groves	19.8381
00202 - 00207	Unincorporated	16.8381	42984 - 42984	Manalapan	15.8019
00221 - 00227	Unincorporated	16.8381	44407 - 44407	Mangonia Park	23.2800
00283 - 00357	Unincorporated	16.8381	46984 - 46984	Ocean Ridge	18.8800
00361 - 00366	Unincorporated	16.8381	48486 - 48486	Pahokee	23.3800
00591 - 00596	Unincorporated	16.8381	50411 - 50447	Town of Palm Beach	15.6985
00601 - 00606	Unincorporated	16.8381	52401 - 52407	Palm Beach Gardens	18.7000
			52461 - 52461	Palm Beach Gardens	18.7818
02983 - 02983	Atlantis	20.9100	52981 - 52981	Palm Beach Gardens	18.7000
04486 - 04486	Belle Glade	23.3800	54401 - 54401	Palm Beach Shores	20.1590
06154 - 06155	Boca Raton	17.5603	56401 - 56407	Riviera Beach	21.2539
06625 - 06625	Boca Raton	16.4803	58486 - 58486	South Bay	23.1470
08983 - 08987	Boynton Beach	20.6519	60461 - 60461	Tequesta	20.0908
09984 - 09984	Briny Breezes	23.3800	62524 - 62524	South Palm Beach	20.3381
10522 - 10523	Cloud Lake	16.8381	66983 - 66984	Village of Golf	19.3471
12983 - 12987	Delray Beach	19.4684	68401 - 68401	North Palm Beach	19.8519
14522 - 14523	Glen Ridge	16.8381	70452 - 70453	Palm Springs	20.0239
18982 - 18986	Greenacres	19.7800	72486 - 72486	Royal Palm Beach	18.7581
20984 - 20984	Gulf Stream	16.4743	73482 - 73486	Wellington	19.3081
22482 - 22487	Haverhill	21.1881	74402 - 74407	West Palm Beach	21.0796
24984 - 24984	Highland Beach	16.4019	74982 - 74983	West Palm Beach	21.0796
26984 - 26987	Hypoluxo	16.5800	77486 - 77486	Westlake	21.9631
28471 - 28471	Juno Beach	18.7699	84407 - 84407	West Palm Beach - DDA	23.0796
30571 - 30571	Jupiter	17.9465	88984 - 88987	Delray Beach - DDA	20.4684

Source: Palm Beach County Office of the Property Appraiser
<https://www.pbcgov.org/papa/pdf/taxroll/2022-Proposed-Millage-Rates-Total-Levy.pdf>

TOWN OF LANTANA

FISCAL YEAR 2022/23

COMPARATIVE PERSONNEL SUMMARY (3 – Year Presentation)

DEPARTMENT	ACTUAL FY 2020/21	ACTUAL FY 2021/22	PROPOSED FY 2022/23
Town Council	5.00	5.00	5.00
Town Administration	3.50	3.50	3.00
Finance Department	11.00	11.00	11.00
Police Department	48.23	44.13	44.13
Development Services Department	11.00	11.00	11.00
Library Department	2.25	2.75	2.55
Public Services Department	28.00	31.72	32.10
Total	108.98	109.10	108.78
Full-time	102.10	100.00	100.00
Part-time	6.88	9.10	8.78
Total	108.98	109.10	108.78

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
(through a 10-year interlocal agreement with Palm Beach County that expires on 12/31/27)
- 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 2021/22

- ✓ During the Coronavirus pandemic, Town staff worked with State and County Officials and Orders to facilitate guidelines within our jurisdiction; the Coronavirus webpage was continuously updated and staff disseminated information to HOA's, POA's and businesses; and staff participated on weekly conference calls with Palm Beach County
- ✓ Published *LANTANA, A Small Fishing Village*, a hardcover pictorial book
 - Distributed over 1,400 copies to residents and stakeholders
 - Highlights the Town's history, residents, places, landmarks, events, development and where the Town is today
- ✓ Adopt-a-Tree Project
 - Partnered with the Greater Lantana Chamber of Commerce for the Town's Centennial Celebration
 - More than 100 trees and plaques were donated by residents and planted throughout Town
 - The Town was designated as a Tree City USA for the 31st consecutive year by the Arbor Day Foundation
 - Arbor Day Tree Planting was celebrated at 9:00 a.m. on 05/13/2022 outside Administration
- ✓ Other Community Events (during Pandemic)
 - Drive-In Movie Nights at Lantana Sports Park (various)
 - The Town's 1st Veterans Day Ceremony at Bicentennial Park (11/11/2021)
 - A combined Menorah and Holiday Tree Lighting Ceremony at the Recreation Center (12/01/2021)
 - Drive-through Winterfest event at Lantana Sports Park (12/10/2021)
 - The Town's 1st Barefoot Mailman Family Beach Day at Lantana Municipal Beach (03/05/2022)
 - Eggstravaganza Egg Hunt at Maddock Park (04/16/2022)
- ✓ Other Significant Projects and Initiatives
 - Partnered with Brightline for a federal grant to upgrade two (2) railroad crossings at Lantana Road and W. Ocean Ave
 - Implemented a web-based 311 tracking system for residents to submit non-emergency service requests
 - June – September 2021, the Town conducted an extensive Town Manager search
 - On 01/24/2022 the Council approved an Interlocal Agreement with the Treasure Coast Regional Planning Council to create our Townwide Master Plan
 - Staff coordinated clean-up efforts in the Lantana Nature Preserve and planted Agave plants and ground coverings around Town to upgrade the appearance of Town facilities and properties

Finance Department

- ✓ Provided comprehensive human resource services ranging from advertising new positions to onboarding approximately 40 new employees for a workforce of under 100 employees
- ✓ Analyzed investments to determine if rebalancing surplus funds in Qualified Public Depositories was warranted to obtain maximum safety of principle while earning higher returns
- ✓ Reviewed and analyzed the Town's health insurance coverage to obtain the best value of benefits for the coverage provided
- ✓ Prepared the FY 2020/21 Annual Comprehensive Financial Report with an unmodified ("clean") opinion from the Town's auditors
- ✓ Continued anti-phishing email testing campaigns to educate users and reduce risk against potential ransomware attacks
- ✓ Migrated the Town's on-premise Exchange email server to an Exchange-in-the-cloud platform

TOWN OF LANTANA
TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2021/22
(Continued)

- ✓ Implemented multifactor authentication on all Town email accounts
- ✓ Migrated the Lantana Police Department's data service to the County fiber data service
- ✓ Upgraded and migrated the Development Services Department's TRAKiT server

Police Department

- ✓ The Police Department continued mentoring 18 participants in the Explorer/Cadet Program who assist the Town throughout the year with various Town events and who continued to compete in local and state-wide competitions
- ✓ Officers assigned to the Town of Hypoluxo continue to attend HOA and Town Council meetings
- ✓ The Police Department coordinated with the Drug Enforcement Agency (DEA) for the drug disposal program
- ✓ Police Department staff executed several search warrants for narcotics related activity in various residential areas, thus increasing the quality of life in those communities
- ✓ Training and implementation of Body-Worn Cameras (BWC) and Tasers for all officers
- ✓ Obtained grant funding to upgrade the Emergency Operations Center in the Police Department
- ✓ Police Department Marine Unit participated in Manatee Grant from November 2021 through March 2022, 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 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
- ✓ Published Development Services Digest, a monthly newsletter which includes updates on recent developments and building permitting information
- ✓ Continued to work with business owners and contractors by hosting events such as Contractor Appreciation Days and the Local Business Forum
- ✓ 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

Library

- ✓ The Library received two (2) State LSTA grants totaling over \$85,000 to add RFID tagging to the collection to allow for self-check stations, to add an occupancy monitor to the building and to hire a part-time technology trainer for youth STEM programming and adult small business workshops
- ✓ The Library offered an all-time high of 40 programs, that included Touch-A-Truck Storytime with the Operations and Police Departments, Virtual Reality and Coding for Teens, Game Night for Teens and Small Business Incubator workshops

TOWN OF LANTANA
TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2021/22
(Continued)

- ✓ The Library, together with the Friends of the Library and the Library Foundation, installed six (6) Free Little Libraries at the following locations; Bicentennial, McKinley and Sportsman's Parks, Lantana Nature Preserve, Municipal Beach and Recreation Center Playground
- ✓ Library patrons enjoyed 3,899 sessions on the public computers and there were 3,341 Wi-Fi users, which is triple the amount from 2020
- ✓ E-Book usage increased again to 2,348 check-outs from Lantana users, up from 1,287 in 2020

Public Services Department (Formerly Operations Department)

- ✓ Re-paved roads throughout Town: S Broadway from W Ocean Ave to Hypoluxo Road, S Arnold Ave, S Atlantic Dr, W Central, S Lakeside Place, Lakeview Ave, Lagoon Lane and W. Pine St
- ✓ Replaced approximately 1,000 water meters and flow tested and serviced 347 fire hydrants
- ✓ Completed the Lantana Nature Preserve's walking trail
- ✓ Renovated the Marine Safety Building
- ✓ Renovated the Bicentennial Park bathrooms and installed two (2) new sidewalks
- ✓ Upgraded the sidewalk and installed uplighting (safety improvements) at the Town Hall Complex
- ✓ Sportsman's Park Improvements: Reconstructed and repaired the middle boat ramp, put in new fish cleaning stations, upgraded the plant islands, as well as provided new tree rope lights and electrical upgrades.
- ✓ McKinley Park Improvements: Replaced components of the playground and installed Centennial trees and dedication plaques, installed and removed a new and old swing set, respectively
- ✓ Lantana Beach Improvements: Replaced parts of the playground, planted Centennial trees and installed the dedication signs, installed the beach railing
- ✓ Planted Agave plants, ground coverings mulched around Town to upgrade the appearance of Town facilities and properties
- ✓ Marine Safety: protected over 300,000 beach goers throughout the year, conducted over 5,000 preventative actions preventing potential injuries, drownings
 - 26 medical emergencies in which patient care was transferred to PBC FD, treated over 300 minor first aids
 - assisted in finding five (5) lost persons and kept over 200 vessel violations from being a threat to swimmers, snorkelers and surfers in the water
- ✓ The Town strives to provide unique experiences for residents and tourists by offering a special events program, **"Enjoy Lantana!"** which continued to be successful by modifying in-person events to drive-through events including:
 - Movies at the Park (drive-in)
 - The Haunted Nature Preserve Event was restructured to meet pandemic protocol, instead of the traditional event, staff handed out over 500 bags of candy to the community at the Lantana Library in October 2021
 - The Winterfest was restructured to meet pandemic protocol and held a drive-through event at the Lantana Sports Park where residents visited Santa and the Elves and received toys and candy
- ✓ Continued replacing existing street signs with new prismatic sheeting
- ✓ Replaced deteriorating/worn-out sidewalks Townwide
- ✓ Implemented design of high-pressure pump replacements at Water Treatment Facility

What's Happening Now and Beyond...

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

- Complete the Town Library Renovation Project in 120 days (09/15/2022)
- Developing the Townwide Master Plan
- Upgrading the Police Communications Center

TOWN OF LANTANA
TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2021/22
(Continued)

- Completing Phase I, bid out Phase II – Lantana Beach Rail/Boardwalk Replacement (FY 2022/23)
- Upgrade High Service Pumps at the Water Plant
- W Pine water main replacement under FEC tracks
- Water Treatment Plant filter and media replacement and facility upgrade
- Implementing a Vehicle Replacement Plan
- Replace Asbestos Cement water lines (\$1.26M)
- Community Development Block Grant to make Maddock Park Improvements
- Planned beach renourishment
- ADA Ramp replacement
- Repair E Lantana Road
- \$800K sanitary sewer lines rehabilitation project (slip lining)
- Complete the Sea Pines stormwater pump station (90% designed)
- Address Hypoluxo Island stormwater issues
- Complete additional landscaping and beautification projects
- Apply for Grants where applicable
 - On 04/07/2022 the Town submitted a \$62k grant application for Community Planning Technical Assistance (CPTA) for Stormwater System Analysis through the Florida Department of Economic Opportunity
 - On 04/14/2022 we submitted a \$1.2M grant application (Earmarks) for Community Project Funding (CPF) to replace some of the Town's oldest water mains that are made up of asbestos cement through Congresswoman Lois Frankel's Office

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TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23



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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



BUDGET SUMMARIES

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23



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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



**BUDGET SUMMARY
OF ALL FUNDS**

TOWN OF LANTANA
BUDGET SUMMARY
FISCAL YEAR 2022/23

FUND	BEGINNING BALANCE	REVENUES/ SOURCES	EXPENDITURES/ USES	ENDING BALANCE
GENERAL FUND	\$ 16,831,136	\$ 14,928,214	\$ 15,243,834	\$ 16,515,516
ENTERPRISE FUNDS				
Water & Sewer	\$ 13,417,106	\$ 6,939,477	\$ 8,247,775	\$ 12,108,808
Subtotal	\$ 13,417,106	\$ 6,939,477	\$ 8,247,775	\$ 12,108,808
INTERNAL SERVICE FUNDS				
Insurance Fund	\$ 750,166	\$ 764,688	\$ 764,688	\$ 750,166
Subtotal	\$ 750,166	\$ 764,688	\$ 764,688	\$ 750,166
SPECIAL REVENUE FUNDS				
Infrastructure Surtax Fund	\$ 315,775	\$ 1,000,121	\$ 1,000,121	\$ 315,775
Police Education Fund	3,062	3,890	3,890	3,062
Grants Fund	1,119	62,400	62,400	1,119
Grants Fund-ARPA	6,301,510	260	420,000	5,881,770
Subtotal	\$ 6,621,466	\$ 1,066,671	\$ 1,486,411	\$ 6,201,726
Total	\$ 37,619,874	\$ 23,699,050	\$ 25,742,708	\$ 35,576,216

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



GENERAL FUND

TOWN OF LANTANA

GENERAL FUND

ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES

FISCAL YEAR 2022/23

FUND NUMBER 001	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23	% CHANGE
BEGINNING BALANCES	\$ 15,291,209	\$ 17,067,511	\$ 18,031,915	\$ 18,031,915	\$ 16,831,136	-7%
REVENUES/SOURCES						
PROPERTY TAXES - CURRENT	\$ 3,986,839	\$ 4,243,899	\$ 4,419,048	\$ 4,419,048	\$ 5,475,441	24%
PROPERTY TAXES - DISCOUNT	(136,872)	(148,018)	-	-	-	N/A
PROPERTY TAXES - DELINQUENT	2,870	5,395	5,000	5,000	5,000	0%
1ST LOCAL OPTION FUEL TAX	185,642	196,034	209,159	190,331	215,029	13%
2ND LOCAL OPTION FUEL TAX	85,234	89,512	95,718	86,781	96,997	12%
INSURANCE PREM-PD PENSION	136,170	143,591	143,591	136,170	143,591	5%
ELECTRICITY - FRANCHISE	668,227	700,326	730,000	688,885	755,000	10%
GAS - FRANCHISE	20,848	24,255	26,252	20,800	28,000	35%
COMMERCIAL SOLID WASTE FEE	17,200	17,700	17,319	17,758	17,319	-2%
COMMERCIAL SOLID WASTE FRANCHISE	105,187	124,822	128,075	112,382	132,075	18%
RESIDENTIAL SOLID WASTE FEE	306,026	308,021	323,304	323,247	363,546	12%
RESIDENTIAL SOLID WASTE FRANCHISE	100,174	103,541	109,986	110,813	132,390	19%
ELECTRICITY - UTILITY TAX	954,542	979,343	1,015,932	977,729	1,020,000	4%
WATER - UTILITY TAX	324,328	325,385	337,166	338,508	344,415	2%
GAS - UTILITY TAX	52,726	53,678	54,811	52,208	57,311	10%
COMMUNICATION SERVICE TAX	254,443	243,426	264,273	238,820	264,273	11%
BUSINESS SERVICE TAX	255,545	236,464	235,023	237,742	235,023	-1%
BUSINESS TAX RECEIPT PENALTY	15,505	8,575	5,104	8,664	5,104	-41%
BUILDING PERMITS	823,109	605,121	626,453	915,664	580,000	-37%
SOLID WASTE SPECIAL ASSESSMENT	1,037,257	1,070,623	1,129,219	1,137,708	1,359,236	19%
GAS LINE ASSESSMENT-HYPOLUXO	78,699	78,515	48,852	48,852	-	-100%
PERMIT SURCHARGE-TRAINING	2,112	1,577	1,536	1,686	1,536	-9%
OTHER BLDG & ZONING FEES	29,551	44,790	36,323	32,231	36,323	13%
US DOJ VEST REIMB GRANT	685	-	1,000	2,000	1,000	-50%
S.L.O.T. REIMBURSEMENT	14,365	-	-	-	-	N/A
PD CORONA EMER SUPPL FUND	-	11,400	-	-	-	N/A
FEMA REIMB.-FEDERAL	43,944	-	828	-	-	N/A
FEMA-COVID	-	58,857	6,139	-	-	N/A
PLA INTERN CFDA 45.313	-	3,500	-	-	-	N/A
FEMA REIMB.-STATE	1,479	-	-	-	-	N/A
FL LIBRARY COOP	4,425	2,946	3,922	2,900	4,000	38%
STATE REVENUE SHARING	369,802	426,118	437,962	419,472	473,432	13%
MOBILE HOME LICENSES	23,126	22,969	22,560	23,034	22,560	-2%
ALCOHOLIC BEVERAGE LIC.	11,101	8,497	11,000	11,000	11,000	0%
HALF CENT SALES TAX	855,843	1,017,318	1,050,000	920,000	1,050,000	14%
COUNTY 911 REIMBURSEMENT	13,205	13,668	-	-	-	N/A
PBC SCHOOL POLICE OFFICER	43,512	-	-	-	-	N/A
COUNTY BUSINESS TAX REC'T	28,155	26,859	30,770	25,804	30,770	19%
SWA SHARED REVENUE-RECYCL	-	1,993	6,000	-	6,000	N/A
CHARTER SCHOOL	22,595	23,376	23,992	23,843	25,192	6%
ALARM FEES	1,470	460	1,197	463	1,197	159%
POLICE REIMBURSABLE DUTY	14,375	1,401	5,000	29,000	29,000	0%
HYPOLUXO INTERLOCAL	704,747	706,854	745,444	784,678	823,498	5%
MANATEE PATROL	4,900	3,500	3,500	3,500	3,500	0%
JR. LIFEGUARD PROGRAM	-	-	1,200	1,200	1,200	0%
METERED PARKING	341,471	421,240	425,000	400,048	435,000	9%
PARKING DECALS	26,355	28,920	31,160	28,900	31,160	8%
BOAT TRAILER DECALS	8,600	11,500	11,645	9,450	11,645	23%
NATURE PRESERVE MAINT	56,302	56,978	58,684	58,298	60,243	3%
SPORTS PARK FEES	16,469	23,564	24,954	25,671	24,954	-3%
COURT FINES	16,666	14,187	14,820	14,185	14,820	4%
INTER RADIO COMMUN PRGM	11,118	8,229	6,958	-	-	N/A
PARKING VIOLATIONS	86,939	70,864	74,487	65,071	74,487	14%
CODE VIOLATIONS	185,756	262,015	170,000	150,000	150,000	0%
INTEREST INCOME	184,370	72,623	45,900	77,624	47,900	-38%
DUNE DECK	43,383	44,000	46,374	44,620	51,525	15%
SPRINT TOWER	76,184	77,107	85,649	85,650	90,448	6%
FIRE STATION	60,000	65,000	65,000	65,000	65,000	0%
RG CELL TOWER	23,243	23,941	24,658	24,659	25,398	3%
TOWN PARKS	10,531	6,750	300	5,990	5,300	-12%
SALE OF EQUIPMENT	15,520	54,681	22,750	2,000	10,000	400%
OTHER CONTRIB/DONATIONS	34,236	43,560	31,100	31,100	30,000	-4%
MISCELLANEOUS REVENUES	33,076	43,655	61,387	44,184	46,387	5%
INSURANCE REIMBURSEMENTS	127,613	84,461	25,274	21,925	-	-100%
FUEL TAX REIMBURSEMENT	3,697	4,665	3,989	4,990	3,989	-20%
APPROPRIATED FUND BALANCE	-	-	-	918,382	315,620	-66%
CARRYFORWARD	-	-	-	658,905	-	-100%
TOTAL REVENUES	\$ 12,824,620	\$ 13,204,231	\$ 13,542,747	\$ 15,084,573	\$ 15,243,834	1%

TOWN OF LANTANA
GENERAL FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2022/23

FUND NUMBER 001	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23	% CHANGE
EXPENSES/USES						
Legislative	\$ 95,364	\$ 235,898	\$ 219,575	\$ 219,152	\$ 134,445	-39%
Administration	361,196	399,183	434,375	404,606	500,488	24%
Finance	438,960	500,575	524,389	561,699	593,635	6%
Police	5,521,961	5,723,675	6,404,978	6,597,814	7,046,634	7%
Development Services	866,797	999,282	1,128,193	1,379,210	1,483,836	8%
Public Services (formerly Operations)	3,329,069	3,540,736	3,850,805	3,720,388	4,632,221	25%
Library	168,177	204,090	211,379	222,489	254,929	15%
Non-Departmental	110,523	79,748	172,266	169,656	59,126	-65%
Debt Service	-	-	40,385	40,385	-	-100%
Capital	156,236	556,640	1,454,181	1,466,174	538,520	-63%
Transfers Out	35	-	303,000	303,000	-	-100%
TOTAL EXPENDITURES	\$ 11,048,318	\$ 12,239,827	\$ 14,743,526	\$ 15,084,573	\$ 15,243,834	1%
Excess revenues over (under) expenditures	\$ 1,776,302	\$ 964,404	\$ (1,200,779)	\$ -	\$ -	N/A
ENDING BALANCES						
Nonspendable	3,038	2,134	2,134	2,134	2,134	0%
Committed	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	0%
Assigned	1,141,041	1,451,787	1,451,787	1,451,787	1,451,787	0%
Restricted	2,011,099	1,915,608	1,915,608	1,915,608	1,915,608	0%
Unassigned	10,612,333	11,362,386	10,161,607	11,362,386	9,845,987	-13%
Fund Balance, End of Year	\$ 17,067,511	\$ 18,031,915	\$ 16,831,136	\$ 18,031,915	\$ 16,515,516	-8%

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23



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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



WATER AND SEWER FUND

TOWN OF LANTANA
WATER AND SEWER FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENSES/USES
FISCAL YEAR 2022/23

FUND NUMBER 401	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23	% CHANGE
BEGINNING BALANCE	\$ 20,877,013	\$ 22,832,900	\$ 23,099,792	\$ 23,099,792	\$ 13,417,106	-42%
REVENUES/SOURCES						
Charges for Services	\$ 6,327,819	\$ 6,363,349	\$ 6,649,219	\$ 6,650,661	\$ 6,908,707	4%
Miscellaneous	122,535	262	389	1,262	1,389	10%
Other Sources	1,031,736	72,959	154,510	161,930	29,381	-82%
Carryforward/Reserves	-	-	-	9,697,883	1,308,298	-87%
TOTAL REVENUES	\$ 7,482,090	\$ 6,436,570	\$ 6,804,118	\$ 16,511,736	\$ 8,247,775	-50%
EXPENSES/USES						
Legislative	\$ 63,633	\$ 84,979	\$ 111,195	\$ 111,100	\$ 89,630	-19%
Administration	231,881	262,980	319,588	290,269	355,701	23%
Finance	672,824	672,502	751,647	804,659	845,156	5%
Public Services (formerly Operations)	4,479,555	5,094,155	5,393,279	5,391,533	5,465,625	1%
Non-Departmental	24,789	24,890	176,356	177,156	5,663	-97%
Capital	-	-	9,687,084	9,689,364	1,486,000	-85%
Debt Service	53,521	30,172	47,655	47,655	-	-100%
TOTAL EXPENDITURES	\$ 5,526,203	\$ 6,169,678	\$ 16,486,804	\$ 16,511,736	\$ 8,247,775	-50%
Excess revenues over (under) expenditures	\$ 1,955,887	\$ 266,892	\$ (9,682,686)	\$ -	\$ -	N/A
ENDING BALANCES						
Designated/Reserved/Restricted	10,367,440	10,252,586	10,252,586	10,252,586	10,252,586	0%
Undesignated/Unrestricted	12,465,460	12,847,206	3,164,520	12,847,206	1,856,222	-86%
NET POSITION, END OF YEAR	\$ 22,832,900	\$ 23,099,792	\$ 13,417,106	\$ 23,099,792	\$ 12,108,808	-48%

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



INFRASTRUCTURE SURTAX FUND

TOWN OF LANTANA
INFRASTRUCTURE SURTAX FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2022/23

FUND NUMBER 103	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23	% CHANGE
BEGINNING BALANCE	\$ 666,306	\$ 829,798	\$ 904,878	\$ 904,878	\$ 315,775	-65%
REVENUES/SOURCES						
Infrastructure Surtax	\$ 786,591	\$ 930,406	\$ 1,000,053	\$ 826,888	\$ 1,000,053	21%
Interest Income	2,881	28	68	29	68	134%
Insurance Proceeds	-	237,500	-	237,500	-	-100%
Transfers In	-	-	303,000	303,000	-	-100%
Carryforward/Reserves	-	-	-	524,807	-	-100%
TOTAL REVENUES	\$ 789,472	\$ 1,167,934	\$ 1,303,121	\$ 1,892,224	\$ 1,000,121	-47%
EXPENDITURES/USES						
<i>Note: Detailed project listing located in Capital Improvement Program Section.</i>						
Public Services (formerly Operations)/paving	\$ 379,373	\$ 462,042	\$ 686,205	\$ 686,205	\$ 570,121	-17%
Capital	-	602,460	1,049,893	1,049,893	430,000	-59%
Transfers Out	246,607	28,352	156,126	156,126	-	-100%
TOTAL EXPENDITURES	\$ 625,980	\$ 1,092,854	\$ 1,892,224	\$ 1,892,224	\$ 1,000,121	-47%
Excess revenues over (under) expenditures	\$ 163,492	\$ 75,080	\$ (589,103)	\$ -	\$ -	N/A
ENDING BALANCES						
Designated/Reserved	829,798	904,878	315,775	904,878	315,775	-65%
FUND BALANCE, END OF YEAR	\$ 829,798	\$ 904,878	\$ 315,775	\$ 904,878	\$ 315,775	-65%

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



INSURANCE FUND

TOWN OF LANTANA
INSURANCE FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2022/23

FUND NUMBER 501	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23	% CHANGE
BEGINNING BALANCE	\$ 750,166	\$ 750,166	\$ 750,166	\$ 750,166	\$ 750,166	0%
REVENUES/SOURCES						
Charges For Services						
Charges For Insurance	\$ 529,725	\$ 588,374	\$ 687,651	\$ 687,651	\$ 764,688	11%
TOTAL REVENUES	\$ 529,725	\$ 588,374	\$ 687,651	\$ 687,651	\$ 764,688	11%
EXPENDITURES/USES						
Workers' Compensation	\$ 217,917	\$ 223,733	\$ 250,621	\$ 250,621	\$ 285,943	14%
General Liability	311,808	364,641	437,030	437,030	478,745	10%
TOTAL EXPENDITURES	\$ 529,725	\$ 588,374	\$ 687,651	\$ 687,651	\$ 764,688	11%
Excess revenues over (under) expenditures	-	-	-	-	-	N/A
ENDING BALANCES						
Designated/Reserved/Restricted	750,166	750,166	750,166	750,166	750,166	0%
NET POSITION, END OF YEAR	\$ 750,166	\$ 750,166	\$ 750,166	\$ 750,166	\$ 750,166	0%

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



POLICE EDUCATION FUND

TOWN OF LANTANA
POLICE EDUCATION FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2022/23

FUND NUMBER 117	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23	% CHANGE
BEGINNING BALANCE	\$ 4,247	\$ 6,160	\$ 6,945	\$ 6,945	\$ 3,062	-56%
REVENUES/SOURCES						
<u>Fines & Forfeitures</u>						
Court fines	\$ 2,111	\$ 1,960	\$ 1,686	\$ 1,979	\$ 1,686	-15%
Parking violations	2,522	2,044	2,204	1,794	2,204	23%
Use of Fund Balance	-	-	-	4,000	-	-100%
TOTAL REVENUES	\$ 4,633	\$ 4,004	\$ 3,890	\$ 7,773	\$ 3,890	-50%
EXPENDITURES/USES						
Training	\$ 2,720	\$ 3,219	\$ 7,773	\$ 7,773	\$ 3,890	-50%
TOTAL EXPENDITURES	\$ 2,720	\$ 3,219	\$ 7,773	\$ 7,773	\$ 3,890	-50%
Excess revenues over (under) expenditures	1,913	785	(3,883)	-	-	N/A
ENDING BALANCES						
Designated/Reserved/Restricted	6,160	6,945	3,062	6,945	3,062	-56%
FUND BALANCE, END OF YEAR	\$ 6,160	\$ 6,945	\$ 3,062	\$ 6,945	\$ 3,062	-56%

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23



GRANTS FUND

TOWN OF LANTANA
GRANTS FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2022/23

FUND NUMBER 121	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23	% CHANGE
BEGINNING BALANCE	\$ -	\$ (658,502)	\$ 1,119	\$ 1,119	\$ 1,119	0%
REVENUES/SOURCES						
PD Corona Emer Suppl Fund	\$ -	\$ 444	\$ 29,155	\$ 29,155	\$ -	-100%
FEMA Reimb.-Federal	51,965	739,470	385,529	385,529	-	-100%
CDBG	95,007	-	133,000	133,000	-	-100%
FEMA-COVID	1,976	5,524	-	-	-	N/A
Library Svcs Tech Grant	-	72,860	49,517	49,517	-	-100%
Library Svcs Tech Grant2	-	-	36,200	-	-	N/A
FL Dept of Econ Opportunity	-	34,945	-	-	-	N/A
Intergovl Coordination P	39,000	39,000	48,000	48,000	62,400	30%
Transfers from Other Funds	246,641	28,352	156,126	156,126	-	-100%
Carryforward/Reserves	-	-	(34,865)	(34,865)	-	-100%
TOTAL REVENUES	\$ 434,589	\$ 920,595	\$ 802,662	\$ 766,462	\$ 62,400	-92%
EXPENDITURES/USES						
Development Services	\$ 39,000	\$ 73,945	\$ 48,000	\$ 48,000	\$ 62,400	30%
Library	-	46,510	36,200	7,214	-	-100%
Police	-	2,244	-	-	-	N/A
Capital	1,054,091	138,275	718,462	711,248	-	-100%
TOTAL EXPENDITURES	\$ 1,093,091	\$ 260,974	\$ 802,662	\$ 766,462	\$ 62,400	-92%
Excess revenues over (under) expenditures	(658,502)	659,621	-	-	-	N/A
ENDING BALANCES						
Designated/Reserved	(658,502)	1,119	1,119	1,119	1,119	0%
FUND BALANCE, END OF YEAR	\$ (658,502)	\$ 1,119	\$ 1,119	\$ 1,119	\$ 1,119	0%

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



GRANTS FUND – ARPA

TOWN OF LANTANA
GRANTS FUND – ARPA
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2022/23

FUND NUMBER 123	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23	% CHANGE
BEGINNING BALANCE	\$ -	\$ -	\$ 3,150,630	\$ 3,150,630	\$ 6,301,510	100%
REVENUES/SOURCES						
ARPA-American Rescue Plan	\$ -	\$ 3,150,620	\$ 3,150,620	\$ -	\$ -	N/A
Interest Income	-	10	260	-	260	N/A
Carryforward/Reserves	-	-	-	-	419,740	N/A
TOTAL REVENUES	\$ -	\$ 3,150,630	\$ 3,150,880	\$ -	\$ 420,000	N/A
EXPENDITURES/USES						
Capital	\$ -	\$ -	\$ -	\$ -	\$ 420,000	N/A
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 420,000	N/A
Excess revenues over (under) expenditures	-	3,150,630	3,150,880	-	-	N/A
ENDING BALANCES						
Designated/Reserved	-	3,150,630	6,301,510	3,150,630	5,881,770	87%
FUND BALANCE, END OF YEAR	\$ -	\$ 3,150,630	\$ 6,301,510	\$ 3,150,630	\$ 5,881,770	87%

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



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 2022/23

ACCOUNT CODE	GENERAL FUND	ENTERPRISE FUND	SPECIAL REVENUE FUND	INTERNAL SERVICE FUND	TOTAL
311000 - Ad Valorem Taxes	\$ 5,480,441	\$ -	\$ -	\$ -	\$ 5,480,441
312410 - First Local Option Fuel Tax	215,029	-	-	-	215,029
312420 - Second Local Option Fuel Tax	96,997	-	-	-	96,997
312520 - Casualty Insurance Premium Tax-Police Officers' Retirement	143,591	-	-	-	143,591
312600 - Local Gov't Infrastructure Surtax	-	-	1,000,053	-	1,000,053
314100 - Utility Service Tax - Electricity	1,020,000	-	-	-	1,020,000
314300 - Utility Service Tax - Water	344,415	-	-	-	344,415
314400 - Utility Service Tax - Gas	57,311	-	-	-	57,311
315000 - Communications Service Tax (Chapter 202)	264,273	-	-	-	264,273
316000 - Local Business Tax (Chapter 205)	240,127	-	-	-	240,127
322000 - Building Permits	580,000	-	-	-	580,000
323100 - Franchise Fee - Electricity	755,000	-	-	-	755,000
323400 - Franchise Fee - Gas	28,000	-	-	-	28,000
323700 - Franchise Fee - Solid Waste	645,330	-	-	-	645,330
325200 - Special Assessment	1,359,236	-	-	-	1,359,236
329000 - Other Permits, Fees & Special Assessments	37,859	-	-	-	37,859
331200 - Federal Grant - Public Safety	1,000	-	-	-	1,000
334700 - State Grant - Culture/Recreation	4,000	-	-	-	4,000
335120 - State Revenue Sharing - Proceeds	473,432	-	-	-	473,432
335140 - State Revenue Sharing - Mobile Home Licenses	22,560	-	-	-	22,560
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	11,000	-	-	-	11,000
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,050,000	-	-	-	1,050,000
338000 - Shared Revenue From Other Local Units	36,770	-	-	-	36,770
339000 - Payments From Other Local Units In Lieu Of Taxes	25,192	-	-	-	25,192
341200 - Internal Service Fund Fees and Charges	-	-	-	764,688	764,688
342100 - Service Charge - Law Enforcement Services	857,195	-	-	-	857,195
343300 - Service Charge - Water Utility	-	3,642,175	-	-	3,642,175
343500 - Service Charge - Sewer/Wastewater Utility	-	3,174,416	-	-	3,174,416
343600 - Service Charge - Water/Sewer Combination Utility	-	92,116	-	-	92,116
344500 - Service Charge - Parking Facilities	477,805	-	-	-	477,805
345900 - Service Charge - Other Economic Environment Charges	1,200	-	62,400	-	63,600
347200 - Service Charge - Parks and Recreation	60,243	-	-	-	60,243
347500 - Service Charge - Special Recreation Facilities	24,954	-	-	-	24,954
351100 - Judgments and Fines - As Decided by County Court Criminal	14,820	-	1,686	-	16,506
354000 - Fines - Local Ordinance Violation	224,487	-	2,204	-	226,691
361100 - Interest	47,900	28,594	328	-	76,822
362000 - Rents and Royalties	237,671	-	-	-	237,671
364000 - Disposition of Fixed Assets	10,000	-	-	-	10,000
366000 - Contributions and Donations from Private Sources	30,000	-	-	-	30,000
369900 - Other Miscellaneous Revenues	50,376	2,176	-	-	52,552
389900 - Appropriated Fund Balance/Net Assets	315,620	1,308,298	419,740	-	2,043,658
Total	\$ 15,243,834	\$ 8,247,775	\$ 1,486,411	\$ 764,688	\$ 25,742,708

TOWN OF LANTANA GENERAL FUND REVENUE PROJECTION RATIONALE FISCAL YEAR 2022/23

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 \$1,536,937,823. This amount is \$207,930,986 or 15.65% more than last year. The proposed ad valorem millage levy for FY 2022/23 is 3.7500, which is .2500 mills or 7.14% higher than that which was adopted last year. This will generate \$5,475,442 compared to last year's amount of \$4,419,048 and represents the first millage rate increase in five (5) years.

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 – 3.7500⁽¹⁾ (Proposed)



⁽¹⁾ At the Town's FY 2022/23 proposed millage rate of 3.7500, \$10,000,000 of assessed value generates approximately \$35,726 in property taxes (net of the discount).

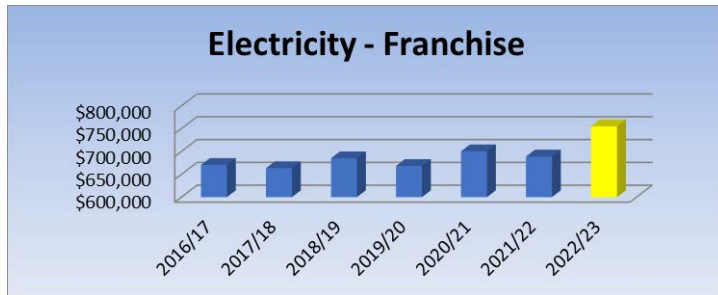
001-0000-311.20-00 Property Taxes - Delinquent – This revenue source is derived by those taxpayers who do not pay their taxes by March 31st of any given year. On average the total revenue received in this category is minimal when compared to the total property taxes collected. The amount that has been budgeted for FY 2022/23 is \$5,000.



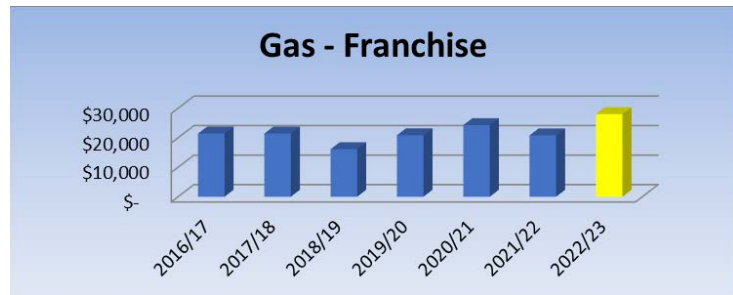
FRANCHISE FEES

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 2022/23 is \$755,000.



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 2022/23 is \$28,000.



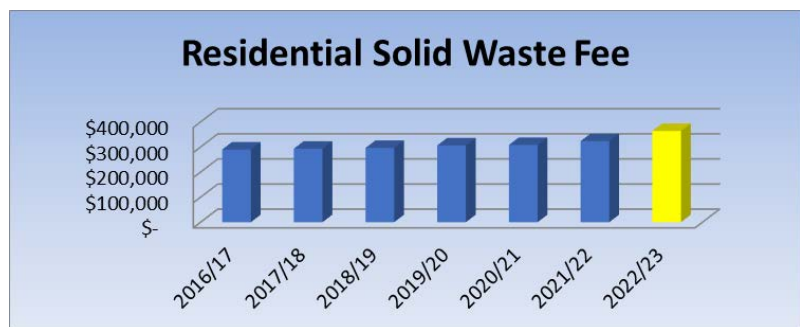
001-0000-313.70-10 Commercial Solid Waste Annual Fee – The Town Council may, from time to time, grant one (1) or more nonexclusive franchises granting the right and privilege to operate a commercial dumpster, roll-off and/or compactor container collection and disposal service in, upon, over and across 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 2022/23 is \$17,319.



001-0000-313.70-20 Commercial Solid Waste Franchise – This franchise fee of 9.74% 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 2022/23 is \$132,075.



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 2022/23 is \$363,546. Additional information is found on page 52.



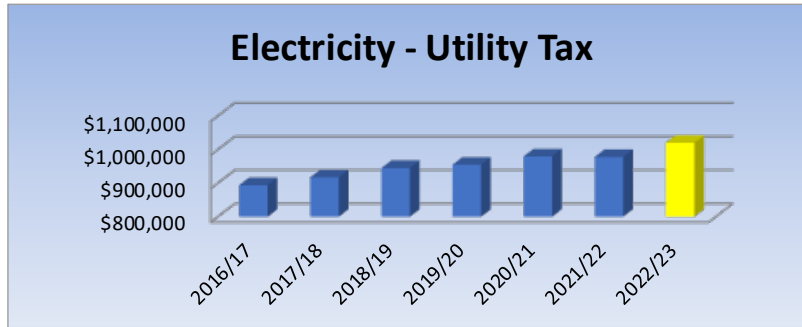
001-0000-313.70-40 Residential Solid Waste Franchise – This franchise fee of 9.74% is the charge to Waste Pro for the right to operate as the Town’s exclusive residential solid waste hauler within the Town’s municipal boundaries. The amount that has been budgeted for FY 2022/23 is \$132,390. Additional information is found on page 52.



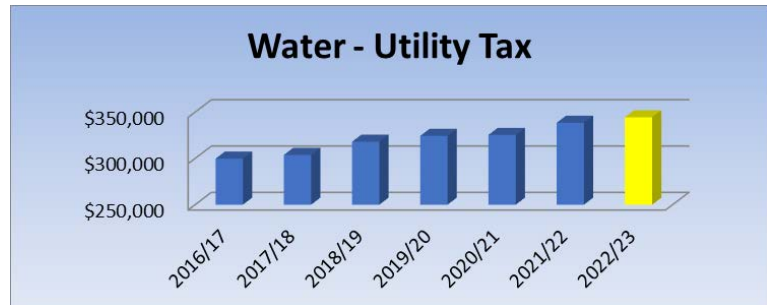
UTILITY TAXES

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.

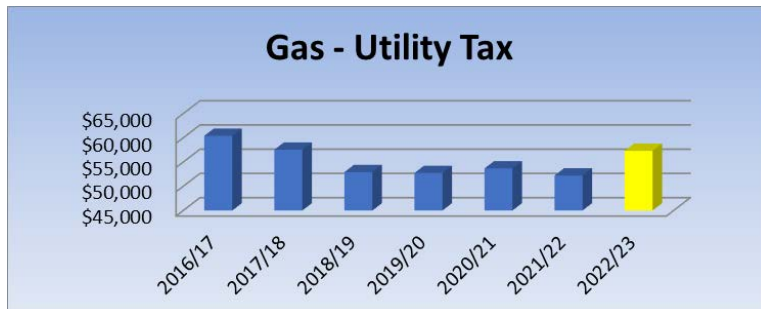
001-0000-314.10-00 Electricity - Utility Tax – This utility tax of 10.00% is collected by FPL and remitted to the Town from the sale of electricity to its customers within the Town's municipal boundaries. The amount that has been budgeted for FY 2022/23 is \$1,020,000.



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 2022/23 is \$344,415.

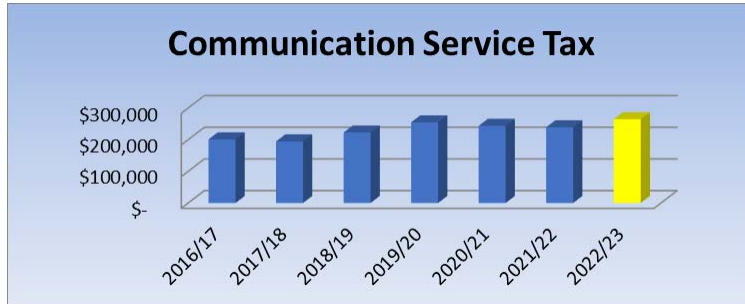


001-0000-314.40-00 Gas - Utility Tax – This utility tax of 10.00% is collected by FPUC and other companies and is remitted to the Town from the sale of metered natural gas, liquid propane, etc. to its customers within the Town's municipal boundaries. The amount that has been budgeted for FY 2022/23 is \$57,311.

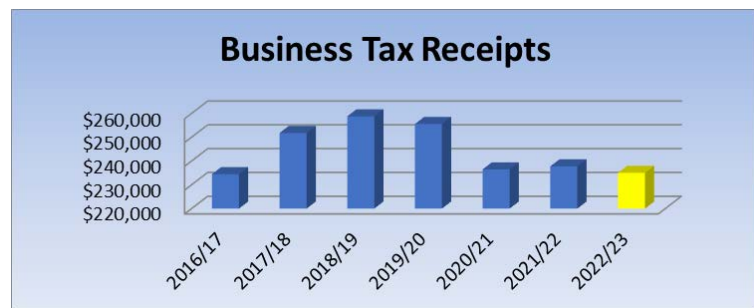


OTHER TAXES

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 2022/23 is \$264,273.



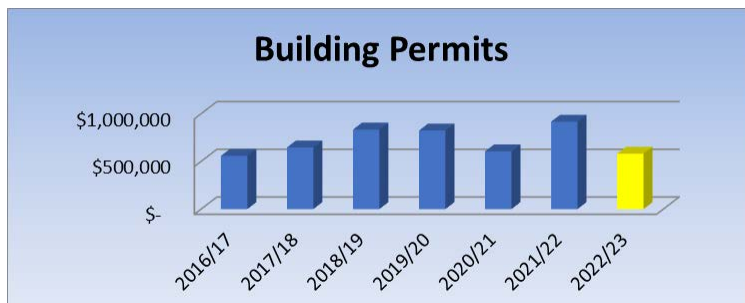
001-0000-321.10-10 Business Tax Receipts – Pursuant to Chapter 11, Article II, Sec. 11-16 of the Town Code, a tax is fixed and imposed upon every person who maintains a permanent business location or branch office within the Town's municipal boundaries for the privilege of engaging in or managing any business, profession or occupation within the Town. The amount that has been budgeted for FY 2022/23 is \$235,023.



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 2022/23 is \$30,770.

LICENSES AND PERMITS

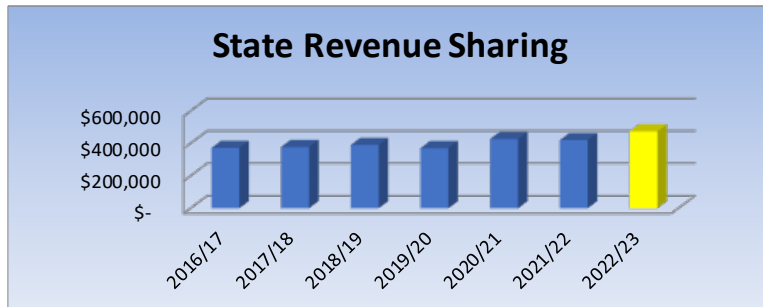
001-0000-322.10-00 Building Permits – Permits must be issued to any individual or business that performs construction work (i.e., plumbing, electrical, structural, mechanical, etc.) within the Town's municipal boundaries. The building permit fee is set by the Town Council from time to time by resolution. The amount that has been budgeted for FY 2022/23 is \$580,000.



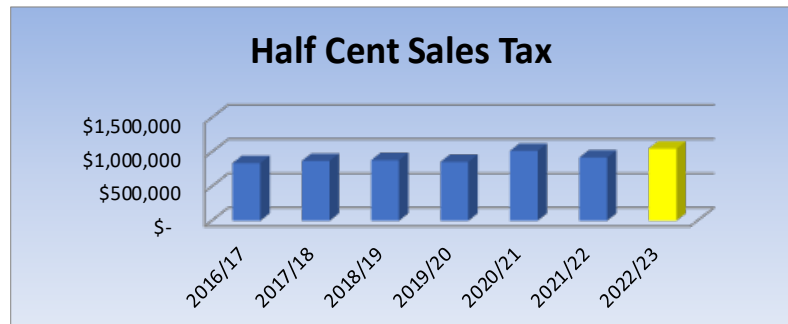
INTERGOVERNMENTAL

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 79.6% for FY 2022/23) and the 8th cent motor fuel tax (approximately 20.4% for FY 2022/23) which are levied by the State. Funds will be deposited into the General Fund. The amount that has been budgeted for FY 2022/23 is \$473,432.



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 2022/23 is \$1,050,000.



CHARGES FOR SERVICES

001-0000-344.50-10 Metered Parking – The fee of \$1.50/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 Sportman's Park). The amount that has been budgeted for FY 2022/23 is \$435,000.



001-0000-347.20-10 Nature Preserve Maint – This amount represents the annual contribution of \$60,243 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 has a lease agreement with Dune Deck Cafe, Inc., (“Concessionaire”) for the Lantana Beach Snackstand that expires on 12/31/2022. The Town Council approved a lease renewal with the Concessionaire on 06/13/2022 for an additional five (5) years. The is Rent Period and the Monthly Payment to the Town beginning 01/01/2022 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

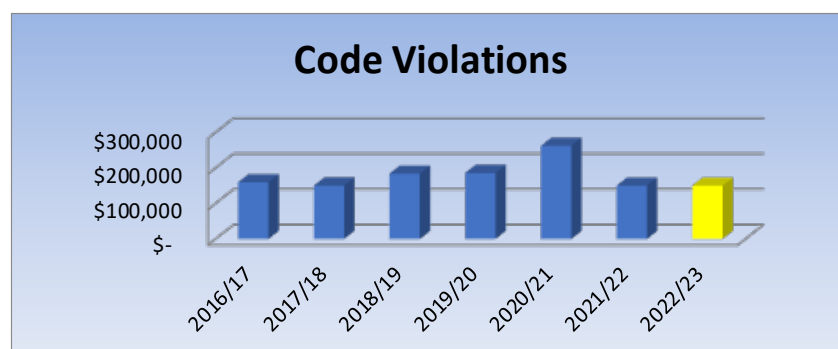
001-0000-362.10-20 Sprint Cell Tower – represents the annual amount of \$90,448 for a Cell Tower Lease with Sprint located at Ridge Road.

001-0000-362.10-40 RG Cell Tower – represents the annual amount of \$25,398 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 2022/23 is \$74,487.

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 2022/23 is \$150,000.

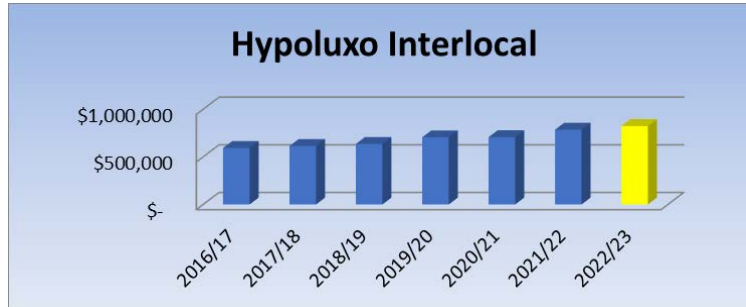


INVESTMENT INCOME

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 2022/23 is \$51,525.

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 09/30/2024. The revenue for this service has been budgeted at \$823,498 in accordance with Police Services Schedule found under the Police Department's **INTERLOCAL AGREEMENT FOR POLICE SERVICES** footnote found on page 80.



SPECIAL ASSESSMENTS

001-0000-325.20-10 Solid Waste Special Assessment – The Town assesses 6,378 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 Waste Pro – the Town's exclusive residential solid waste hauler since it was assigned to them in 2019. The assessment is comprised of the following three (3) components and is allocated to their respective accounts as follows:

1. 001-0000-325.20-10 Solid Waste Special Assessment – the assessment portion that covers the cost of the service provided by Waste Pro. The amount that has been budgeted for FY 2022/23 is \$1,359,236.
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 47.
3. 001-0000-313.70-40 Residential Solid Waste Franchise – This franchise fee of 9.74% is the charge to Waste Pro 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 47.

Annual Residential Solid Waste Collection Assessment

Single-family:	\$373.20/residential equivalent unit
Mobile homes:	\$373.20/residential equivalent unit
Multi-family with < 5 units/building:	\$373.20/residential equivalent unit
Multi-family with > 4 units building:	\$236.16/residential equivalent unit



MISCELLANEOUS

001-0000-369.10-10 Misc. Revenues – Any other revenues not otherwise classified. The amount that has been budgeted for FY 2022/23 is \$46,387.

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 \$315,620, of which, \$126,440 is funded by undesignated reserves and \$189,180 is 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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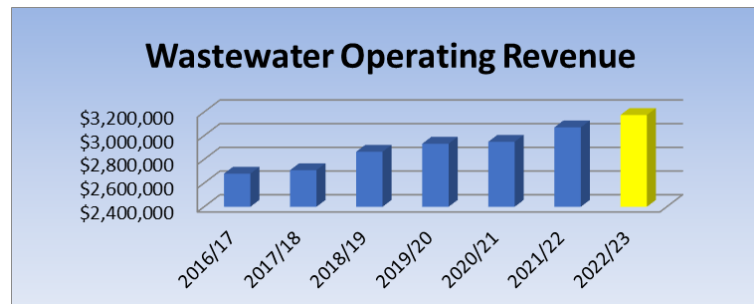
**TOWN OF LANTANA
WATER AND SEWER FUND
REVENUE PROJECTION RATIONALE
FISCAL YEAR 2022/23**

CHARGES FOR SERVICES

401-0000-343.30-10 Water Operating Revenue – Revenue derived from the Town’s sale of water. In FY 2022/23 Water rates are anticipated to increase by 8.6% (May’s 2022 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 2022/23 is \$3,600,000.



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 8.6% (May’s 2022 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 2022/23 is \$3,174,416.



**TOWN OF LANTANA
INFRASTRUCTURE SURTAX FUND
REVENUE PROJECTION RATIONALE
FISCAL YEAR 2022/23**

INTERGOVERNMENTAL REVENUES

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

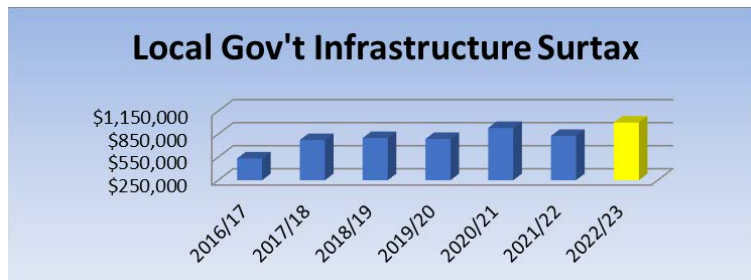
On November 8, 2016, Palm Beach County voters approved a 1-cent sales surtax in order to provide funding to assist with maintaining infrastructure throughout the County. The surtax began on January 1, 2017 and will end on December 31, 2026 or when \$2.7B in revenue is collected, whichever happens first.

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 \$4.6M 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 2022/23, just over \$1M has been budgeted from this revenue source and will be utilized to fund the following infrastructure projects:

1. \$100,000 worth of additional funds needed to replace the ADA ramp at Lantana Municipal Beach.
2. \$330,000 to replace the wooden decking and rafters at Lantana Municipal Beach.
3. \$600,121 worth of paving projects.



TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23



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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



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 2022/23

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
Total	\$ 15,243,834	\$ 8,247,775	\$ 1,486,411	\$ 764,688	\$ 25,742,708

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



DEPARTMENT SUMMARIES

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23



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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



TOWN COUNCIL

TOWN OF LANTANA
TOWN COUNCIL
FISCAL YEAR 2022/23

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 second and fourth Mondays of each month.

BUDGET SUMMARY

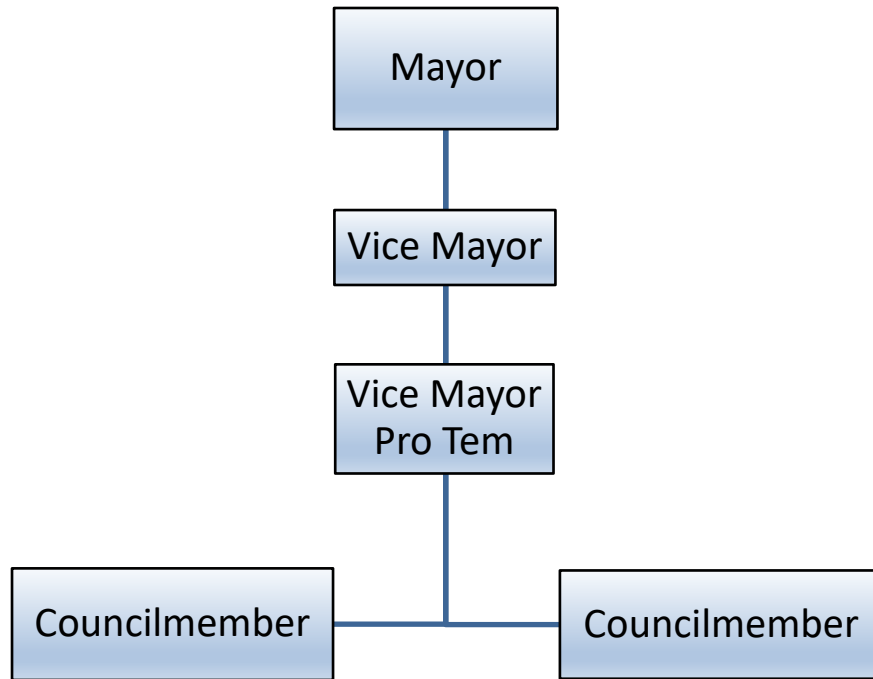
CATEGORY RECAP	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23
Personal Services	\$ 133,024	\$ 124,380	\$ 134,904	\$ 134,904	\$ 148,726
Operating	25,973	196,497	195,866	195,348	75,349
Capital	-	103,390	1,123	1,123	-
Total	\$ 158,997	\$ 424,267	\$ 331,893	\$ 331,375	\$ 224,075

TOWN OF LANTANA
TOWN COUNCIL
FISCAL YEAR 2022/23

PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION %		ACTUAL FY 2020/21	ACTUAL FY 2021/22	PROPOSED FY 2022/23
	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
Total			5.00	5.00	5.00
Full-time			-	-	-
Part-time			5.00	5.00	5.00
Total			5.00	5.00	5.00

ORGANIZATION CHART



**TOWN OF LANTANA
TOWN COUNCIL
FISCAL YEAR 2022/23**

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 2021/22 Budget: None

Operating

Items in this classification include the funding for the basic operation of this department. Reduction in this category is due to one-time costs in the current fiscal year, such as the Master Plan.

Capital

Any capital purchases planned for FY 2022/23 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 2022/23**



TOWN ADMINISTRATION

Divisions: Town Manager and Town Clerk

TOWN OF LANTANA
TOWN ADMINISTRATION
FISCAL YEAR 2022/23

PRIMARY FUNCTION AND OBJECTIVES

- The Town Manager serves as the Town's chief administrative officer 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; formulates and presents policy proposals and implementation of Council policies; administration of personnel rules; preparation of special projects and reports requested by the Council; administers the Town's Emergency Management Plan and coordinates the negotiations of agreements and contracts.
- The Town Clerk is responsible for preparing the Council meeting agendas, attending official meetings of the Council as well as advisory boards in person or by deputy and keeping the minutes of its proceedings, attests all resolutions, ordinances and contracts, codifying ordinances, management of the Town's records and public records requests, legal notices and advertisements custodian of the Town seal, coordinates the annual Town Calendar; coordinates and supervises the Town's elections.
- The Town Attorney is responsible for advising the Town Council, Town Manager, departments, and advisory boards on legal matters; drafts ordinances and resolutions, performs legal research, assists in preparation of lawsuits, represents the Town in legal proceedings and at various board functions, prepares and reviews official documents including contracts, and provides guidance and counseling as required on a day-to-day basis.

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**TOWN OF LANTANA
TOWN ADMINISTRATION
FISCAL YEAR 2022/23**

BUDGET SUMMARY

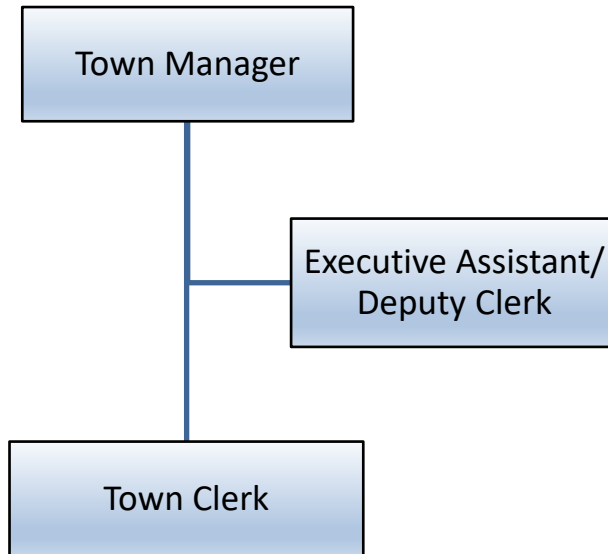
CATEGORY RECAP	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23
Personal Services	\$ 382,494	\$ 425,417	\$ 488,051	\$ 469,613	\$ 531,943
Operating	210,583	236,746	265,912	225,262	324,246
Capital	10,327	-	4,100	2,923	1,500
Total	\$ 603,404	\$ 662,163	\$ 758,063	\$ 697,798	\$ 857,689

TOWN OF LANTANA
TOWN ADMINISTRATION
FISCAL YEAR 2022/23

PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION %		ACTUAL FY 2020/21	ACTUAL FY 2021/22	PROPOSED FY 2022/23
	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	0.50	-
Total			3.50	3.50	3.00
Full-time			3.00	3.00	3.00
Part-time			0.50	0.50	-
Total			3.50	3.50	3.00

ORGANIZATION CHART



TOWN OF LANTANA
TOWN ADMINISTRATION
FISCAL YEAR 2022/23

PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	PROJECTED FY 2022/23
Council Agendas Prepared	24	22	25	25
Ordinances Passed by Council	10	14	12	12
Resolutions Passed by Council	10	11	11	11
Records Destroyed (cubic feet)	150	150	250	300
Public Records Requests	425	390	410	420
Employee Service Awards	10	11	12	12
Calls for Service (emails, phone etc.)	15,800	16,000	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 2021/22 Budget:

- The unfunded (vacant) Intern part-time position has been eliminated from the Town Clerk's Division as this position is no longer deemed necessary.
- No other changes have been made.

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 an increase of legal-related matters, increased funds will be needed.

Capital

Any capital purchases planned for FY 2022/23 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23



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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



FINANCE DEPARTMENT

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

**TOWN OF LANTANA
FINANCE DEPARTMENT
FISCAL YEAR 2022/23**

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 2022/23

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23
Personal Services	\$ 895,032	\$ 935,393	\$ 1,017,207	\$ 1,033,253	\$ 1,133,021
Operating	216,752	237,684	258,829	333,105	305,770
Capital	7,172	1,831	1,800	1,800	5,300
Total	\$ 1,118,956	\$ 1,174,908	\$ 1,277,836	\$ 1,368,158	\$ 1,444,091

TOWN OF LANTANA
FINANCE DEPARTMENT
FISCAL YEAR 2022/23

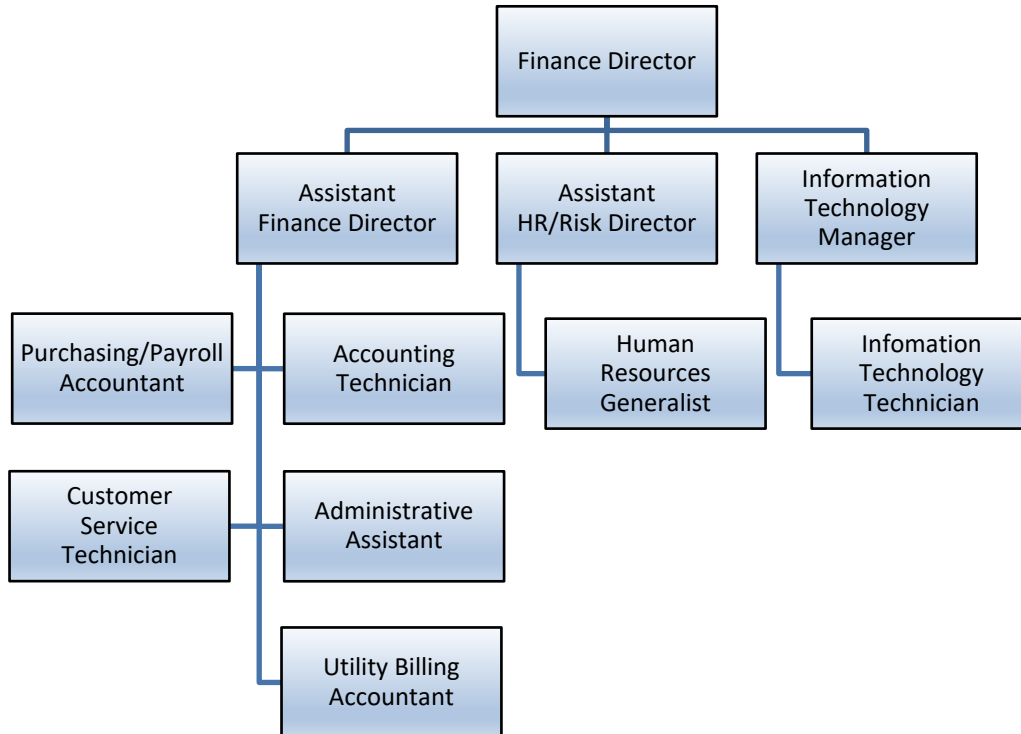
PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION %		ACTUAL FY 2020/21	ACTUAL FY 2021/22	PROPOSED FY 2022/23
	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	0%	100%	1.00	1.00	1.00
Administrative Assistant	0%	100%	1.00	1.00	1.00
Utility Billing Accountant	0%	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	1.00	-
Human Resources Generalist	50%	50%	-	-	1.00
Information Technology Manager	50%	50%	1.00	1.00	1.00
Information Technology Technician	50%	50%	1.00	1.00	1.00
Total			11.00	11.00	11.00
Full-time			11.00	11.00	11.00
Part-time			-	-	-
Total			11.00	11.00	11.00

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TOWN OF LANTANA
FINANCE DEPARTMENT
FISCAL YEAR 2022/23

ORGANIZATION CHART



TOWN OF LANTANA
FINANCE DEPARTMENT
FISCAL YEAR 2022/23

PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	PROJECTED FY 2022/23
Accounts Payable Checks Processed	1,951	2,066	2,100	2,150
Payroll Checks/Direct Deposit Advices	2,652	2,831	2,755	2,800
Purchase Orders Issued	380	437	380	400
Utility Payments Processed	30,595	29,702	30,200	30,300
Garage Sale Permits Issued	53	39	45	45
Parking Decals Issued	783	876	900	920
Boat Trailer Decals Issued	174	230	225	230
Alarm Decals Issued	51	23	25	25
Utility Bills Processed	41,251	41,232	41,460	41,500
Utility Accounts Opened	379	426	450	450
Final Utility Bills Processed	451	454	450	450
ACH Utility Payments	8,640	8,842	9,610	9,700
Employees Hired	31	38	41	45
Employment Separations	25	34	26	34
New Liability Insurance Claims	21	16	14	14
New Workers' Compensation Insurance Claims	18	27	10	10
Software Installed	80	80	92	100
Hardware Installed	35	35	75	75
I.T. Repair Tickets Completed – Hardware ¹	244	238	255	255
I.T. Repair Tickets Completed – Software ¹	705	559	700	700
I.T. Repair Tickets Completed – Communications ¹	64	44	55	55
Number of Computers Maintained	118	121	126	126
Number of Servers Maintained	19	19	18	18
Number of Virtual Servers Maintained	18	18	19	19
¹ Ticket totals do not equal total repair tickets as some tickets include both hardware and software repairs.				

**TOWN OF LANTANA
FINANCE DEPARTMENT
FISCAL YEAR 2022/23**

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 2021/22 Budget:

- The Human Resources Coordinator position has been reclassified to a Human Resources Generalist due to an increase in that position's responsibilities.
- No other changes have been made.

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 2022/23 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 2022/23



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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



POLICE DEPARTMENT

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

**TOWN OF LANTANA
POLICE DEPARTMENT
FISCAL YEAR 2022/23**

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.
- Administrative Services is responsible for the overall daily operation of the Police Department; emergency management, training, policy development, personnel administration, employee relations as well as internal affairs. The support staff are responsible for managing and maintaining all reports, crime data, records, 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

The Town has entered into a five (5) year Interlocal Agreement to provide police services to the Town of Hypoluxo that expires on 09/30/2024. The revenue for this service has been budgeted at \$823,498 in accordance with Police Services Schedule found below:

**Town of Hypoluxo
Police Services Schedule**

Fiscal Year	Contract Amount
FY 2019/20	\$ 698,746
FY 2020/21	753,047
FY 2021/22	784,678
FY 2022/23	823,498
FY 2023/24	864,520
Total	\$ 3,924,489

**TOWN OF LANTANA
POLICE DEPARTMENT
FISCAL YEAR 2022/23**

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23
Personal Services	\$ 5,090,130	\$ 5,159,598	\$ 5,826,866	\$ 5,985,923	\$ 6,370,162
Operating	434,551	569,540	585,885	619,664	680,362
Capital	946,946	368,925	1,059,978	1,062,278	259,620
Total	\$ 6,471,627	\$ 6,098,063	\$ 7,472,729	\$ 7,667,865	\$ 7,310,144

**TOWN OF LANTANA
POLICE DEPARTMENT
FISCAL YEAR 2022/23**

PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION %	ACTUAL FY 2020/21	ACTUAL FY 2021/22	PROPOSED FY 2022/23	PROPOSED FY 2022/23		
	GENERAL FUND				Sworn	Non-Sworn	Total
Chief of Police	100%	1.00	1.00	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 ¹	100%	1.00	1.00	1.00	1.00	-	1.00
Marine Safety Supervisor	100%	1.00	-	-	-	-	-
Marine Safety Officer II	100%	1.00	-	-	-	-	-
Ocean Lifeguard	100%	2.10	-	-	-	-	-
Total		48.23	44.13	44.13	33.00	11.13	44.13

¹This 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.

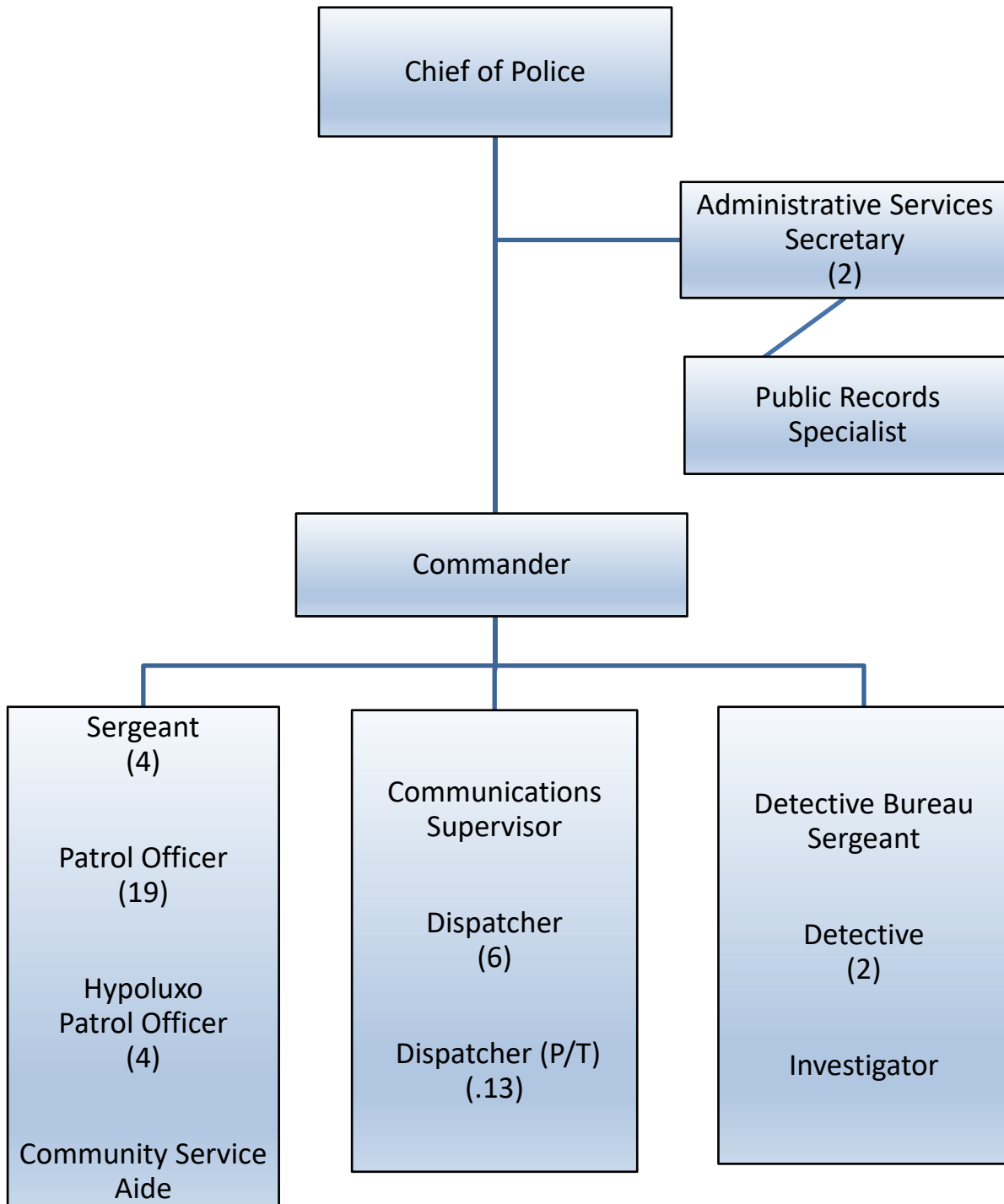
Full-time	48.10	44.00	44.00	33.00	11.00	44.00
Part-time	0.13	0.13	0.13	-	0.13	0.13
Total	48.23	44.13	44.13	33.00	11.13	44.13

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 2022/23

ORGANIZATION CHART



**TOWN OF LANTANA
POLICE DEPARTMENT
FISCAL YEAR 2022/23**

PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	PROJECTED FY 2022/23
Calls for Service (Lantana & Hypoluxo)	55,169	55,462	55,166	56,000
CNEP and Association Meetings (Lantana and Hypoluxo)	10	8	8	8
CARE Visits	4	-	-	-
House Checks	911	203	75	100
Selective Traffic Enforcement Programs (STEP)	575	413	470	480
Traffic Enforcement Operations	4	2	2	2
Problem Oriented Policing Projects	2	2	2	2
Parking Enforcement	811	1,015	730	830
Parking Citations Issued	1,970	1,637	1,600	1,500
COP Volunteer Hours	126	30	50	50
Detective Bureau Cases Assigned	217	268	290	280

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 2021/22 Budget: None

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. 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 2022/23 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



DEVELOPMENT SERVICES DEPARTMENT

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

TOWN OF LANTANA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2022/23

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 2022/23

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23
Personal Services	\$ 658,932	\$ 699,732	\$ 755,570	\$ 889,945	\$ 944,946
Operating	246,865	373,495	420,623	537,265	601,290
Capital	98,243	31,205	88,940	113,940	4,600
Total	\$ 1,004,040	\$ 1,104,432	\$ 1,265,133	\$ 1,541,150	\$ 1,550,836

TOWN OF LANTANA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2022/23

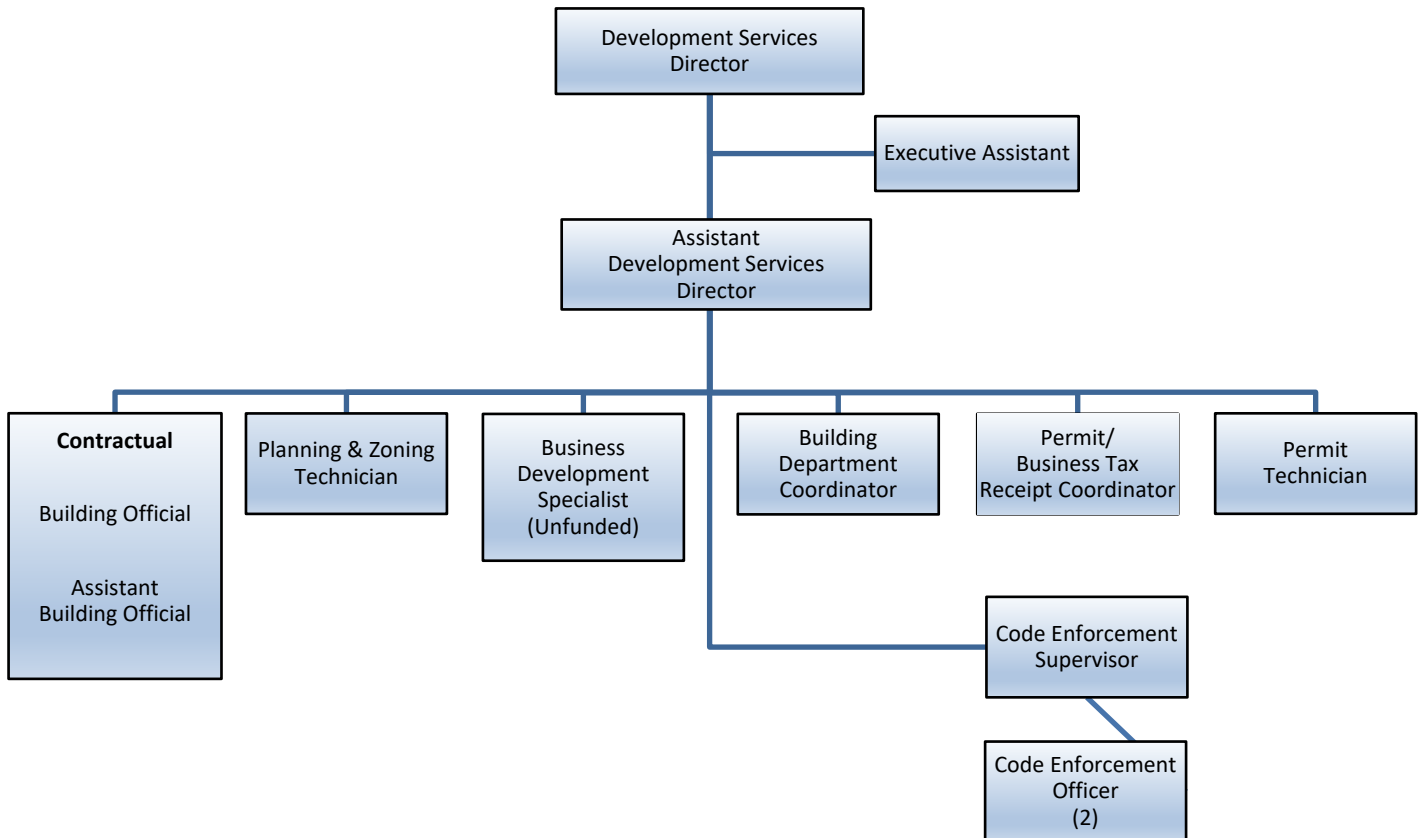
PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION %			
	GENERAL FUND	ACTUAL FY 2020/21	ACTUAL FY 2021/22	PROPOSED FY 2022/23
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	1.00	N/A
Construction Site Inspector	100%	1.00	1.00	-
Planning & Zoning Technician	100%	-	-	1.00
Business Development Specialist (Unfunded)	N/A	-	-	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
Total		11.00	11.00	11.00
Full-time		11.00	11.00	11.00
Part-time		-	-	-
Total		11.00	11.00	11.00

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TOWN OF LANTANA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2022/23

ORGANIZATION CHART



Note: the following professional services will be provided through a 3rd-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)

TOWN OF LANTANA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2022/23

PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	PROJECTED FY 2022/23
Comprehensive Plan Amendments	4	1	-	1
Special Exceptions Processed	10	6	10	10
Variances Processed	1	11	11	7
Site Plans Processed	6	8	10	10
Building Permits Issued	880	1,128	980	920
Total Permit Value	\$ 50,313,155	\$ 613,871	\$ 671,878	\$ 650,000
Building Inspections	1,576	2,383	2,815	3,000
Code Enforcement Friendly Reminders (estimated)	403	397	548	600
Code Enforcement Notices of Violation Issued	1,114	896	768	800
Code Enforcement Notice of Hearing Issued	246	201	176	220
Repeat Citations	135	131	110	130
Abatements	2	1	2	2
Special Magistrate cases	548	458	388	430
Business Tax Receipts Issued	1,293	1,167	1,200	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 2021/22 Budget:

- Business Development Specialist position has been added to serve as a liaison between the Town, the Greater Lantana Chamber of Commerce and the Town's current and potential business owners. Unfortunately, at this time, the Town does not have the funding in place to support the position, however the Administration is recommending that this position be added as an authorized position, but left vacant until additional future funding becomes available to fill the position.
- A new Planning & Zoning Technician position has been added to assist the Department with the increased demand on all of its planning review functions.
- The vacant Construction Site Inspector position has been eliminated as the needs and the demands of this position have changed and will now be covered through existing in-house staff.
- The vacant Assistant Building Official position has been eliminated in the coming budget as this position has been very difficult to fill due to the complexities caused by a challenging labor market. This service will now be provided through a 3rd-party contract on an as-needed basis (estimated at 20 hours/week).
- No other changes have been made.

**TOWN OF LANTANA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2022/23**

**BUDGET JUSTIFICATIONS
(Continued)**

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 2022/23 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 2022/23



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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



LIBRARY DEPARTMENT

**TOWN OF LANTANA
LIBRARY DEPARTMENT
FISCAL YEAR 2022/23**

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

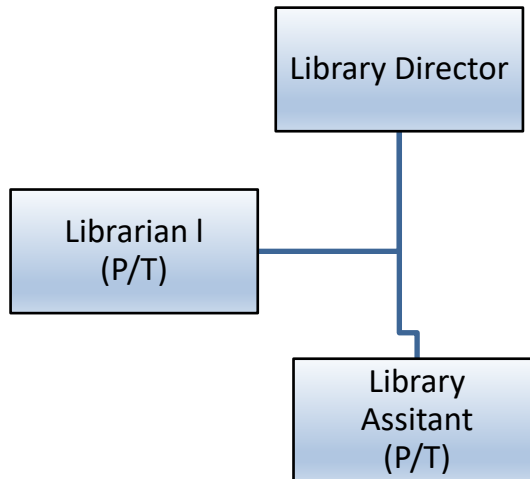
CATEGORY RECAP	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23
Personal Services	\$ 127,736	\$ 173,333	\$ 211,990	\$ 187,355	\$ 203,295
Operating	40,441	77,576	35,589	42,348	51,634
Capital	103,485	332,333	905,105	899,988	10,000
Total	\$ 271,662	\$ 583,242	\$ 1,152,684	\$ 1,129,691	\$ 264,929

**TOWN OF LANTANA
LIBRARY DEPARTMENT
FISCAL YEAR 2022/23**

PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION %		ACTUAL FY 2020/21	ACTUAL FY 2021/22	PROPOSED FY 2022/23
	GENERAL FUND	GRANTS FUND			
Library Director	100%	-	1.00	1.00	1.00
Librarian I	100%	-	0.10	0.63	0.93
Library Assistant	100%	-	1.15	0.63	0.63
LABtana Mentor	-	100%	-	0.50	-
Total			2.25	2.75	2.55
Full-time			1.00	1.00	1.00
Part-time			1.25	1.75	1.55
Total			2.25	2.75	2.55

ORGANIZATION CHART



**TOWN OF LANTANA
LIBRARY DEPARTMENT
FISCAL YEAR 2022/23**

PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	PROJECTED FY 2022/23
New Borrowers' Cards Issued	311	300	240	800
Books Borrowed	9,067	8,774	8,000	11,000
E books Borrowed	1,287	2,684	2,700	3,000
Use of Public Computers (users)	1,077	3,341	3,100	3,700
Hours of Public Internet Use	2,002	3,899	3,300	4,500
Attendance at Library Programs	182	428	510	650
Books Cataloged and Processed	1,262	1,355	1,250	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 2021/22 Budget:

This is the first and final year of the LABtana Mentor grant position that will terminate on 09/30/2022. Unfortunately, at this time, the Town does not have the funding in place to support creating a full-time similar Town-funded position. The Administration is recommending that once the newly-renovated Library reopens, that the demand for services be closely monitored to better determine the true personnel needs of the Department. In the coming year, .30 FTEs have been added to the budget in order to meet operational needs. In addition, volunteers should be recruited to assist the full and part-time staff in providing these essential services. 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 2022/23 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



PUBLIC SERVICES DEPARTMENT

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

TOWN OF LANTANA
PUBLIC SERVICES DEPARTMENT
FISCAL YEAR 2022/23

PRIMARY FUNCTION AND OBJECTIVES

- The Administration Division manages four (4) divisions to include all capital improvement projects.
- The Public Works Division is responsible for maintenance and repairs of roads, buildings, all public sidewalks and bus shelters, public grounds, trees and collection of garbage on public grounds. The Division maintains HVAC systems, and completes routine repairs and maintenance and inspections of Town property including; buildings, playground equipment, A/C units, hurricane shutters, irrigation and lighting, as well as abatement of foreclosed homes throughout the Town. The majority of grounds maintenance and custodial services are contracted out in order to provide more cost-effective services. The Division also oversees the contracted Townwide garbage and recycling collection.
- The Parks and Recreation Division is responsible for organizing, implementing, promoting, and coordinating multiple recreation programs at the Sports Park, Town events and maintenance of Town parks and beach.
- 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 repairs to vehicles, generators, trailers, small engines and pieces of heavy equipment.
- The Utilities Division encompasses the Water Treatment Plant and Water/Wastewater Services providing utility services. Water/Wastewater personnel are responsible for the maintenance and repair of the Town's wastewater collection system, water distribution system and storm water drainage system. System Service Workers also provide daily maintenance of lift stations and their related subsystems and storm water lift stations, conduct emergency repairs and provide twenty-four-hour emergency response. The Water Treatment Plant is responsible for providing safe drinking water to all Town residents. The water treatment facility regularly distributes approximately 700 million gallons annually to its customers. The Water Plant is a "B" facility, Operators provide routine maintenance to the plant facility, including all potable water wells, the aeration, sedimentation and filtration systems, high service pumping systems and the immediate distribution system.

TOWN OF LANTANA
PUBLIC SERVICES DEPARTMENT
FISCAL YEAR 2022/23

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23
Personal Services	\$ 2,410,010	\$ 2,310,076	\$ 2,592,571	\$ 2,581,143	\$ 2,870,574
Operating	5,817,399	6,811,181	7,337,718	7,216,983	7,797,393
Capital	38,885	459,691	10,821,070	10,805,623	2,585,000
Total	\$ 8,266,294	\$ 9,580,948	\$ 20,751,359	\$ 20,603,749	\$ 13,252,967

TOWN OF LANTANA
PUBLIC SERVICES DEPARTMENT
FISCAL YEAR 2022/23

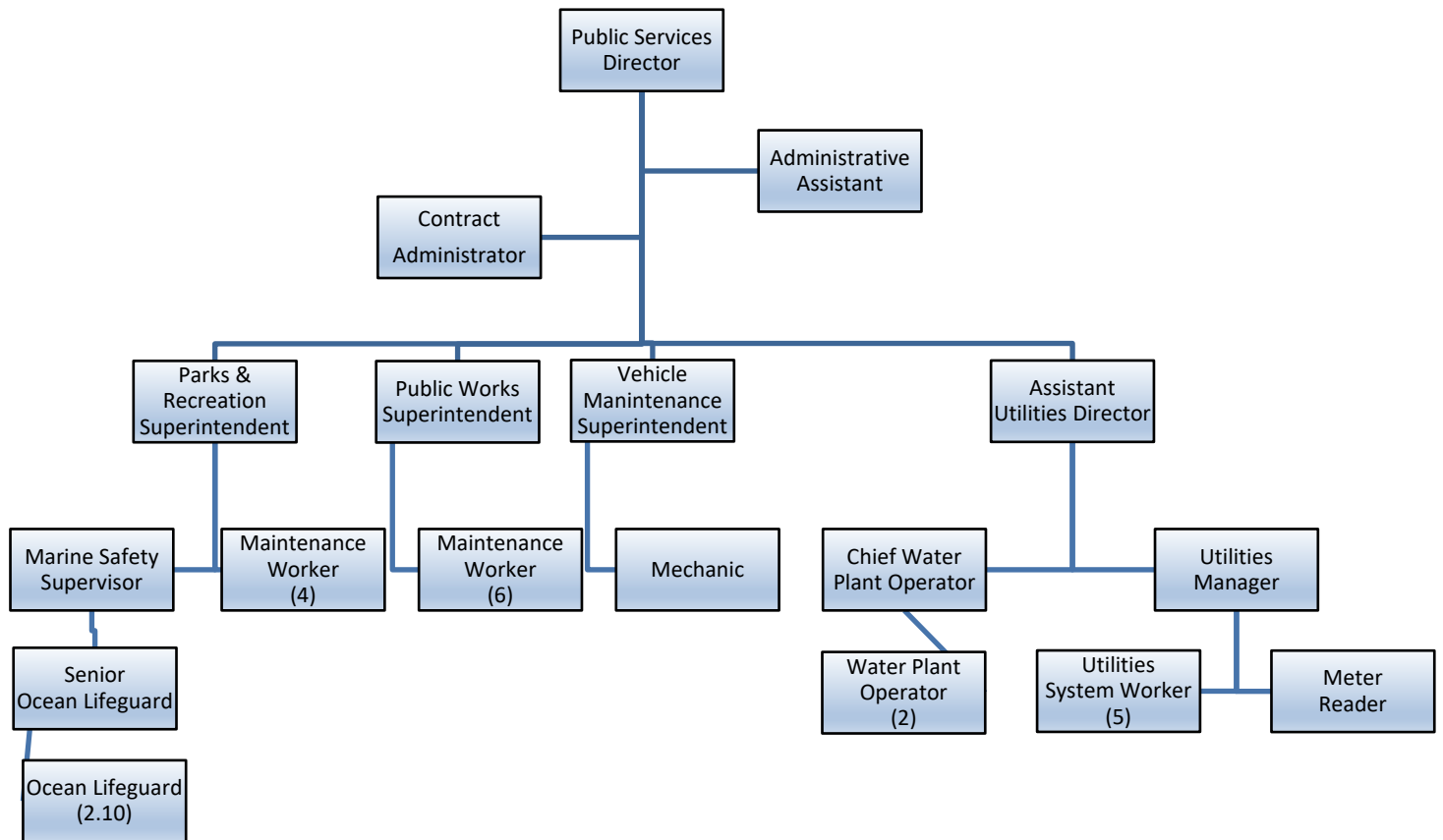
PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION %		ACTUAL FY 2020/21	ACTUAL FY 2021/22	PROPOSED FY 2022/23
	GENERAL FUND	UTILITY FUND			
Public Services Director	50%	50%	-	-	1.00
Director of Operations	50%	50%	1.00	1.00	-
Administrative Assistant	50%	50%	1.00	1.00	1.00
Contract Administrator	100%	-	-	-	1.00
Assistant Public Works Director	100%	-	1.00	1.00	-
Parks & Recreation Superintendent	100%	-	-	-	1.00
Parks & Recreation Supervisor	100%	-	1.00	1.00	-
Marine Safety Supervisor	100%	-	-	1.00	1.00
Senior Ocean Lifeguard ¹	100%	-	-	1.00	1.00
Ocean Lifeguard	100%	-	-	1.72	2.10
General Maintenance Worker	100%	-	9.00	9.00	10.00
Public Works Superintendent	100%	-	-	-	1.00
Public Works Supervisor	100%	-	1.00	1.00	-
Vehicle Maintenance Superintendent	50%	50%	-	-	1.00
Vehicle Maintenance Supervisor	50%	50%	1.00	1.00	-
Mechanic	50%	50%	1.00	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	2.00
Public Works Foreman	100%	-	1.00	1.00	-
Utilities Manager	-	100%	1.00	1.00	1.00
Utility System Worker	-	100%	4.00	5.00	5.00
Utility Foreman	-	100%	1.00	-	-
Meter Reader	-	100%	1.00	1.00	1.00
Total			28.00	31.72	32.10
Full-time			28.00	30.00	30.00
Part-time			-	1.72	2.10
Total			28.00	31.72	32.10

¹ 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 2022/23

ORGANIZATION CHART



TOWN OF LANTANA
PUBLIC SERVICES DEPARTMENT
FISCAL YEAR 2022/23

PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	PROJECTED FY 2022/23
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	500	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	10
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	425	500	500	500
Sidewalks Repaired/Replaced (square yards)	160	60	160	200
Litter Pick-up (hours)	1,460	1,460	1,460	1,460
Citizen Requests Processed	325	280	300	300
Treated, Pumped and Dispensed water (MG)	750	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	624	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 2022/23

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 2021/22 Budget:

With the assistance of our independent consultant, the former Operations Department has undergone a thorough review and reorganization to better streamline operations in order to deliver services in the most efficient and effective manner. As a result of the review the following revisions are planned for FY 2022/23:

- the Department's name has been changed from the Operations Department to the Public Services Department
- The Director of Operations position has been renamed to the Public Services Director

The following positions have been reclassified:

- Assistant Public Works Director (vacant) to Contract Administrator
- Parks & Recreation Supervisor to Parks & Recreation Superintendent
- Public Works Supervisor to Public Works Superintendent
- Vehicle Maintenance Supervisor to Vehicle Maintenance Superintendent
- Public Works Foreman (vacant and unfunded) to a funded General Maintenance Worker
- Increased the part-time Ocean Lifeguard hours from 25 hours/week to full-time with benefits

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 2022/23 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



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**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022/23**



NON-DEPARTMENTAL

**TOWN OF LANTANA
NON-DEPARTMENTAL
FISCAL YEAR 2022/23**

PRIMARY FUNCTION AND OBJECTIVES

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

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED ACTUAL FY 2021/22	AMENDED BUDGET FY 2021/22	BUDGET FY 2022/23
Personal Services	\$ 222,287	\$ 224,069	\$ 250,621	\$ 250,621	\$ 285,943
Operating	442,773	468,942	565,546	563,736	543,534
Capital	5,268	-	27,504	29,004	8,500
Debt Service	14,110	5,540	88,040	88,040	-
Contingency	-	-	220,106	220,106	-
Transfers Out	246,642	28,352	459,126	459,126	-
Total	\$ 931,080	\$ 726,903	\$ 1,610,943	\$ 1,610,633	\$ 837,977

**TOWN OF LANTANA
NON-DEPARTMENTAL
FISCAL YEAR 2022/23**

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 2022/23 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 2022/23.

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
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CAPITAL IMPROVEMENT PROGRAM

TOWN OF LANTANA
CAPITAL IMPROVEMENT PROGRAM BY FUND
FISCAL YEAR 2022/23

		Proposed Cost Fund				
	Account Number	General	Utility	Grants	Infrastructure Surtax	
Town Administration						
Computer replacement: Executive Assistant	001-0501-512-64-40	\$ 1,500	\$ -	\$ -	\$ -	
Subtotal		1,500	-	-	-	
Finance						
Computer replacement: Accounting Technician	001-0901-513-64-40	2,300	-	-	-	
Computer replacement: Customer Service Tech. & Admin. Assistant	401-0910-513-64-40	-	3,000	-	-	
Subtotal		2,300	3,000	-	-	
Police						
Upgrade computer server software (Microsoft Windows Server and SQL server)	001-2001-521-64-40	18,000	-	-	-	
Purchase and installation of an in-car camera recording system	001-2021-521-64-10	49,920	-	-	-	
Two (2) vehicles and related equipment: one (1) utility vehicle for road patrol and one (1) cargo style van for Community Service Aide and Crime Scene Technician	001-2021-521-64-15	91,000	-	-	-	
License plate recognition cameras	001-2021-521-64-40	48,100	-	-	-	
Computer replacement: three (3) laptops for road patrol vehicles; two (2) desktops for report writing stations; and one (1) laptop for Marine unit; includes all related accessories	001-2021-521-64-40	14,600	-	-	-	
One (1) unmarked detective vehicle with related equipment	001-2022-521-64-15	35,000	-	-	-	
Replace one (1) high-end workstation, software and accessories for Detectives Bureau	001-2022-521-64-40	3,000	-	-	-	
Subtotal		259,620	-	-	-	
Development Services						
Laptop and related accessories for new position (Zoning Technician)	001-3001-524-64-40	2,300	-	-	-	
Computer replacement: Building Department Coordinator	001-3010-524-64-40	2,300	-	-	-	
Subtotal		4,600	-	-	-	

TOWN OF LANTANA
CAPITAL IMPROVEMENT PROGRAM BY FUND
(Continued)
FISCAL YEAR 2022/23

		Proposed Cost Fund			
	Account Number	General	Utility	Grants	Infrastructure Surtax
Public Services					
Townwide improvements (e.g., trash receptacles, landscaping, etc.)	001-3937-572-63-10	20,000	-	-	-
Install holiday lights around Greynolds Circle	001-3937-572-63-11	10,000	-	-	-
Replace 2000 Ford F-350 in Roads & Grounds	123-3937-572-64-15	-	-	90,000	-
Additional funds needed to replace 2008 International 430C	001-3937-572-64-15	64,000	-	-	-
Replace 2003 Ford F-250 in Roads & Grounds	001-3937-572-64-15	37,000	-	-	-
Replace 2007 Ford F-150 in Roads & Grounds	001-3937-572-64-15	26,000	-	-	-
Various park improvements (e.g., benches, trash receptacles, landscaping, etc.)	001-3939-572-63-10				
		20,000	-	-	-
Replace 2006 Ford Crown Victoria in Parks & Recreation	001-3939-572-64-15	25,000	-	-	-
Replace bus shelters	001-3946-539-62-10	20,000	-	-	-
Repair seawall at Bicentennial and Sportsman's Parks	123-3946-539-63-10	-	-	300,000	-
Recoat the seawall sheets with protective coating.	123-3946-539-63-10	-	-	30,000	-
Air conditioner replacements	001-3946-539-64-11	30,000	-	-	-
Additional funds needed to replace ADA ramp at Lantana Municipal Beach	103-3937-572-63-10				
		-	-	-	100,000
Replace wooden decking and rafters at Lantana Municipal Beach	103-3937-572-63-26	-	-	-	330,000
Install automatic flush valves	401-3962-533-63-10	-	20,000	-	-
Design of Phase II of water mains/pipes	401-3962-533-63-15	-	200,000	-	-
Repairs to water plant filters	401-3964-533-64-12	-	1,261,500	-	-
Computer replacement: Water Treatment Plant	401-3964-533-64-40	-	1,500	-	-
Subtotal		252,000	1,483,000	420,000	430,000
Library					
Library books	001-7101-571-66-10	10,000	-	-	-
Subtotal		10,000	-	-	-
Non Departmental					
Various office equipment, improvements, furniture, projects, etc.	001-9901-519-63-10	8,500	-	-	-
Subtotal		8,500	-	-	-
Total by Fund		\$ 538,520	\$ 1,486,000	\$ 420,000	\$ 430,000

TOWN OF LANTANA
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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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APPENDICES

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
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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 1st and ends September 30th.

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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APPENDIX B

ADOPTED BUDGET RESOLUTIONS

**TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
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RESOLUTION NO. R-13-2022

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, 2022 AND ENDING ON SEPTEMBER 30, 2023; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Town Council of the Town of Lantana has determined the sum of \$25,742,708 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 \$1,536,937,823; and

WHEREAS, the property tax rate of 3.75 mills is anticipated to generate \$5,475,441 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 22.15% increase above the rolled-back rate of 3.0699.

Section 3: This final millage rate of 3.75 is levied to fund expenses for the fiscal year commencing October 1, 2022 and ending September 30, 2023.

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

PASSED AND ADOPTED THIS 21st day of September, 2022.

TOWN OF LANTANA


Mayor Robert Hagerly

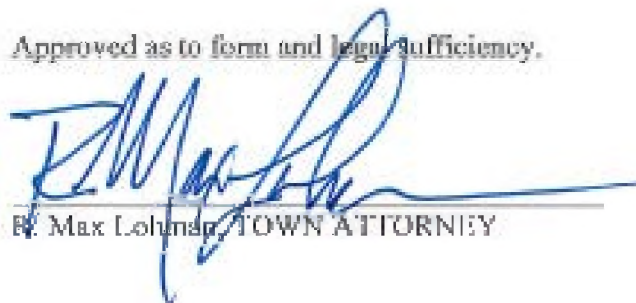
ATTEST:

(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 22 day of Sept. A.D. 2022

TOWN SEAL

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TOWN CLERK

RESOLUTION NO. R-14-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, ADOPTING ITS FINAL BUDGET FOR FISCAL YEAR 2022/23; 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 1st of each year and end on September 30th 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 2022/23; 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 Council-adopted personnel policies.

Section 3: All outstanding encumbrances for Non-Capital and Capital expenditures on September 30, 2022 shall lapse at that time, and all unexpended Non-Capital and Capital Expenditure encumbrances may be added to the corresponding approved FY 2022/23 available budget balances and be simultaneously reappropriated for expenditures, as previously approved in the 2021/22 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 2022/23 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 21st day of September, 2022.

CLERK'S CERTIFICATE

TOWN OF LANTANA

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

I, Robert Hagen, 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 22 day of Sept, A.D. 20 22

TOWN SEAL

ATTEST: Kathleen Dominguez (SEAL)
TOWN CLERK

Kathleen Dominguez
Kathleen Dominguez, CMC, TOWN CLERK

Approved as to form and legal sufficiency.

E. Max Lohman
E. Max Lohman, TOWN ATTORNEY





Town of Lantana
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