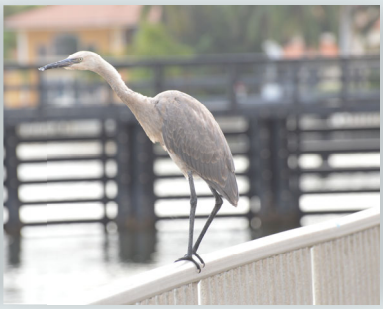
Town of Lantana

Adopted Annual Budget

Fiscal Year 2025/26

A rising tide doesn't raise people who don't have a boat. We have to build the boat for them. We have to give them the basic infrastructure to rise with the tide. - Rahul Gandhi



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

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

TOWN COUNCIL

Karen Lythgoe, Mayor
Kem Mason, Vice Mayor
Christopher Castle, Vice Mayor Pro Tem
Jesse Rivero, Councilmember
Mark Zeitler, Councilmember

TOWN MANAGER

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

TOWN CLERK

Kathleen Dominguez, CMC, Town Clerk

TOWN ATTORNEY

Lohman Law Group, P.A.

DEPARTMENT DIRECTORS

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

CONSULTING ENGINEERS AND ARCHITECTS

Baxter & Woodman Consulting Engineers
Calvin, Giordano & Associates, Inc.
Chen Moore and Associates
Kimley-Horn and Associates, Inc.
CPZ Architects, Inc.

TOWN AUDITORS

Grau & Associates

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

CITIZEN BOARDS AND COMMITTEES

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

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

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

ASSOCIATIONS, FOUNDATIONS AND SOCIETIES

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

COMMUNITY PARTNERS

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

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

EDUCATIONAL PARTNERS

Ed Venture Charter School
Friends of the Lantana Public Library
John I Leonard High School
Lantana Elementary School
Lantana Middle School
Palm Beach County Library System
Palm Beach County School District
Palm Beach Maritime Academy Lower School
Palm Beach Maritime Academy Upper School
Police Explorer Program
Santaluces Community High School
Southeast Florida Library Information Network

MUNICIPAL/GOVERNMENTAL PARTNERS

City of Boynton Beach
City of Lake Worth Beach
Congresswoman Lois Frankel's Office (Community Project Funding Grant)
Florida Department of Economic Opportunity (CPTA Grant)
Florida Department of Environmental Protection (FRDAP Grant)
Florida Highway Safety and Motor Vehicles (FLHSMV)
Florida State Representative, Mike Caruso (Former)
Florida State Representative, Peggy Gosset-Seidman
Florida State Senator, Mack Bernard
Palm Beach County Commission, Mayor Maria G. Marino, and
Commissioners, Sara Baxter, Joel G. Flores, Bobby Powell, Jr.,
Maria Sachs, Gregg K. Weiss, and Marci Woodward
Palm Beach County, County Administrator's Office
Palm Beach County Department of Housing and Economic Development (CDBG Grants)
Palm Beach County Emergency Management
Palm Beach County Fire/Rescue
Palm Beach County Property Appraiser's Office
Palm Beach County Supervisor of Elections
Palm Beach County Tax Collector
State of Florida Emergency Management
Town of Hypoluxo
Town of Manalapan
Town of South Palm Beach
Treasure Coast Regional Planning Council

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

RENTAL/LEASE PARTNERS

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

TRANSPORTATION PARTNERS

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

UTILITY PARTNERS

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

MEDIA PARTNERS

The Coastal Star
The Palm Beach Post
WPBF 25 News

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
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TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

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 eight (8) operating funds: General, Water and Sewer, Stormwater and Flooding Improvement, 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 (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
- Budget Justifications
- Personnel Allocation Summary
- Organization Chart
- Performance Measures

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 2025/26

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Town of Lantana

COUNCILMEMBERS
Kem Mason, Vice Mayor
Christopher Castle, Vice Mayor Pro Tem
Jesse Rivero
Mark Zeitler

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

Karen Lythgoe
MAYOR

August 29, 2025

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

RE: Fiscal Year (FY) 2025/26 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 2025/26 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 04/11/2025 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 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 2025/26 budget of $31.4M, 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 2024/25 is anticipated to be 65% of the FY 2025/26 operating budget (61% 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 2024/25 with $9.2M, and we continue to utilize its reserves towards the improvement of the utility's aging infrastructure. The fund is prepared for the capital improvements recommended by the Town's engineer and staff.

Significant Factors Affecting the Formulation of the FY 2025/26 Budget

At the time this budget document was prepared, the Town continued to face several global and local economic challenges, including the Russian/Ukrainian war, the Israel/Palestine conflict, tensions along the Afghanistan-Pakistan border, a tight labor market with difficulty finding qualified individuals, and the lingering effects of high inflation. Uncertainty around tariff policies adds further economic unpredictability. In response, the Administration has prepared a conservative budget, keeping 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 in these unprecedented times, the global economy will begin to stabilize and return to a more "traditional" environment.

FY 2025/26 Budget Priorities/Goals and Action Plans

In addition, the budget addresses and provides the necessary funding so that the Town can meet and achieve the following priorities and goals that the Council has either previously adopted or supported through policy and/or initiatives. The following priorities, goals and action plans were reestablished by consensus at the 04/11/2025 Visioning Session:

Maintain Infrastructure

- $210k to replace Town Hall roof
- $500k to improve lift station 3
- $700k for construction of the Water Treatment Plant control system
- $80k to continue GIS location and mapping for potable water infrastructure

Continue Beautification Projects

- $20k for Townwide, and $20k for various park improvements, respectively (e.g., benches, trash receptacles, landscaping, etc.)
- $28k for electrical system and controls at the Sports Park to support tree and field lighting
- $37k to convert the north tennis court to a pickleball court

Responsible Development

- Will be achieved and maintained through the Master Plan Process

How to Attract/Retain Valuable Employees

- Offer competitive salary and benefits
- Offer a professional, highly flexible, and family-friendly work environment

Continue to Attract Businesses (i.e., along Ocean Ave.)

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

Promote Community Engagement

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

Continue to support the Library

- $17k for the purchase of additional Library books, computers and carpet panels
- Added one (1) full-time Youth Librarian position

Resume Dune Restoration Project – on hold until further notice

Install ADA Accessible Ramp

- Will be considered as part of the design of the Conceptual Site Master Plan for the Lantana Beach Improvement Project

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

- $232k to purchase three (3) SUV utility style vehicles and related equipment for the Uniform Division
- $160k to replace and update the Axon Body Worn Cameras and Tasers

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:
   - The Proposed Millage Rate remains the same as the current year at 3.75 per thousand dollars of taxable value; an increase of 6.17% over the roll-back rate of 3.5322.
   - Anticipated property tax revenues are $7.4M; an increase of $420k compared to FY 2024/25's budgeted revenue of $6.95M.
   - Property taxes are projected to account for 40.5% of anticipated revenues in FY 2025/26 as compared to 39.4% for FY 2024/25.

2. Palm Beach County (PBC) Property Appraiser notified the Town of the following:
   - An 6.8% increase in taxable property values within the Town; from $1.94B to $2.07B, of which, $12.7M is from new construction and improvements.
   - Based on the new property values, one mill generates revenue of approximately $1.97M (assuming a 95% collection rate).

3. Insurance Costs (all funds):
   - General Liability, Property and Casualty Insurance – while rates remained relatively constant, an increase in the Town's total insured values resulted in a 16% increase year-over-year. The Workers' Compensation Insurance market is recognizing a 9.3% increase which is directly related to an increase in covered payroll costs.
   - Health insurance (including dental) is anticipated to cost $2.1M. A rate increase for health insurance of 8.5% was negotiated by the Town's insurance broker, while dental insurance will remain flat in comparison to the current year.

4. Pension:
   - Police Pension (defined-benefit plan) covered payroll percentage is expected to decrease from 48.32% to 45.63% of covered payroll for 34 active budgeted positions and 32 former employees. The budgeted cost is projected to increase by $114k to $1.36M in FY 2025/26, of which the State is anticipated to provide $210k from insurance proceeds.

   - General employees' pension (defined contribution) costs are budgeted with a 7% contribution and a match of up to 2% for an aggregate total of 9% paid by the Town. The cost for 72 employees is $573k; an increase of $46k over the current year.

5. Cost-of-Living Adjustment (COLA)/Merit Plan:
   - A Cost-of-Living Adjustment (COLA) of 4% has been included (actual March CPI was 3.5%). for general employees and bargaining unit members.
   - The Merit Plan is budgeted with a 0-5% range for general employees based on their annual evaluation and 0-5% for sworn officers in the bargaining unit pursuant to the Police Department's Career Development Program.

6. Department and personnel changes from the FY 2024/25 Budget include the following:

   <u>Total Number of Employees</u>:
   - 107 full-time, a net increase of one (1) position.
   - 7.86 part-time (inclusive of the elected officials), a net increase of 1.03 positions as outlined below.
   - Total, 114.86 Full-Time Equivalents (FTEs).

   A. <u>General Employees (non-unionized) – General Information</u>:
      - 68 full-time, an increase of one (1) position as outlined below.
      - 7.86 part-time (inclusive of the elected officials), a net increase of 1.03 positions as outlined below.
      - Total: 75.86 FTEs.
      - Reflect a 4% salary increase, effective 10/01/2025.
      - Reflect a performance/merit bonus amount that averages 4% per employee for those employees who have not yet reached their maximum salary range.

   B. <u>Employees covered under a Collective Bargaining Agreement (CBA) with the Police Benevolent Association – General Information</u>:
      - 39 full-time
      - Total: 39 FTEs.
      - Reflect an increase of 4% increase for sworn and non-sworn members, effective 10/01/2025; in accordance with the CBA.
      - Reflect a performance/merit increase for non-sworn members in an amount that averages 4% per employee for those employees who have not yet reached their maximum salary range; for sworn members, their increase may be up to 5% pursuant to Career Development Program within the CBA.

Changes in Personnel from the FY 2024/25 Budget:

- Townwide – continuation of the Tuition Reimbursement and Certification/License Incentive Programs at a cost of $18k.

- Police Department – adding a part-time Administrative Assistant position (+0.73 FTE) at an approximate cost of $41.5k, inclusive of applicable benefits.

- Development Services Department – Business Development Specialist remains unfunded (partnering with our Town's Liaison from the Greater Lantana Chamber of Commerce).

- Library Department
  - Adding a Youth Librarian position (+1 FTE) at a cost of $87k, inclusive of benefits.

- Public Services Department – Reclassified a Water Plant Operator position to a Lead Water Plant Operator at a cost of $14.2k, inclusive of benefits, and added .3 part-time hours for the Marine Safety Division.

7. Non-Ad Valorem Assessments –
   - Solid waste assessment – annual curbside (Solid Waste Authority categories 1, 2, and 3) will be increased from $341.28 to $347.28 (a 2% increase), and the annual containerized (SWA category 4) will be increased from $183.24 to $185.88 (a 1% increase).
     - The adopted annual Non-Ad Valorem Residential Solid Waste Assessment for FY 2022/23 for categories 1, 2, and 3 was $373.20. The proposed adopted rate is $25.92 lower, or nearly 7.5% less than the FY 2022/23 adopted rate.
   - Stormwater and flooding improvement assessment – will remain at the original established rate of $6/month, ($72/year) per Equivalent Residential Unit (ERU).

8. The General Fund is balanced with the planned use of $225k from building permits restricted Fund Balance and $324k of Capital Carryover funds for a total use of reserves of $549k.

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

Finance		
Replace desktop phone system	$	25,000
Replace badge/access control system for Greynolds Circle offices		35,000
Subtotal		**60,000**
Police		
Division		231,600
Purchase Axon Body Worn Cameras & Tasers		160,000
Subtotal		**391,600**
Development Services		
Replace truck for Code Enforcement Supervisor		32,000
Subtotal		**32,000**
Public Services		
Purchase two (2) permanent vessel exclusion buoys		12,000
Purchase police band radio		6,000
Townwide improvements (e.g., trash receptacles, landscaping, etc.)		20,000
Curb installation at intersections		10,000
Community/park improvements (e.g., benches, trash receptacles, landscaping, etc.)		20,000
Purchase control system for lighting at Sports Park		17,600
Replace electrical system to support tree lighting at Sports Park		20,000
Converting the north tennis court to a pickle ball court		37,000
Replace Town Hall roof		210,000
Air conditioner replacements		20,000
Subtotal		**372,600**
Library		
Purchase additional laptop for patrons		2,000
Purchase additional computer for the kids room		1,500
Library books		17,000
Subtotal		**20,500**
Non Departmental		
Master Plan projects		100,000
Subtotal		**100,000**
Total	**$**	**976,700**

Utility Funds
Water and Sewer Fund (401)

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

- Budgeted operating revenues are anticipated to increase by $572k, net of one-time budgeted revenues.
- Water and wastewater rates will increase 2.4% in accordance with Town Code and due to the increased costs in delivering these services.
- The Water and Sewer Fund is balanced.

Capital outlay related purchases to be funded from the Water and Sewer Fund are listed below:

Public Services		
Capital Reserve for Future Capital Projects	$	939,680
Lift Station 3 Conversion Construction		500,000
Construction services and construction for the instruments and controls for the Water Treatment Plant		700,000
Continue GIS location and mapping for portable water infrastructure		80,000
Total	**$**	**2,219,680**

Stormwater and Flooding Improvement Fund (403)

The Stormwater and Flooding Improvement Fund is used to account for all revenues from the stormwater and flooding improvement assessments, grants and other funding sources and expenditures from which expenditures relating to the stormwater and flooding improvements shall be paid from.

Specific capital outlay related purchases to be funded from the Stormwater and Flooding Improvement Fund will be determined at a later date.

Infrastructure Surtax Fund (103)

This fund is used to account for restricted funds designated by Florida Statutes for infrastructure expenditures. On 03/11/2025, the Executive Director of the PBC League of Cities, informed the Town that the Infrastructure Surtax had generated $2.7B in revenue, and as a result, the County would officially sunset the program in December 2025. In FY 2025/26, $331k has been budgeted to be received in Infrastructure Surtax Funds which will be utilized to fund the following projects:

- $70k to construct classrooms in Police's Emergency Operation Center.
- $500k for road paving projects.
- Infrastructure Surtax Fund deficit is $224k due to the sunsetting of the fund's revenue source. The Town will continue to exhaust the remaining reserves until the fund is exhausted.

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 the training and education of law enforcement personnel.

Grants Fund (121)

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

Grants Fund – ARPA (123)

The Town previously received more than $6.3M in ARPA funds. As of 12/31/2024, all ARPA funds were properly obligated and committed for various projects that will be expended by 12/31/2026.

Unbudgeted Fund
Police Forfeiture Fund (Fund 119)

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

I am pleased to submit to you the FY 2025/26 budget which was reviewed in summary and in detail at the 06/09 and 07/14/2025 Budget Workshops, respectively. This budget document is scheduled for final adoption on 09/17/2025.

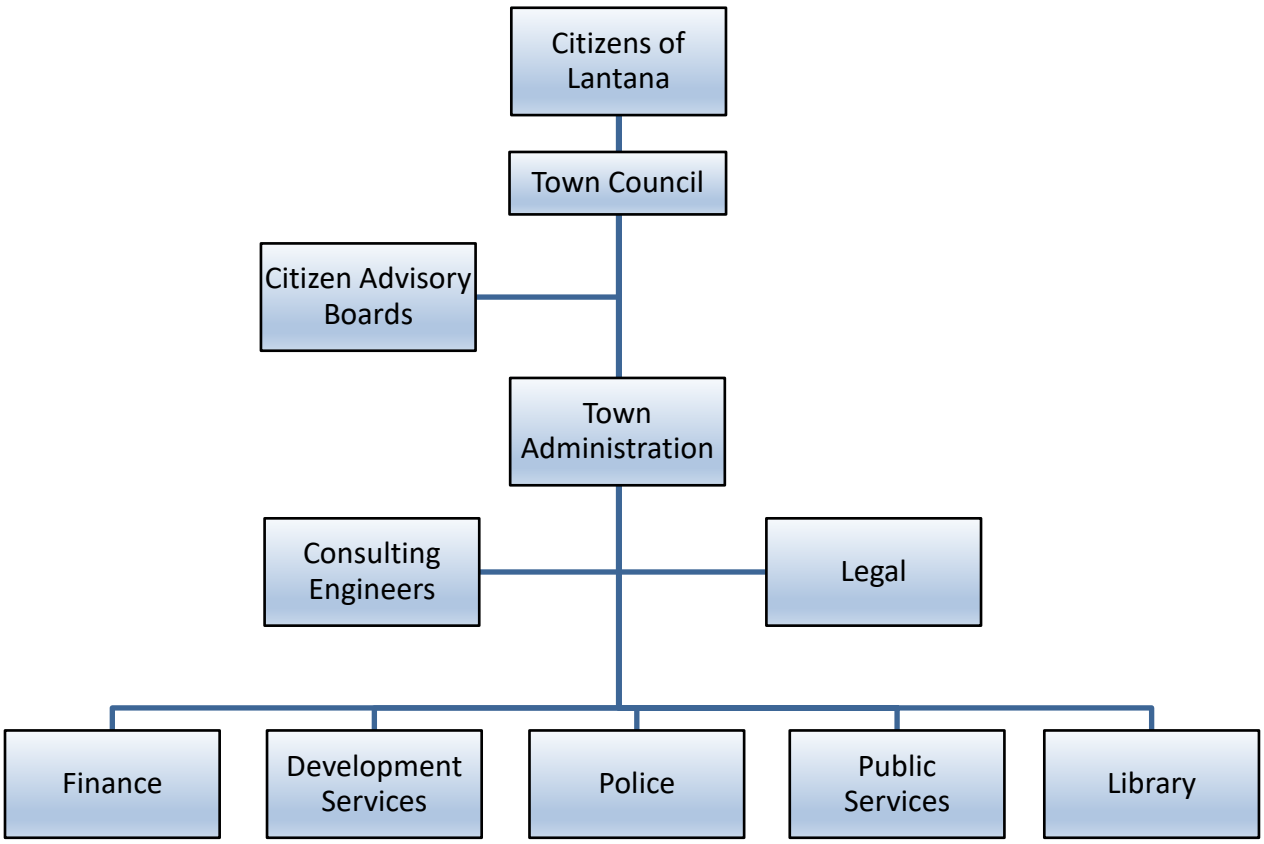
I would like to thank all Town department heads and their staff, and especially the Finance Director and my Executive Assistant, who spent countless hours preparing and reviewing this budget. It is through their combined efforts that I am able to proudly present this budget document to the Town Council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

Respectfully submitted,

Brian K. Raducci
Town Manager, ICMA-CM

TOWN OF LANTANA
FISCAL YEAR 2025/26

ORGANIZATION CHART



Note: Fire/Rescue Services (Fire Station #37) are provided through a 10-year interlocal agreement with PBC 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 2025/26

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TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

INTRODUCTION

Community Profile

Location and Size

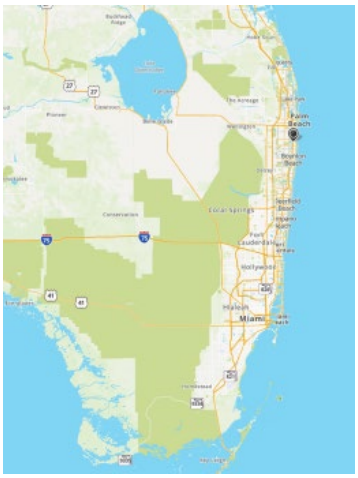
The Town of Lantana, Florida (Town) was originally incorporated in 1921 pursuant to Chapter 8998, Laws of Florida. It was re-incorporated in 1931 by Chapter 15302, Laws of Florida. The Town operates under a Council-Manager form of government and is governed by an elected Mayor and a four-member Town 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 PBC. 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 12,226 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 FEC Railway goes through the entire Town and the East Ocean Avenue Bridge goes over the Intracoastal Waterway connecting the mainland to Hypoluxo Island.



Town Facts:

Location: Palm Beach County

Zip Code: 33462

Police Force (based on budgeted positions):
34 Sworn Officers and 12.13 Civilians

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

Number of Active Business Tax Receipts (BTRs):
1,273

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 Council and the Town Manager is responsible for hiring all subordinate employees.

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

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 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
- Budget Justifications
- Personnel Allocation Summary
- Organization Chart
- Performance Measures

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 PBC 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 two (2) proprietary funds, the Water and Sewer Utility Fund (Utility Fund) and Stormwater and Flooding Improvement Fund (Stormwater 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 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 Town's accounts 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 by their intended purpose and assists management in complying with the finance-related legal and contractual provisions. The minimum number of funds is 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 Town's primary operating fund and is used to account for all financial resources applicable to the Town's general governmental operations, 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 in the budget, account for revenue sources that are legally restricted to expenditures of specific purposes (excluding pension trusts and major capital projects) including:

- 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 the 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.

- Stormwater and Flooding Improvement Fund (403) – This fund is used to account for all revenues from the stormwater and flooding improvement assessments, grants and other funding sources and expenditures from which

expenditures relating to the stormwater and flooding improvements shall be paid from.

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 Council on 08/22/2011 and revised on 02/27/2012 through Resolution No. R-01-2012 which explains the fund balance policy in further detail. Additionally, on 03/12/2012 through Ordinance No. O-04-2012, the 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.

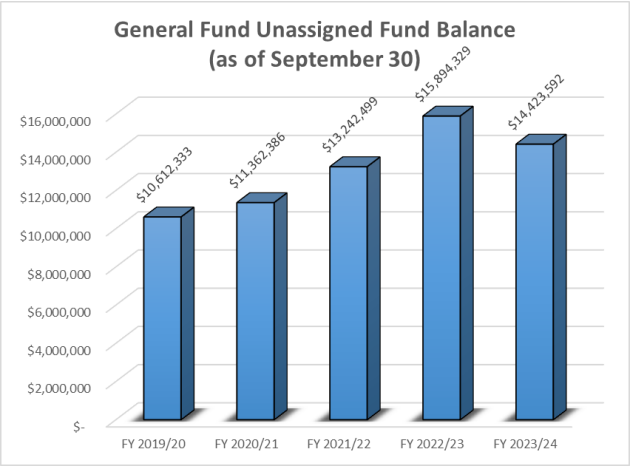
Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the Town itself.

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 (i.e., $4.4M), the Town Manager will so advise the Council in order for the necessary action to be taken to restore the unassigned fund balance to 25% of General Fund operating expenditures. The Town shall take action necessary to restore the unassigned fund balance to acceptable levels within two (2) years.



Accounting, Auditing and Financial Reporting Policies

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

Financing Programs and Debt Administration

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

Debt Policy

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

Debt Limit

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

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

Deposits and Investments

Deposits

All of the Town's deposits are held in qualified public depositories pursuant to State of Florida Statutes, Chapter 280, Florida Security for Public Deposits Act. Under the Act, every qualified public depository shall deposit with the Treasurer eligible collateral of the depository to be held subject to his or her order. The Treasurer, by rule, shall establish minimum required collateral pledging levels. The pledging level may range from 25% to 125% of the average monthly balance of public deposits depending upon the depository's financial condition and

establishment period. All collateral must be deposited with an approved financial institution. Any potential losses to public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

Investments

The Town has adopted an investment policy in accordance with Florida Statutes to establish guidelines for the efficient management of its cash reserves. The Town is authorized to invest in obligations of the U.S. Treasury, its agencies and instrumentalities, certificates of deposit, the State Board of Administration investment pool, any intergovernmental investment pools authorized pursuant to Chapter 163 of the Florida Statutes, SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency, and securities of any interest in any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, provided that the portfolio is limited to obligations of the U.S. government, its agencies and instrumentalities and to repurchase agreements fully collateralized by such U.S. government obligations and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

Purchasing Policy and Administration

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

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

Purchasing Guidelines

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

Department directors have authorization to purchase goods and services which are up to five thousand dollars ($5,000), for a single purchase, subject to a valid, current appropriation for the item(s) to be purchased. Payment for the goods and services shall be made using a purchase order when applicable, check request form or purchasing card, up to authorized limits, for purchases up to five thousand dollars ($5,000), unless the item is a capital asset. All purchases of capital assets require a purchase order with the exception of ancillary purchases that make up the capital asset and cost less than one thousand dollars ($1,000). The procurement requirements shall not be artificially divided so as to constitute a small purchase.

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

In addition to the requirements in section 7.5-28, purchases over five thousand dollars ($5,000) and up to ten thousand ($10,000) must have three (3) written price quotations and written authorization of the finance director, or designee in the form of a purchase order. The quotations must be forwarded to the finance department prior to approval of the purchase order. However, if Town staff are unable to obtain at least three (3) written price quotations due vendor disinterest or non-responsiveness, documentation of contact shall be provided to the Finance Department and the lowest of the remaining written quotations shall be acceptable.

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

Purchases over ten thousand dollars ($10,000) up to fifteen thousand dollars ($15,000) require the approval of the town manager or the finance director or their designee. Purchases over fifteen thousand dollars ($15,000) and up to twenty-five thousand dollars ($25,000) require the approval of the town manager and the finance director or their designees. Purchases over twenty-five thousand dollars ($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 Council meeting, with the exception of those items listed in section 7.5-30(a),(b), (d)-(h), and (k). Items listed at section 7.5-30(c) "piggy-back bids", (i) “sole source” (j) “services involving special skill”, (k) “legal services”, and (l) "emergency purchases" are exempt from bidding but, must still be approved by the Council if over twenty-five thousand dollars ($25,000), except subsection (k). The requesting department director or designee must have obtained three (3) written price quotations before proceeding with the approval process. However, if Town staff are unable to obtain at least three (3) written price quotations due to vendor disinterest or non-responsiveness, documentation of contact shall be provided to the Finance Department and the lowest of the remaining written quotations shall be acceptable. After receiving Council approval, if required, the requesting department director or designee shall be responsible to follow the purchase order procedures contained in this chapter.

Risk Management

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

General Fund Fund Balances at September 30, 2024
(Audited)

Fund balances:		
Non-spendable for prepaid costs and inventories	$	19,737
Restricted for:		
Building permitting activities		1,962,719
Committed for:		
Council directed projects		3,300,000
Assigned for:		
Contracts		590,523
Carryforward expenditures		4,582,276
Subsequent year's expenditures		175,000
Unassigned		14,423,592
Total fund balances	**$**	**25,053,847**

The Town’s General Fund unassigned fund balance shall be maintained at no less than 25% of the General Fund operating expenditures (i.e., $4.4M).

TOWN OF LANTANA
DEMOGRAPHICS AND MISCELLANEOUS STATISTICS
FISCAL YEAR 2025/26

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]: 12,226

Demographics[2]

Population Information			
Race and Hispanic Origin		**Age and Sex**	
White alone	54.9%	Persons under 5	4.3%
Black or African American alone	30.3%	Persons under 18	14.9%
Asian alone	0.0%	Persons 65 years and over	17.9%
Two (2) or More Races	4.8%	Female persons	44.8%
Other - Unidentified	10.0%		
Total	**100.0%**		
Hispanic or Latino	18.1%		

Housing		
Owner-occupied housing unit rate, 2018-2022		58.3%
Median value of owner-occupied housing units, 2018-2022	$	306,600
Median selected monthly owner costs -with a mortgage, 2018-2022	$	2,184
Median selected monthly owner costs -without a mortgage, 2018-2022	$	519
Median gross rent, 2018-2022	$	1,438

Education	
High school graduate or higher, percent of persons age 25 years+, 2018-2022	88.2%
Bachelor's degree or higher, percent of persons age 25 years+, 2018-2022	23.1%

Income and Poverty		
Median household income (in 2022 dollars), 2018-2022	$	67,009
Per capita income in past 12 months (in 2022 dollars), 2018-2022	$	42,097
Persons in poverty, percent		11.5%

[2] Source: United States Census Bureau

Full-Time Employees (budgeted): 107.00
Part-Time Employees (budgeted): 7.86

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, 2025
[2] U.S. Census Bureau
[3] Operated by PBC Fire/Rescue

TOWN OF LANTANA
BUDGET TIMETABLE
FISCAL YEAR 2025/26

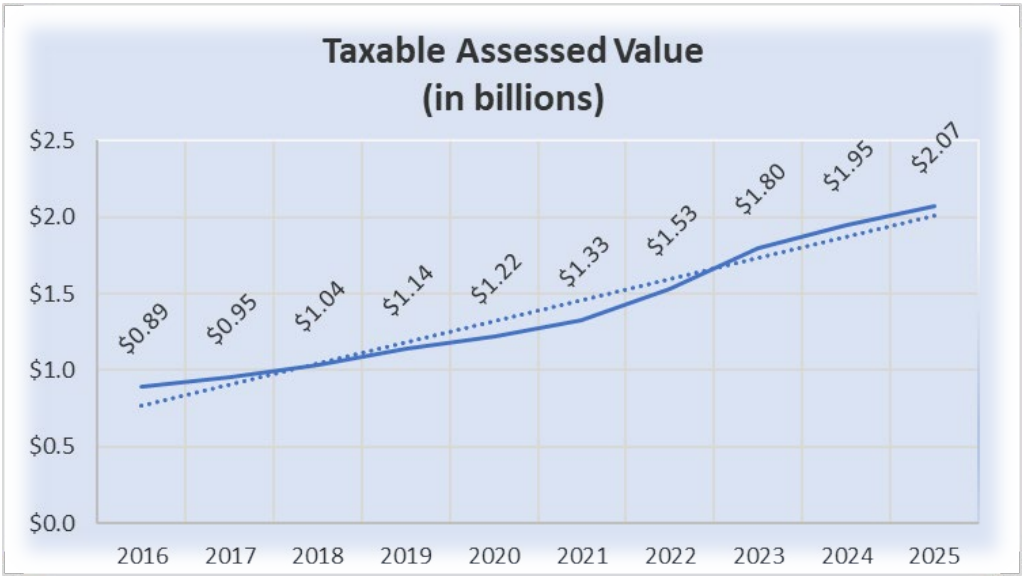
TASK	DATE (2025)
Distribute budget instructions	April 1
Departments prepare budget materials	April 1 – April 30
Visioning Session, Finland House	April 11
Vehicle CIP meeting	April 15 at 1:00 p.m.
Departments email all budget, personnel requests and completed CIP forms to Town Manager and Finance Director	April 30
Departments meet with Town Manager to discuss budgets (including CIPs) • Development Services • Finance • Administration • Library • Police • Public Services	May 12 – 15
Budget provided to Town Council	June 2
1st Town Council Budget Workshop	June 9
Staff adjusts budget to Town Council's direction	June 10 – August 29
Certification of taxable value provided by Property Appraiser	July 1
2nd Town Council Budget Workshop	July 14
Town Council adopts tentative millage rate	July 14
1st Public Budget Hearing	September 8
2nd Public Budget Hearing	September 17
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 Real Property	Assessed Values Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate
2017	2016	$ 846,039,655	$ 43,826,976	$ 889,866,631	3.2395
2018	2017	916,809,816	34,560,485	951,370,301	3.5000
2019	2018	996,744,038	39,721,673	1,036,465,711	3.5000
2020	2019	1,094,972,214	44,078,805	1,139,051,019	3.5000
2021	2020	1,171,850,463	44,374,058	1,216,224,521	3.5000
2022	2021	1,277,609,480	49,797,026	1,327,406,506	3.5000
2023	2022	1,474,798,915	56,937,489	1,531,736,404	3.7500
2024	2023	1,735,589,430	65,015,155	1,800,604,585	3.7500
2025	2024	1,886,154,303	65,519,467	1,951,673,770	3.7500
2026	**2025**	**1,996,567,271**	**68,837,721**	**2,069,724,253**	**3.7500**

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.

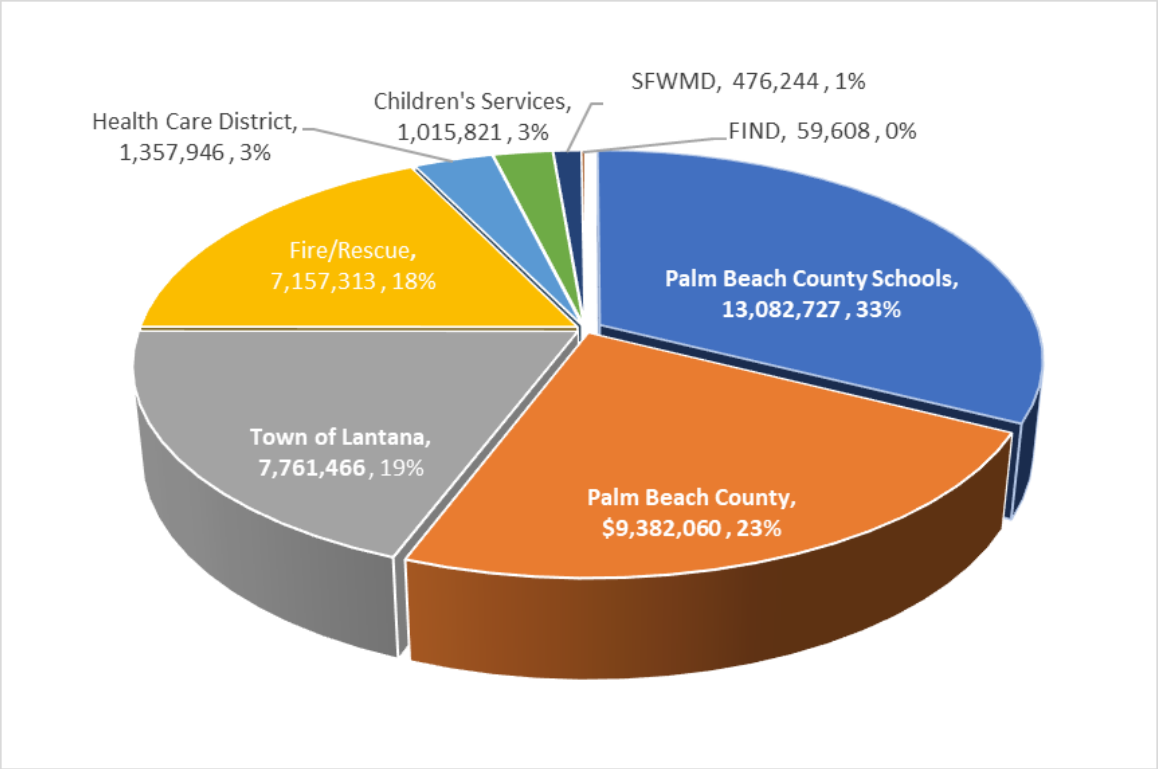


TOWN OF LANTANA
WHERE DO YOUR TAX DOLLARS GO?
BASED ON FISCAL YEAR 2025/26 PROPOSED MILLAGE RATES

Using the Town's total taxable assessed value for FY 2025/26 of $2.07B, the table and pie chart below illustrate the approximate total levy of $40.29M for all Town of Lantana taxpayers and how the funds are allocated across the various taxing authorities.

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

Taxing Authorities		Property Tax Proceeds	Tax Rate per $1,000	% of BUDGET
Palm Beach County Schools	$	13,082,727	6.3210	32.47%
Palm Beach County		9,382,060	4.5330	23.28%
Town of Lantana		7,761,466	3.7500	19.26%
Fire/Rescue		7,157,313	3.4581	17.76%
Health Care District		1,357,946	0.6561	3.37%
Children's Services		1,015,821	0.4908	2.52%
South Florida Water Management District (SFWMD)		476,244	0.2301	1.18%
Florida Inland Navigation District (FIND)		59,608	0.0288	0.15%
Total Millage	**$**	**40,293,185**	**19.4679**	**100.00%**



TOWN OF LANTANA
WHERE DO YOUR TAX DOLLARS GO?
BASED ON FISCAL YEAR 2025/26 PROPOSED MILLAGE RATES
(Continued)

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

Taxing Authorities		Taxable Value	Tax Rate per $1,000		Total Tax
Palm Beach County Schools	$	100,000	6.3210	$	632
Palm Beach County		100,000	4.5330		453
Town of Lantana		100,000	3.7500		375
Fire/Rescue		100,000	3.4581		346
Health Care District		100,000	0.6561		66
Children's Services		100,000	0.4908		49
South Florida Water Management District (SFWMD)		100,000	0.2301		23
Florida Inland Navigation District (FIND)		100,000	0.0288		3
Total Millage	**$**	**100,000**	**19.4679**	**$**	**1,947**

TAX BILL COMPARISON: $200,000 Taxable Value
BASED ON 2026 PROPOSED MILLAGE RATES

Taxing Authorities		Taxable Value	Tax Rate per $1,000		Total Tax
Palm Beach County Schools	$	200,000	6.3210	$	1,264
Palm Beach County		200,000	4.5330		907
Town of Lantana		200,000	3.7500		750
Fire/Rescue		200,000	3.4581		692
Health Care District		200,000	0.6561		131
Children's Services		200,000	0.4908		98
South Florida Water Management District (SFWMD)		200,000	0.2301		46
Florida Inland Navigation District (FIND)		200,000	0.0288		6
Total Millage	**$**	**200,000**	**19.4679**	**$**	**3,894**

TAX BILL COMPARISON: $300,000 Taxable Value
BASED ON 2026 PROPOSED MILLAGE RATES

Taxing Authorities		Taxable Value	Tax Rate per $1,000		Total Tax
Palm Beach County Schools	$	300,000	6.3210	$	1,896
Palm Beach County		300,000	4.5330		1,360
Town of Lantana		300,000	3.7500		1,125
Fire/Rescue		300,000	3.4581		1,037
Health Care District		300,000	0.6561		197
Children's Services		300,000	0.4908		147
South Florida Water Management District (SFWMD)		300,000	0.2301		69
Florida Inland Navigation District (FIND)		300,000	0.0288		9
Total Millage	**$**	**300,000**	**19.4679**	**$**	**5,840**

PALM BEACH COUNTY
2025 PROPOSED MILLAGE RATES
BASED ON FISCAL YEAR 2025/26

The table below compares the proposed tax rates of the municipalities located within PBC for FY 2025/26:

Taxing District Codes	County or Municipality	Total Tax Rate
00071 - 00076	Unincorporated	16.2670
00111 - 00116	Unincorporated	16.2670
00141 - 00141	Unincorporated	16.3570
00164 - 00165	Unincorporated	17.3470
00173 - 00176	Unincorporated	16.2670
00191 - 00197	Unincorporated	16.2670
00202 - 00207	Unincorporated	16.2670
00221 - 00227	Unincorporated	16.2670
00282 - 00357	Unincorporated	16.2670
00361 - 00366	Unincorporated	16.2670
00591 - 00596	Unincorporated	16.2670
00601 - 00606	Unincorporated	16.2670
02982 - 02983	Atlantis	18.9589
04486 - 04486	Belle Glade	22.8089
06154 - 06155	Boca Raton	17.0047
06625 - 06625	Boca Raton	15.9247
08982 - 08987	Boynton Beach	20.0598
09984 - 09984	Briny Breezes	19.5589
10522 - 10523	Cloud Lake	16.2670
12983 - 12987	Delray Beach	18.4518
14522 - 14523	Glenridge	16.2670
18982 - 18986	Greenacres	19.1089
20984 - 20984	Gulf Stream	15.9322
22482 - 22487	Haverhill	20.3170
24984 - 24984	Highland Beach	15.8473
26984 - 26987	Hypoluxo	16.0089
28471 - 28471	Juno Beach	18.1765
30571 - 30571	Jupiter	17.0134

Taxing District Codes	County or Municipality	Total Tax Rate
32461 - 32461	Jupiter Inlet Beach Colony	18.4589
34523 - 34523	Lake Clarke Shores	22.2620
36501 - 36507	Lake Park	20.8179
38452 - 38457	Lake Worth Beach	21.6124
40532 - 40537	Lantana	19.4679
41486 - 41486	Loxahatchee Groves	19.7670
42984 - 42984	Manalapan	15.2598
44407 - 44407	Mangonia Park	22.7089
46981 - 46984	Ocean Ridge	18.2089
48486 - 48486	Pahokee	22.8089
50411 - 50447	Town of Palm Beach	14.8708
52401 - 52407	Palm Beach Gardens	17.8626
52461 - 52461	Palm Beach Gardens	17.9526
52981 - 52981	Palm Beach Gardens	17.8626
54401 - 54401	Palm Beach Shores	19.5879
56401 - 56407	Riviera Beach	20.6098
58486 - 58486	South Bay	22.5759
60461 - 60461	Tequesta	19.3584
62524 - 62524	South Palm Beach	19.6670
66983 - 66984	Village of Golf	18.8050
68401 - 68401	North Palm Beach	19.6598
70452 - 70453	Palm Springs	19.4101
72486 - 72486	Royal Palm Beach	18.1870
73482 - 73486	Wellington	18.7370
74401 - 74407	West Palm Beach	20.4486
74982 - 74983	West Palm Beach	20.4486
77486 - 77486	Westlake	20.9670
84402 - 84407	West Palm Beach - DDA	22.4486
88984 - 88987	Delray Beach - DDA	19.4518

Source: PBC Office of the Property Appraiser

TOWN OF LANTANA
FISCAL YEAR 2025/26
COMPARATIVE PERSONNEL SUMMARY
(3 – Year Presentation)

DEPARTMENT	ACTUAL FY 2023/24	ACTUAL FY 2024/25	PROPOSED FY 2025/26
Town Council	5.00	5.00	5.00
Town Administration	3.00	3.00	3.00
Finance Department	11.00	11.00	11.00
Police Department	44.13	46.13	46.86
Development Services Department	11.00	11.00	11.00
Library Department	3.26	4.60	5.60
Public Services Department	32.10	32.40	32.40
Total	**109.49**	**113.13**	**114.86**
Full-time	101.00	106.00	107.00
Part-time	8.49	7.13	7.86
Total	**109.49**	**113.13**	**114.86**

PRIVATIZED/CONTRACTED TOWN SERVICES

- Architectural Services
- Auctioning Services for Town Surplus Property
- Building Plan Review and Inspection Services
- Deck/Dock Repair
- Engineering Services
- External Auditing Services
- Fire/Rescue Services (Fire Station #37)
  (through a 10-year interlocal agreement with PBC that expires on 12/31/2027)
- Fuel Acquisition
- Insurance Coverages for Health, Dental, General Liability, Workers' Compensation, and Property/Casualty Insurance Premiums
- Planning Services
- Recreation Programming, Sports and Special Events
- Road, Right-of-Way (ROW), Building, Park, and Median Maintenance
- Sewer Line and Lift Station Cleaning
- Town Attorney and Legal Services
- Traffic Engineering Services
- Trash/Recycling Collection
- Utility Locates
- Vehicle Maintenance
- Waste Oil Removal
- Wastewater Processing
- Water Testing

TOWN OF LANTANA
TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2024/25

The Town is very proud of the high-quality customer service that we provide to the community. Recently, we have increased our commitment to operate in a very progressive and proactive manner, while preserving our small-town atmosphere which has been at the core of the Town's fabric for over a century. Below you will find a comprehensive summary of the many accomplishments that we have achieved throughout FY 2024/25.

Community Special Events Program

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

- 10/25/2024 – The Haunted Nature Preserve Event was enjoyed by more than 900 patrons.
- 11/11/2024 – The Veterans Day Ceremony was held at Bicentennial Park.
- 12/13/2024 – The Winterfest was held at the decorated Town Hall.
- 01/10/2025, 02/21/2025 – Drive-In Movie Nights were held at Lantana Sports Park.
- 03/01/2025 – The Farm Share Event held at Lantana Sports Park assisted over 156 households in need.
- 03/15/2025 – The Barefoot Mailman Family Beach Day was held at Lantana Municipal Beach.
- 04/19/2025 – The Eggstravaganza Egg Hunt was held at Maddock Park.
- 04/25/2025 – The Arbor Day Tree Planting event was held at the Library.
- 04/26/2025 – The Great American Beach Cleanup was held at the Lantana Municipal Beach.
- 07/04/2025 – The July 4th celebration was held at Bicentennial Park.
- 09/20/2025 – The International Coastal Cleanup was held at the Lantana Municipal Beach.

Meeting our FY 2024/25 Budget Priorities/Goals and Action Plans

All of the Town's departments take great pride in meeting their goals and objectives in a timely manner. Due to certain environmental factors and conditions beyond our control (e.g., project complexity and coordinating with the multiple parties/organizations involved), many projects continue beyond the fiscal year in which they start. We appreciate your patience and understanding.

Maintain infrastructure

- 10/14/2024 – The Town Council approved a Consultant Services Authorization with Kimley-Horn and Associates, Inc. for the Maddock Park Dog Park Shelter Project.
- 12/09/2024 – The Town Council approved a Consultant Services Authorization with Baxter & Woodman, Inc., authorizing engineering services for Lift Stations No. 3, 4, 8, and 9 to be converted to modern submersible lift stations.
- 01/27/2025 – The Town Council awarded the contract for the Architectural Design Continuing Contract for Professional Services (CCNA) to CPZ Architects, Inc.
- 01/27/2025 – The Town Council approved a Consultant Services Authorization with Kimley-Horn and Associates, Inc., to address traffic concerns on N Dixie Hwy at the E Ocean Ave intersection.

- 02/10/2025 – The Town Council approved a Consultant Services Authorization with Baxter & Woodman, Inc., authorizing additional design engineering services for the Water Treatment Plant (WTP) Instrumentation and Controls Improvements (I&C) project.
- 02/10/2025 – The Town Council awarded a contract to Odyssey Manufacturing Co. by piggybacking the City of Pompano Beach's contract for the purchase and installation of two (2) chlorine tanks at the WTP.
- 02/24/2025 – The Town Council awarded a contract with SAK Construction LLC for Townwide Wastewater Gravity Lines and Manhole Rehabilitation (Pipeline Services) by piggybacking with the City of Largo.

Continue beautification projects

- Worked closely with SOLitude Lake Management to treat and remove invasive plants and trees from the Lantana Nature Preserve (Preserve) and to identify the different exotic plants. In addition, we replaced the Preserve's large deteriorated timber pedestrian bridge and the small bridge.

- Continued to install colorful seasonal banners on the Town's major roadway corridors.
- The Town Council awarded a contract to DEH Kingdom Management, Inc. for Ground Maintenance Services on 10/28/2024.
- Decorated Evergreen Cemetery for Christmas, with bows on the gates and fence, flowers at all 20 graves, and a candy cane on the tree.
- Expanded holiday lights, displays, and decorations around the Town Hall site.
- Planted vibrant flowers at Maddock Park, the Police Department, the Police Memorial Fountain, and the Library.

Responsible development

<u>Water Tower Commons</u>:

- Town staff is processing permits and inspections for the eastern commercial side, which includes Carl's Jr. and Panda Express.
- Town staff continues to work closely with the Developer and Palm Beach County (PBC) to determine when the traffic level has reached the required level to necessitate the installation of the Mast Arm Traffic Light (required by PBC) at the project's entrance.
- Town staff continues to work closely with the Developer to provide feedback on the next section of potential development within the site.

<u>Lantana Village</u>:

- Integra Solutions, LLC purchased the former Kmart site in 04/2023.
- Town Council held two (2) Workshops:
  - The first to review multiple potential redevelopment proposals for the former Kmart site and to determine their vision (by consensus) for the site.
  - The second, so that Integra Solutions could provide a conceptual redevelopment plan for the properties referenced above. The plan was well-received by the Town Council and those in attendance.

After more than two (2) years of progress, during the 01/13/2025 Town Council meeting, Town Council unanimously approved a Site Plan and related items presented by Integra Investments, for the redevelopment of the former Kmart 18-acre site located at 457 Greynolds Circle, 1201 S Dixie Hwy and 1301 S Dixie Hwy. The approved site plan includes 426 dwelling units and 21,967 sq. ft. of ground-floor commercial space, with a phased development approach due to an existing lease with Winn-Dixie. Phase I features three-story buildings with 307 units, commercial space, public open areas, wide sidewalks, outdoor seating, and elevated street furnishings. The project aims to create a village-like community with a mix of uses, open spaces, parks, and pedestrian areas. Key elements include electric vehicle charging stations, enhanced landscaping, environmentally-focused design, and modern coastal architecture to ensure sustainability and aesthetic appeal.

Master Plan Update:

- The adopted Townwide Master Plan has been posted on the Town's website at: https://www.lantana.org/291/2147/Town-of-Lantana-Master-Plan.
- Staff has formed the Master Plan Committee, a volunteer group of residents from various neighborhoods to provide input on the Master Plan and ongoing projects.
- Digital copies of the Master Plan have been distributed to potential developers and stakeholders.
- Staff presented to the Town Council highlights of the Master Plan in relation to the proposed redevelopment of the former Kmart site on 02/13/2024.
- Staff continues to meet monthly with the vacant Ocean Ave property owners on a redevelopment plan that aligns with the Master Plan.
- Staff has and will continue to explore redevelopment plans for Lantana Beach (Beach) as it relates to the Master Plan.
- On 11/04/2024 staff met with members of the EAU's management team to discuss potential partnership opportunities pertaining to the redevelopment of the Beach.
- $200k worth of funding has been budgeted for related projects; (i.e., two (2) separate $100k appropriations were included in the FY 2023/24 and FY 2024/25 budgets, respectively).

How to attract/retain valuable employees

Like many municipalities, we continue to find ourselves in a very challenging labor market, and as a result, the Town has had to become more creative and flexible in order to attract and retain valuable employees by:

- Providing a safe, family-friendly work environment and offering a competitive salary/benefit package.
- Supporting the Employee Committee which plans, organizes, and implements employee-related activities (i.e., Quarterly Employee Luncheon and Ice Cream Social), and the Safety Committee which develops, organizes, and coordinates employee safety programs.
- Providing employees with valuable training that allows them to provide high-quality customer service to our residents, business community, and visitors alike (i.e., Seminars and Conferences).
- Each month, the Town highlights employees in the monthly Town Manager Report, with the goal of recognizing their contributions and achievements under "Employee Spotlight" and new

employees are introduced under "Newly Hired Employees."

- Providing incentive pay for training and tuition reimbursement for those pursuing higher education.

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

The Town's Development Services Department continued to:

- Assist new business opportunities by encouraging them to reach out to the Department prior to moving forward to determine if there are any restrictions that may limit their plans and to guide businesses through every step of the Town's processes and requirements.
- Grant permit extensions where work remains in an "Active Progress" (i.e., when the permit has received an approved inspection within six (6) months).
- Work with the Chamber to attract and improve business opportunities for our community.
- The Town Attorney and staff have continued to work closely with representatives of the vacant Ocean Ave property owners on a redevelopment plan that is consistent with the approved Townwide Master Plan.
- The Town achieved LEED Silver Certification.
- On 03/18/2025, the Town held a Business Connections: Meet with Town Staff event to provide a platform for our local business community to share their questions, concerns, ideas, and feedback directly with Town Staff

Promote community engagement

- Councilmembers and the Town Manager traveled to Tallahassee for PBC Day, to provide networking opportunities; to personally observe our Legislative process; and to meet with members of our lobbying firm, State Legislators, and their staff to gain their support to fund the Town's State Appropriation Requests.
- The Town held a Visioning Session Workshop at Finland House in preparation for the FY 2025/26 Budget.
- In addition to the **"Enjoy Lantana!"** events programs, the Town buzzed with exciting and successful events, including the following: a cultural celebration for Haitian American Heritage Month hosted by the Library with food and konpa dancing, a Summer Reading Kick-Off Block Party, Take Your Child to Work Day Event, and a 911 Ceremony to honor the victims of the tragic events that occurred on 09/11/2001.
- The Town Manager report is available monthly on the website, offering a high-level summary of the status of current projects, events, and things happening in the Town. Additionally, the Town Calendar is provided annually and includes information about our many services, amenities, and special events.
- The Town has redesigned its website to enhance community engagement, making it more user-friendly. Residents can now subscribe to receive important notices and stay informed about upcoming events.
- The Town launched the new Lantana Video Tour this year, created in collaboration with CGI Productions. This interactive video invited viewers to explore the heart of our vibrant community, showcasing our charming neighborhoods and scenic beauty, the dedication and professionalism of our public safety services, and the resources and welcoming atmosphere of the Library.
- The Code Enforcement Division (Division) is committed to enforcing Municipal Codes fairly and consistently. The Division prioritizes safety violations and takes a proactive approach to prevent blight. It also plays a crucial role in maintaining community standards, and in ensuring a safer

and more organized neighborhood. Later this year, we plan on launching a new online portal where residents will be able to check the status of ongoing cases.

- Implemented the Neighbors Helping Neighbors program to connect residents in need with willing community volunteers, and the Homeowner Toolbox: Assistance, Grants, and Guidance Guide to connect residents with resources, programs, and support available to help maintain, improve, and care for their homes.

Continue to support Library

Key renovations include:

- Dedicated learning and play areas (i.e., teen room, kids' room, study room, and community room).
- Spaces for community connection and discourse (i.e., outdoor garden, makerspace, and meeting rooms).

Key highlights from 2024/25 include:

- Renovations, programming, and a welcoming staff focused on residents' customer service experiences have led to a significant increase in Library usage. New Library card registrations have skyrocketed by 550%, and we have seen a 275% spike in book checkouts. Our door count shows continued growth, with an additional 1,000+ people visiting each month, on top of previous months. This growth shows no signs of slowing down.
- We held another very successful Summer Reading Program, with over 400 people attending the kick-off block party and an additional 1k participants in the incentivized reading club and summer programs at the Library. Our Summer Reading Program saw an increase of 55% over last summer's statistics.
- Championed Early Literacy – The Library successfully participated in Read for the Record (RFTR) 2024, reading "Piper Chen Sings" to local schools and daycares. This initiative, aimed at promoting early literacy, earned the Library the RFTR PBC 2024 Small Municipality Winner award for the 2nd year in a row.
- We partnered with the Literacy Coalition of PBC for a pilot program to provide one-on-one tutoring sessions for struggling readers in grades 1-3. The program launched on 09/10/2024, and continues every Thursday from 3:30 p.m. to 5:30 p.m. The literacy was available throughout the summer.

- We partnered with Lantana Elementary School to give every child in the school a free Library card.
- We offered new programs such as Philosophy Club, meditation, financial literacy, cultural events, book clubs, STEM and art classes for youth, and Yoga on Saturday mornings, along with many other weekly programs.
- The Library's Adult Book Club took their first field trip to the Norton Museum After Dark. 30 residents met at the Art Museum for a night of sound baths, tai chi, and a group art tour.
- Throughout the year, the Library continued its outreach efforts by visiting schools to encourage reading and Library visits.
- To further strengthen community engagement, the Library redesigned its website: https://www.lantanalibrary.org/.

Dune Restoration Project

The Town began collaborating with the Town of Palm Beach and South Palm Beach on a beach

renourishment project in 2021. However, the project faced delays due to various factors, including insufficient beach area, hurricane damage, and competing projects.

In February 2024, the Town re-engaged with Palm Beach to revive the project for the fall. The Town sought funding from Palm Beach's Environmental Resources Management (ERM) program to contribute sand for the project.
Unfortunately, on 10/24/2024, Palm Beach informed the Town that it would not be included in the current project due to several challenges, such as:

- Insufficient sand supply.
- Tight project timeline.
- Funding requirements.
- Easement and survey requirements.

Despite this setback, the Town will continue to explore future collaborative opportunities with neighboring communities for beach renourishment projects.

Install ADA accessible ramp

- The design of the ramp had been on hold until the Dune Restoration Project referenced above was completed. Since it appears that the Dune Restoration Project is unlikely to begin anytime soon, this project will be revisited as we design the Conceptual Site Master Plan for the Lantana Beach Improvement Project.

Enhance Public Safety with state-of-the-art technology
The Police Department continues to uphold public safety and community well-being while continuing its mission to deliver courteous, professional law enforcement and community services to our citizens by:

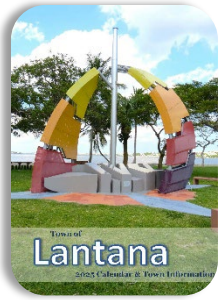
- *Enhanced Traffic Enforcement* – The Police Department continues to address traffic violations through education and enforcement. Officers utilize the Selected Traffic Enforcement Program (STEP) to target various areas throughout the Town where speeding and stop sign violations occur. Additionally, the speed-measuring trailer is placed at different locations to inform vehicle operators of their speed while traveling our roadways.
- *Supporting Vulnerable Residents* – Works collaboratively with our County liaisons to help connect homeless individuals with available services and resources.
- *Investing in Safety* – Our officers are trained and equipped with state-of-the-art technology such as body-worn cameras to ensure transparency, a drone to assist in locating missing/endangered individuals, to monitor community events, and to conduct emergency management operations. In addition, new equipment like computers, vehicles, and safety gear have been acquired to reinforce their capabilities.
- *Heroic Recognition* – Officers Kevin Neus, Jace Alexander, Christina Strong, and Stephanie Crowley received the 2024 Life Saving Award for their actions, which, through disregard for personal safety and prompt, alert response, resulted in saving human lives.
- *Police Explorers Recognition* – Some members of the Police Explorers were recognized for their dedication, devotion, and commitment to the Town, as well as for starting military boot camp.
- *Citizen Observer Patrol (COP)* – Implemented the COP as a valuable resource for supporting law enforcement.

TOWN OF LANTANA
TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2024/25

Grants Received

- ✓ 07/15/2024 – The Town was informed that $1.1M was included in the FY 2025 Interior Appropriations Bill and later passed by the House Appropriations Committee. This included funding for upgrades to our WTP Control Panels and Instrumentation Equipment. Final funding is contingent upon the allocation of Federal funds.
- ✓ 11/18/2024 – The Town approved a Grant Agreement with the State of Florida Department of Environmental Protection for FY 2024/25 for the Lantana Municipal Beach Improvements Project.
- ✓ 01/13/2025 – The Town approved Community Development Block Grant Agreements with PBC for FY 2023/24 and 2024/25 for the Sports Park Project.

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



Town Administration

✓ Continued to provide timely information to our residents through the issuance of the monthly Town Manager Report, Annual Town Calendar, CodeRed notifications, and Facebook.

✓ Successfully launched the New Town's Website in 11/2024.

✓ Continued to use a new platform (Granicus) for livestreaming and recording Council meetings to provide a better listening experience for our remote attendees.

✓ Checked the Automated External Defibrillators (AEDs) throughout all the Town facilities to ensure proper functionality.

Finance Department

- ✓ Implemented new governmental standards, GASB 87 – Leases & GASB 96 – SBITAs.
- ✓ Ensured the successful transition from handheld to tablets for the meter readers.
- ✓ Refined the Town's network security, complied with the new cybersecurity requirements, and upgraded the PD's firewall security equipment.
- ✓ Began process to migrate the PD from shared laptops to assigned laptops.
- ✓ Completed compliance with Florida Statute 282.3185 (i.e., new cybersecurity requirements).
- ✓ Installed and configured new IBMi P10 server. Migrated all data from IBMi Power 8 server to new IBMi server.
- ✓ Completed application and implementing of second year of the Town's Cybersecurity Grant.
- ✓ Executed a seamless Open Enrollment process, ensuring employees had clear, efficient access to benefits with minimal disruptions.

- ✓ Digitized old termination records (2005 – present) and other record-keeping files.
- ✓ Completed a comprehensive compensation and benefits survey, providing valuable insights to support competitive pay structures and benefits offerings.
- ✓ Sustained enhancements in recruitment activities, maintaining an efficient process of reducing vacancy durations.
- ✓ Coordinated with legal advisors on issues related to liability, workers' compensation and labor disputes and monitored employment practices to ensure compliance with labor laws and to promote a safe work environment.
- ✓ Received the annual Certificate of Achievement for Excellence in Financial Reporting for the FY 2021/22 Annual Comprehensive Financial Report (ACFR) and received an unmodified ("clean") audit opinion for the FY 2022/23 ACFR.

TOWN OF LANTANA
TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2024/25

Police Department

- ✓ Continued mentoring the 15-members Explorer/Cadet Program, who assisted with various Town events and competed in local and statewide competitions.
- ✓ Officers assigned to the Town of Hypoluxo continued to attend their HOA and Council meetings.
- ✓ Coordinated with the Drug Enforcement Agency (DEA) for the drug disposal program.
- ✓ Executed several narcotics-related search warrants, thus improving the residents' quality of life.
- ✓ The Marine Unit participated in Manatee Grant from 11/2023 – 03/2024, educating boaters on vessel safety to avoid contact with threatened marine mammals.
- ✓ Continues to work with the Florida Department of Law Enforcement (FDLE) on the transition and implementation of the Florida Incident-Based Reporting System.
- ✓ Continued to utilize the advanced in-car camera system in patrol vehicles which is integrated with the License Plate Recognition (LPR) cameras at all ingress and egress locations within the Town's limits.
- ✓ Provided several promotional opportunities, that improved employee morale and better positioned the Department for succession planning.

Development Services Department

- ✓ Continued as a founding member of the Florida Green Finance Authority, a multi-jurisdictional agency that provides residential and commercial properties with a financing option to make energy improvements through property assessments.
- ✓ Continued to participate in the Community Rating System, a voluntary incentive program that recognizes and encourages community floodplain management activities that results in reduced flood insurance premium rates for residents.
- ✓ Continued to provide flood zone determinations and copies of on-file elevation certificates to residents.
- ✓ Participated in the Intergovernmental Plan Amendment Committee.
- ✓ Code Enforcement Division personnel retained their certification for issuing parking violations and provided approximately 700 hours of parking enforcement.
- ✓ Code Enforcement Division personnel retained their certifications through Florida Association of Code Enforcement (FACE).
- ✓ Worked with residents and engineers to discuss the Town's various traffic calming needs.
- ✓ Met with developers to communicate the Town's vision outlined in the Townwide Master Plan.
- ✓ Worked with the Water Tower Commons developer to reimagine and redesign the previously approved site plan for Phase II of the commercial site.
- ✓ Continued to implement software updates to include online permitting.
- ✓ Held regular Master Plan Committee meetings to foster discussion regarding the Townwide Master Plan with residents.

TOWN OF LANTANA
TOWNWIDE ACHIEVEMENTS FOR FISCAL YEAR 2024/25

Library

- ✓ Welcomed over 73k patrons through the Library's doors since its grand opening on 02/2023, including 43k in 2024.
- ✓ New Library cards and circulated materials increased by 550% and 275%, respectively over the 2010-2023 period, and have continued to increase 29% over last year.
- ✓ Offered an all-time high of 276 programs, an increase of 43%, that included toddler Storytimes, Virtual Reality and Coding for Teens, Finance Academy for Families, Lunar New Year Tea Ceremony, Anti-Valentine's Day party, Teen Game Nights, Small Business Incubator workshops, and Paws to Read for young readers.

- ✓ Debuted additional shelving for kids' and teen areas to meet increased demand for books.
- ✓ Installed a New Novelist software that allows patrons and staff to access recommendations tailored just for them, clearly lists and labels the reading order of a series, and will provide read-a-likes for any book they enter into our catalog.
- ✓ Provided volunteer and mentorship opportunities to local high school students.

Public Services Department

- ✓ Worked closely with Florida Power & Light Company (FPL) to repair non-functional streetlights.
- ✓ Resurfaced the Sports Park basketball courts.
- ✓ Restored the Centennial Sculpture at Bicentennial Park.
- ✓ Repaved numerous roads throughout the community, repainted numerous bus stops, and installed new "School Bus Stop Ahead" signs to enhance safety and improve visibility for drivers approaching bus stops.
- ✓ Worked with PBC's Traffic Division and our traffic engineer to enhance Traffic Light Synchronization on Lantana Rd.
- ✓ Completed the E Lantana Rd Infrastructure Upgrade.
- ✓ Replaced the Water Main under the Florida East Coast (FEC) Railway tracks at Pine St.
- ✓ Completed the Sea Pines Stormwater Pump Station Construction Project.
- ✓ Fire Hydrant Auto Flushing Systems were installed.
- ✓ Replaced the 30hp pump for the Town's Master Sanitary Sewer Lift Station #1.
- ✓ Adopted a Stormwater Assessment Program.
- ✓ The following improvements were made at the WTP:
    - Completed the High Service Pump Project.
    - Installed a 50-ton Brine Storage Tank.
    - Replaced the pump's Sodium Hypochlorite Skid System.
    - Completed the Filter Media Replacement Project. As of today, all five (5) resin tanks have been restored and are significantly improving the clarity and softness of the water. Other related improvements are ongoing.
    - The roof replacement at the WTP has been completed.
- ✓ The installation of an emergency water main connection with the City of Lake Worth Beach (LWB) through an interlocal agreement (ILA) has been completed.
- ✓ Completed construction of Phase I and the design of Phase II of the Asbestos Cement (AC) Water Main Replacement Project.
- ✓ Completed the relocation of electrical lines under the sidewalks to support Holiday Lights.
- ✓ The Marine Safety Division hosted the United States Lifesaving Association Training Officer Academy at the Beach.
- ✓ Replaced the split-rail fence at Maddock Park.

- ✓ The Sea Level Rise Assessment and Ocean Avenue Vulnerability Assessment have been completed.
- ✓ The Hypoluxo Island Drainage Project has reached the 100% design submittal stage, which includes updated drawings, specifications, and cost estimates. The final review and approval process was completed as of 06/2025.
- ✓ Completed the seal coating and striping of Bicentennial Park and Sportsman Park parking lots.
- ✓ Installed new water fountains at the Beach playground area.
- ✓ Repaired the Kayak Park Ramp by adding new sand and reattaching the original mesh ramp.

What's Happening Now and Beyond…

We will continue to focus on the following items:

- "Get involved" as the Town's architectural consultant prepares the Conceptual Site Master Plan for the Lantana Beach Improvement Project that was approved during the 08/11/2025 Town Council meeting (details to follow).
- Look forward to upgrade bus shelters and smoother roads that will result from additional paving.
- Recoat the seawall at the Beach.
- Design and replacement of the ADA Ramp at the Beach.
- Renovation of the Town Council Chambers.
- Replace roof at the Recreation Center.
- Replace flooring in the Development Services building.
- Construct classrooms and an Emergency Operations Center at the Police Department.
- Replace water meters with an Automated Meter Reading System (AMR).
- Continue work on the WTP I&C.
- Install shade structures for the Sports Park bleachers.
- Make improvements to the Library bathrooms.
- Design and conversion of lift stations into submersible pump stations.
- Replace two (2) chlorine tanks at the WTP.
- Continue working on the Dixie Hwy Median Project.
- Continue to work with Integra Solutions, LLC for the construction phase of Lantana Village.
- Continue collaborating with vacant Ocean Ave property owners on a redevelopment plan that aligns with the Master Plan.

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BUDGET SUMMARIES

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BUDGET SUMMARY OF ALL FUNDS

TOWN OF LANTANA
BUDGET SUMMARY
FISCAL YEAR 2025/26

FUND	BEGINNING BALANCE	REVENUES/ SOURCES	EXPENDITURES/ USES	ENDING BALANCE
GENERAL FUND	**$ 22,134,263**	**$ 18,537,990**	**$ 18,762,990**	**$ 21,909,263**
ENTERPRISE FUNDS				
Water & Sewer Fund	$ 23,103,022	$ 10,216,233	$ 10,216,233	$ 23,103,022
Stormwater/Flooding Improve. Fund	238,950	501,500	501,500	238,950
Subtotal	**$ 23,341,972**	**$ 10,717,733**	**$ 10,717,733**	**$ 23,341,972**
SPECIAL REVENUE FUNDS				
Infrastructure Surtax Fund	$ 1,702,675	$ 346,000	$ 570,000	$ 1,478,675
Police Education Fund	12,033	4,498	4,498	12,033
Grants Fund	(4,271)	70,000	70,000	(4,271)
Grants Fund-ARPA	(172,056)	-	-	(172,056)
Subtotal	**$ 1,538,381**	**$ 420,498**	**$ 644,498**	**$ 1,314,381**
INTERNAL SERVICE FUNDS				
Insurance Fund	$ 750,166	$ 1,238,494	$ 1,238,494	$ 750,166
Subtotal	**$ 750,166**	**$ 1,238,494**	**$ 1,238,494**	**$ 750,166**
Total	**$ 47,764,782**	**$ 30,914,715**	**$ 31,363,715**	**$ 47,315,782**

GENERAL FUND

TOWN OF LANTANA
GENERAL FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2025/26

FUND NUMBER 001	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26	% CHANGE
BEGINNING BALANCES	**$ 19,493,474**	**$ 22,224,856**	**$ 25,053,846**	**$ 25,053,846**	**$ 22,134,263**	**-12%**
REVENUES/SOURCES						
PROPERTY TAXES - CURRENT	$ 5,737,408	$ 6,707,039	6,952,938	6,952,938	7,373,493	6%
PROPERTY TAXES - DISCOUNT	(199,363)	(236,948)	-	-	-	N/A
PROPERTY TAXES - DELINQUENT	(150)	8,612	5,000	5,000	5,000	0%
1ST LOCAL OPTION FUEL TAX	208,641	204,262	208,095	220,000	215,000	-2%
2ND LOCAL OPTION FUEL TAX	94,509	92,414	94,001	93,051	95,000	2%
INSURANCE PREM-PD PENSION	190,032	210,027	210,027	190,032	210,027	11%
ELECTRICITY - FRANCHISE	943,350	922,180	938,375	995,000	995,000	0%
GAS - FRANCHISE	26,933	27,983	20,596	30,000	30,000	0%
COMMERCIAL SOLID WASTE FEE	18,500	19,100	20,056	20,000	19,109	-4%
COMMERCIAL SOLID WASTE FRANCHISE	165,634	166,286	150,081	150,000	150,081	0%
RESIDENTIAL SOLID WASTE FEE	335,672	362,542	377,517	377,517	377,517	0%
RESIDENTIAL SOLID WASTE FRANCHISE	121,023	97,905	105,464	105,464	106,675	1%
ELECTRICITY - UTILITY TAX	1,230,800	1,279,677	1,300,000	1,355,000	1,355,000	0%
WATER - UTILITY TAX	383,488	402,146	400,319	410,000	411,121	0%
GAS - UTILITY TAX	64,400	62,951	64,756	65,000	65,756	1%
COMMUNICATION SERVICE TAX	295,133	279,520	274,186	310,000	295,000	-5%
BUSINESS TAX RECEIPTS	245,248	198,156	280,071	245,000	280,000	14%
BUSINESS TAX RECEIPT PENALTY	19,989	6,566	15,028	10,000	10,000	0%
BUILDING PERMITS	812,500	862,310	600,000	600,000	600,000	0%
SOLID WASTE ASSESSMENT	1,251,260	987,806	1,054,644	1,054,643	1,066,747	1%
PERMIT SURCHARGE-TRAINING	2,058	2,400	1,000	1,000	1,000	0%
OTHER BLDG & ZONING FEES	45,033	51,160	32,792	45,500	45,500	0%
FEMA REIMBURSEMENT-FEDERAL	-	105,006	-	-	-	N/A
FEMA-COVID	13,985	-	-	-	-	N/A
FL DEPT OF ENVIRON PROTECTION	-	-	900,000	900,000	-	-100%
FL DEPT OF ENVIRON PROTECTION #2	-	-	710,600	710,600	-	-100%
FEMA REIMB.-STATE	-	17,501	-	-	-	N/A
FLORIDA LIBRARY COOP	-	54	-	-	-	N/A
STATE REVENUE SHARING	517,741	547,987	480,130	525,556	530,000	1%
MOBILE HOME LICENSES	21,247	21,988	22,000	22,000	22,000	0%
ALCOHOLIC BEVERAGE LICENSE	14,282	9,067	10,000	12,000	10,000	-17%
HALF CENT SALES TAX	1,205,782	1,197,549	1,200,000	1,235,000	1,235,000	0%
OTHER STATE SHARED REVENUE	38,385	-	-	-	-	N/A
COUNTY 911 REIMBURSEMENT	28,881	30,175	-	-	-	N/A
COUNTY BUSINESS TAX RECEIPTS	27,878	27,509	29,000	29,000	29,000	0%
SWA SHARED REVENUE-RECYCLING	-	632	-	-	-	N/A
CHARTER SCHOOL	28,276	31,104	33,678	32,000	34,352	7%
ALARM FEES	35	340	131	500	150	-70%
POLICE REIMBURSABLE DUTY	8,694	5,530	2,000	5,000	2,000	-60%
HYPOLUXO INTERLOCAL	828,780	891,163	899,172	899,168	935,093	4%
MANATEE PATROL	1,138	2,231	2,975	2,300	3,000	30%
METERED PARKING	441,527	476,007	485,000	500,000	525,000	5%
PARKING DECALS	29,830	27,185	28,285	30,000	30,000	0%
BOAT TRAILER DECALS	16,350	11,850	12,012	12,000	12,000	0%
NATURE PRESERVE MAINTENANCE	60,448	62,262	63,976	63,912	65,376	2%
SPORTS PARK FEES	26,196	28,311	26,000	26,000	29,000	12%
COURT FINES	25,255	31,030	25,500	27,000	27,000	0%

TOWN OF LANTANA
GENERAL FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2025/26

FUND NUMBER 001	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26	% CHANGE
INTER RADIO COMMUN PRGM-NEW	6,827	11,039	-	-	-	N/A
PARKING VIOLATIONS	47,153	45,008	57,000	46,000	57,000	24%
CODE VIOLATIONS	689,030	494,104	221,000	221,350	221,350	0%
INTEREST INCOME	643,390	871,033	641,994	337,016	366,469	9%
INTEREST INCOME-LEASES	87,508	48,739	-	-	-	N/A
DUNE DECK	-	-	-	63,500	-	-100%
SPRINT TOWER	-	-	-	92,564	-	-100%
FIRE STATION	-	-	-	70,000	-	-100%
TOWN HALL CELL TOWER	5,371	-	-	28,860	-	-100%
TOWN PARKS	1,975	13,114	18,000	10,000	18,000	80%
SALE OF EQUIPMENT	27,197	98,805	5,000	10,000	5,000	-50%
OTHER CONTRIB/DONATIONS	130,401	75,954	60,000	60,500	60,000	-1%
MISCELLANEOUS REVENUES	43,015	79,371	72,000	55,000	55,000	0%
INSURANCE REIMBURSEMENTS	151,429	154,400	73,026	83,199	-	-100%
FUEL TAX REIMBURSEMENT	3,679	7,473	4,000	6,000	5,000	-17%
LEASE REVENUE-DUNE DECK	65,443	58,681	63,500	-	65,928	N/A
CELL TOWERS-STC FIVE	104,441	104,441	71,348	-	64,520	N/A
LEASE REV.- FIRE STATION	66,267	66,267	65,000	-	70,000	N/A
CELL TOWER-CROWN CASTLE	33,598	28,799	28,860	-	29,726	N/A
DEBT PROCEEDS	57,906	-	-	-	-	N/A
APPROPRIATED FUND BALANCE	-	-	-	103,650	-	-100%
APPROPRIATED FUND BALANCE-BUILDING P	-	-	-	175,000	225,000	29%
CARRYFORWARD	-	-	-	3,562,199	324,000	-91%
TOTAL REVENUES	**$ 17,491,438**	**$ 18,395,803**	**$ 19,416,133**	**$ 23,192,019**	**$ 18,762,990**	**-19%**

FUND NUMBER 001	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26	% CHANGE
EXPENSES/USES						
Legislative	$ 160,596	$ 127,463	$ 155,913	$ 155,341	$ 161,491	4%
Administration	478,712	548,997	592,462	588,742	612,826	4%
Finance	562,403	633,493	713,409	696,560	772,000	11%
Police	7,032,772	7,570,701	7,782,101	8,305,150	8,847,436	7%
Development Services	1,310,661	1,238,960	1,532,459	1,645,037	1,622,998	-1%
Public Services	3,854,095	4,229,159	4,487,307	4,519,534	4,867,700	8%
Library	368,181	455,957	548,502	547,617	698,829	28%
Non-Departmental	129,375	154,837	231,137	230,837	203,010	-12%
Debt Service	496	16,455	-	-	-	N/A
Capital	767,213	590,791	6,292,426	6,465,701	976,700	-85%
Transfers Out	95,552	-	-	37,500	-	-100%
TOTAL EXPENDITURES	**$ 14,760,056**	**$ 15,566,813**	**$ 22,335,716**	**$ 23,192,019**	**$ 18,762,990**	**-19%**
Excess revenues over (under) expenditures	**$ 2,731,382**	**$ 2,828,990**	**$ (2,919,583)**	**$ -**	**$ -**	**N/A**
ENDING BALANCES						
Nonspendable	1,824	19,737	19,737	19,737	19,737	0%
Restricted	1,851,846	1,962,719	1,962,719	1,962,719	1,737,719	-11%
Committed	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	0%
Assigned	1,176,857	5,347,799	5,347,799	5,347,799	5,347,799	0%
Unassigned	15,894,329	14,423,591	11,504,008	14,423,591	11,504,008	-20%
Fund Balance, End of Year	**$ 22,224,856**	**$ 25,053,846**	**$ 22,134,263**	**$ 25,053,846**	**$ 21,909,263**	**-13%**

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WATER AND SEWER FUND

TOWN OF LANTANA
WATER AND SEWER FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENSES/USES
FISCAL YEAR 2025/26

FUND NUMBER 401	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26	% CHANGE
BEGINNING BALANCE	**$ 24,185,155**	**$ 25,520,235**	**$ 27,672,311**	**$ 27,672,311**	**$ 23,103,022**	**-17%**
REVENUES/SOURCES						
Charges for Services	7,387,918	7,850,446	8,172,917	7,735,219	8,307,883	7%
Miscellaneous	7,869	26,682	4,408	1,423	1,128	-21%
Grants	47,452	1,200,000	2,159,757	2,159,757	1,800,000	-17%
Other Sources	449,890	563,313	318,656	195,000	107,222	-45%
Carryforward/Reserves	-	-	-	6,999,193	-	-100%
TOTAL REVENUES	**$ 7,893,129**	**$ 9,640,441**	**$ 10,655,738**	**$ 17,090,592**	**$ 10,216,233**	**-40%**
EXPENSES/USES						
Legislative	$ 97,157	$ 84,982	$ 104,214	$ 103,564	$ 107,611	4%
Administration	316,322	374,850	406,896	401,738	432,461	8%
Finance	802,480	906,671	1,011,064	1,009,112	1,091,504	8%
Public Services	5,326,041	6,088,458	6,462,074	6,707,211	6,301,158	-6%
Non-Departmental	16,015	33,387	539,571	539,271	63,819	-88%
Capital	-	-	6,701,208	8,329,696	2,219,680	-73%
Debt Service	34	17	-	-	-	N/A
TOTAL EXPENDITURES	**$ 6,558,049**	**$ 7,488,365**	**$ 15,225,027**	**$ 17,090,592**	**$ 10,216,233**	**-40%**
Excess revenues over (under) expenditures	**$ 1,335,080**	**$ 2,152,076**	**$ (4,569,289)**	**$ -**	**$ -**	**N/A**
ENDING BALANCES						
Designated/Reserved/Restricted	10,039,338	13,831,417	13,831,417	13,831,417	13,831,417	0%
Undesignated/Unrestricted	15,480,897	13,840,894	9,271,605	13,840,894	9,271,605	-33%
NET POSITION, END OF YEAR	**$ 25,520,235**	**$ 27,672,311**	**$ 23,103,022**	**$ 27,672,311**	**$ 23,103,022**	**-17%**

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, including administration, generation, transmission, distribution, collection, pumping, treatment, disposal and customer service.

The Town has Interlocal Agreements (ILAs) with the Cities of Boynton Beach and Lake Worth Beach and the Town of Manalapan for water main interconnection to help guard against the potential failure of water service to customers within each municipality's service areas and to enhance our respective water distribution systems interconnectedness for security, emergency and vulnerability preparedness.

On 05/13/2024, the Town renewed an ILA for Wastewater Service and Wastewater Facilities Cost Sharing Agreement with the City of Lake Worth Beach (LWB) for sewage disposal services along with other participating municipalities and entities (i.e., Atlantis, Lake Clarke Shores, Manalapan, Palm Beach, Palm Springs, South Palm Beach and Palm Beach State College). The ILA specifies each party's financial responsibilities related to LWB's wastewater collection system. The costs are allocated based on each entity's proportionate flow (volume of wastewater discharged into their system) and includes LWB's Subregional System's Operating and Maintenance charges. Additionally, LWB has been processing the sanitary sewer for the Town since the 1980's. The Town's FY 2024/25 budgeted cost for this service approximates $2.2M and is expected to increase by approximately 9% ($196k) for FY 2025/26.

STORMWATER AND FLOODING IMPROVEMENT FUND

TOWN OF LANTANA
STORMWATER AND FLOODING IMPROVEMENT FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENSES/USES
FISCAL YEAR 2025/26

FUND NUMBER 403	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26	% CHANGE
BEGINNING BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 238,950**	**N/A**
REVENUES/SOURCES						
Stormwater/Flooding Assessment	-	-	501,000	525,000	501,000	-5%
TOTAL REVENUES	**$ -**	**$ -**	**$ 504,000**	**$ 525,000**	**$ 501,500**	**-4%**
EXPENSES/USES						
Public Services	-	-	250,050	525,000	486,500	-7%
Non-Departmental	-	-	15,000	-	15,000	N/A
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 265,050**	**$ 525,000**	**$ 501,500**	**-4%**
Excess revenues over (under) expenditures	**$ -**	**$ -**	**$ 238,950**	**$ -**	**$ -**	**N/A**
ENDING BALANCES						
Designated/Reserved/Restricted	-	-	-	-	-	N/A
Undesignated/Unrestricted	-	-	238,950	-	238,950	N/A
NET POSITION, END OF YEAR	**$ -**	**$ -**	**$ 238,950**	**$ -**	**$ 238,950**	**N/A**

Stormwater and Flooding Improvement Fund (403) – This fund is used to account for all revenues from the stormwater and flooding improvement assessments, grants, and other funding sources, and expenditures from which expenditures relating to the stormwater and flooding improvements shall be paid from.

For FY 2025/26, the stormwater and flooding improvement assessment will remain at the original established rate of $6/month, ($72/year) per ERU.

INFRASTRUCTURE SURTAX FUND

TOWN OF LANTANA
INFRASTRUCTURE SURTAX FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2025/26

FUND NUMBER 103	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26	% CHANGE
BEGINNING BALANCE	**$ 1,484,135**	**$ 2,050,402**	**$ 3,228,893**	**$ 3,228,893**	**$ 1,702,675**	**-47%**
REVENUES/SOURCES						
Infrastructure Surtax	$ 1,141,987	$ 1,212,483	$ 1,216,241	$ 1,160,040	$ 331,000	-71%
Interest Income	12,243	56,595	35,000	18,862	15,000	-20%
Carryforward/Reserves	-	-	-	1,603,401	224,000	-86%
TOTAL REVENUES	**$ 1,154,230**	**$ 1,269,078**	**$ 1,251,241**	**$ 2,782,303**	**$ 570,000**	**-80%**
EXPENDITURES/USES						
Note: Detailed project listing located in Capital Improvement Program Section.						
Public Services/paving	$ 565,098	$ 4,678	$ 520,000	$ 524,844	$ 500,000	-5%
Capital	18,594	85,909	1,837,827	1,837,827	70,000	-96%
Non-Departmental	-	-	398,902	398,902	-	-100%
Transfers Out	4,271	-	20,730	20,730	-	-100%
TOTAL EXPENDITURES	**$ 587,963**	**$ 90,587**	**$ 2,777,459**	**$ 2,782,303**	**$ 570,000**	**-80%**
Excess revenues over (under) expenditures	**$ 566,267**	**$ 1,178,491**	**$ (1,526,218)**	**$ -**	**$ -**	**N/A**
ENDING BALANCES						
Designated/Reserved	2,050,402	3,228,893	1,702,675	3,228,893	1,478,675	-54%
FUND BALANCE, END OF YEAR	**$ 2,050,402**	**$ 3,228,893**	**$ 1,702,675**	**$ 3,228,893**	**$ 1,478,675**	**-54%**

Infrastructure Surtax Fund (103) – This fund is used to account for restricted funds designated by Florida Statutes for infrastructure expenditures.

On 03/11/2025, the Executive Director of the PBC League of Cities, informed the Town that the Infrastructure Surtax had generated $2.7B in revenue, and as a result, the County would officially sunset the program in December 2025. In FY 2025/26, $331k has been budgeted to be received in Infrastructure Surtax Funds which will be utilized to fund various projects.

INSURANCE FUND

TOWN OF LANTANA
INSURANCE FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2025/26

FUND NUMBER 501	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26	% CHANGE
BEGINNING BALANCE	**$ 750,166**	**$ 750,166**	**$ 750,166**	**$ 750,166**	**$ 750,166**	**0%**
REVENUES/SOURCES						
Charges For Services						
Charges For Insurance	$ 720,384	$ 853,123	$ 1,042,884	$ 1,042,884	$ 1,238,494	19%
TOTAL REVENUES	**$ 720,384**	**$ 853,123**	**$ 1,042,884**	**$ 1,042,884**	**$ 1,238,494**	**19%**
EXPENDITURES/USES						
Workers' Compensation	$ 257,274	$ 285,892	$ 372,063	$ 372,063	$ 456,610	23%
General Liability	463,110	567,231	670,821	670,821	781,884	17%
TOTAL EXPENDITURES	**$ 720,384**	**$ 853,123**	**$ 1,042,884**	**$ 1,042,884**	**$ 1,238,494**	**19%**
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%**

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.

POLICE EDUCATION FUND

TOWN OF LANTANA
POLICE EDUCATION FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2025/26

FUND NUMBER 117	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26	% CHANGE
BEGINNING BALANCE	**$ 309**	**$ 6,043**	**$ 7,535**	**$ 7,535**	**$ 12,033**	**60%**
REVENUES/SOURCES						
Fines & Forfeitures						
Court fines	$ 4,516	$ 2,748	$ 2,798	$ 1,908	$ 2,798	47%
Parking violations	1,218	1,352	1,700	830	1,700	105%
TOTAL REVENUES	**$ 5,734**	**$ 4,100**	**$ 4,498**	**$ 2,738**	**$ 4,498**	**64%**
EXPENDITURES/USES						
Training	$ -	$ 2,608	$ -	$ 2,738	$ 4,498	64%
TOTAL EXPENDITURES	**$ -**	**$ 2,608**	**$ -**	**$ 2,738**	**$ 4,498**	**64%**
Excess revenues over (under) expenditures	5,734	1,492	4,498	-	-	N/A
ENDING BALANCES						
Designated/Reserved/Restricted	6,043	7,535	12,033	7,535	12,033	60%
FUND BALANCE, END OF YEAR	**$ 6,043**	**$ 7,535**	**$ 12,033**	**$ 7,535**	**$ 12,033**	**60%**

Police Education Fund (117) – This fund is used to account for restricted funds designated by Florida Statutes for the training and education of law enforcement personnel.

GRANTS FUND

TOWN OF LANTANA
GRANTS FUND
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2025/26

FUND NUMBER 121	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26	% CHANGE
BEGINNING BALANCE	**$ (24,669)**	**$ (119,441)**	**$ (53,198)**	**$ (53,198)**	**$ (4,271)**	**-92%**
REVENUES/SOURCES						
PD CORONA EMER SUPPL FUND	$ -	$ -	$ -	$ -	$ -	N/A
FEMA REIMB.-FEDERAL	-	-	-	-	-	N/A
CDBG	64,300	119,440	-	-	-	N/A
LIBRARY SRVCS TECH GRANT	-	-	-	-	-	N/A
LIBRARY SRVCS TECH GRANT2	-	-	-	-	-	N/A
FL DEPT OF ENVIRONMENTAL PROT	-	24,563	142,436	142,436	-	-100%
FL RECREATION DEV ASST PROG				112,500		
INTERGOV'L COORDINATION P	45,000	45,500	62,400	62,400	70,000	12%
TRANSFER FROM OTHER FUNDS	99,823	-	20,730	58,230	-	-100%
CARRYFORWARD	-	-	-	(73,927)	-	-100%
TOTAL REVENUES	**$ 209,123**	**$ 189,503**	**$ 225,566**	**$ 301,639**	**$ 70,000**	**-77%**
EXPENDITURES/USES						
Development Services	$ 45,000	$ 45,500	$ 62,400	$ 62,400	$ 70,000	12%
Public Services	16,302	77,760	-	-	-	N/A
Library	-	-	-	-	-	N/A
Police	-	-	-	-	-	N/A
Capital	242,593	-	114,239	239,239	-	-100%
TOTAL EXPENDITURES	**$ 303,895**	**$ 123,260**	**$ 176,639**	**$ 301,639**	**$ 70,000**	**-77%**
Excess revenues over (under) expenditures	**$ (94,772)**	**$ 66,243**	**$ 48,927**	**$ -**	**$ -**	**N/A**
ENDING BALANCES						
Designated/Reserved	(119,441)	(53,198)	(4,271)	(53,198)	(4,271)	-92%
FUND BALANCE, END OF YEAR	**$ (119,441)**	**$ (53,198)**	**$ (4,271)**	**$ (53,198)**	**$ (4,271)**	**-92%**

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 and Appropriations

The Town's Contract and Grants Administrator aggressively pursues operating and capital grant opportunities in areas that improve and enhance the delivery of our services. In order to maximize our potential to obtain such funding sources, she works closely with many business partners including:

- Ryan Ruskay from RMPK Funding – an external grant writing firm that assists the Town in obtaining funding for a wide range of capital improvement projects that enables us to better meet the unique and diverse needs of our community.

- Mat Forrest from Ballard Partners – our State Lobbying firm that assists in seeking State Appropriation Funding to support our Water Infrastructure Projects; and

- Congresswoman Lois Frankel's Office that assists in seeking Federal Appropriation Funding to support various Water Infrastructure Projects.

GRANTS FUND – ARPA

TOWN OF LANTANA
GRANTS FUND – ARPA
ANALYSIS OF REVENUES/SOURCES AND EXPENDITURES/USES
FISCAL YEAR 2025/26

FUND NUMBER 123	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26	% CHANGE
BEGINNING BALANCE	**$ 6,301,638**	**$ 4,446,432**	**$ 497,204**	**$ 497,204**	**$ (172,056)**	**-135%**
REVENUES/SOURCES						
ARPA-American Rescue Plan	$ -	$ -	$ -	$ -	$ -	N/A
Interest Income	37,283	66,309	3,023	5,000	-	-100%
Debt Proceeds	81,200	-	-	-	-	N/A
Carryforward/Reserves	-	-	-	687,889	-	-100%
TOTAL REVENUES	**$ 118,483**	**$ 66,309**	**$ 3,023**	**$ 692,889**	**$ -**	**-100%**
EXPENDITURES/USES						
Public Services	$ 211,721	$ 897,424	$ 1,422	$ 28,145	$ -	-100%
Police	41,171	77,011	-	-	-	N/A
Non-Departmental	127,098	-	5,000	5,000	-	-100%
Capital	1,593,699	3,041,102	665,861	659,744	-	-100%
TOTAL EXPENDITURES	**$ 1,973,689**	**$ 4,015,537**	**$ 672,283**	**$ 692,889**	**$ -**	**-100%**
Excess revenues over (under) expenditures	**$ (1,855,206)**	**$ (3,949,228)**	**$ (669,260)**	**$ -**	**$ -**	**N/A**
ENDING BALANCES						
Designated/Reserved	4,446,432	497,204	(172,056)	497,204	(172,056)	-135%
FUND BALANCE, END OF YEAR	**$ 4,446,432**	**$ 497,204**	**$ (172,056)**	**$ 497,204**	**$ (172,056)**	**-135%**

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.

ARPA Funding

The Town previously received more than $6.3M in ARPA funds. As of 12/31/2024, all ARPA funds were properly obligated and committed for various projects that will be expended by 12/31/2026.

For a complete listing of the Town's Active Grants/Appropriations Schedule, please see Exhibit G on the latest edition of the Town Manager's Monthly Report.

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

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 2025/26

ACCOUNT CODE	GENERAL FUND	ENTERPRISE FUND	SPECIAL REVENUE FUND	INTERNAL SERVICE FUND	TOTAL
311000 - Ad Valorem Taxes	$ 7,378,493	$ -	$ -	$ -	$ 7,378,493
312410 - First Local Option Fuel Tax	215,000	-	-	-	215,000
312420 - Second Local Option Fuel Tax	95,000	-	-	-	95,000
312520 - Casualty Insurance Premium Tax-Police Officers' Retirement	210,027	-	-	-	210,027
312600 - Local Gov't Infrastructure Surtax	-	-	331,000	-	331,000
314100 - Utility Service Tax - Electricity	1,355,000	-	-	-	1,355,000
314300 - Utility Service Tax - Water	411,121	-	-	-	411,121
314400 - Utility Service Tax - Gas	65,756	-	-	-	65,756
315000 - Communications Service Tax (Chapter 202)	295,000	-	-	-	295,000
316000 - Local Business Tax (Chapter 205)	290,000	-	-	-	290,000
322000 - Building Permits	600,000	-	-	-	600,000
323100 - Franchise Fee - Electricity	995,000	-	-	-	995,000
323400 - Franchise Fee - Gas	30,000	-	-	-	30,000
323700 - Franchise Fee - Solid Waste	653,382	-	-	-	653,382
325200 - Special Assessment	1,066,747	501,000	-	-	1,567,747
329000 - Other Permits, Fees & Special Assessments	46,500	-	-	-	46,500
334310 - State Grant - Water Supply System	-	1,800,000	-	-	1,800,000
335120 - State Revenue Sharing - Proceeds	530,000	-	-	-	530,000
335140 - State Revenue Sharing - Mobile Home Licenses	22,000	-	-	-	22,000
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	10,000	-	-	-	10,000
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,235,000	-	-	-	1,235,000
338000 - Shared Revenue From Other Local Units	29,000	-	-	-	29,000
339000 - Payments From Other Local Units In Lieu Of Taxes	34,352	-	-	-	34,352
341200 - Internal Service Fund Fees and Charges	-	-	-	1,238,494	1,238,494
342100 - Service Charge - Law Enforcement Services	940,243	-	-	-	940,243
343300 - Service Charge - Water Utility	-	4,370,720	-	-	4,370,720
343500 - Service Charge - Sewer/Wastewater Utility	-	3,834,685	-	-	3,834,685
343600 - Service Charge - Water/Sewer Combination Utility	-	102,478	-	-	102,478
344500 - Service Charge - Parking Facilities	567,000	-	-	-	567,000
345900 - Service Charge - Other Economic Environment Charges	-	-	70,000	-	70,000
347200 - Service Charge - Parks and Recreation	65,376	-	-	-	65,376
347500 - Service Charge - Special Recreation Facilities	47,000	-	-	-	47,000
351100 - Judgments and Fines - As Decided by County Court Criminal	27,000	-	2,798	-	29,798
354000 - Fines - Local Ordinance Violation	278,350	-	1,700	-	280,050
361100 - Interest	366,469	107,722	15,000	-	489,191
362000 - Rents and Royalties	230,174	-	-	-	230,174
364000 - Disposition of Fixed Assets	5,000	-	-	-	5,000
366000 - Contributions and Donations from Private Sources	60,000	-	-	-	60,000
369900 - Other Miscellaneous Revenues	60,000	1,128	-	-	61,128
389900 - Appropriated Fund Balance/Net Assets	549,000	-	224,000	-	773,000
Total	**$ 18,762,990**	**$ 10,717,733**	**$ 644,498**	**$ 1,238,494**	**$ 31,363,715**

TOWN OF LANTANA
GENERAL FUND
REVENUE PROJECTION RATIONALE
FISCAL YEAR 2025/26

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 $2.07B. This amount is $118.05M or 6.05% more than last year. The proposed ad valorem millage levy for FY 2025/26 is 3.7500, which is the same as was adopted last year. This rate will generate $7.373M compared to last year's amount of $6.953M.

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

FY 2013/14 to 2016/17 – 3.2395
FY 2017/18 to FY 2021/22 – 3.5000
FY 2022/23 to FY 2025/26 – 3.7500[1] (Proposed)

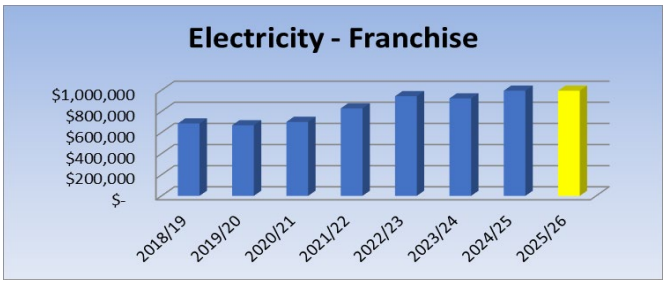
(1) At the Town's FY 2025/26 proposed millage rate of 3.7500, $10M of assessed value generates approximately $36k in property taxes (net of the discount).

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 2025/26 is $5k.

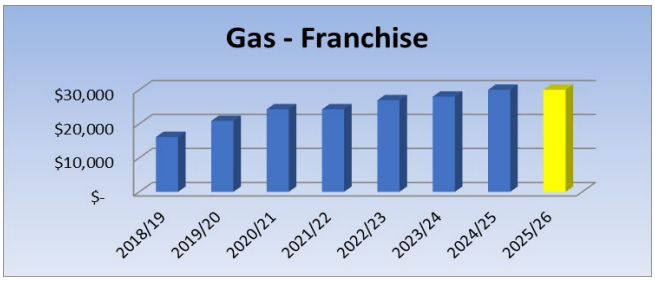
FRANCHISE FEES

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 – On 06/23/2008, the Town Council approved (via Ordinance No. O-07-2008) entering into a new 30-year non-exclusive electric franchise agreement with Florida Power & Light Company (FPL). This franchise fee of 5.9% is the charge to FPL for the right to construct, operate, and maintain the infrastructure necessary to supply electric power throughout the Town's corporate limits. It became effective on 07/01/2008, following FPL's formal acceptance, and is set to expire on 06/30/2038. The amount that has been budgeted for FY 2025/26 is $995k.



001-0000-313.40-00 Gas - Franchise – On 06/23/2025, the Town Council approved (via Ordinance No. O-03-2025) entering into a new 30-year non-exclusive gas franchise agreement with Florida Public Utilities Company (FPU). This franchise fee of 6% is the charge to FPU for the right to sell, distribute, transport, and transmit natural, manufactured, or mixed gas within the Town Corporate's limits. The agreement became effective on 07/01/2025, upon FPU's formal acceptance, and will expire on 06/30/2055. The amount that has been budgeted for FY 2025/26 is $30k.



001-0000-313.70-10 Commercial Solid Waste Annual Fee – The 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 Coastal Waste & Recycling of Florida, Inc., Waste Pro, and Waste Management. The amount that has been budgeted for FY 2025/26 is $19k.

001-0000-313.70-20 Commercial Solid Waste Franchise – The Town grants one (1) year non-exclusive franchise agreements with multiple solid waste haulers vendors for the provision of commercial solid waste collection services within the Town's corporate limits. The agreements are set to expire on 09/30/2025. This franchise fee of 10.00% is the charge to any and all commercial solid waste haulers for the right to operate within the Town's municipal boundaries. The amount that has been budgeted for FY 2025/26 is $150k.

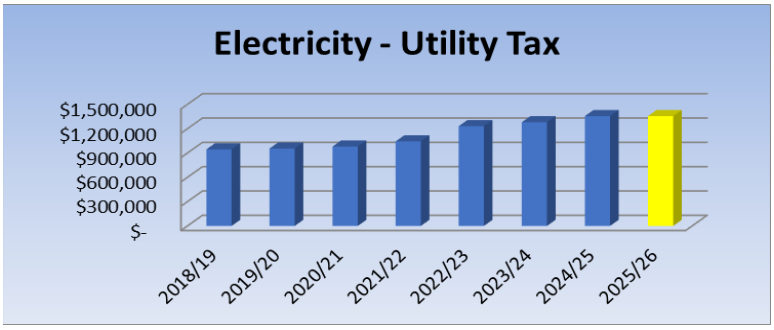
001-0000-313.70-30 Residential Solid Waste Fee – This is a flat fee of $5/month that is charged to every residential unit for solid waste services through the Solid Waste Special Assessment. The amount that has been budgeted for FY 2025/26 is $378k. Additional information is found on page 60.

001-0000-313.70-40 Residential Solid Waste Franchise – On 06/12/2023, the Town Council approved entering into a new five (5) year exclusive solid waste franchise agreement with Coastal Waste & Recycling of Florida, Inc. (Coastal). The initial term of the proposed agreement is five (5) years and commenced on 10/01/2023 and will end on 09/30/2028. The proposed agreement may be extended or renewed for one (1) additional five (5) year term. This franchise fee of 10.00% is the charge to Coastal 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 2025/26 is $107k. Additional information is found on page 58.

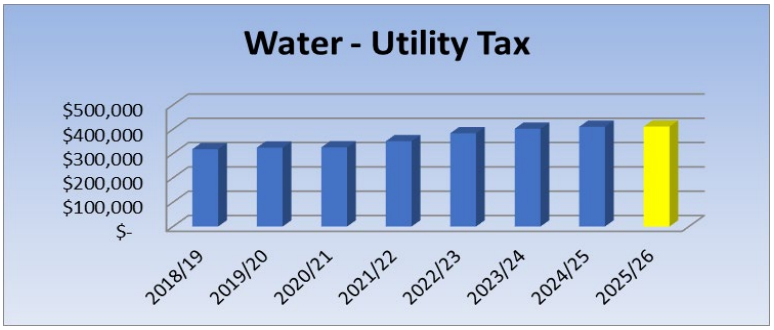
UTILITY TAXES

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.

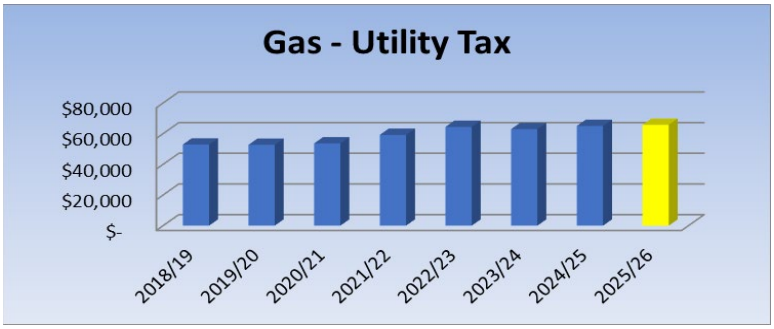
001-0000-314.10-00 Electricity - Utility Tax – This utility tax of 10.00% is collected by FPL and remitted to the Town from the sale of electricity to its customers within the Town's municipal boundaries. The amount that has been budgeted for FY 2025/26 is $1.355M.



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 2025/26 is $411k.

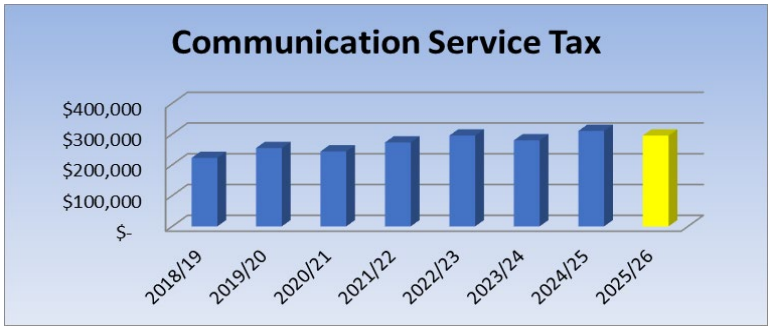


001-0000-314.40-00 Gas - Utility Tax – This utility tax of 10.00% is collected by FPUC and other companies and is remitted to the Town from the sale of metered natural gas, liquid propane, etc. to its customers within the Town's municipal boundaries. The amount that has been budgeted for FY 2025/26 is $66k.

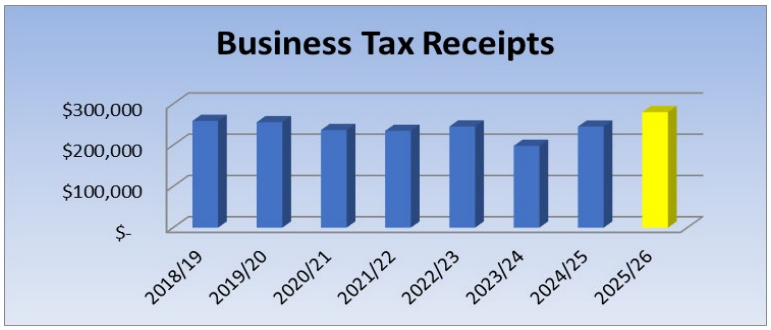


OTHER TAXES

001-0000-315.10-00 Communication Services Tax – Effective 10/01/2001, 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 2025/26 is $295k.



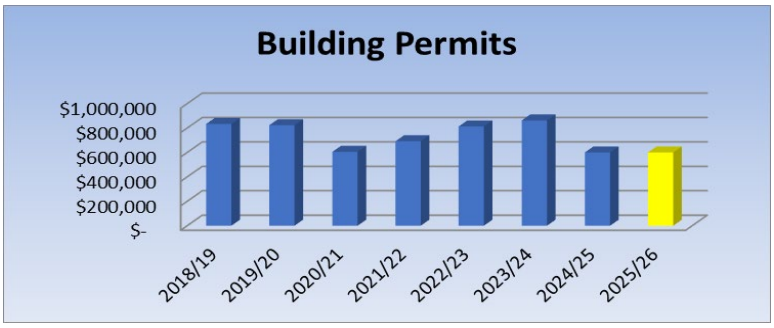
001-0000-321.10-10 Business Tax Receipts – Pursuant to Chapter 11, Article II, Sec. 11-16 of the Town Code, a tax is fixed and imposed upon every person who maintains a permanent business location or branch office within the Town's municipal boundaries for the privilege of engaging in or managing any business, profession or occupation within the Town. The amount that has been budgeted for FY 2025/26 is $280k.



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 is remitted to the Town. The amount that has been budgeted for FY 2025/26 is $29k.

LICENSES AND PERMITS

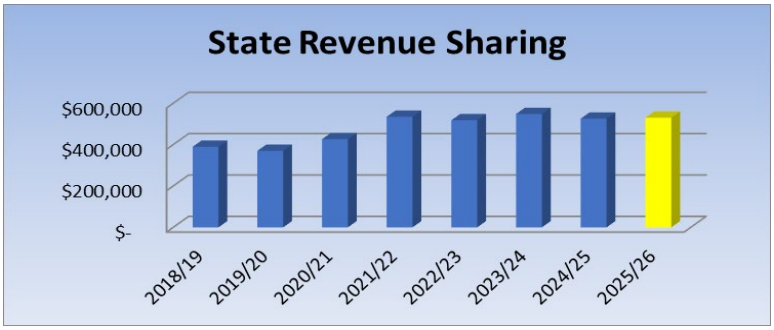
001-0000-322.10-00 Building Permits – Permits must be issued to any individual or business that performs construction work (i.e., plumbing, electrical, structural, mechanical, etc.) within the Town's municipal boundaries. The building permit fee is set by the Council from time to time by resolution. The amount that has been budgeted for FY 2025/26 is $600k.



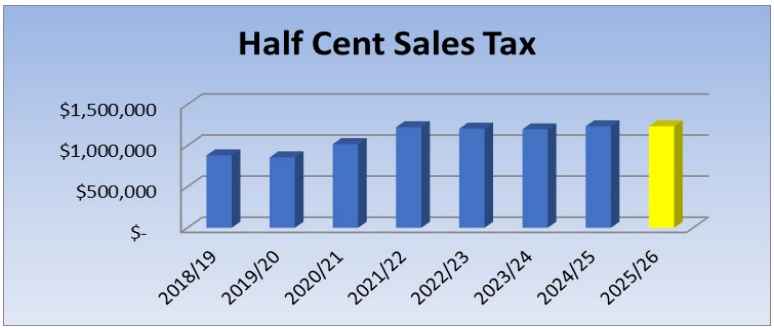
INTERGOVERNMENTAL

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

001-0000-335.12-00 State Revenue Sharing – Revenues received in this category represent sales tax (approximately 82.5% for FY 2025/26) and the 8th cent motor fuel tax (approximately 17.4% for FY 2025/26) which are levied by the State. Funds will be deposited into the General Fund. The amount that has been budgeted for FY 2025/26 is $530k.

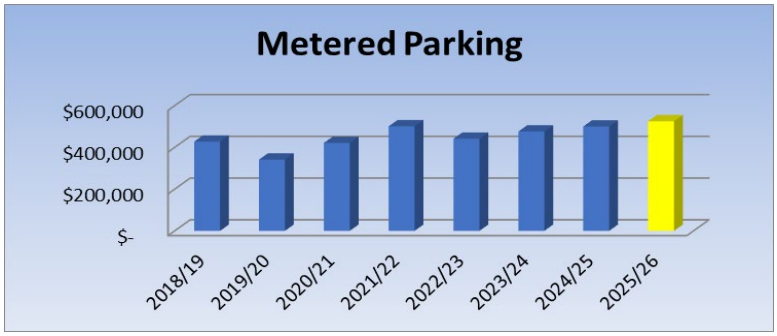


001-0000-335.18-00 Half Cent Sales Tax – This revenue source represents ½ of the revenue generated by the additional 1% sales tax which is distributed to counties and municipalities based on a per capita formula. The amount that has been budgeted for FY 2025/26 is $1.235M.



CHARGES FOR SERVICES

001-0000-344.50-10 Metered Parking – The fee of $2/hour charged to an individual for parking in one (1) of our municipally-owned parking lots (i.e., Lantana Municipal Beach, Lyman Kayak Park, Bicentennial Park, and Sportsman's Park). The amount that has been budgeted for FY 2025/26 is $525k.



001-0000-347.20-10 Nature Preserve Maint – This amount represents the annual contribution of $65k from Palm Beach FL Senior Property LLC (The Carlisle Palm Beach) that is utilized to support the cost of maintaining the Nature Preserve.

RENTS AND ROYALTIES

001-0000-362.10-10 Dune Deck – The Town had a lease agreement with Dune Deck Café, Inc., ("Concessionaire") for the Lantana Beach Snack stand that expired on 12/31/2022. The Council approved a lease renewal with the Concessionaire on 06/13/2022 for an additional five (5) years in accordance with the schedule below. The amount that has been budgeted for FY 2025/26 is $66k.

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

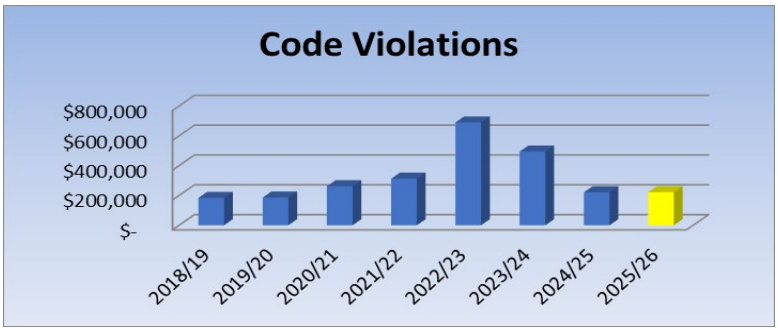
001-0000-362.10-20 Ridge Rd Cell Tower – represents the annual amount generated from a Cell Tower Lease located at Ridge Rd. The lease was originally entered into with Sprint Spectrum on 01/29/1997 and the co-location agreement was signed on 04/08/2002. On 12/14/2018 a new agreement was signed with STC FIVE LLC (c/o Crown Castle USA). The terms of the lease are that the tenant pays five (5) years in advance for the primary lease which calculates to a payment of $64k annually. The 5-year renewal term expires on 01/28/2042. The monthly revenue share payment of $2,218 that the Town invoiced Crown Castle was terminated on 02/28/2025 due to Crown Castle USA's customer license being terminated on 12/31/2024. The Town currently bills Crown Castle USA $45 per month for continued maintenance. The budgeted lease amount is $65k.

001-0000-362.10-40 Town Hall Cell Tower – represents the annual amount generated from a Cell Tower Lease located at Town Hall. The lease was originally entered into with RG Towers LLC on 02/26/2013 but was assigned to Crown Castle Towers 06-2 LLC on 03/01/2022. The Tower hosts the Police Department's interoperability antennas and repeaters for our radio system. The lease provides for a 3% increase per year and $1,500 for each additional tenant who co-locates [there are three (3)] on the Tower. The budgeted lease amount for this location in FY 2025/26 is $29k.

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/violation which is deposited into the Police Education Fund. The amount that has been budgeted for FY 2025/26 is $57k.

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 2025/26 is $221k.

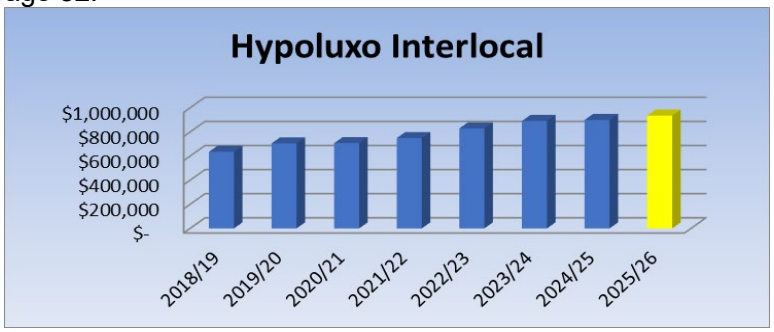


INVESTMENT INCOME

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 2025/26 is $366k.

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 09/30/2029. The revenue for this service has been budgeted at $935k in accordance with the Police Services Schedule found under the Police Department's **INTERLOCAL AGREEMENT FOR POLICE SERVICES** footnote found on page 82.



SPECIAL ASSESSMENTS

001-0000-325.20-10 Solid Waste Special Assessment – The Town assesses 6,021 residential units for the provision of solid waste services through a special assessment collected by the Tax Collector of PBC. The solid waste services are provided by Coastal Waste & Recycling of Florida, Inc. (effective 10/01/2023) – the Town's exclusive residential solid waste hauler. The assessment is comprised of the following three (3) components and is allocated as follows:

1. 001-0000-325.20-10 Solid Waste Special Assessment – the assessment portion that covers the cost of the service provided by Coastal Waste & Recycling of Florida, Inc. The amount that has been budgeted for FY 2025/26 is approximately $1.067M.
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 55.
3. 001-0000-313.70-40 Residential Solid Waste Franchise – This franchise fee of 10% is the charge to Coastal Waste & Recycling of Florida, Inc. 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 55.

Annual Residential Solid Waste Collection Assessment

Category 1: Single-family:	$347.28/residential equivalent unit*
Category 2: Mobile homes:	$347.28/residential equivalent unit*
Category 3 Multi-family with < 5 units/building:	$347.28/residential equivalent unit*
Category 4: Multi-family with > 4 units building:	$185.88/residential equivalent unit*

* Residential equivalent unit as defined by PBC's Solid Waste Authority

MISCELLANEOUS

001-0000-369.10-10 Misc. Revenues – Any other revenues not otherwise classified. The amount that has been budgeted for FY 2025/26 is $55k.

NON – REVENUE

001-0000-389.90-10 Appropriated Fund Balance - Building Fund – 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 for FY 2025/26 is $225k, which is fully funded by restricted reserves specifically designated for building and permitting activities.

001-0000-397.10-00 Carryforward/Reserves – An existing fund balance (reserve) that is specifically assigned to an ongoing or upcoming project where funds were allocated from a previous fiscal year. The amount that has been budgeted for FY 2025/26 is $324k.

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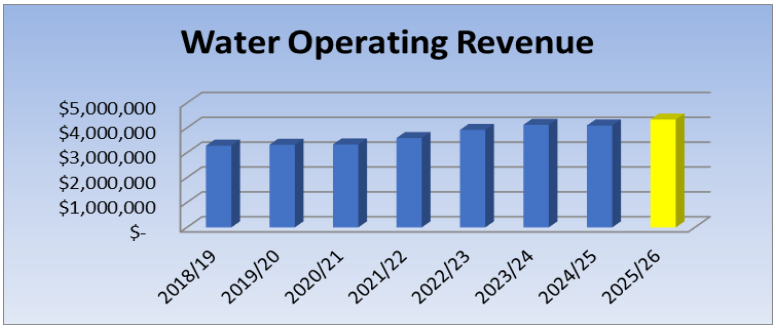
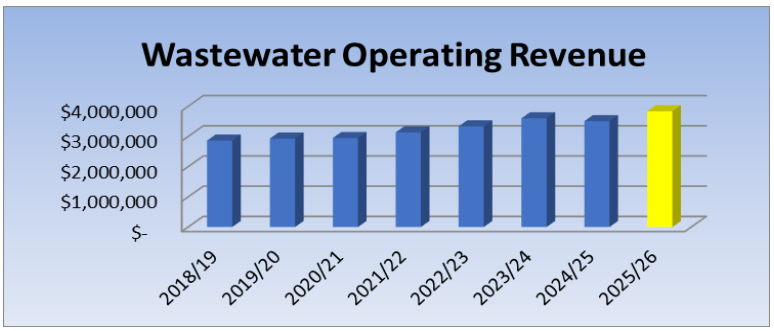
TOWN OF LANTANA
WATER AND SEWER FUND
REVENUE PROJECTION RATIONALE
FISCAL YEAR 2025/26

CHARGES FOR SERVICES

401-0000-343.30-10 Water Operating Revenue – Revenue derived from the Town's sale of water. In FY 2025/26 Water rates are anticipated to increase by 2.4% (May's 2025 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 2025/26 is $4.334M.



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 2.4% (May's 2025 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 2025/26 is approximately $3.835M.

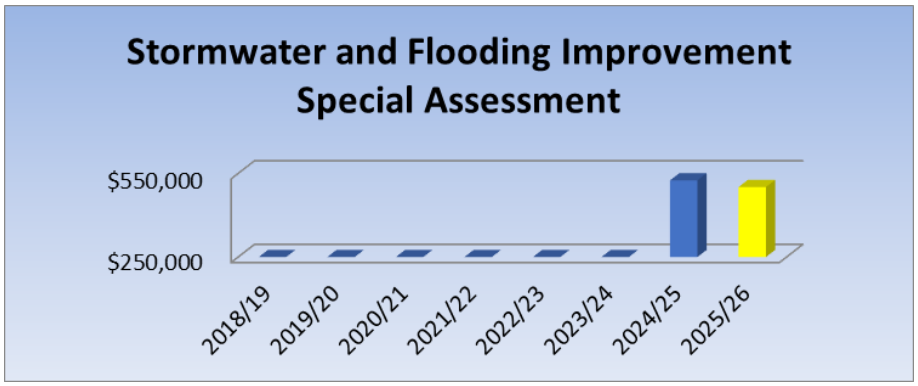


TOWN OF LANTANA
STORMWATER AND FLOODING IMPROVEMENT FUND
REVENUE PROJECTION RATIONALE
FISCAL YEAR 2025/26

SPECIAL ASSESSMENTS

403-0000-325.20-30 Stormwater and Flooding Improvement Special Assessment – In September of 2024, Chapter 18 – Taxation, of the Town Code, was revised in order to facilitate the creation of a Stormwater and Flooding Improvement Assessment Program. These revisions were made in accordance with Section 403.0893, and Chapter 170, Florida Statutes in order to provide a dedicated funding source for the construction, operation and maintenance of Stormwater Systems and Flooding Improvements.

The amount that has been budgeted for FY 2025/26 is $501k.



Note: FY 2024/25 was the first year of this Special Assessment, and that is why there is no comparative data prior to that date.

TOWN OF LANTANA
INFRASTRUCTURE SURTAX FUND
REVENUE PROJECTION RATIONALE
FISCAL YEAR 2025/26

INTERGOVERNMENTAL REVENUES

103-0000-312.60-10 Local Gov't Infrastructure Surtax
On 11/08/2016, PBC voters approved a 1-cent sales surtax in order to provide funding to assist with maintaining infrastructure throughout the County. The surtax began on 01/01/2017 and will end on 12/31/2026 or when $2.7B in revenue is collected, whichever happens first.

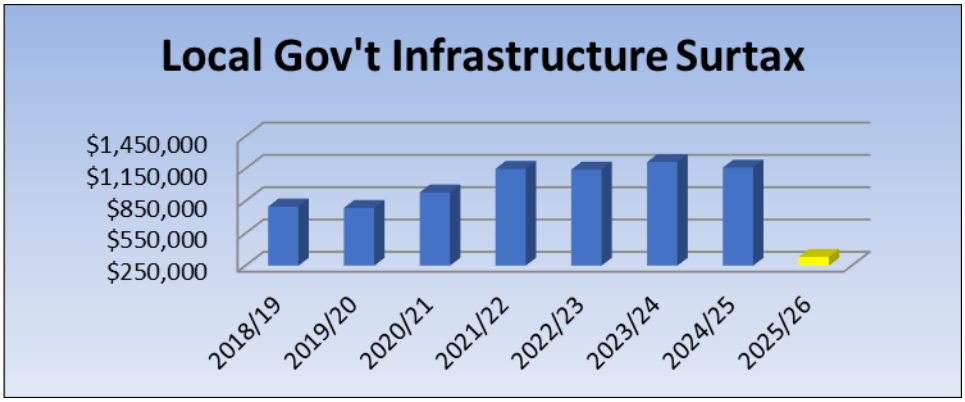
The proceeds are distributed as follows:

- School Board 50% - ($1.35B)
- PBC 30% - ($810M)
- Municipalities 20% - ($540M)

Since its inception, the Town has received over $7M 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. On 03/11/2025, the Executive Director of the Palm Beach County League of Cities, informed us that the Infrastructure Surtax had generated $2.7B in revenue, and as a result, the County would officially sunset the Program. The Town will however continue to receive the distributions generated by the surtax through 12/2025.

In FY 2025/26, $331k has been budgeted from this revenue source. This amount along with available reserves will be utilized to fund the following infrastructure projects:

- $70k to construct classrooms in Police's Emergency Operation Center.
- $500k for road paving projects.
- Infrastructure Surtax Fund deficit is $224k due to the sunsetting of the fund's revenue source. The Town will continue to exhaust the remaining reserves until the fund is exhausted.



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 2025/26

ACCOUNT CODE	GENERAL FUND	ENTERPRISE FUND	SPECIAL REVENUE FUND	INTERNAL SERVICE FUND	TOTAL
511.10 - Legislative - Personal Services	$ 115,569	$ -	$ -	$ -	$ 115,569
511.30 - Legislative - Operating Expenses	45,922	-	-	-	45,922
512.10 - Executive - Personal Services	361,547	-	-	-	361,547
512.30 - Executive - Operating Expenses	251,279	-	-	-	251,279
513.10 - Financial and Administrative - Personal Services	630,614	-	-	-	630,614
513.30 - Financial and Administrative - Operating Expenses	141,386	-	-	-	141,386
513.60 - Financial and Administrative - Capital Outlay	60,000	-	-	-	60,000
519.10 - Other General Governmental Services - Personal Services	14,000	-	-	456,610	470,610
519.30 - Other General Governmental Services - Operating Expenses	188,010	-	-	781,884	969,894
519.60 - Other General Governmental Services - Capital Outlay	100,000	-	-	-	100,000
519.80 - Other General Governmental Services - Grants and Aids	1,000	-	-	-	1,000
521.10 - Law Enforcement - Personal Services	8,182,738	-	4,498	-	8,187,236
521.30 - Law Enforcement - Operating Expenses	664,698	-	-	-	664,698
521.60 - Law Enforcement - Capital Outlay	391,600	-	-	-	391,600
524.10 - Protective Inspections - Personal Services	1,161,944	-	-	-	1,161,944
524.30 - Protective Inspections - Operating Expenses	461,054	-	70,000	-	531,054
524.60 - Protective Inspections - Capital Outlay	32,000	-	-	-	32,000
529.10 - Other Public Safety - Personal Services	420,296	-	-	-	420,296
529.30 - Other Public Safety - Operating Expenses	20,497	-	-	-	20,497
529.60 - Other Public Safety - Capital Outlay	18,000	-	-	-	18,000
536.10 - Water-Sewer Combination Services - Personal Services	-	2,998,324	-	-	2,998,324
536.30 - Water-Sewer Combination Services - Operating Expenses	-	4,998,229	-	-	4,998,229
536.60 - Water-Sewer Combination Services - Capital Outlay	-	2,219,680	-	-	2,219,680
538.30 - Flood Control/Stormwater Mgmt - Operating Expenses	-	501,500	-	-	501,500
539.10 - Other Physical Environment - Personal Services	555,807	-	-	-	555,807
539.30 - Other Physical Environment - Operating Expenses	351,342	-	-	-	351,342
539.60 - Other Physical Environment - Capital Outlay	230,000	-	70,000	-	300,000
571.10 - Libraries - Personal Services	588,506	-	-	-	588,506
571.30 - Libraries - Operating Expenses	110,323	-	-	-	110,323
571.60 - Libraries - Capital Outlay	20,500	-	-	-	20,500
572.10 - Parks and Recreation - Personal Services	1,018,790	-	-	-	1,018,790
572.30 - Parks and Recreation - Operating Expenses	2,500,968	-	500,000	-	3,000,968
572.60 - Parks and Recreation - Capital Outlay	124,600	-	-	-	124,600
Total	**$ 18,762,990**	**$ 10,717,733**	**$ 644,498**	**$ 1,238,494**	**$ 31,363,715**

DEPARTMENT SUMMARIES

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TOWN COUNCIL

TOWN OF LANTANA
TOWN COUNCIL
FISCAL YEAR 2025/26

PRIMARY FUNCTION AND OBJECTIVES

- The Town 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 Town Hall Council Chambers at 6:00 p.m. on the 2nd and 4th Mondays of each month.

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26
Personal Services	$ 127,012	$ 139,202	$ 183,321	$ 183,321	$ 192,618
Operating	130,741	73,243	76,806	75,584	76,484
Capital	-	-	-	-	-
Total	**$ 257,753**	**$ 212,445**	**$ 260,127**	**$ 258,905**	**$ 269,102**

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 2024/25 Budget: None

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

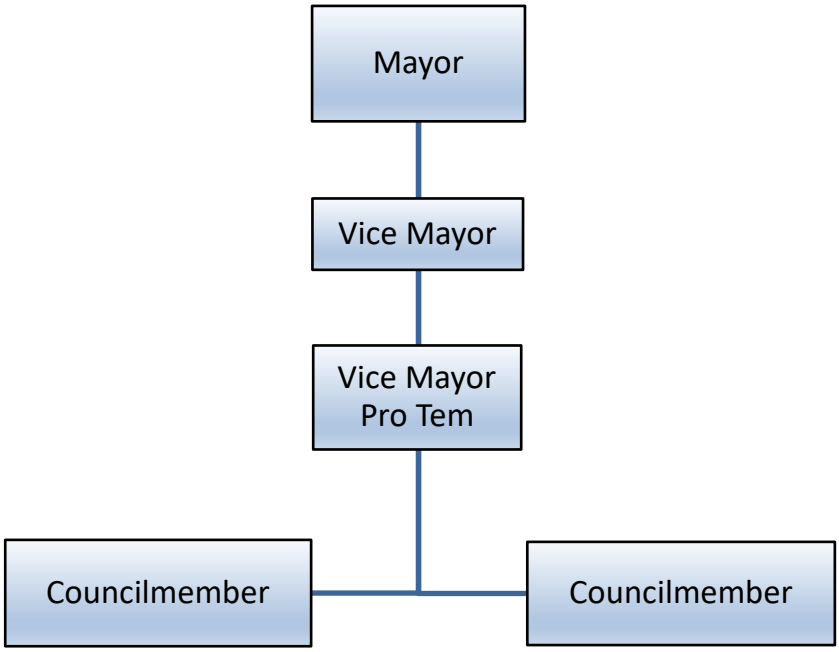
Capital
Any capital purchases planned for FY 2025/26 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

TOWN OF LANTANA
TOWN COUNCIL
FISCAL YEAR 2025/26

PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION % GENERAL FUND	UTILITY FUND	ACTUAL FY 2023/24	ACTUAL FY 2024/25	PROPOSED FY 2025/26
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



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TOWN ADMINISTRATION

Divisions: Town Manager, Town Clerk and Town Attorney

TOWN OF LANTANA
TOWN ADMINISTRATION
FISCAL YEAR 2025/26

PRIMARY FUNCTION AND OBJECTIVES

- The Town Manager serves as the Town's chief administrative officer and is responsible to the Town Council for the administration of Town affairs, including overseeing the operations of seven (7) departments, preparing and submitting the Annual Operating Budget and Capital Projects, formulating and presenting policy proposals and implementing Council policies, administering personnel rules, preparing special projects and reports requested by the Council, administering the Town's Emergency Management Plan and coordinating the negotiations of agreements and contracts.

- The Town Clerk is responsible for preparing the Council meeting agendas and minutes, attending official meetings of the Council in person or by a deputy, keeping the minutes of its proceedings, attesting all resolutions, ordinances, and contracts, codifying ordinances, managing the Town's records and public records requests, advertising legal notices, custodian of the Town Seal, and coordinating the production of the annual Town Calendar and supervising the Town's elections.

- The Town Attorney is responsible for advising the Town Council, Town Manager, departments, and advisory boards on legal matters, drafting ordinances and resolutions, performing legal research, assisting in the preparation of lawsuits, representing the Town in legal proceedings, and at various board functions, prepares and reviews official documents including contracts, and provides guidance and counseling as required on a day-to-day basis. The Town Attorney's hourly rate is in accordance with the terms and conditions outlined in his Fee Agreement, which the Town executed on 09/14/2020.

TOWN OF LANTANA
TOWN ADMINISTRATION
FISCAL YEAR 2025/26

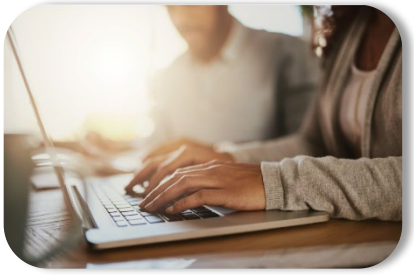
BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26
Personal Services	$ 492,804	$ 579,229	$ 646,877	$ 646,877	$ 686,166
Operating	302,230	344,618	352,481	343,603	359,121
Capital	19,248	5,375	45,000	45,000	-
Total	**$ 814,282**	**$ 929,222**	**$ 1,044,358**	**$ 1,035,480**	**$ 1,045,287**

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 2024/25 Budget: None



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

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

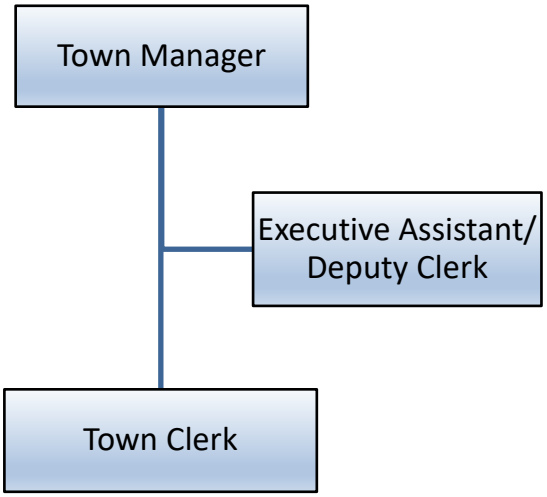
Capital
Any capital purchases planned for FY 2025/26 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

TOWN OF LANTANA
TOWN ADMINISTRATION
FISCAL YEAR 2025/26

PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION % GENERAL FUND	UTILITY FUND	ACTUAL FY 2023/24	ACTUAL FY 2024/25	PROPOSED FY 2025/26
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
Total			**3.00**	**3.00**	**3.00**
Full-time			3.00	3.00	3.00
Part-time			-	-	-
Total			**3.00**	**3.00**	**3.00**

ORGANIZATION CHART



PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED FY 2024/25	PROJECTED FY 2025/26
Town Council Agendas Prepared	26	28	24	26
Ordinances Passed by Town Council	8	9	10	11
Resolutions Passed by Town Council	11	13	11	10
Records Destroyed (cubic feet)	225	235	210	220
Public Records Requests	425	425	450	460
Employee Service Awards	7	16	17	11
Calls for Service (emails, phone etc.)	16,200	16,200	16,400	16,600

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

FINANCE DEPARTMENT

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

TOWN OF LANTANA
FINANCE DEPARTMENT
FISCAL YEAR 2025/26

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.

TOWN OF LANTANA
FINANCE DEPARTMENT
FISCAL YEAR 2025/26

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26
Personal Services	$ 1,086,397	$ 1,237,299	$ 1,389,064	$ 1,372,324	$ 1,521,752
Operating	278,486	302,865	335,409	333,348	341,752
Capital	1,515	14,677	115,974	130,833	60,000
Total	**$ 1,366,398**	**$ 1,554,841**	**$ 1,840,447**	**$ 1,836,505**	**$ 1,923,504**

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 2024/25 Budget: None

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

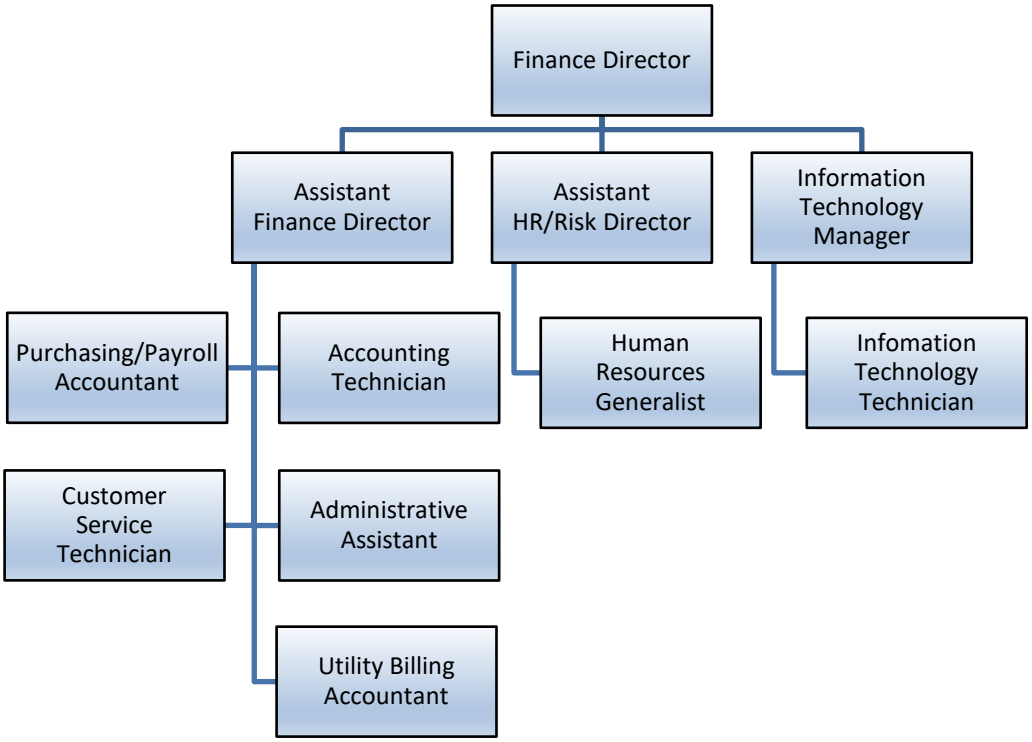
Capital
Any capital purchases planned for FY 2025/26 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

TOWN OF LANTANA
FINANCE DEPARTMENT
FISCAL YEAR 2025/26

PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION % GENERAL FUND	UTILITY FUND	ACTUAL FY 2023/24	ACTUAL FY 2024/25	PROPOSED FY 2025/26
Finance Director	50%	50%	1.00	1.00	1.00
Assistant Finance Director	50%	50%	1.00	1.00	1.00
Purchasing/Payroll Accountant	50%	50%	1.00	1.00	1.00
Accounting Technician	50%	50%	1.00	1.00	1.00
Customer Service Technician	-	100%	1.00	1.00	1.00
Administrative Assistant	-	100%	1.00	1.00	1.00
Utility Billing Accountant	-	100%	1.00	1.00	1.00
Assistant HR/Risk Director	50%	50%	1.00	1.00	1.00
Human Resources Generalist	50%	50%	1.00	1.00	1.00
Information Technology Manager	50%	50%	1.00	1.00	1.00
Information Technology Technician	50%	50%	1.00	1.00	1.00
Total			**11.00**	**11.00**	**11.00**
Full-time			11.00	11.00	11.00
Part-time			-	-	-
Total			**11.00**	**11.00**	**11.00**

ORGANIZATION CHART



TOWN OF LANTANA
FINANCE DEPARTMENT
FISCAL YEAR 2025/26

PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED FY 2024/25	PROJECTED FY 2025/26
Accounts Payable Checks Processed	2,024	2,160	2,100	2,120
Payroll Checks/Direct Deposit Advices	2,823	2,896	2,955	3,032
Purchase Orders Issued	472	552	536	544
Utility Payments Processed	29,482	29,124	28,440	29,000
Garage Sale Permits Issued	43	33	50	55
Parking Decals Issued	883	813	816	820
Boat Trailer Decals Issued	333	238	246	250
Alarm Decals Issued	28	17	10	18
Utility Bills Processed	42,466	42,611	42,500	42,600
Utility Accounts Opened	451	370	400	420
Final Utility Bills Processed	451	440	442	444
ACH Utility Payments	10,591	11,524	12,270	12,500
Employees Hired	18	23	26	20
Employment Separations	16	28	15	15
New Liability Insurance Claims	12	16	6	10
New Workers' Compensation Insurance Claims	11	8	6	10
Software Installed	92	90	120	100
Hardware Installed	75	80	100	95
I.T. Repair Tickets Completed – Hardware[1]	222	230	300	325
I.T. Repair Tickets Completed – Software[1]	532	505	650	650
I.T. Repair Tickets Completed – Communications[1]	45	52	65	55
Number of Computers Maintained	128	128	146	150
Number of Servers Maintained	24	24	20	20
Number of Virtual Servers Maintained	20	20	19	17

[1]Ticket totals do not equal total repair tickets as some tickets include both hardware and software repairs.

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TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

POLICE DEPARTMENT

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

TOWN OF LANTANA
POLICE DEPARTMENT
FISCAL YEAR 2025/26

PRIMARY FUNCTION AND OBJECTIVES

- The Police Department is committed to the delivery of courteous, professional law enforcement and community services to the Town's citizens through four (4) divisions: Administrative Services, Uniform Services, Detective Bureau, and Support Services.

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

- The Support Services Division receives and dispatches calls for police service, monitors police radio traffic, and answers and processes E-911 calls and regular telephone calls, along with greeting and assisting citizens who walk into the police station; dispatchers enter data into the F.C.I.C. and N.C.I.C. computer system.

- The Uniform Services Division patrols the Town and its contract areas on a 24-hour basis. This is done by various means, presenting a high profile, mobile uniform presence capable of a very rapid response to problems within our Town; Officers also participate in the Townwide Community Neighborhood Enhancement Program, Chamber of Commerce events, Hypoluxo Homeowner Association meetings, Community Partnership Events, and Problem Oriented Policing projects.

- The Detective Bureau Division is responsible for the Professional Standards function including internal affairs investigations, applicant processing and training, and conducting investigations on incidents. The Detective Bureau Sergeant is also responsible for property and evidence management. They also identify and apprehend offenders, prepare search and arrest warrants, recover and preserve evidence and property, and present evidence in court as well as the State Attorney's office, investigate local narcotics and vice-related incidents, and monitor Sexual Offenders and Predators residing in the community.

INTERLOCAL AGREEMENT FOR POLICE SERVICES WITH THE TOWN OF HYPOLUXO

On 09/09/2024, the Town Council approved the 5th Amendment to an Interlocal Agreement with the Town of Hypoluxo for the Town to provide Police Services to the Town of Hypoluxo for an additional five (5) year period that expires on 09/30/2029. The revenue for this service in FY 2025/26 has been budgeted at $935k in accordance with Police Services Agreement Schedule found below:

Fiscal Year	Annual Contract Amount	Annual Increase	Annual % Increase	Monthly Amount	Payable
FY 2024/25	$ 899,168	$ 34,598	4.00%	$ 74,931	1st of the month for which service is provided.
FY 2025/26	935,093	35,925	4.00%	77,924	1st of the month for which service is provided.
FY 2026/27	972,531	37,438	4.00%	81,044	1st of the month for which service is provided.
FY 2027/28	1,006,532	34,001	3.50%	83,878	1st of the month for which service is provided.
FY 2028/29	1,041,810	35,278	3.50%	86,818	1st of the month for which service is provided.
Total	**$ 4,855,134**				

TOWN OF LANTANA
POLICE DEPARTMENT
FISCAL YEAR 2025/26

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26
Personal Services	$ 6,105,496	$ 6,823,706	$ 6,953,896	$ 7,542,355	$ 8,187,236
Operating	1,673,346	1,880,314	765,533	828,205	664,698
Capital	714,228	752,955	921,868	1,023,002	391,600
Total	**$ 8,493,070**	**$ 9,456,975**	**$ 8,641,297**	**$ 9,393,562**	**$ 9,243,534**

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 2024/25 Budget: Added a part-time Administrative Assistant position (+0.73 FTE) at an approximate cost of $41.5k, inclusive of applicable benefits.

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

Capital
Any capital purchases planned for FY 2025/26 are outlined by department in the CAPITAL **IMPROVEMENT PROGRAM** section of this document.

TOWN OF LANTANA
POLICE DEPARTMENT
FISCAL YEAR 2025/26

PERSONNEL ALLOCATION SUMMARY

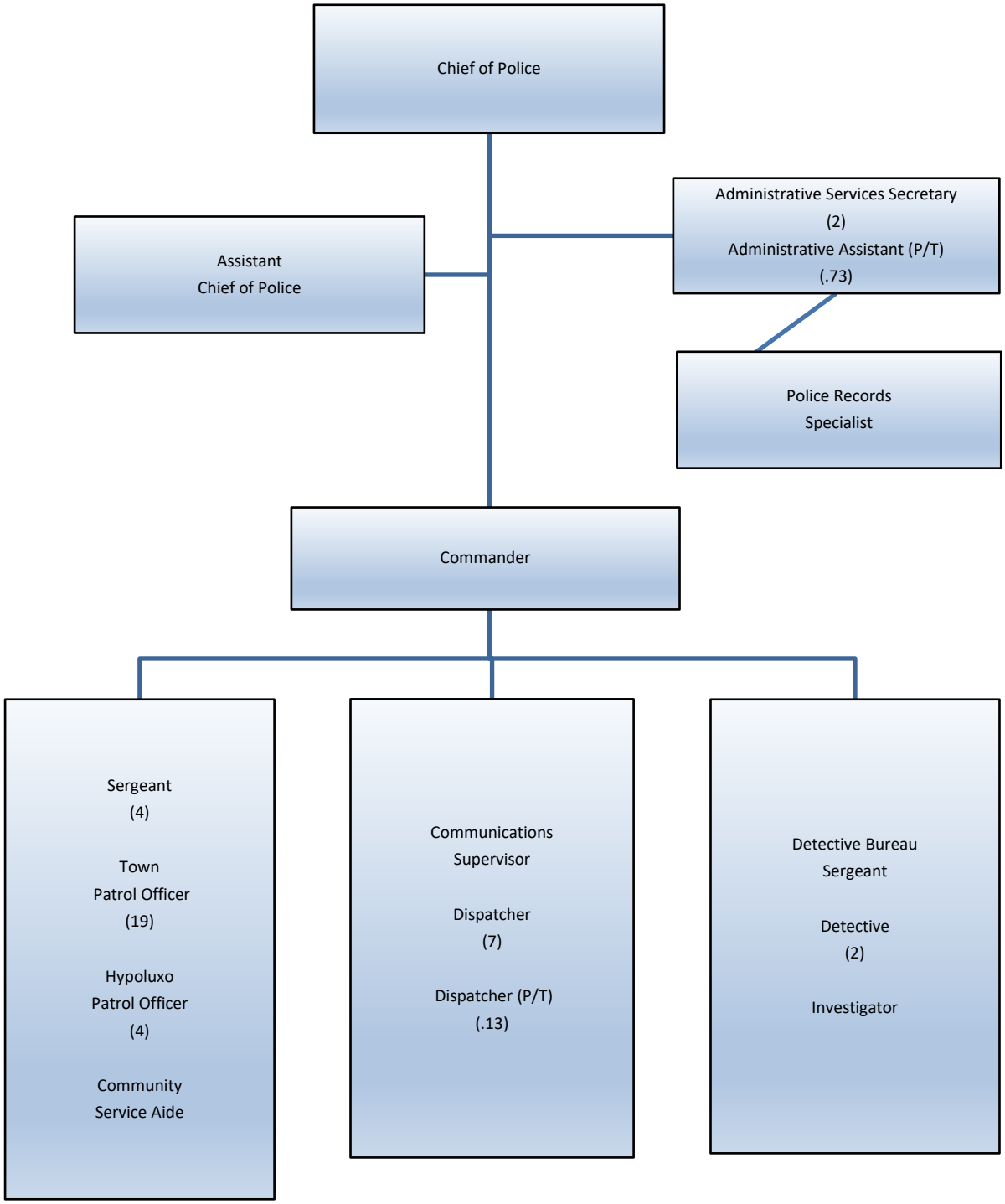
POSITION TITLE	ALLOCATION % GENERAL FUND	ACTUAL FY 2023/24	ACTUAL FY 2024/25	PROPOSED FY 2025/26	PROPOSED FY 2025/26 Sworn	Non-Sworn	Total
Chief of Police	100%	1.00	1.00	1.00	1.00	-	1.00
Assistant Chief of Police	100%	-	1.00	1.00	1.00	-	1.00
Administrative Services Secretary	100%	2.00	2.00	2.00	-	2.00	2.00
Administrative Assistant	100%	-	-	0.73	-	0.73	0.73
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	7.13	7.13	-	7.13	7.13
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
Total		**44.13**	**46.13**	**46.86**	**34.00**	**12.86**	**46.86**

[1] This position is a duty assignment granted to Patrol Officers and does not constitute a position change.
The Investigator assignment is considered working out of classification.

Full-time	44.00	46.00	46.00	34.00	12.00	46.00
Part-time	0.13	0.13	0.86	-	0.86	0.86
Total	**44.13**	**46.13**	**46.86**	**34.00**	**12.86**	**46.86**

TOWN OF LANTANA
POLICE DEPARTMENT
FISCAL YEAR 2025/26

ORGANIZATION CHART



TOWN OF LANTANA
POLICE DEPARTMENT
FISCAL YEAR 2025/26

PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED FY 2024/25	PROJECTED FY 2025/26
Calls for Service (Lantana and Hypoluxo)	51,654	54,876	55,000	55,500
CNEP and Association Meetings (Lantana and Hypoluxo)	10	3	3	3
House Checks	79	402	300	325
Selective Traffic Enforcement Programs (STEP)	512	887	850	875
Traffic Enforcement Operations	2	2	2	2
Problem Oriented Policing Projects	2	2	2	2
Parking Enforcement	458	1,021	1,000	1,000
Parking Citations Issued	1,056	1,136	1,000	1,100
Detective Bureau Cases Assigned	222	243	200	220

TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

DEVELOPMENT SERVICES DEPARTMENT

Divisions: Administration, Building and Code Enforcement

TOWN OF LANTANA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2025/26

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.

TOWN OF LANTANA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2025/26

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26
Personal Services	$ 853,219	$ 830,654	$ 922,789	$ 1,040,514	$ 1,161,944
Operating	502,442	453,806	672,070	666,923	531,054
Capital	7,231	27,013	39,218	58,921	32,000
Total	**$ 1,362,892**	**$ 1,311,473**	**$ 1,634,077**	**$ 1,766,358**	**$ 1,724,998**

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.

There are no changes in Personnel from the FY 2024/25 Budget. The Business Development Specialist remains unfunded.

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 2025/26 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

TOWN OF LANTANA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2025/26

PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION % GENERAL FUND	ACTUAL FY 2023/24	ACTUAL FY 2024/25	PROPOSED FY 2025/26
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 Planner	100%	-	1.00	1.00
Planning & Zoning Technician	100%	1.00	-	-
Business Development Specialist (Unfunded)	N/A	1.00	1.00	1.00
Building Department Coordinator	100%	1.00	-	-
Permit & Business Tax Receipt Specialist	100%	-	2.00	2.00
Permit/Business Tax Receipt Coordinator	100%	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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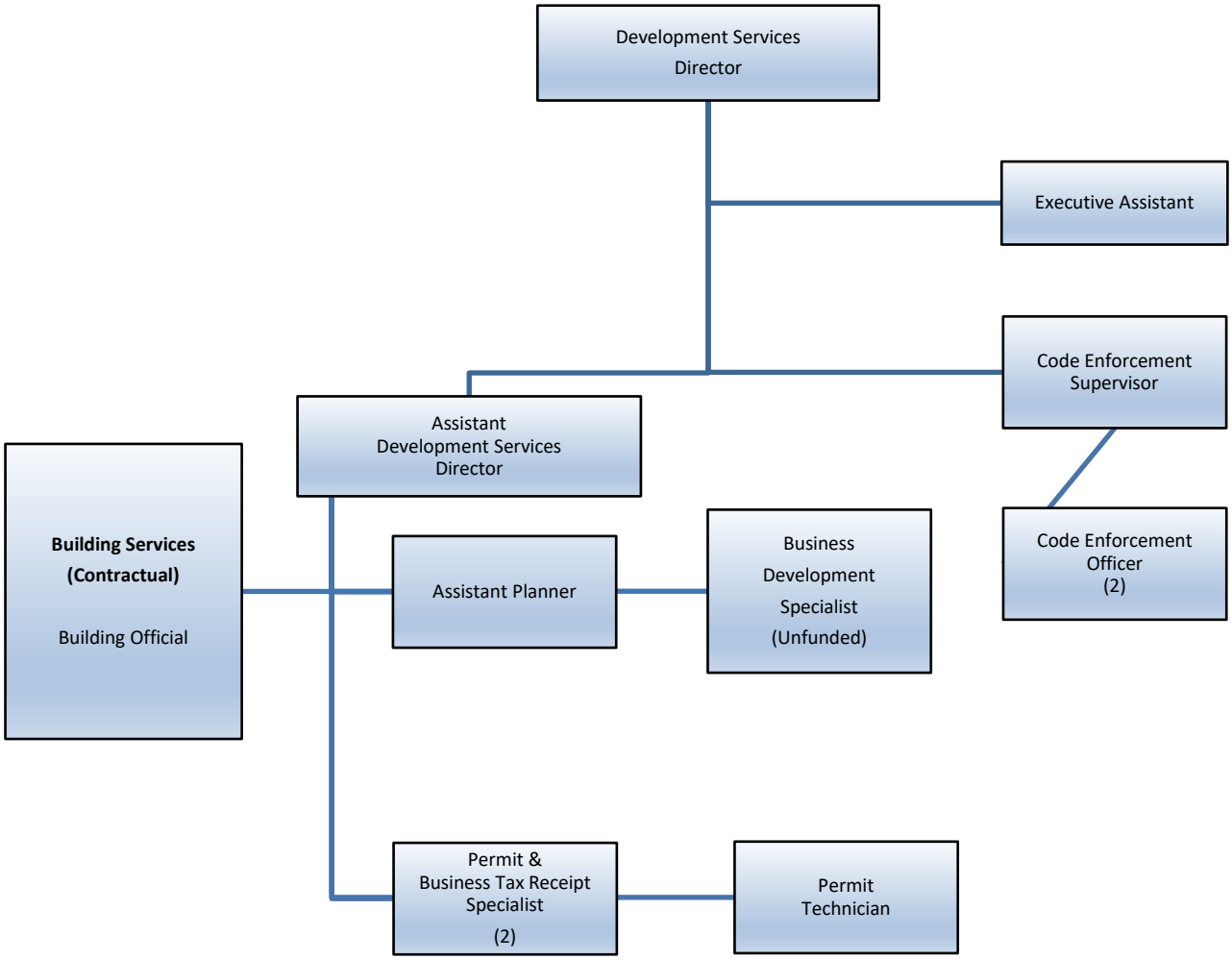
TOWN OF LANTANA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2025/26

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)
- Certified Floodplain Manager (not shown due to infrequency of use)
- Certified Arborist (not shown due to infrequency of use)
- Traffic Engineers

TOWN OF LANTANA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2025/26

PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED FY 2024/25	PROJECTED FY 2025/26
Comprehensive Plan Amendments	-	2	2	1
Special Exceptions Processed	3	6	2	3
Variances Processed	3	17	6	10
Site Plans Processed	5	4	2	3
Building Permits Issued	908	867	818	840
Total Permit Value	$ 848,489	$ 745,692	$ 767,621	$ 770,000
Building Inspections	2,691	2,663	3,000	2,800
Code Enforcement Friendly Reminders (estimated)	419	333	500	600
Code Enforcement Notices of Violation Issued	643	471	347	350
Code Enforcement Notice of Hearing Issued	241	166	215	220
Repeat Citations	99	109	120	125
Abatements	1	3	4	4
Special Magistrate cases	435	427	400	375
Business Tax Receipts Issued	1,316	1,156	1,156	1,100

LIBRARY DEPARTMENT

TOWN OF LANTANA
LIBRARY DEPARTMENT
FISCAL YEAR 2025/26

PRIMARY FUNCTION AND OBJECTIVES

The Lantana Public Library is the hub for education, local history, culture, recreation, and self-improvement. It offers sources of reliable information, access to 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 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26
Personal Services	$ 236,279	$ 371,038	$ 446,633	$ 446,749	$ 588,506
Operating	133,347	89,597	101,869	100,868	110,323
Capital	233,317	128,283	121,801	121,801	20,500
Total	**$ 602,943**	**$ 588,918**	**$ 670,303**	**$ 669,418**	**$ 719,329**

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 2024/25 Budget:

The Administration Division has added a full-time Youth Librarian I (+1 FTE) position, in order to better meet operational needs due to the substantial overall increase in the demand for youth services. The Library has seen an extreme increase in youth of all ages, and parents repeatedly requesting programming. The Library also has a new afterschool tutoring partnership with the Literacy Coalition of Palm Beach County that drives youth attendance and Lantana Elementary has recently partnered with the Library to get every child in the school a library card (which will only increase youth usage of the Library). The position is solely dedicated to youth, which also addresses safety concerns regarding the amount of teens and tweens after school and supports the much needed educational and developmental needs of Lantana's youth.

Part-time hours remain the same at 1.6 to accommodate the influx of all-aged patrons, including time intensive adult reference interactions, senior computer assistance, staff back-up, the Library's schedule, programming demands, and Saturday hours.

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. Operating costs increased minimally due to the continued increase in usage of the

Library and increases in contracts. Once again, attendance, book circulation, and new library cards issued continue to grow each month and show no signs of slowing down. Previous budgets were based on the old library model that did not prioritize community engagement.

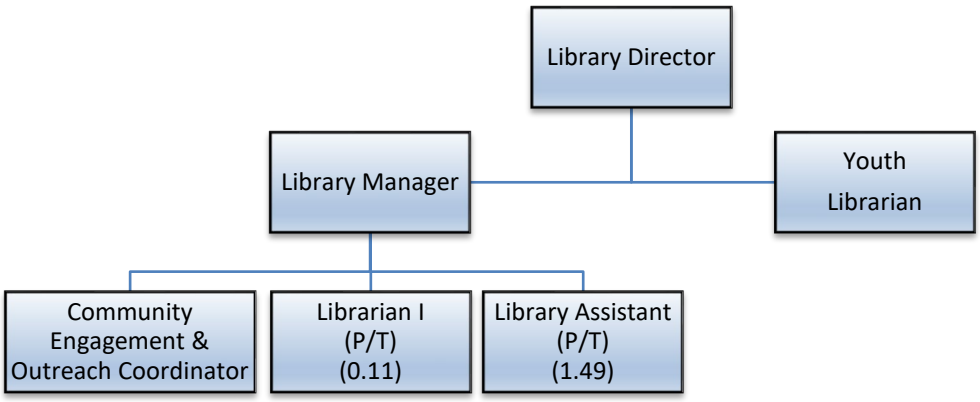
Capital

Any capital purchases planned for FY 2025/26 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION % GENERAL FUND	ACTUAL FY 2023/24	ACTUAL FY 2024/25	PROPOSED FY 2025/26
Library Director	100%	1.00	1.00	1.00
Library Manager	100%	1.00	1.00	1.00
Youth Librarian	100%	-	-	1.00
Community Engagement & Outreach Coordinator	100%	-	1.00	1.00
Librarian I	100%	0.93	-	0.11
Library Assistant	100%	0.33	1.60	1.49
Total		**3.26**	**4.60**	**5.60**
Full-time		2.00	3.00	4.00
Part-time		1.26	1.60	1.60
Total		**3.26**	**4.60**	**5.60**

ORGANIZATION CHART



PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED FY 2024/25	PROJECTED FY 2025/26
New Borrowers' Cards Issued	953	1,255	2,000	2,200
Books Borrowed	12,342	27,564	28,166	31,000
Use of Public Computers and Wi-Fi (users)	3,109	7,481	13,000	14,500
Attendance at Library Programs	1,929	7,301	8,400	9,800
Library Foot Traffic (began tracking foot traffic in FY 2023/24)	N/A	32,577	44,000	50,000
Outreach Attendance (began tracking foot traffic in FY 2023/24)	N/A	2,498	3,662	4,000

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TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

PUBLIC SERVICES DEPARTMENT

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

TOWN OF LANTANA
PUBLIC SERVICES DEPARTMENT
FISCAL YEAR 2025/26

PRIMARY FUNCTION AND OBJECTIVES

- The Administration Division manages five (5) divisions to include all capital improvement projects. The Division also oversees the contracted Townwide garbage and recycling collection, custodial service, grounds maintenance and grants management.

- The Public Works Division is responsible for maintenance and repairs of Town-owned roads and parking lots, facilities, public sidewalks, bus shelters, public grounds, trees and collection of litter in public spaces. The Division maintains HVAC systems and completes routine repairs and maintenance and inspections of Town property including; buildings, A/C units, hurricane shutters, irrigation and lighting. Grounds maintenance and custodial services are provided through contracts in order to deliver more cost-effective services.

- The Parks and Recreation Division is responsible for organizing, implementing, promoting, and coordinating multiple recreation programs at the Sports Park, Town events and maintenance of Town parks, playground equipment and beach.

- The Marine Safety Division is responsible for protecting life and property of the Town's public beach through monitoring activities to ensure public order and safety, conduct water rescues, and administer first aid as needed.

- The Vehicle Maintenance Division provides routine maintenance and coordinates outsourced vehicle repairs. The Division also maintains generators, trailers, small engines and coordinates the maintenance of heavy equipment.

- The Utilities Division encompasses the WTP and Water/Wastewater Services providing utility services. Water/Wastewater personnel are responsible for the maintenance and repair of the Town's wastewater collection system, water distribution system and stormwater drainage system. System Service Workers also provide daily maintenance of lift stations and their related subsystems and stormwater lift stations, conduct emergency repairs and provide 24-hour emergency response. The WTP is responsible for providing safe drinking water to all Town residents. The water treatment facility regularly distributes approximately 780M gallons annually to its customers. The WTP 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 2025/26

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26
Personal Services	$ 2,493,089	$ 2,993,961	$ 3,447,609	$ 3,512,604	$ 3,696,661
Operating	7,736,713	8,298,840	8,273,244	8,792,130	8,458,697
Capital	1,582,366	2,798,830	14,121,191	15,906,141	2,662,280
Total	**$ 11,812,168**	**$ 14,091,631**	**$ 25,842,044**	**$ 28,210,875**	**$ 14,817,638**

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 2024/25 Budget: Reclassified a Water Plant Operator position to a Lead Water Plant Operator at a cost of $14.2k, inclusive of benefits, and added .3 part-time hours for the Marine Safety Division.

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 is also provided for in this classification

Capital
Any capital purchases planned for FY 2025/26 are outlined by department in the **CAPITAL IMPROVEMENT PROGRAM** section of this document.

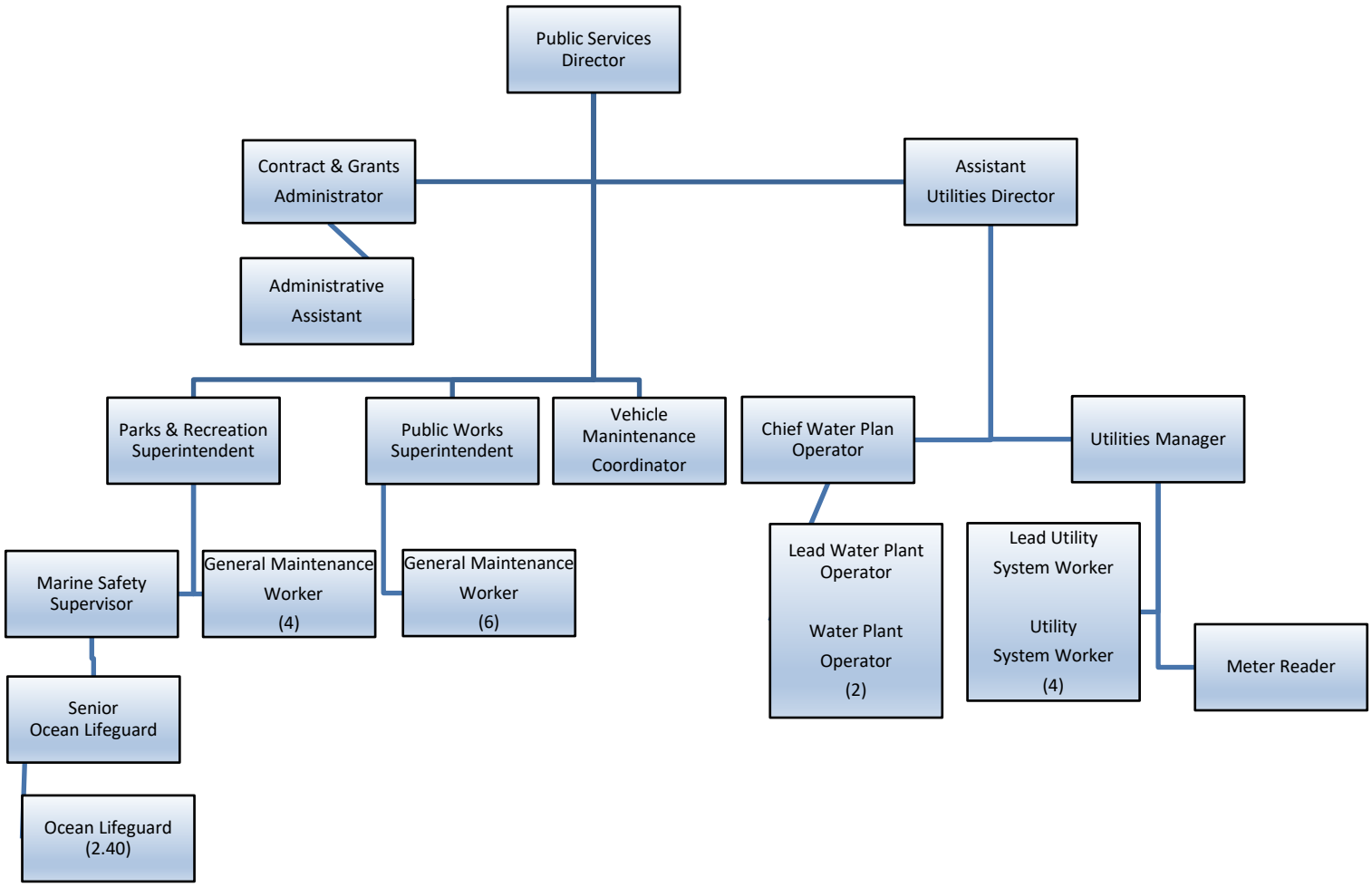
TOWN OF LANTANA
PUBLIC SERVICES DEPARTMENT
FISCAL YEAR 2025/26

PERSONNEL ALLOCATION SUMMARY

POSITION TITLE	ALLOCATION % GENERAL FUND	ACTUAL FY 2023/24	ACTUAL FY 2024/25	PROPOSED FY 2025/26
Public Services Director	50%	1.00	1.00	1.00
Contract & Grants Administrator	100%	1.00	1.00	1.00
Administrative Assistant	50%	1.00	1.00	1.00
Parks & Recreation Superintendent	100%	1.00	1.00	1.00
Marine Safety Supervisor	100%	1.00	1.00	1.00
Senior Ocean Lifeguard	100%	1.00	1.00	1.00
Ocean Lifeguard	100%	2.10	2.40	2.40
General Maintenance Worker	100%	10.00	10.00	10.00
Public Works Superintendent	100%	1.00	1.00	1.00
Vehicle Maintenance Superintendent	50%	1.00	-	-
Vehicle Maintenance Coordinator	50%	-	1.00	1.00
Mechanic	50%	1.00	-	-
Assistant Utilities Director	-	1.00	1.00	1.00
Chief Water Plant Operator	-	1.00	1.00	1.00
Lead Water Plant Operator	-	-	-	1.00
Water Plant Operator	-	2.00	3.00	2.00
Utilities Manager	-	1.00	1.00	1.00
Lead Utility System Worker	-	-	-	1.00
Utility System Worker	-	5.00	5.00	4.00
Meter Reader	-	1.00	1.00	1.00
Total		**32.10**	**32.40**	**32.40**
Full-time		30.00	32.00	32.00
Part-time		2.10	0.40	0.40
Total		**32.10**	**32.40**	**32.40**

TOWN OF LANTANA
PUBLIC SERVICES DEPARTMENT
FISCAL YEAR 2025/26

ORGANIZATION CHART



TOWN OF LANTANA
PUBLIC SERVICES DEPARTMENT
FISCAL YEAR 2025/26

PERFORMANCE MEASURES

PERFORMANCE MEASURES	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED FY 2024/25	PROJECTED FY 2025/26
Turf /Grounds Maintained (acres)	73	73	73	73
Bus Stops Maintained	40	40	40	40
Bus Shelters Maintained	17	17	17	17
Irrigation Systems Maintained	45	45	45	45
Buildings Maintained	29	29	29	29
Buildings Maintained (square footage)	70,000	70,000	70,000	70,000
Facility Work Orders Completed	600	600	600	600
HVAC Systems Maintained	26	26	26	26
Police Patrol Cars Maintained*	27	27	27	30
Administrative Vehicles Maintained	10	10	10	9
Medium/Light Trucks/Vans Maintained	30	28	28	30
Heavy Duty Trucks Maintained	10	10	10	10
Heavy Duty Generators Maintained	11	11	11	11
Heavy Duty Equipment (vehicles)	2	2	2	2
Vehicle Repair Orders Completed*	500	500	500	500
Sidewalks Repaired/Replaced (square yards)	60	250	250	466
Litter Pick-up (hours)	1,460	1,460	1,460	2,000
Citizen Requests Processed	280	300	300	450
Treated, Pumped and Dispensed Water (MG)	753	760	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 Water Meters Read/Year	44,344	44,344	44,344	44,344
# of Raw Water Wells Maintained	10	10	10	10
# of Fire Hydrants Maintained	374	374	374	374
# of Sanitary Sewer Manholes Maintained	625	625	625	625
Wastewater Collection System Maintained (linear feet)	156,686	156,686	156,686	156,686
# of Sewer 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

* Note: These services were contracted out beginning in FY 2023/24.

NON-DEPARTMENTAL

TOWN OF LANTANA
NON-DEPARTMENTAL
FISCAL YEAR 2025/26

PRIMARY FUNCTION AND OBJECTIVES

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

BUDGET SUMMARY

CATEGORY RECAP	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ESTIMATED ACTUAL FY 2024/25	AMENDED BUDGET FY 2024/25	BUDGET FY 2025/26
Personal Services	$ 343,786	$ 309,959	$ 389,813	$ 389,813	$ 474,360
Operating	601,217	731,388	860,658	845,058	885,884
Capital	64,195	-	246,509	246,509	100,000
Debt Service	48,401	58,969	-	-	-
Contingency	-	-	982,023	982,023	160,079
Transfers Out	99,823	-	20,730	58,230	-
Total	**$ 1,157,422**	**$ 1,100,316**	**$ 2,499,733**	**$ 2,521,633**	**$ 1,620,323**

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, credit card payment costs related to parking, and the insurance costs in the Insurance Fund (an Internal Service Fund).

Capital
Any capital purchases planned for FY 2025/26 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 2025/26.

CAPITAL IMPROVEMENT PROGRAM

TOWN OF LANTANA
CAPITAL IMPROVEMENT PROGRAM BY FUND
FISCAL YEAR 2025/26

	Account Number	Proposed Cost Fund General	Utility	Infrastructure Surtax
Finance				
Replace desktop phone system	001-0920-513-64-40	$ 25,000	$ -	$ -
Replace badge/access control system for Greynolds Circle offices	001-0920-513-64-40	35,000	-	-
Subtotal		**60,000**	**-**	**-**
Police				
Division	001-2021-521-64-15	231,600	-	-
Purchase Axon Body Worn Cameras & Tasers	001-2021-521-64-40	160,000	-	-
Subtotal		**391,600**	**-**	**-**
Development Services				
Replace truck for Code Enforcement Supervisor	001-3005-524-64-15	32,000	-	-
Subtotal		**32,000**	**-**	**-**
Public Services				
Purchase two (2) permanent vessel exclusion buoys	001-3301-529-63-10	12,000	-	-
Purchase police band radio	001-3301-529-64-10	6,000	-	-
Townwide improvements (e.g., trash receptacles, landscaping, etc.)	001-3937-572-63-10	20,000	-	-
Curb installation at intersections	001-3937-572-63-20	10,000	-	-
Community/park improvements (e.g., benches, trash receptacles, landscaping, etc.)	001-3939-572-63-10	20,000	-	-
Purchase control system for lighting at Sports Park	001-3939-572-63-27	17,600	-	-
Replace electrical system to support tree lighting at Sports Park	001-3939-572-63-28	20,000	-	-
Converting the north tennis court to a pickle ball court	001-3939-572-63-29	37,000	-	-
Replace Town Hall roof	001-3946-539-63-19	210,000	-	-
Air conditioner replacements	001-3946-539-64-11	20,000	-	-
Construct Emergency Ops Center & training rooms at Police	103-3946-539-64-14	-	-	70,000

TOWN OF LANTANA
CAPITAL IMPROVEMENT PROGRAM BY FUND
(Continued)
FISCAL YEAR 2025/26

	Account Number	Proposed Cost Fund General	Utility	Infrastructure Surtax
Public Services				
Capital Reserve for Future Capital Projects	401-3901-539-68-98	-	939,680	-
Lift Station 3 Conversion Construction	401-3963-535-63-10	-	500,000	-
Construction services and construction for the instruments and controls for the Water Treatment Plant	401-3964-533-63-19	-	700,000	-
Continue GIS location and mapping for portable water infrastructure	401-3964-533-64-21	-	80,000	-
Subtotal		**372,600**	**2,219,680**	**70,000**
Library				
Purchase additional laptop for patrons	001-7101-571-64-40	2,000	-	-
Purchase additional computer for the kids room	001-7101-571-64-40	1,500	-	-
Library books	001-7101-571-66-10	17,000	-	-
Subtotal		**20,500**	**-**	**-**
Non Departmental				
Master Plan projects	001-9901-519-64-14	100,000	-	-
Subtotal		**100,000**	**-**	**-**
Total by Fund		**$ 976,700**	**$ 2,219,680**	**$ 70,000**

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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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TOWN OF LANTANA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025/26

APPENDICES

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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 Council.

Amended Budget: The adopted budget as formally adjusted by the 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 $1k, 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 PBC 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 basis 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 $5k.

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 $50k 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.

Insurance Fund: This 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.

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 Fund/Charges: The fund that accounts for charges to user departments for goods and services provided by another department on a break-even basis.

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 $1k of assessed property value.

Millage: The total tax obligation per $1k 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 PBC 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.

Stormwater and Flooding Improvement Fund: This fund is used to account for all revenues from the stormwater and flooding improvement assessments, grants and other funding sources and expenditures from which expenditures relating to the stormwater and flooding improvements shall be paid from.

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 PBC 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

Water and Sewer Fund: – A fund 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.

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APPENDIX B

ADOPTED BUDGET RESOLUTIONS

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RESOLUTION NO. R-11-2025

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, 2025 AND ENDING ON SEPTEMBER 30, 2026; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Town Council of the Town of Lantana has determined the sum of $31,363,715 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 $2,069,724,253; and

WHEREAS, the property tax rate of 3.75 mills is anticipated to generate $7,373,493 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 with the boundaries of the above-named taxing authority.

Section 2: The final levy of 3.75 mills represents an 6.17% increase above the rolled-back rate of 3.5322.

Section 3: This final millage rate of 3.75 is levied to fund expenses for the fiscal year commencing October 1, 2025 and ending September 30, 2026.

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

PASSED AND ADOPTED THIS 17th day of September, 2025.

TOWN OF LANTANA

Karen Lythgoe

Mayor Karen Lythgoe

ATTEST: (SEAL)

Kathleen Dominguez

Kathleen Dominguez, CMC, TOWN CLERK

Approved as to form and legal sufficiency.

R. Max Lohman, TOWN ATTORNEY

I, Kathleen Dominguez, Town Clerk, of the Town of Lantana do hereby certify that this is a true copy as taken from the Official records of the Town of Lantana.

Town Clerk: Kathleen Dominguez

Date: September 17, 2025

RESOLUTION NO. R-12-2025

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, ADOPTING ITS FINAL BUDGET FOR FISCAL YEAR 2025/26; 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 2025/26; which budget is attached hereto as Exhibit "A" and made a part hereof as if fully set forth herein.

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

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

Section 3: All outstanding encumbrances for Non-Capital and Capital expenditures on September 30, 2025 shall lapse at that time, and all unexpended Non-Capital and Capital Expenditure encumbrances may be added to the corresponding approved FY 2025/26 available budget balances and be simultaneously reappropriated for expenditures, as previously approved in the 2024/25 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 2025/26 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 17th day of September, 2025.

TOWN OF LANTANA

Karen Lythgoe

Mayor Karen Lythgoe

ATTEST:

Kathleen Dominguez

Kathleen Dominguez, CMC, TOWN CLERK

(SEAL)

Approved as to form and legal sufficiency.

R. Max Lohman, TOWN ATTORNEY

I, Kathleen Dominguez, Town Clerk, of the Town of Lantana do hereby certify that this is a true copy as taken from the Official records of the Town of Lantana.

Town Clerk: Kathleen Dominguez

Date: September 17, 2025

Town of Lantana
500 Greynolds Circle
Lantana, FL 33462-4544
www.lantana.org