



TOWN OF HILLSBORO BEACH

1210 Hillsboro Mile, Hillsboro Beach, Florida 33062

July 29, 2026 | 10:00 AM

FISCAL YEAR 2027 BUDGET WORKSHOP

MAYOR DAWN MILLER
VICE MAYOR DAVID A. RAVANESI
COMMISSIONER VINNIE ANDRANO
COMMISSIONER JANE REISER
COMMISSIONER HEATHER BERMAN

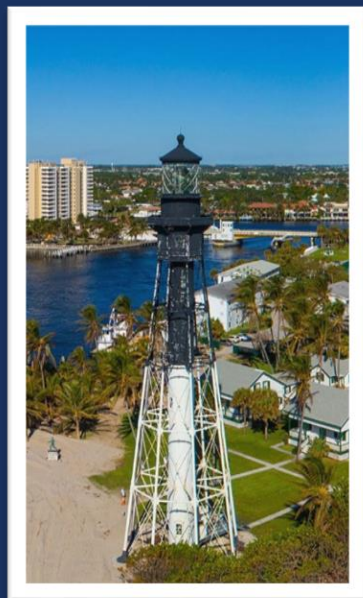
TOWN MANAGER MAC SERDA, ICMA-CM
TOWN ATTORNEY DONALD J. DOODY, ESQ
TOWN CLERK SHERRY D. HENDERSON, CMC

Notice is Hereby Given, beginning at 10:00 a.m. on July 29, 2026 the Town Commission of the Town of Hillsboro Beach, Florida, will hold a FY 2027 Budget Workshop in Town Hall at 1210 Hillsboro Mile, Hillsboro Beach, Florida 33062.

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. FISCAL YEAR 2026-2027 BUDGET**
 - A. Proposed FY27 Budget Presentation**
Stephen Bloom, Finance Director, Inframark
 - B. Town Commission Budget Discussion**
- IV. DISCUSSION**
 - A.** Discussion of the Preliminary Millage Rate for the Town's General Operating Budget for Fiscal Year 2027 beginning October 1, 2026 and Ending September 30, 2027.
 - B.** Discussion of the Time and Date of the Public Hearing to Adopt the FY27 Tentative Millage Rate.
- V. PUBLIC COMMENTS**
- VI. ADJOURNMENT**



TOWN OF HILLSBORO BEACH



FY 2027 BUDGET PRESENTATION

Meeting Date: July 29, 2026

BUDGET SCHEDULE

July 29, 2026

Budget presentation and discussion. Set time, date and place of the first public hearing. Adopt the Preliminary Millage Rate for inclusion in County Appraiser August TRIM Notice.

September 3, 2026

Public Hearing – Adopt Tentative Millage Rate & Tentative Annual Budget – Starts at 5:01 p.m.

September 13, 2026

Publish Budget Summary & Notice of Budget Hearing (or Proposed Tax Increase as required) in Sun-Sentinel.

September 16, 2026

Public Hearing – Adopt Final Millage Rate & Final Annual Budget – Starts at 5:01 p.m.

September 19, 2026

Final Millage Rate submitted to County Appraiser, County Tax Collector and State Department of Revenue

GOALS FOR MEETING

- Budget presentation and discussion.
- Communicate CPI adjustment for Water Billing Rates
- Commission and Resident Feedback
- Confirm time, date and place of the First Public Hearing.
- Establish the Preliminary Millage Rate for inclusion in TRIM Notice.

BUDGET BOOK

- Town Vision And Mission Statements To Provide Overarching Framework For Decision Making And Resource Allocation
- Comprehensive Budget Document To Integrate Financial Results And Decisions With Town's Accomplishments and Goals Operations
 - ❑ Documented Alignment of Resources To Services
 - ❑ Celebration of FY2026 Accomplishments
 - ❑ Insight As To Forward Direction – FY2027
- Ensured Transparency Through Insight Into Department Missions And Justification Of Resources Expended.
- Focus On Fund Balance
- Increased Time Horizon (Five-Year Capital Improvement Program)

FUND STRUCTURE

➤ **General Fund – General Government Activity**

- ☐ Capital Improvement Program – General Fund Capital Projects

➤ **Debt Service Fund** – Payments on Bridge Loan.

➤ **Special Revenue Fund** – Activities for Which Funding Is Available Only For Those Activities.

- ☐ Transportation (Community Bus)
- ☐ Marine Law Enforcement
- ☐ Building Permits
- ☐ Planning & Zoning / Code Enforcement

➤ **Water Fund – Operations**

- ☐ Debt Service Fund – Payment Of Loans For Water Plant & Water Main Projects
- ☐ Capital Improvement Program – Water Fund Capital Projects

BUDGET ASSUMPTIONS

- FY 2027 Budget - Developed using FY 2026 Service Levels as a starting point.
 - General Fund Contingency of \$200,000 Available for Additional Initiatives, Future Projects, or Retention. Water Fund Contingency is \$10,000.
 - Total General Fund budget – Decreased by \$1,175,599.
 - Total Water Fund operations budget – Increased by \$44,767.
 - Water Fund Billings – **Includes 4.0% rate change** to fund operational, debt service and capital project requirements.
 - \$389,750 of General Fund cash reserves will be required to fund capital projects. \$235,000 of Water Fund cash reserves will be required to fund capital projects.
 - The Water Fund will require a bank loan of \$1,575,000 to fund the storage reservoir capital projects.
 - The 2025 Beach Bridge loan is expected to be paid off in FY2026. No loan payments are required for FY2027. The pay-off amount would require using approximately \$1M in reserves which would save \$36K in interest.
- General Fund Millage Rate - 3.50 (same as current year).
 - 5.21% higher than rollback rate of 3.3266
- Staffing Plan:
 - No new positions was added in FY2027 budget.

BUDGET ASSUMPTIONS (CONTINUED)

- Total General Fund Compensation – Net Increase of \$396,690.
 - Step Increase - \$78,009, COLA Increases - \$127,099 (Includes Wages & Benefits).
 - FRS Net Increase - \$108,819.
 - Health Premiums/ Life/Vision/ Dental Premiums - 17% increase - \$123,704.
 - Workers Comp Premiums – 18% increase - \$22,774.
- Total Water Fund Compensation – Net Increase of \$34,592.
 - Step Increase - \$3,718 / COLA Increases - \$18,255 (Includes Wages & Benefits) / FRS Net Increase - \$1,772.
 - Health Premiums/ Life/Vision/ Dental Premiums - 7% increase - \$6,934 / Workers Comp Premiums – 16% increase - \$3,862.
- Contract Increases:
 - Fire Rescue (\$163,069), Solid Waste (\$17,955), Finance (\$5,303).
- Insurance Premiums for GL / Property / Liability and Auto – 22% increase or \$43,282.
- The FY 2027 General Fund Capital Budget includes the following projects/expenses:
 - \$2,250,000 for Underground Utility Project / \$325,000 for FDEP Vulnerability Study.
 - \$80,000 for (1) Police Vehicle / \$75,000 for (1) Police SUV. / \$50,000 for (2) Boat Engines / \$17,500 for Police – HVAC Replacement
 - \$199,500 for Project-related Beach Management expenses.
- The FY 2027 Water Fund Capital Budget includes the following project/expenses:
 - \$2,175,000 for Storage Reservoir / \$30,000 for Perimeter Fence Rehabilitation / \$40,000 for Maintenance Building Roof.
 - \$100,000 for Truck / \$65,000 for Repairs & Maintenance Projects.

STAFFING SUMMARY

Department/Fund	FY 2025		FY 2026		FY 2027	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Commission	—	5	—	5	—	5
Manager	1	—	1	—	1	—
Clerk	2	1	2	1	2	1
Police (1)	19	7	19	7	20	8
Facility Services	1	—	1	—	1	—
Total General Fund	23	13	23	13	24	14
Water Fund	5	—	5	—	5	—
Total Staffing	28	13	28	13	29	14

Note 1 – Police Department includes 3 Volunteers in FY 2027 Part Time column.



Property Taxes / Millage Rate

PROPERTY TAX - ROLLED-BACK RATE ANALYSIS

(\$ Millions)

Tax Base Analysis

FY 2026 Tax Base
(As Adjusted through July 2026)

FY 2026 Tax Base

Growth - Enhanced Market Value

FY 2026 Tax Base - Before New Additions

Growth - New Additions To Tax Base

FY 2026 Tax Base - Total

Taxable Base	% Growth
1,999.6	
104.2	5.21%
2,103.8	
31.9	1.60%
2,135.8	6.81%

Property Tax Analysis

FY 2026 Millage Rate & FY 2026 Final Tax Base

FY 2027 Rolled Back Rate & FY 2027 Tax Base

Millage Rate	Tax Base	Property Tax Revenue (Tax Base X Rate)
3.5000	1,999.6	6.999
		↑↓
3.3266	2,103.8	6.999



General Fund

GENERAL FUND - OVERVIEW

\$0	FY 2026			FY 2027		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr / (Decr) Budget	% Incr vs. Budget
Revenues / Transfers In	\$7,799	\$7,757	(\$42)	\$8,201	\$402	5%
Total Revenues / Transfers	7,799	7,757	(42)	8,201	402	5%
Expenditures	7,485	6,986	499	8,000	515	7%
Contingency	250	1	250	200	(50)	(20%)
Transfer Out	2,130	1,571	559	490	(1,640)	(77%)
Total Expenditures	9,865	8,558	1,308	8,690	(1,176)	(12%)
Opening Fund Balance	3,616	3,616	-	2,815	(801)	(22%)
Add to Fund Balance	(2,067)	(801)	1,266	(489)	1,578	379%
Closing Fund Balance	\$1,549	\$2,815	\$1,266	\$2,326	\$777	50%
Closing Bal As % Expend	16%	33%	18%	27%	11%	N/A

GENERAL FUND - REVENUES

(\$ 000)	FY 2026			FY 2027		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr / (Decr) Budget	% Incr. vs. Budget
Property Tax (Net)	\$6,781	\$6,783	\$2	\$7,217	\$435	6%
Other Local Taxes	323	338	15	340	17	5%
Intergovernmental Revenue	223	215	(9)	218	(5)	(2%)
Fines & Forfeitures	1	1	-	1	-	(5%)
Miscellaneous Revenue	125	89	(36)	100	(25)	(20%)
Interest Income	295	281	(15)	275	(20)	(7%)
Total Revenues	\$7,749	\$7,707	(\$42)	\$8,151	\$402	5%

GENERAL FUND – EXPENDITURES BY DEPARTMENT

(\$ 000)	FY 2026			FY 2027			Notes
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr. vs. Budget	
Commission	\$94	\$86	\$8	\$97	\$3	3%	Includes Stipend Increase
Town Manager	465	451	14	477	12	3%	Increases to Payroll costs
Town Clerk	366	363	3	397	32	9%	Increases to Payroll costs
Police	4,412	4,094	319	4,790	377	9%	Increases to Payroll costs / contract services
Facility Services	306	256	50	315	9	3%	Increases to Payroll costs / internet services
Finance	138	138	-	144	6	4%	5% CPI increase
Fire Rescue	1,216	1,128	88	1,291	75	6%	Estimated CPI increase (15%)
Solid Waste	469	451	18	469	(0)	0%	Estimated CPI increase (4%)
Beach Management	12	12	-	12	0	0%	No Significant changes.
Donations	7	7	-	7	0	0%	No Significant changes.
Contingency	250	1	250	200	(50)	(20%)	Decrease by \$50K.
Transfer Out	2,130	1,571	559	490	(1,640)	(77%)	Reduction due to 2025 Beach Loan Retirement.
Total Expenditures	\$9,865	\$8,558	\$1,308	\$8,690	(\$1,176)	6%	



SPECIAL REVENUE FUND

SPECIAL REVENUE FUND – COMMUNITY BUS

(\$0)	FY 2026			FY 2027		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr vs. Budget
Local Option Gas Tax	\$34,289	\$30,919	(\$3,370)	\$34,289	-	0%
County Trans Grant	78,844	92,984	14,140	95,186	16,342	21%
Total Revenues	113,133	123,902	10,769	129,475	16,342	14%
Bus Contract	78,844	92,324	(13,480)	95,186	16,342	21%
Roadways - R&M	10,000	11,563	5,000	10,000	-	0%
Parking Lot	80,000	25,000	-	87,500	7,500	9%
Reserve for Future Use	24,289	-	24,289	24,289	-	0%
Total Expenditures	193,133	128,887	64,246	216,975	23,842	12%
Opening Fund Balance	145,631	145,631	-	140,646	(4,984)	3%
Add to (Use of) Fund Balance	(55,711)	(4,984)	50,727	(63,211)	(7,500)	14%
Closing Fund Balance	\$89,920	\$140,646	\$50,727	\$77,435	(\$12,484)	(14%)

SPECIAL REVENUE FUND – MARINE LAW ENFORCEMENT GRANT

(\$0)	FY 2026			FY 2027		
	Budget	Fcst	Fav/ (Unfav)	Budget	Incr / (Decr)	% Incr vs. Fcst
Grant Revenue	\$40,440	\$40,440	\$0	\$41,160	\$720	2%
Total Funding	40,440	40,440	-	41,160	720	2%
Police Expense	40,440	40,440	-	41,160	720	2%
Total Expenditures	\$40,440	\$40,440	\$0	\$41,260	\$720	2%

SPECIAL REVENUE FUND – BUILDING PERMITS

Description	FY 2026			FY 2027		
	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue						
Building Permit Fees	\$600,000	\$896,165	\$296,165	\$1,000,000	\$400,000	67%
Building Administrative Fees	10,000	5,800	(4,200)	6,000	(4,000)	(40%)
Total Revenue	610,000	901,965	291,965	1,006,000	396,000	65%
Expenditures						
Building Permits - CG&A	510,000	909,991	(399,991)	850,000	340,000	67%
Records Digitization	10,000	5,000	5,000	10,000	-	0%
Temporary Labor	6,000	-	6,000	6,000	-	0%
Code Compliance	25,000	7,670	17,330	25,000	-	0%
Credit Card Processing Fees	20,000	17,914	2,086	20,000	-	0%
Building Room	150,000	25,000	125,000	125,000	(25,000)	(17%)
Total Expenditures	721,000	965,575	(244,575)	1,036,000	315,000	44%
Opening Balance	966,875	966,875	-	903,265	(63,610)	(7%)
Addition To / (Use Of)	(111,000)	(63,610)	47,390	(30,000)	81,000	(73.%)
Closing Balance	\$855,875	\$903,265	\$47,390	\$873,265	\$17,390	2%

SPECIAL REVENUE FUND –PLANNING & ZONING, CODE ENFORCEMENT

(\$0)	FY 2026			FY 2027		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr vs. Budget
Planning & Zoning Fees	\$35,000	\$30,600	\$4,400	\$35,000	\$0	0%
Fire Fees	15,000	11,520	(3,480)	15,000	-	0%
Transfer in from General Fund	60,000	-	(60,000)	100,000	40,000	67%
Code Violations	5,000	10,950	5,950	5,000	-	0%
Total Funding	115,000	53,070	(61,930)	155,000	40,000	35%
Gen Admin – CGA	50,000	69,832	(19,832)	70,000	20,000	40%
Site Planning – CGA	5,000	25,000	(20,000)	30,000	25,000	500%
Comprehensive Planning Update	20,000	18,782	1,219	20,000	-	0%
Land Development Update (Partial)	10,000	5,300	4,700	10,000	-	0%
Flood Insurance Program (CRS)	5,000	5,000	-	5,000	-	0%
Code Compliance	25,000	18,197	6,803	20,000	(5,000)	(20%)
Total Expenditures	\$115,000	\$162,908	(\$47,908)	\$155,000	\$40,000	35%



General Fund Capital Improvement Program

GENERAL FUND - CAPITAL IMPROVEMENT PROGRAM

Beach Renourishment

(\$000)	FY 2026			FY 2027		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr/(Decr) Budget	% Incr vs. Budget
Grant Revenue	\$130	\$163	\$33	\$87	(\$43)	(33%)
Transfer From General Fund	155	139	(16)	112	(43)	(28%)
Total Funding	285	301	16	200	(85)	(30%)
Beach Engineering – Qtrly Reporting./Monitoring	65	65	-	65	-	0%
Engineering - Biological Monitoring	73	52	21	52	(21)	(28%)
Beach Engineering/Permitting - 2028 project	100	100	-	35	(65)	(65%)
Intergov. Coordination & Program Support	25	25	-	25	-	0%
Contingency Tasks	13	13	-	13	-	0%
Beach Engineering (Dorian)	-	38	(38)	-	-	0%
Beach Tilling / Scarp Removal	10	9	1	10	-	0%
Total Expenditures	\$285	\$301	(\$16)	\$200	(\$85)	(30%)

GENERAL FUND - CAPITAL IMPROVEMENT PROGRAM

Miscellaneous

(\$ 000)	FY 2026			FY 2027		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr.) Budget	% Incr. vs. Budget
Transfer from General Fund	\$100	\$145	\$45	\$278	\$178	178%
Grant Revenue	190	59	(131)	325	135	71%
Contributions	-	-	-	2,250	2,250	0%
Use of Fund Balance	2,000	-	(2,000)	-	(2,000)	N/A
Total Funding	2,290	203	(2,087)	2,853	563	25%
Underground Utility Project	2,000	55	1,945	2,250	250	13%
FDEP Vulnerability Assessment	190	59	131	325	135	71%
Police Car/SUV	80	80	-	155	75	94%
Chamber Modifications	20	10	10	-	(20)	(100%)
Boat Engines (2)	-	-	-	50	50	N/A
Roof – Police Building	-	-	-	55	55	N/A
Police – HVAC Replacement	-	-	-	18	18	N/A
Total Expenses	\$2,290	\$203	\$2,087	\$2,853	\$563	25%



Water Funds

WATER FUND - OPERATIONS

(\$ 000)	FY 2026			FY 2027		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./ (Decr.) Budget	% Incr. vs. Budget
Revenues	\$1,591	\$1,584	(\$7)	\$1,649	\$58	4%
Total Revenues	1,591	1,584	(7)	1,649	58	4%
Expenses (excluding transfers)	1,193	1,124	69	1,238	45	4%
Transfer Out	575	412	163	575	-	0%
Total Expenses	1,768	1,536	232	1,813	45	4%
Fund Bal. – Open	2,418	2,418	0	2,465	47	2%
Add to Fund Balance	(178)	47	225	(164)	13	(8%)
Fund Bal – Close	\$2,240	\$2,465	\$225	\$2,301	\$60	3%
Closing Balance % Expenses	127%	161%	34%	127%	0%	N/A

WATER FUND - DEBT SERVICE

(\$ 000)	FY 2026			FY 2027		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./ (Decr) Budget	% Incr. vs. Budget
Water Surcharge	\$347	\$348	\$1	\$348	\$1	0%
Trf In – Water Fund	290	290	-	290	-	0%
Total Revenues / Transfers	637	638	1	638	1	0%
Debt Service – Water Main	378	378	-	378	-	0%
Debt Service – Plant	290	290	-	290	-	0%
Total Debt Service	668	668	-	668	-	0%
Fund Bal - Open	825	825	-	795	(31)	(4%)
Use of Fund Balance	(31)	(30)	1	(31)	1	N/A
Fund Bal - Close	\$794	\$795	\$1	\$764	(\$30)	(4%)

WATER FUND - CAPITAL IMPROVEMENT PROGRAM

(\$ 000)	FY 2026			FY 2027		
	Budget	Forecast	Fav/ (Unfav)	Budget	Incr./(Decr) Budget	% Incr. vs. Budget
Grant Revenue	\$1,020	\$0	(\$1,020)	\$900	(\$120)	(12%)
Loan Proceeds	1,575	0	(1,575)	1,695	120	8%
Transfer In – Water Fund (Op)	235	72	(163)	235	-	0%
Total Funding	2,830	72	(2,758)	2,830	-	90%
Water Main Relocation	120	-	120	120	-	
Storage Tank	2,475	-	2,475	2,475	-	102%
Repair & Renewal	65	72	(7)	65	-	0%
Truck	100	-	100	100	-	0%
Perimeter Fence	30	-	30	30	-	0%
Maintenance Building - Roof	40	-	40	40	-	N/A
Total Expenses	\$2,830	\$72	\$2,758	\$2,830	-	90%

PROPERTY TAX REFORM BILL (HJR 1F)

- On June 2, 2026, the Florida Legislature passed the biggest property tax change in state history. HJR 1F — the "Save Our Homes from Excessive Property Taxes" amendment — cleared the House 75–26 and the Senate 30–9.
- It would raise the homestead exemption from \$50,000 to \$150,000 in 2027 and \$250,000 in 2028, wiping out non-school property taxes for roughly 60% of Florida homesteaded owners, and directs the Legislature to develop — through general law — a schedule for full elimination. Florida voters now decide on November 3, 2026 (60% required to ratify).
- Although the amendment requires the Legislature, through general law, to develop a schedule for full elimination of homestead property taxes, no specific future dollar figure or end-date is named in the bill itself — that schedule is left to the Legislature to produce.
- New Florida residents wait five years. Anyone establishing Florida residency after January 1, 2027, gets only the current \$50,000 exemption for their first five years — the full exemption is reserved for established residents, by design, so the tax cut doesn't fuel a new migration wave.
- Non-homestead property gets one benefit: the annual assessment increase cap on rentals, second homes, and commercial property drops from 10% to 5% per year.

POTENTIAL IMPACT OF HJR 1F

\$7.2M

**ANNUAL
PROPERTY TAX
REVENUE**

84%

**SHARE OF THAT
REVENUE SPENT
ON PUBLIC SAFETY**

\$355K

**PROJECTED ANNUAL
REVENUE LOSS
IN YEAR ONE**

\$595K

**PROJECTED ANNUAL
REVENUE LOSS
IN YEAR TWO**

- Based on Millage rate of 3.50.
- Current number of homesteaded properties - 761

OPTIONS TO OFFSET HJR 1F

- **Special assessments and service fees.** Counties and cities can lean on fire assessments, beach, stormwater fees, and similar non-ad-valorem charges that fall outside the homestead exemption entirely, quietly clawing back part of what the tax cut gives.
- **Higher non-homestead millage.** Because rentals and commercial property don't receive the super exemption, they are an obvious target for rate increases to backfill budgets—a direct risk to multifamily net operating income (NOI).
- **Solid Waste via Utility Billing.** Another option would be to shift the cost of solid waste collection to the resident's utility bill along with current water charges. 2027 Budgeted cost is \$469,218.

IMPACT OF HJR 1F – 5 YR FORECAST

			FORECAST					
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>FY2031</u>
	Actual	Actual						
Surplus / (Deficit) (1), (2)	\$ 114,569	\$ (341,908)	\$ (800,848)	\$ (488,975)	\$ (378,053)	\$ (573,112)	\$ (525,318)	\$ (473,931)

Millage Rate	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Solid Waste Direct Bill/Assessment	n/a	n/a	n/a	n/a	487,986	507,506	527,806	548,918

Notes

- (1) The deficit in FY2025 and FY2026 is due to pay-off of two Beach bridge loans.
- (2) Does not include debt service payments for future Beach projects or solid waste expenses.

IMPACT OF HJR 1F – 5 YR FORECAST W/ ROSEWOOD

			FORECAST					
	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
	Actual	Actual						
Surplus / (Deficit) (1), (2)	\$ 114,569	\$ (341,908)	\$ (800,848)	\$ (488,975)	\$ (378,053)	\$ 487,208	\$ 556,208	\$ 629,226

Millage Rate	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Solid Waste Direct Bill/Assessment	n/a	n/a	n/a	n/a	487,986	507,506	527,806	548,918

Notes

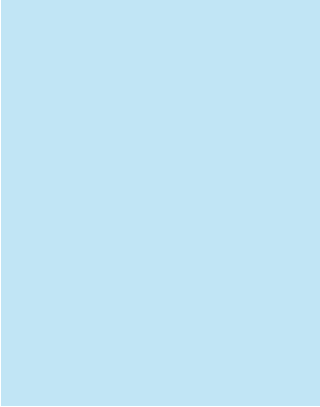
- (1) The deficit in FY2025 and FY2026 is due to pay-off of two Beach bridge loans.
- (2) Does not include debt service payments for future Beach projects or solid waste expenses.



Questions

ANNUAL BUDGET

2027



HILLSBORO
BEACH, *florida*



TOWN OF HILLSBORO BEACH

Mayor and Commission



Mayor
Dawn Miller



Treasurer / Commissioner
Vinnie Andreano



Vice Mayor
David Ravanese



Commissioner
Heather Berman



Commissioner
Jane Reiser

TOWN OF HILLSBORO BEACH

Vision

To protect our coastal town's beauty and natural resources and provide a tranquil, safe and peaceful community for all residents.

Mission

To maximize community safety, continually exceed residents' expectations and always provide friendly, cost-effective, forward-looking and responsive service to all residents and other users of Town services.

Management Team

Mac Serda, Town Manager

Sherry D. Henderson, Town Clerk

Rob O'Neill, Police Chief

D. J. Doody, Town Attorney

Elliott Garay, Water Plant Superintendent

George Folles, Building Official

Bernard Pita, Code Compliance Supervisor

Stephen Bloom, Finance Director

Budget Team

Stephen Bloom, Budget Manager

Mac Serda, Town Manager

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Date: July 17, 2026

To: Honorable Mayor and Town Commission

From: Mac Serda, Town Manager

Subject: Fiscal Year 2027 Annual Town Budget

In accordance with Article IV, Section 5(5.c) of the Town's Charter, it is with great pleasure that I present the Town's Proposed Budget and Capital Plan for Fiscal Year 2027, which begins on October 1, 2026, and ends on September 30, 2027. Included in this budget book are financial tables, graphs and documentation in regard to missions, accomplishments, and goals to incentivize continuing improvement. This information provides a review of the Town's historical financial experience, plus a look forward to the challenges and opportunities that we are likely to face as we continue to move the Town along the path established by the Mayor and Commission. Together, the graphs, tables and documents are assembled to communicate the recommended priorities and focus of the Town's staff and financial resources.

Many of the enhancements first introduced back in the 2019 budget were continued in the 2027 budget; always with the goal of making the document easier to read, complying with charter requirements, providing a greater level of detail and organizing the data into sections that assist the reader with analyzing the financial results of the various Town operations.

From a financial perspective, the Town remains very strong. The Town's finances are reported in eleven (11) separate funds, nine of them are ancillary funds primarily dependent on the General Fund and Water Fund for funding. Consequently, the General Fund and the Water Fund are the best indicators of the Town's overall financial health.

The **General Fund** can be summarized in the following table:

(\$000)	FY 2026			FY 2027		
	<u>Budget</u>	<u>Forecast</u>	<u>Var</u>	<u>Prop</u>	<u>Incr. ⁽²⁾</u>	<u>% Incr. ⁽²⁾</u>
Revenue ⁽¹⁾ / Transfer In	7,799	7,757	-42	8,201	402	5.2%
Use Of Fund Balance	<u>2,067</u>	<u>801</u>	<u>-1,266</u>	<u>489</u>	<u>-1,578</u>	<u>-76.3%</u>
Total Funding	9,865	8,558	-1308	8,690	-1,176	-11.9%
Expenditure – Excluding Contingency	9,615	8,558	1,058	8,490	-1,126	-11.7%
Contingency	<u>250</u>	<u>0</u>	<u>250</u>	<u>200</u>	<u>-50</u>	<u>-20.0%</u>
Total Expenditure	9,865	8,558	1308	8,690	-1176	-11.9%
Opening Fund Balance	3,616	3,616	NA	2,815	-801	-22.1%
Use Of Fund Balance	<u>-2,067</u>	<u>-801</u>	<u>1266</u>	<u>-489</u>	<u>1,578</u>	<u>-76.3%</u>
Closing Fund Balance	1,549	2,815	1,266	2,326	777	50.2%
Closing Balance As % Of Expenditure	16%	33%	17%	27%	11%	N/A

(1) FY 2027 revenue total based on a millage rate of 3.50.

(2) FY 2027 budget comparison to FY 2026 budget.

Based on the previous table, the following are pertinent observations:

Revenue / Transfer In – The FY 2027 budget for revenue is expected to increase by 5.2% compared to this year primarily due to a 6.81% growth in the tax base assuming a tax (millage) rate of 3.5000 mills.

Use of Fund Balance – The fund balance is forecasted to decrease in FY 2026 by \$800,848 due to the retirement of the 2025 Beach bridge loan. In FY 2027, the General fund is budgeted to use \$488,975 in fund balance to pay for Beach and other capital projects as well as fund Planning & Zoning activities.

Expenditures – (Excluding Contingency) – The FY 2027 budget for expenditures is lower than FY 2026 primarily due to the 2025 Beach bridge loan retirement. There are anticipated increases in payroll expenses, insurance premiums and other contractual services included in the FY 2027 budget.

Contingency – A contingency amount of \$200,000 is available in FY 2027 for Commission consideration. This amount can be used for initiatives not currently reflected in the proposed budget.

Closing Fund Balance – By the end of FY 2027, the fund balance is expected to be 27% of the FY 2027 expenditures which is a 11% increase from the FY 2026 budgeted percentage. The increase is a result of not having to use fund balance to pay for the beach loan payments.

The **Water Fund** can be summarized as follows:

(\$000)	FY 2026			FY 2027		
	<u>Budget</u>	<u>Forecast</u>	<u>Var</u>	<u>Proposed</u>	<u>Incr ⁽¹⁾</u>	<u>% Incr.⁽¹⁾</u>
Revenue	\$1,591	\$1,584	-\$7	\$1,649	\$108	7%
Use of Fund Balance	<u>178</u>	<u>-47</u>	<u>-225</u>	<u>164</u>	<u>-13</u>	<u>-7%</u>
Total Funding	1,769	1,536	-232	1,813	95	6%
Total Expenses	1,769	1,536	232	1,813	-95	-6%
Opening Fund Balance	2,418	2,418	N/A	2465	47	2%
Use of Fund Balance	<u>-178</u>	<u>47</u>	<u>225</u>	<u>-164</u>	<u>13</u>	<u>-7%</u>
Closing Fund Balance	\$2,240	\$2,465	\$225	\$2,301	\$61	3%
Closing Balance As % of Expenses	127%	161%	34%	127%	0%	NA

(1) FY 2027 budget comparison to FY 2026 budget.

Based on the above table, the following observations are relevant:

Revenue / Transfer In – The FY 2027 budget includes a 4% CPI increase in base and water usage rates.

Use of Fund Balance – The Water fund is expected to increase the fund balance in FY 2026 by approximately \$47,000. The FY 2027 budget is expected to use approximately \$164,000 in fund balance to fund capital projects.

Expenses – FY 2026 is forecasted to be favorable compared to the budget due to the unspent contingency as well as lower operating expenses than anticipated. The FY 2027 contingency budget will be \$10,000 similar to FY 2026.

Closing Fund Balance –The FY2027 budget requires approximately \$164,000 to fund capital projects. By the end of FY 2027, the closing fund balance will be 127% of the FY 2027 Water Fund expenses which is well above the recommended percentage of 25%.

The budget book provides additional details regarding the FY 2026 forecast results and the FY 2027 recommended budget.

FY 2026 Highlights

With your leadership, a great deal has been accomplished in FY 2026. The following is a summary of some of the accomplishments in response to your direction.

- Began design on new water main lateral in Lighthouse Point.
- Completed survey, engineering, design and approved construction contract for parking redesign at Town Hall to add 15 spaces.
- Kicked-off FDEP \$350,000 grant on Resiliency and Vulnerability Study.
- Replaced 15 Vessel Exclusion Buoys in Town.
- New bocce court and water fountain was constructed.
- Building Dept moved to digital plan review and digital permit submission.
- Review new and amended single-family home site plans for 1079, 1085, 987, 997, 1111, 971, 973, and 1091 Hillsboro Mile.
- Updated Chapter 12, the Land Development Code, with Town Commission's direction, to modify and simplify landscaping and parking regulations related to narrow properties along the ICW in the RS-2 district.
- Identified easements, received condo approval and will complete FPL design in FY 2026 for the undergrounding of utility infrastructure.
- Received state funding for water projects: a new clear well (\$225,000).
- Received FDEP grant funds (\$380,000) and contracted with Kimley Horn for a vulnerability and resilience study on sea level rise.
- Continued Town-wide improvements and upgrades, including new interior improvements at Town Hall.
- Enhanced monthly Condo Forum with Commissioner Reiser, with an emphasis on guest speakers. Speakers included Town staff, outside Condominium practitioners, and condo attorneys discussing various new laws, and current projects in Town.
- Successfully completed the Commission for Florida Law Enforcement Accreditation (6th consecutive re-accreditation cycle) on-site audit and evaluation. Attained Excelsior Status.
- Developed and promoted new command staff members for Deputy Chief, Captain, and Communications Resource Specialist Supervisor.
- Complete upgrade of police radio communications system to include; Two (2) Repeaters, Antennas, Hardware, In-Car, and Handheld Portable Radios.
- Complete upgrade of our police radio communications system to include; Two (2) Repeaters, Antennas, Hardware, In-Car, and Handheld Portable Radios. A Federal Engineering Priority.
- Converted a part time police officer to full time marine patrol officer allowing more patrol hours along beach and ICW.
- Completed an on-site inspection, audit, and presentation before the Broward County Marine Advisory Committee, resulting in a renewal and increase to the Marine Patrol (EMLEG) grant.
- Successfully completed mandatory annual Firearms, Use of Force, Defensive Tactics and De-Escalation Training for all sworn personnel.
- Renovated Community Room with window treatment, furniture and AV equipment.

These projects, changes and enhancements were undertaken with a focus of continuing to provide quality service to our residents while prudently spending Town resources, in accordance with the Commission-approved Vision and Mission statements, laying the groundwork for further improvement as the Town moves forward.

Looking Forward to FY 2027

Nothing will be more important than the continued effort to protect the Town's beach. Coordinating the next joint beach projects with the City of Deerfield Beach and possibly the Hillsboro Inlet District will be an important goal for FY 2027 as well as continuing efforts to identify funding alternatives.

Similar to this year, FY 2027 will focus on several other key capital projects and construction. Staff will continue their efforts to fully digitize, dispose (where applicable), and store records offsite to provide usable space within the planning room. In addition, the focus will be to move forward with Phase 1 of FPL underground utility project. The Town will also complete construction of Town Hall parking as well as replace aging HVAC units in Town Hall and Police.

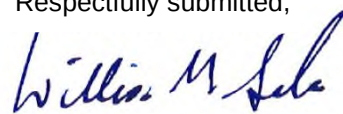
In FY 2027, staff will be also focused on several key water utility projects with the goal to continue the preservation of the Town's water supply. For our water utility, with its newly replaced distribution system, staff is looking to expand its finished water tank to provide additional capacity, and to install variable frequency drives that allow for a mixture of raw water from different wells while reducing chemical and electricity costs.

Finally, as in other years, we have included in this budget book goals for each department for the new budget year. We look forward to hearing feedback from the Commission and community as we work towards providing superior service to our residents.

I would like to thank the entire Finance Department. This budget book would not be possible without the expertise and tireless efforts of Stephen Bloom and the entire Inframark Team. Thanks, are also owed to the entire Town Staff: Chief O'Neill, Elliott Garay, and Sherry Henderson, and our contracted strategic partners: Waste Pro, BSO Fire Department, Calvin, Giordano & Associates, and Coastal Protection Engineering Inc.

Particular thanks to the Mayor, Vice Mayor and Commissioners for your unwavering leadership, guidance and cooperation in planning and providing the direction for our great Town. It is a pleasure and a gift to be able to be of assistance in your efforts toward moving the Town toward excellence.

Respectfully submitted,



William Serda

FY 2027 Budget Calendar

Key Date	Activity / Task
May 11	Budget worksheets provided to Department Heads.
June 1	Receipt of Estimated Assessable Property Values.
June 1	Department Heads submit completed templates to Finance.
July 1	Property Appraiser certifies the taxable values.
July 28	County School Board Budget Hearing #1.
July 29 – 10:00 AM	Town of Hillsboro Beach Budget Workshop / Special Meeting – Discussion on preliminary budget and proposed Millage Rate.
August 4	Deadline for submitting DR 420 to Property Appraiser & Tax Collector a) Include Proposed Millage Rate b) the current rollback rate c) The date, time, and meeting place of the Tentative Budget Hearing
September 3 - 5:01 PM	Town of Hillsboro Beach 1st Budget & Millage Rate Hearing.
September 8	County School Board Budget Hearing #2
September 10	County Budget Hearing #1
September 13	Publish Budget Summary in Local Newspaper
September 15	Certify non-ad valorem assessment roll to tax collector
September 16 – 5:01 PM	Town of Hillsboro Beach 2nd and Final Budget Hearing.
September 19	Remit Adopted Millage Rate to Property Appraiser & Tax Collector
September 22	County Budget Hearing #2
October 1	Submit all Tax Documents to Florida Department of Revenue

* Key Dates highlighted in blue are Commission items and will be included on the meeting agenda

** Per Florida Statutes, the hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings.

Funds Overview

General Fund

- Purpose – This fund provides funding for most ongoing operational activities within the Town other than the Water Department. There is a minimum of “one-off” activities in this fund, allowing for reasonably predictable year-to-year change. Additionally, this fund provides funding to various other funds requiring additional funding as described below.
- Funding Sources – Funding is from taxes, assessments, permits, distributions from other governmental organizations and other miscellaneous sources. Revenue received in this fund isn’t restricted as to how it can be spent, although in other than the most extraordinary circumstances, the General Fund won’t provide funding to activities related to the Water Department.

Special Revenue Funds

- Purpose – Funds focus on those activities for which revenue has been received and can only be spent for specific purposes. This fund matches revenues received to the expenditures for which they were intended. Failure to make the necessary expenditure within a defined period may result in the forfeiture of the revenue.
- Funding Sources – Funding is normally from grants. In many instances the grant is insufficient to cover the expenditure, e.g., a 50-50 match, necessitating an “internal transfer” from the General Fund to fully fund the expenditure.

Debt Service Fund

- Purpose – Debt service funds are established to ensure focus on long-term debt obligations requiring annual funding.
- Funding Sources – Funding is derived from an assessment on the annual property tax bill. This assessment is intended to meet the annual funding requirement. However, an “internal fund transfer” or “cash reserve” from the General Fund may be occasionally required due to the timing of the assessment funding.

General Fund - Capital Improvement Program (CIP)

- Purpose – This fund allows focus on significant capital investments to be made in various projects and other capital requirements over the next five years. A long-term outlook ensures requirements are identified in a timely way and, since capital expenditures can be large, permits for the necessary planning to ensure funding will be available when the project is to be undertaken.
- Funding Sources – Funding can be derived in part through grants, e.g., FEMA funding of the beach re-nourishment project and loans. However, even if a grant is available in conjunction with a project, it usually won’t cover all costs and an “internal fund transfer” will then be required from the General Fund to fully fund capital expenditures.

Funds Overview

Water Fund - Operations

- Purpose – This fund provides funding for most ongoing operational activities within the Water Department. There is a minimum of “one-off” activities in this fund, allowing for reasonably predictable year-to-year change. Additionally, this fund provides funding to various other Water Department-related funds requiring additional funding as described below. Finally, there also is an “internal fund transfer”, currently \$50,000 per year, to the General Fund as payment for Commission oversight and the financial and other management services provided by General Fund departments.
- Funding Sources – This fund is funded fully from water service fees and other minor miscellaneous revenue sources.

Water Fund - Debt Service

- Purpose – Water debt service funds are established to ensure focus on long-term debt obligations related to the Water Department requiring annual funding.
- Funding Sources – Funding is available in part through a surcharge on the monthly water bill. All remaining required funding occurs from “internal fund transfers” from the Water Fund.

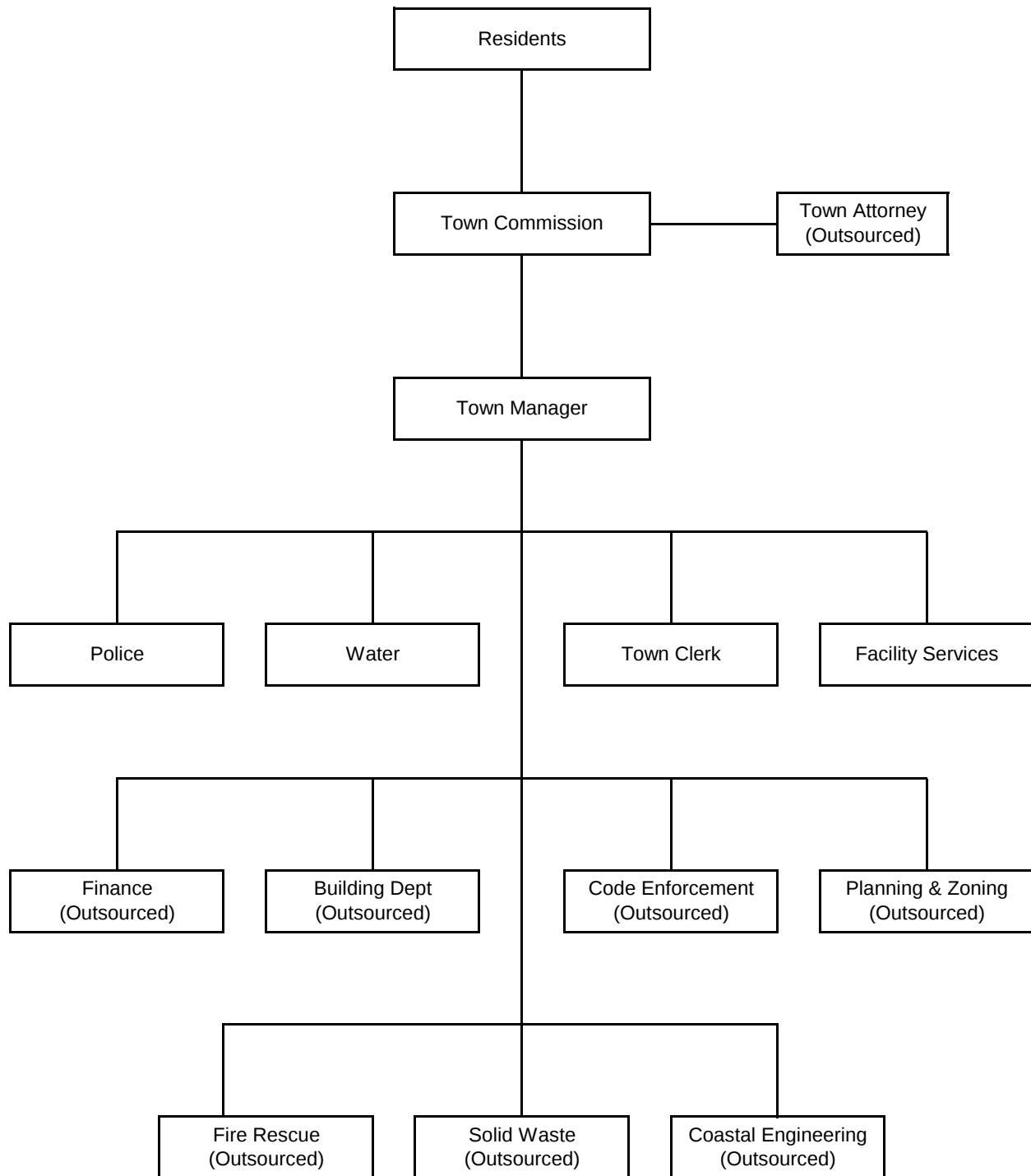
Water Fund - Capital Improvement Program (CIP)

- Purpose – This fund allows focus on capital investments to be made in various projects and other capital requirements over the next five years related to the water department. A long-term outlook ensures requirements are identified in a timely way and, since capital expenditures can be large, permits for the necessary planning to ensure funding will be available when the project is to be undertaken.
- Funding Sources – Funding can be derived in part through grants and loans. However, to the extent that grants and loans may be insufficient, an “internal fund transfer” will be required from the Water Fund to fully fund capital expenditures.

Budget Assumptions

- o FY 2027 Budget - Developed using FY 2026 Service Levels as a starting point.
 - General Fund Contingency of \$200,000 Available for Additional Initiatives, Future Projects, or Retention. Water Fund Contingency is \$10,000.
 - Total General Fund budget – Decreased by \$1,175,599.
 - Total Water Fund operations budget – Increased by \$44,767.
 - Water Fund Billings – **Includes 4.0% rate change** to fund operational, debt service and capital project requirements.
 - \$389,750 of General Fund cash reserves will be required to fund capital projects. \$235,000 of Water Fund cash reserves will be required to fund capital projects.
 - The Water Fund will require a bank loan of \$1,575,000 to fund the storage reservoir capital projects.
 - The 2025 Beach Bridge loan is expected to be paid off in FY2026. No loan payments are required for FY2027.
- o General Fund Millage Rate - 3.50 (same as current year).
 - 5.21% higher than rollback rate of 3.3266.
- o Staffing Plan:
 - No new positions were added in the FY2027 budget.
- o Total Compensation – Net Increase of \$396,690.
 - Step Increase - \$78,009, COLA Increases - \$127,099 (Includes Wages & Benefits).
 - FRS Net Increase - \$108,819.
 - Health Premiums/ Life/Vision/ Dental Premiums - 17% increase - \$123,704.
 - Workers Comp Premiums – 18% increase - \$22,774.
- o Contract Increases:
 - Fire Rescue (\$163,069), Solid Waste (\$17,955), Finance (\$5,303).
- o Insurance Premiums for GL / Property / Liability and Auto – 22% increase or \$43,282.
- o The FY 2027 General Fund Capital Budget includes the following projects/expenses:
 - \$2,250,000 for Underground Utility Project / \$325,000 for FDEP Vulnerability Study.
 - \$80,000 for (1) Police Vehicle / \$75,000 for (1) Police SUV.
 - \$50,000 for (2) Boat Engines
 - \$17,500 for Police – HVAC Replacement
 - \$199,500 for Project-related Beach Management expenses.
- o The FY 2027 Water Fund Capital Budget includes the following project/expenses:
 - \$2,175,000 for Storage Reservoir
 - \$30,000 for Perimeter Fence Rehabilitation / \$40,000 for Maintenance Building Roof.
 - \$100,000 for Truck / \$65,000 for Repairs & Maintenance Projects.

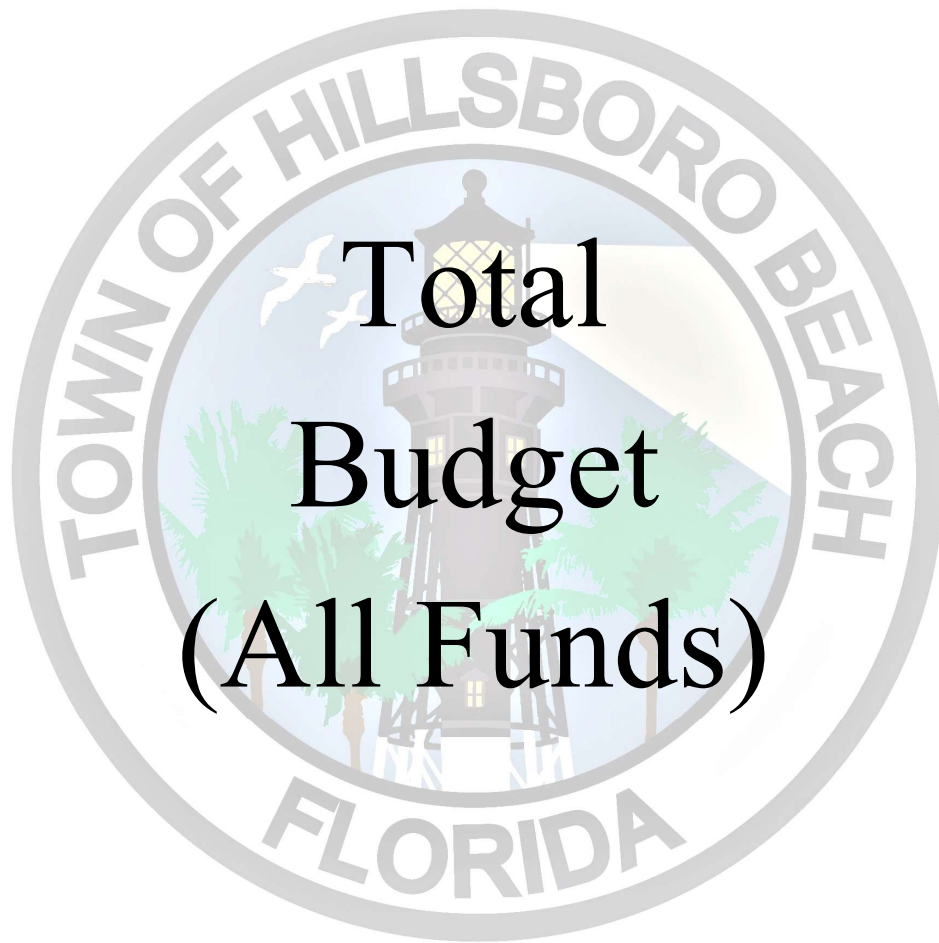
Organizational Chart



Staffing Summary

	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
<u>GENERAL FUND</u>										
Town Commission	–	5	–	5	–	5	–	5	–	5
Town Manager	1	–	1	–	1	–	1	–	1	–
Town Clerk	2	–	2	–	3	–	3	–	3	–
Police (1)	19	5	19	5	19	7	19	7	20	8
Facility Services	1	–	1	–	1	–	1	–	1	–
Total General Fund	23	10	23	10	24	12	24	12	25	13
<u>ENTERPRISE FUND</u>										
Water	5	0	5	0	5	0	5	0	5	0
Total Enterprise Fund	5	0	5	0	5	0	5	0	5	0
Total Team Count	28	10	28	10	29	12	29	12	30	13

Note 1 - Police department includes 3 Volunteers in P/T column.



Total Budget (All Funds)

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

All Funds - Total Budget

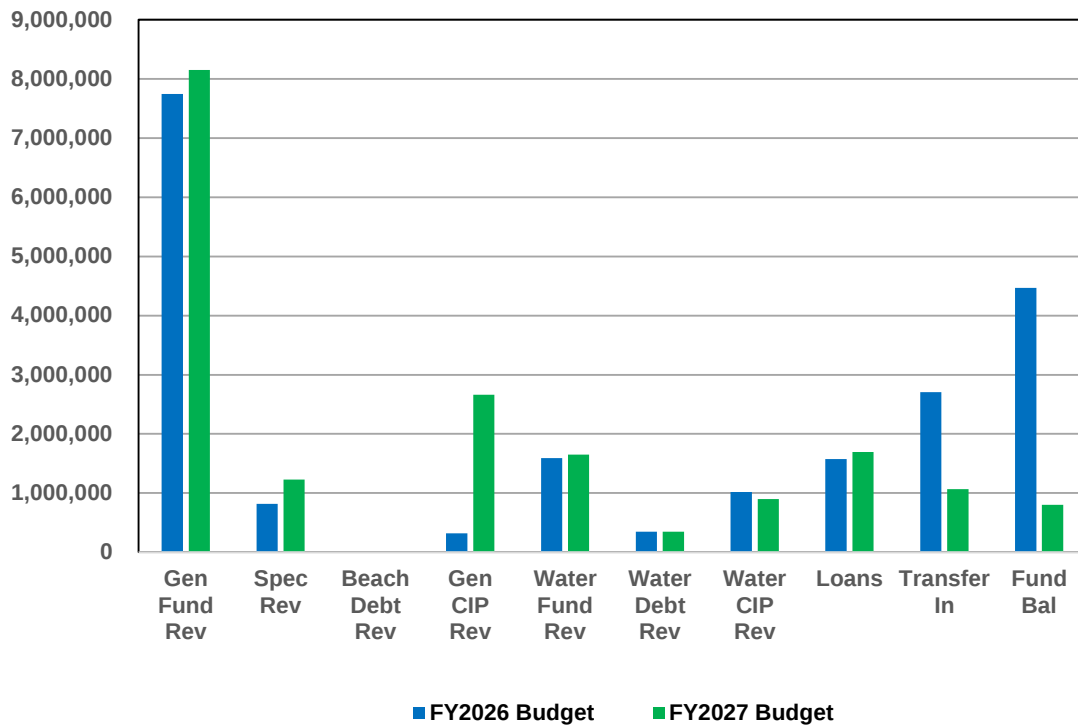
	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Total Revenue - (Excl. Grants)	\$ 10,575,634	\$ 10,682,988	\$ 107,353	\$ 13,817,278	\$ 3,241,644	30.7%
Grants	1,269,284	4,178,495	2,909,211	1,123,596	(145,688)	-11.5%
Transfer In	2,705,209	1,983,135	(722,074)	1,064,918	(1,640,291)	-60.6%
Total Fund Bal. Use / (Addition)	4,466,331	962,448	(3,503,883)	801,354	(3,664,976)	-82.1%
Total Funding	\$ 20,591,458	\$ 17,807,066	\$ (2,784,392)	\$ 18,502,147	\$ (2,089,311)	-10.1%
<u>EXPENDITURES/EXPENSES</u>						
Personnel Expenses	\$ 5,550,090	\$ 5,170,952	\$ 379,139	\$ 5,982,092	\$ 432,002	7.8%
Operating Expenses	4,187,725	4,237,402	(49,677)	4,694,744	507,019	12.1%
Debt Service Expenses	2,483,434	5,838,403	(3,354,969)	668,393	(1,815,041)	-73.1%
Capital Expenditures	5,405,000	576,674	4,828,326	5,882,000	477,000	8.8%
Transfers Out	2,705,209	1,983,135	722,074	1,064,918	(1,640,291)	-60.6%
Total Contingency	260,000	500	259,500	210,000	(50,000)	-19.2%
Total Expenditures/Expenses	\$ 20,591,458	\$ 17,807,066	\$ 2,784,392	\$ 18,502,147	\$ (2,089,311)	-10.1%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

All Funds - Source Of Funds

	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue						
General Fund	\$ 7,748,694	\$ 7,707,074	\$ (41,620)	\$ 8,150,849	\$ 402,155	5.2%
Special Revenue Funds	818,573	1,119,377	300,804	1,231,635	413,062	50.5%
Debt Service Fund - (Beach Loan)	-	3,882,385	3,882,385	-	-	N/A
General Fund - Capital Projects	320,000	221,332	(98,668)	2,662,250	2,342,250	732.0%
Water Fund	1,590,503	1,583,684	(6,820)	1,648,508	58,005	3.6%
Water Debt Service Fund	347,148	347,632	484	347,632	484	0.1%
Water Fund - Capital Projects	1,020,000	-	(1,020,000)	900,000	(120,000)	-11.8%
Total Revenue	11,844,918	14,861,483	3,016,565	14,940,875	3,095,956	26.1%
Loan Proceeds	1,575,000	-	(1,575,000)	1,695,000	120,000	7.6%
Transfer In	2,705,209	1,983,135	(722,074)	1,064,918	(1,640,291)	-60.6%
Use of / (Add To) Fund Balance	4,466,331	962,448	(3,503,883)	801,354	(3,664,976)	-82.1%
Total Funding	\$ 20,591,458	\$ 17,807,066	\$ (2,784,392)	\$ 18,502,147	\$ (2,089,311)	-10.1%

FY 2026 Budget vs. FY 2027 Budget

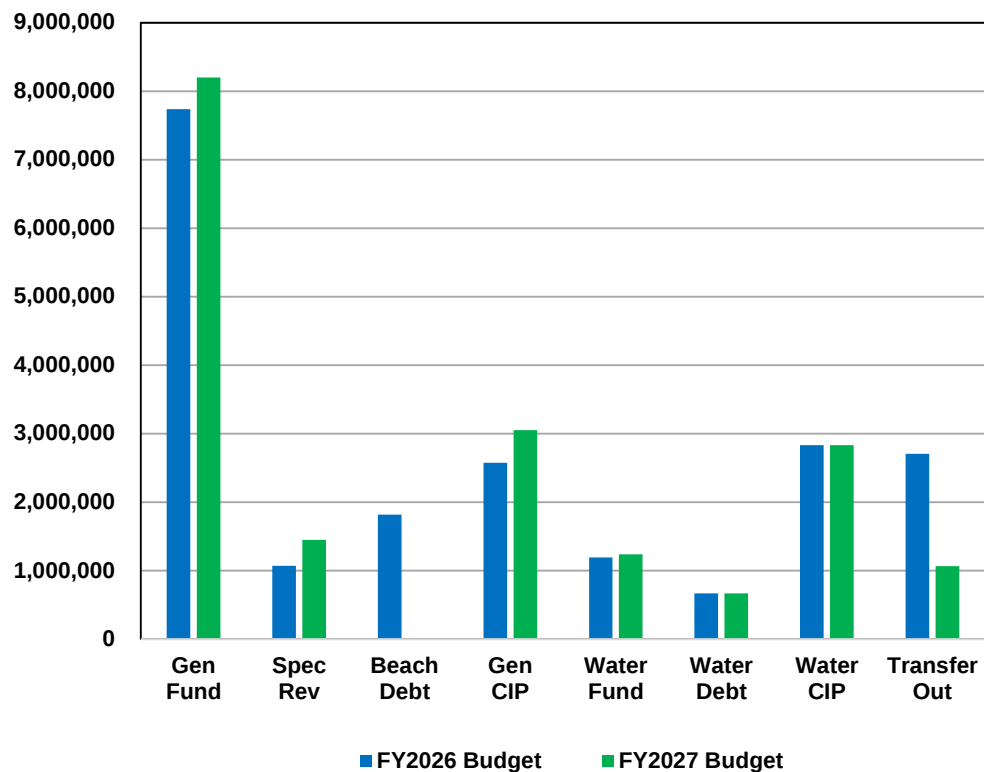


**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

All Funds - Total Expenditures/Expenses By Fund

<u>Expenditures/Expenses</u>	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
General Fund	\$ 7,735,382	\$ 6,986,954	\$ 748,428	\$ 8,200,074	\$ 464,692	6.0%
Special Revenue Funds	1,069,573	1,297,810	(228,237)	1,449,135	379,562	35.5%
Debt Service Funds	1,815,041	5,170,010	(3,354,969)	-	(1,815,041)	-100.0%
General Fund - CIP	2,575,000	504,674	2,070,326	3,052,000	477,000	18.5%
Water Fund	1,192,860	1,124,090	68,770	1,237,627	44,767	3.8%
Water Debt Service Fund	668,393	668,393	(0)	668,393	-	0.0%
Water Fund - CIP	2,830,000	72,000	2,758,000	2,830,000	-	0.0%
Total Expense	17,886,249	15,823,931	2,062,318	17,437,229	(449,020)	-2.5%
Transfer Out	2,705,209	1,983,135	722,074	1,064,918	(1,640,291)	-60.6%
Total Expenditures/Expenses	\$ 20,591,458	\$ 17,807,066	\$ 2,784,392	\$ 18,502,147	\$ (2,089,311)	-10.1%

FY2026 Budget vs. FY2027 Budget

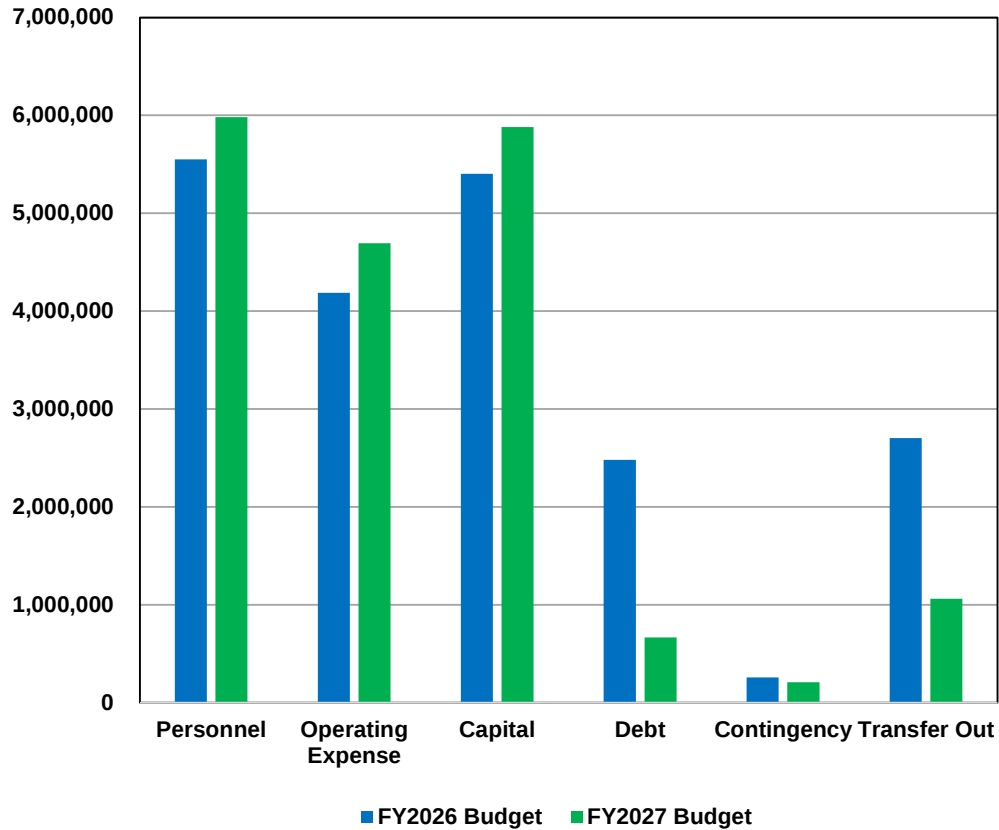


**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

All Funds - Total Expenditures By Category

<u>Expenditures/Expenses</u>	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personnel	\$ 5,550,090	\$ 5,170,952	\$ 379,139	\$ 5,982,092	\$ 432,002	7.8%
Operating Expense	4,187,725	4,237,402	(49,677)	4,694,744	507,019	12.1%
Capital	5,405,000	576,674	4,828,326	5,882,000	477,000	8.8%
Debt Service	2,483,434	5,838,403	(3,354,969)	668,393	(1,815,041)	-73.1%
Contingency	260,000	500	259,500	210,000	(50,000)	-19.2%
Total Expense	17,886,249	15,823,931	2,062,318	17,437,229	(449,020)	-2.5%
Transfer Out	2,705,209	1,983,135	722,074	1,064,918	(1,640,291)	-60.6%
Total Expenditures/Expenses	\$ 20,591,458	\$ 17,807,066	\$ 2,784,392	\$ 18,502,147	\$ (2,089,311)	-10.1%

FY2026 Budget vs. FY2027 Budget



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

All Funds - Personnel Expense Summary

Description	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>DEPARTMENT</u>						
Commission	\$ 70,217	\$ 71,135	\$ (918)	\$ 73,464	\$ 3,247	4.6%
Town Manager	302,224	294,092	8,132	314,475	12,251	4.1%
Town Clerk	246,768	218,716	28,052	282,369	35,601	14.4%
Police	4,045,976	3,750,505	295,471	4,388,647	342,671	8.5%
Facility Services	123,685	110,771	12,914	126,605	2,920	2.4%
Total General Fund	4,788,870	4,445,219	343,651	5,185,560	396,690	8.3%
Water	720,780	685,293	35,488	755,372	34,592	4.8%
Marine Law Enforcement Grant	40,440	40,440	-	41,160	720	1.8%
Total	\$ 5,550,090	\$ 5,170,952	\$ 379,139	\$ 5,982,092	\$ 432,002	7.8%

Description	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>EXPENSE TYPE</u>						
Commission Stipend	\$ 54,080	\$ 54,080	\$ (0)	\$ 56,243	\$ 2,163	4.0%
Salaries	2,987,999	2,887,670	100,329	3,234,411	246,412	8.2%
Car Allowance	64,800	68,575	(3,775)	68,400	3,600	5.6%
Paid Holidays	67,503	57,265	10,238	67,452	(51)	-0.1%
Overtime	135,000	110,248	24,752	120,000	(15,000)	-11.1%
Vacation Leave Cash Out	25,206	14,476	10,730	22,534	(2,672)	-10.6%
Sick Leave Cash Out	46,231	51,870	(5,639)	53,231	7,000	15.1%
Incentive Pay	17,550	16,154	1,396	19,630	2,080	11.9%
Salary & Wages	3,398,369	3,260,339	138,030	3,641,901	243,532	7.2%
FICA	255,963	247,243	8,720	275,457	19,493	7.6%
Florida Retirement System	925,907	822,946	102,961	1,035,191	109,284	11.8%
Health and Life Insurance	835,027	748,241	86,786	871,945	36,918	4.4%
Tuition Reimbursement	2,250	-	2,250	2,250	-	0.0%
AD&D	815	709	106	815	0	0.0%
Workers' Comp Insurance	130,009	91,473	38,536	152,783	22,774	17.5%
Unemployment Compensation	1,750	-	1,750	1,750	-	0.0%
Total Benefits	2,151,721	1,910,612	241,109	2,340,191	188,470	8.8%
Total Compensation	\$ 5,550,090	\$ 5,170,952	\$ 379,139	\$ 5,982,092	\$ 432,002	7.8%



Property Tax Revenue

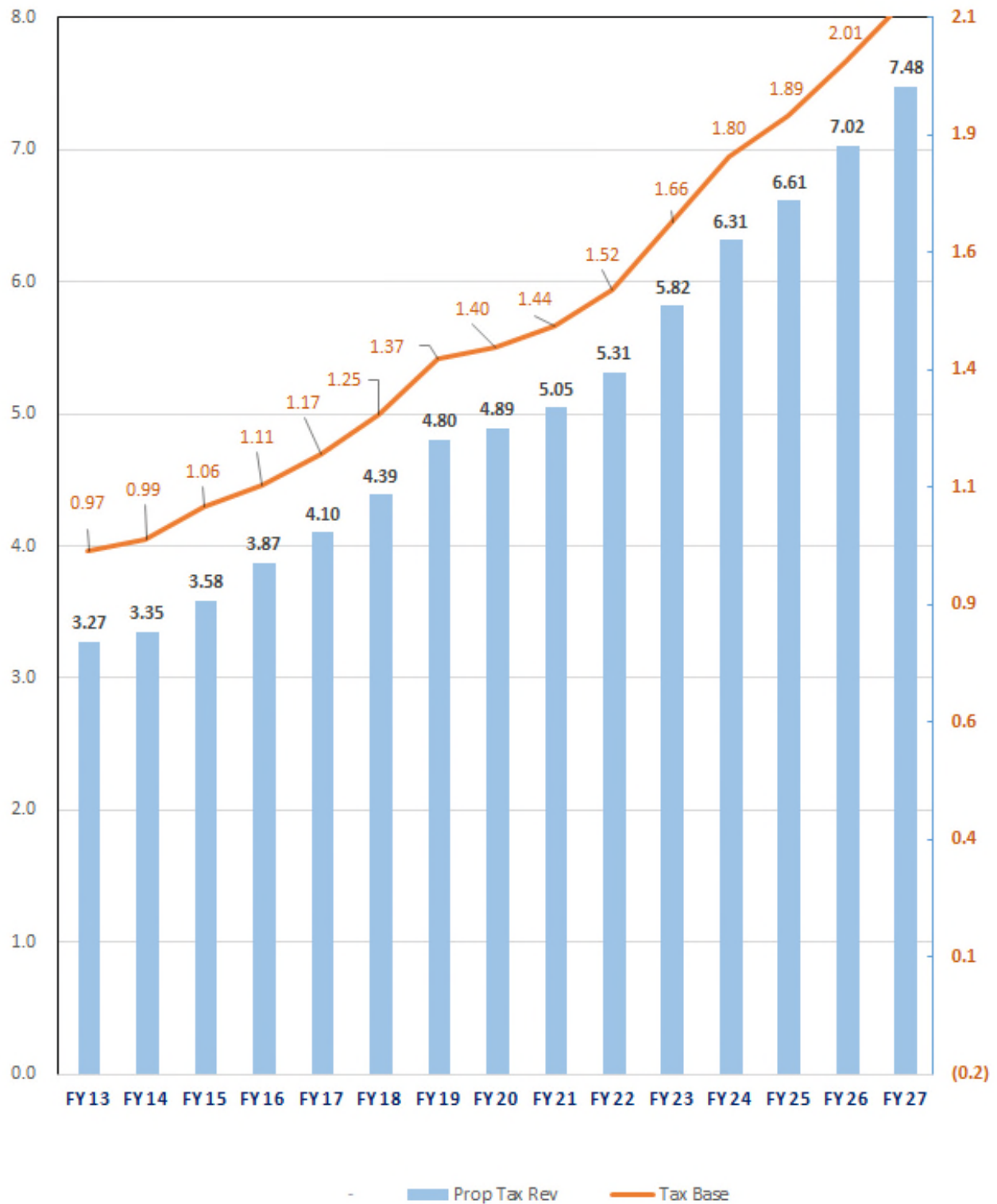
Property Tax Base Detail

	Vacant Property	Single Family Res	Town- houses	Condos & Co-ops	Other	Total Real Property	Personal Property	Total Taxable Values
<u>FY 2026</u>								
Number	24	47	88	2,064	51	2,274		
Homesteaded	2	33	42	699	0	776		
Homesteaded %	8.3%	70.2%	47.7%	33.9%	0.0%	34.1%		
Market Value (\$M)	\$243.2	\$783.5	\$77.8	\$1,319.3	\$109.2	\$2,533.0		
Taxable Value (\$M)	\$230.2	\$568.2	\$65.7	\$1,049.7	\$81.5	\$1,995.3	\$11.6	\$2,006.9
% of Total Taxable Value	11.5%	28.5%	3.3%	52.6%	4.1%	100.0%		
Average Market Value (\$)	\$10,131,609	\$16,670,681	\$884,582	\$639,177	\$2,140,777	\$1,113,880		
Average Taxable Value (\$)	\$9,591,830	\$12,089,581	\$746,032	\$508,597	\$1,598,197	\$877,448		
% Taxable To Market	94.7%	72.5%	84.3%	79.6%	74.7%	78.8%		
<u>FY 2027</u>								
Number	27	46	88	2,052	51	2,264		
Homesteaded	1	29	42	689	0	761		
Homesteaded %	3.7%	63.0%	47.7%	33.6%	0.0%	33.6%		
Market Value (\$M)	\$290.6	\$1,034.8	\$80.2	\$1,239.2	\$111.5	\$2,756.4		
Taxable Value (\$M)	\$220.0	\$713.5	\$67.9	\$1,033.6	\$88.1	\$2,123.1	\$12.6	\$2,135.8
% of Total Taxable Value	10.4%	33.6%	3.2%	48.7%	4.1%	100.0%		
Average Market Value (\$)	\$12,107,825	\$22,017,550	\$911,889	\$600,410	\$2,185,390	\$1,212,119		
Average Taxable Value (\$)	\$9,166,003	\$15,180,804	\$772,022	\$500,778	\$1,727,595	\$933,656		
% Taxable To Market	75.7%	68.9%	84.7%	83.4%	79.1%	77.0%		
<u>CHANGE</u>								
Number	3	(1)	0	(12)	0	(10)		
Homesteaded	(1)	(4)	0	(10)	0	(15)		
Market Value (\$M)	\$47.4	\$251.3	\$2.4	(\$80.0)	\$2.3	\$223.4		
Year Over Year Growth	19.5%	32.1%	3.1%	-6.1%	2.1%	8.8%		
Taxable Value (\$M)	(\$10.2)	\$145.3	\$2.3	(\$16.1)	\$6.6	\$127.8	\$1.0	\$128.9
Year Over Year Growth	-4.4%	25.6%	3.5%	-1.5%	8.1%	6.4%		
Average Market Value (\$)	\$1,976,216	\$5,346,869	\$27,307	(\$38,767)	\$44,613	\$98,239		
Year Over Year Growth	19.5%	32.1%	3.1%	-6.1%	2.1%	8.8%		
Average Taxable Value (\$)	(\$425,827)	\$3,091,223	\$25,991	(\$7,819)	\$129,397	\$56,207		
Year Over Year Growth	-4.4%	25.6%	3.5%	-1.5%	8.1%	6.4%	9.0%	6.4%

Prop Tax (\$M)

Property Tax & Tax Base (FY2013 to Present)

Tax Base (\$B)



Millage Rate Trend														
FY 13	FY14	FY 15	FY16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
3.39	3.39	3.39	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50

Rolled-Back Rate Analysis

(\$ Millions)

Tax Base Analysis

FY 2026 Tax Base

(As Adjusted through July 2026)

FY 2026 Tax Base

Growth - Enhanced Market Value

FY 2026 Tax Base - Before New Additions

Growth - New Additions To Tax Base

FY 2026 Tax Base - Total

Taxable Base	% Growth
1,999.6	
104.2	5.21%
2,103.8	
31.9	1.60%
2,135.8	6.81%

Property Tax Analysis

FY 2026 Millage Rate & FY 2026 Final Tax Base

FY 2027 Rolled Back Rate & FY 2027 Tax Base

Millage Rate	Tax Base	Property Tax Revenue (Tax Base X Rate)
3.5000	1,999.6	6.999
		↑↓
3.3266	2,103.8	6.999

**Impact of Potential FY 2027 Millage Rates
Homestead vs. Non-Homestead Properties**

	Market Value \$400,000		Market Value \$1,000,000		Market Value \$10,000,000	
<u>FY 2026</u>	H-Stead	N-H-Stead	H-Stead	N-H-Stead	H-Stead	N-H-Stead
Market Value	400,000	400,000	1,000,000	1,000,000	10,000,000	10,000,000
SOH % Of Market Value	81.2%	NA	81.2%	NA	81.2%	NA
SOH Value	324,611	400,000	811,529	1,000,000	8,115,287	10,000,000
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	274,611	400,000	761,529	1,000,000	8,065,287	10,000,000
Millage Rate	3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
Property Tax	\$961	\$1,400	\$2,665	\$3,500	\$28,229	\$35,000
<u>FY 2027</u>						
Market Value Growth %	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%
Market Value	420,849	420,849	1,052,124	1,052,124	10,521,236	10,521,236
SOH % Of Market Value	79.3%	NA	79.3%	NA	79.3%	NA
SOH Value	333,542	420,849	833,855	1,052,124	8,338,549	10,521,236
Exemptions	50,000	NA	50,000	NA	50,000	NA
Taxable Value	283,542	420,849	783,855	1,052,124	8,288,549	10,521,236
Taxable Value % Increase	3.3%	5.2%	2.9%	5.2%	2.8%	5.2%
<u>Millage Rate = 3.5000 Mills</u>						
<u>(FY 2027 Millage Rate)</u>						
Property Tax	\$992	\$1,473	\$2,743	\$3,682	\$29,010	\$36,824
Property Tax Incr /(Decr)	\$31	\$73	\$78	\$182	\$781	\$1,824
Property Tax % Increase	3.3%	5.2%	2.9%	5.2%	2.8%	5.2%

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**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Summary

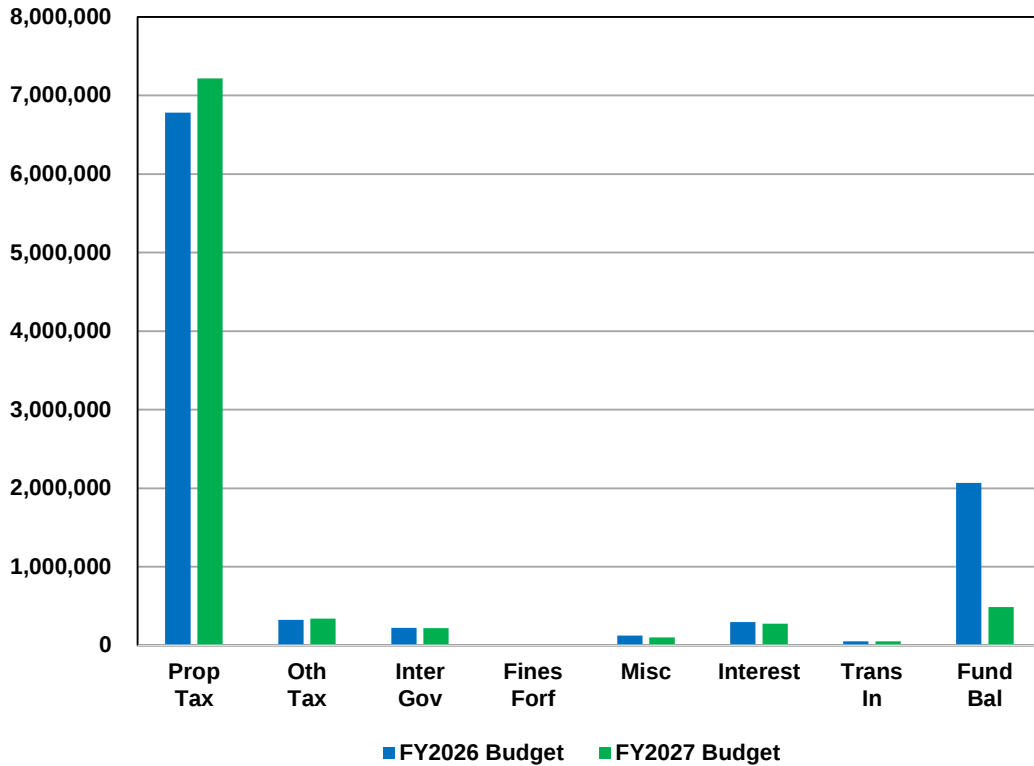
	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Total Revenue	\$ 7,748,694	\$ 7,707,074	\$ (41,620)	\$ 8,150,849	\$ 402,155	5.2%
Transfer In	50,000	50,000	-	50,000	-	0.0%
Use of / (Add To) Fund Balance	2,066,729	800,848	(1,265,881)	488,975	(1,577,754)	-76.3%
Total Funding	9,865,423	8,557,921	(1,307,502)	8,689,824	(1,175,599)	-11.9%
<u>EXPENDITURES</u>						
Personnel Expense	4,788,870	4,445,219	343,651	5,185,560	396,690	8.3%
Operating Expense - Excl. Cont.	2,696,512	2,541,235	155,277	2,814,514	118,002	4.4%
Contingency	250,000	500	249,500	200,000	(50,000)	-20.0%
Transfers Out	2,130,041	1,570,967	559,074	489,750	(1,640,291)	-77.0%
Total Expenditures	9,865,423	8,557,921	1,307,502	8,689,824	(1,175,599)	-11.9%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	3,615,879	3,615,879	-	2,815,031	(800,848)	-22.1%
(Use) / Add To Fund Balance	(2,066,729)	(800,848)	1,265,881	(488,975)	1,577,754	-76.3%
Closing Balance	\$ 1,549,150	\$ 2,815,031	\$ 1,265,881	\$ 2,326,057	\$ 776,906	50.2%
Closing Bal % Of Total Exp	15.7%	32.9%	17.2%	26.8%	11.1%	N/A

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Source Of Funds

<u>FUNDING</u>	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue						
Property Tax	\$ 6,781,371	\$ 6,783,127	\$ 1,756	\$ 7,216,576	\$ 435,205	6.4%
Other Local Taxes	323,000	338,149	15,149	340,000	17,000	5.3%
Intergovernment Revenue	223,173	214,663	(8,510)	218,173	(5,000)	-2.2%
Fines & Forfeitures	1,050	1,190	140	1,000	(50)	-4.8%
Miscellaneous Revenue	125,000	89,345	(35,655)	100,000	(25,000)	-20.0%
Interest Income	295,100	280,600	(14,500)	275,100	(20,000)	-6.8%
Total Revenue	7,748,694	7,707,074	(41,620)	8,150,849	402,155	5.2%
Transfer In	50,000	50,000	-	50,000	-	0.0%
Use (Add To) Fund Balance	2,066,729	800,848	(1,265,881)	488,975	(1,577,754)	-76.3%
Total Funding	\$ 9,865,423	\$ 8,557,921	\$ (1,307,502)	\$ 8,689,824	\$ (1,175,599)	-11.9%

FY2026 Budget vs. FY2027 Budget



Town of Hillsboro Beach
Fiscal Year 2027 Budget

General Fund - Revenue Details

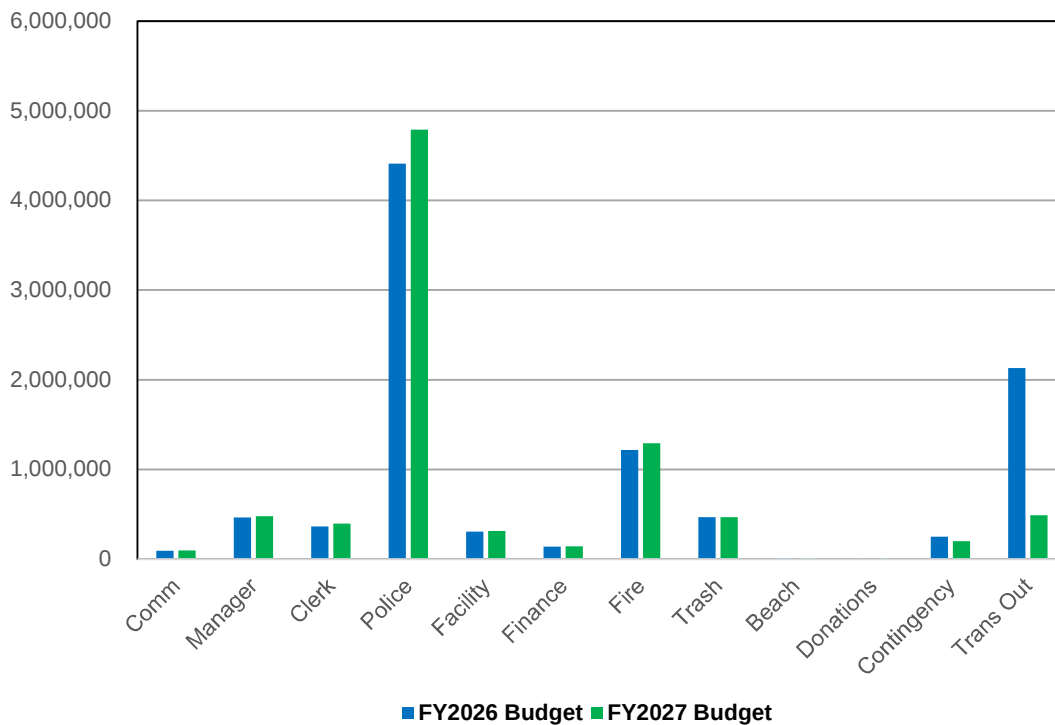
Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Property Tax							
Tax Receipts - Current Year	\$ 6,613,136	\$ 7,024,219	\$ 7,024,219	\$ -	\$ 7,475,208	\$ 450,989	6.4%
Tax Receipts - Discounts	(228,995)	(245,848)	(241,092)	4,756	(261,632)	(15,784)	6.4%
Tax Receipts - Delinquent	(2,059)	3,000	-	(3,000)	3,000	-	0.0%
Total - Property Tax	6,382,082	6,781,371	6,783,127	1,756	7,216,576	435,205	6.4%
Other Local Taxes							
FPL Franchise	292,995	295,000	307,762	12,762	310,000	15,000	5.1%
Local Communications Tax	30,142	28,000	30,387	2,387	30,000	2,000	7.1%
Total - Other Local Taxes	323,137	323,000	338,149	15,149	340,000	17,000	5.3%
Intergovernmental Revenues							
Occupational Licenses	1,707	1,900	1,481	(420)	1,900	-	0.0%
FDLE - JAG Grant	5,630	-	-	-	-	-	N/A
State Revenue Sharing	62,931	60,000	57,164	(2,836)	60,000	-	0.0%
Alcoholic Beverage License	1,273	1,273	1,273	-	1,273	-	0.0%
Half-Cent Sales Tax	151,068	160,000	154,746	(5,254)	155,000	(5,000)	-3.1%
Total - Intergov. Revenue	222,609	223,173	214,663	(8,510)	218,173	(5,000)	-2.2%
Fines & Forfeitures							
Fines	1,430	1,000	1,190	190	1,000	-	0.0%
Seizures and Forfeitures	-	50	-	(50)	-	(50)	-100.0%
Total - Fines & Forfeitures	1,430	1,050	1,190	140	1,000	(50)	-4.8%
Miscellaneous Revenue							
Miscellaneous	14,419	10,000	21,214	11,214	15,000	5,000	50.0%
Misc. - Police reimbursement	39,557	85,000	31,867	(53,133)	60,000	(25,000)	-29.4%
Rental Revenue	25,221	-	14,484	14,484	-	-	N/A
Lien Search Fee	13,200	15,000	12,400	(2,600)	15,000	-	0.0%
Sale of Surplus Equipment	-	15,000	9,380	(5,620)	10,000	(5,000)	-33.3%
Total - Misc. Revenue	92,397	125,000	89,345	(35,655)	100,000	(25,000)	-20.0%
Interest Income							
Interest Income	257,475	300,000	298,435	(1,565)	280,000	(20,000)	-6.7%
Net Incr (Decr) In FMV-Invest	24,849	(5,000)	(17,835)	(12,835)	(5,000)	-	0.0%
Interest Income - Tax Collector	14,233	100	-	(100)	100	-	0.0%
Total - Interest Income	296,557	295,100	280,600	(14,500)	275,100	(20,000)	-6.8%
Total Revenue	7,318,214	7,748,694	7,707,074	(41,620)	8,150,849	402,155	5.2%
Non-Operating Revenues							
Transfer In							
Water Fund	50,000	50,000	50,000	-	50,000	-	0.0%
Transfer In	50,000	50,000	50,000	-	50,000	-	0.0%
Use / (Add't) Fund Balance	-	2,066,729	800,848	(1,265,881)	488,975	(1,577,754)	-76.3%
Total Funding	\$ 7,368,214	\$ 9,865,423	\$ 8,557,921	\$(1,307,502)	\$ 8,689,824	\$(1,175,599)	-11.9%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Total Expenditures By Department

EXPENDITURES	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Expense						
Town Commission	\$ 94,217	\$ 86,335	\$ 7,882	\$ 97,464	\$ 3,247	3.4%
Town Manager	464,724	450,542	14,182	476,975	12,251	2.6%
Town Clerk	365,673	362,840	2,833	397,420	31,747	8.7%
Police	4,412,485	4,093,775	318,710	4,789,762	377,277	8.6%
Facility Services	305,721	256,137	49,585	314,946	9,224	3.0%
Finance	138,115	137,837	278	143,854	5,739	4.2%
Fire Rescue	1,215,846	1,128,246	87,601	1,291,315	75,468	6.2%
Solid Waste	469,492	451,262	18,230	469,218	(274)	-0.1%
Beaches	12,000	12,000	-	12,000	-	0.0%
Charitable Donations	7,108	7,479	(371)	7,120	12	0.2%
Contingency	250,000	500	249,500	200,000	(50,000)	-20.0%
Total Expense	7,735,382	6,986,954	748,428	8,200,074	464,692	6.0%
Transfer Out	2,130,041	1,570,967	559,074	489,750	(1,640,291)	-77.0%
Total Expenditures	\$ 9,865,423	\$ 8,557,921	\$ 1,307,502	\$ 8,689,824	\$ (1,175,599)	-11.9%

FY2026 Budget vs. FY2027 Budget

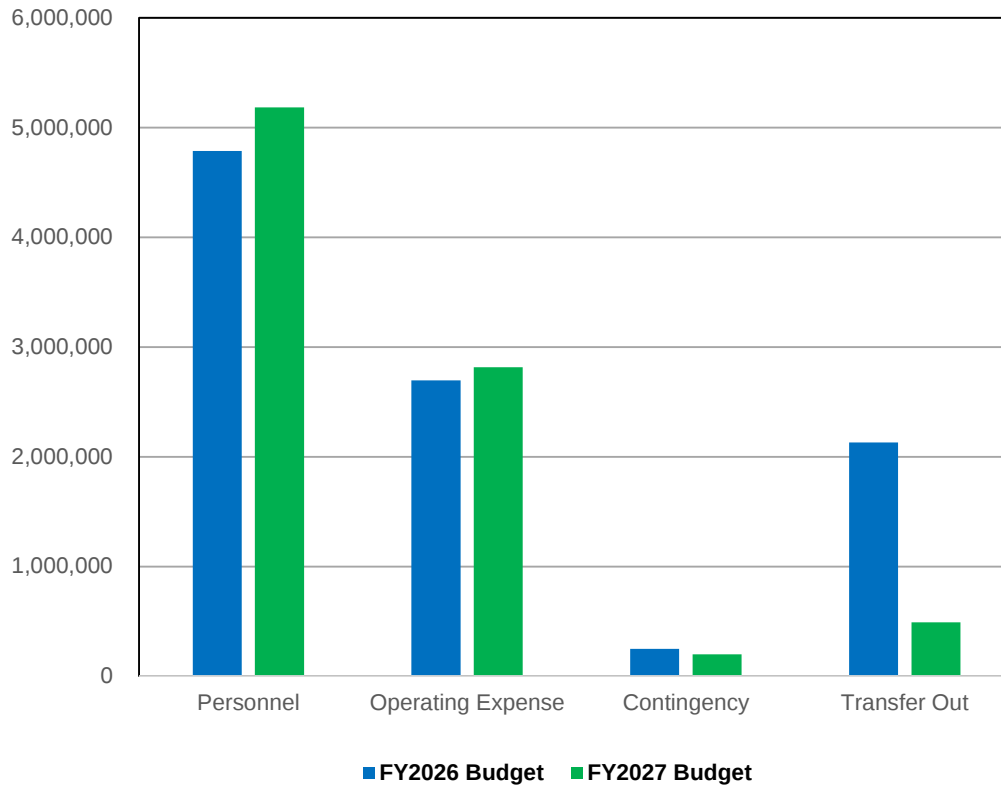


**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Total Expenditures By Category

	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
EXPENDITURES						
Expense						
Personnel	\$ 4,788,870	\$ 4,445,219	\$ 343,651	\$ 5,185,560	\$ 396,690	8.3%
Operating Expense	2,696,512	2,541,235	155,277	2,814,514	118,002	4.4%
Contingency	250,000	500	249,500	200,000	(50,000)	-20.0%
Total Expense	7,735,382	6,986,954	748,428	8,200,074	464,692	6.0%
Transfer Out	2,130,041	1,570,967	559,074	489,750	(1,640,291)	-77.0%
Total Expenditures	\$ 9,865,423	\$ 8,557,921	\$ 1,307,502	\$ 8,689,824	\$ (1,175,599)	-11.9%

FY2026 Budget vs. FY2027 Budget



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Personnel Expense Summary

Description	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Commission	\$ 70,217	\$ 71,135	\$ (918)	\$ 73,464	\$ 3,247	4.6%
Town Manager	302,224	294,092	8,132	314,475	12,251	4.1%
Town Clerk	246,768	218,716	28,052	282,369	35,601	14.4%
Police	4,045,976	3,750,505	295,471	4,388,647	342,671	8.5%
Facility Services	123,685	110,771	12,914	126,605	2,920	2.4%
Total Personnel Expense	4,788,870	4,445,219	343,651	5,185,560	396,690	8.3%

Description	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>EXPENSE TYPE</u>						
Commission Stipend	54,080	54,080	(0)	56,243	2,163	4.0%
Salaries / Other Pay	2,563,096	2,477,471	85,625	2,789,049	225,953	8.8%
Car Allowance	64,800	68,575	(3,775)	68,400	3,600	5.6%
Paid Holidays	67,503	57,265	10,238	67,452	(51)	-0.1%
Overtime	105,000	54,532	50,468	90,000	(15,000)	-14.3%
Vacation Leave Cash Out	9,087	2,354	6,733	6,414	(2,673)	-29.4%
Sick Leave Cash Out	33,162	39,643	(6,481)	40,162	7,000	21.1%
Incentive Pay	17,550	16,154	1,396	19,630	2,080	11.9%
Transfer To Special Revenue	(40,440)	(40,440)	-	(41,160)	(720)	1.8%
Salary & Wages	2,873,838	2,729,635	144,203	3,096,192	222,354	7.7%
FICA	218,930	209,954	8,976	236,859	17,928	8.2%
Florida Retirement System	847,586	753,698	93,888	955,098	107,512	12.7%
Health and Life Insurance	737,804	676,363	61,441	767,788	29,984	4.1%
Tuition Reimbursement	2,250	-	2,250	2,250	-	0.0%
AD&D	815	709	106	815	0	0.0%
Workers' Comp Insurance	106,397	74,860	31,537	125,309	18,912	17.8%
Unemployment Compensation	1,250	-	1,250	1,250	-	0.0%
Total Benefits	1,915,032	1,715,584	199,448	2,089,368	174,336	9.1%
Total Compensation	\$ 4,788,870	\$ 4,445,219	\$ 343,651	\$ 5,185,560	\$ 396,690	8.3%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Town Commission Department

Mission

To serve the residents of the community by fulfilling duties as the legislative body through developing policies designed to successfully conduct municipal government, perform municipal functions, and render municipal services.

Major Issues

- o Ensure development orders preserve Town's peacefulness and harmonious appearance while preparing for the future of sea level rise and other threats.
- o Ensure transparency.
- o Residential and roadway safety.
- o Protection and preservation of the Town beach.
- o Customer service excellence.
- o Resilient and well-maintained infrastructure.
- o Maintenance of an attractive and tranquil residential community.

Current Year Highlights

- o Identified easements, received condo approval and will complete FPL design in FY 2026 for the undergrounding of utility infrastructure.
- o Received state funding for water projects: a new clear well (\$225,000).
- o Successful agreement with Lighthouse Point for the relocation of the Town's watermain across the Sample Creek canal, and approved engineering contract for design.
- o Received FDEP grant funds (\$380,000) and contracted with Kimley Horn for a vulnerability and resilience study on sea level rise.
- o Designed and constructed new bocce court, with pavers and new benches being installed before EOY 2025.
- o Completed survey, engineering, design and approved construction contract for parking redesign at Town Hall to add 15 spaces.
- o Continued Town-wide improvements and upgrades, including new interior improvements at Town Hall.
- o Enhanced monthly Condo Forum with Commissioner Reiser, with an emphasis on guest speakers. Speakers included Town staff, Town Attorney, and outside Condominium practitioners, and condo attorneys discussing various new laws, and current projects in Town.
- o Participated in Broward League of Cities meetings, MPO Board Meetings and Solid Waste Authority meetings.
- o Authorized membership into the Broward County Solid Waste Authority (BCSWA) to strengthen our commitment to recycling, reducing, and reusing.
- o Complied with state-mandated FEMA and Cybersecurity training.
- o Successfully migrated to digital review plan.

Town of Hillsboro Beach Fiscal Year 2027 Budget

General Fund - Town Commission Department

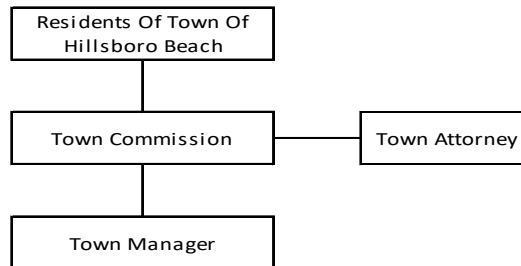
Next Year Goals

- o Continued policy direction for organizational performance.
- o Monitor, participate and respond as needed to Broward County Solid Waste Authority activities.
- o Adoption of an annual budget balancing community needs with fiscal constraints.

Positions

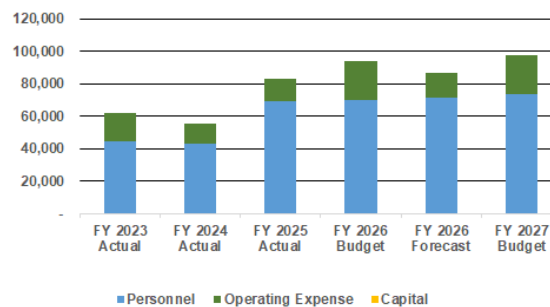
Position	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Mayor	1	1	1	1	1
Vice Mayor	1	1	1	1	1
Commissioner – Treasurer	1	1	1	1	1
Commissioner	2	2	2	2	2
Total	5	5	5	5	5

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$44,630	\$43,095	\$68,932	\$70,217	\$71.135	\$73,464
Operating Expense	17,451	12,494	13,849	24,000	15.200	24,000
Total	\$62,081	\$55,589	\$82,781	\$94,217	\$86.335	\$97,464



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Town Commission Department

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Mayor/Commission Stipend	\$ 52,027	\$ 54,080	\$ 54,080	\$ (0)	\$ 56,243	\$ 2,163	4.0%
Car Allowance	12,006	12,000	12,000	-	12,000	-	0.0%
FICA	4,899	4,137	5,055	(918)	5,221	1,083	26.2%
Total Personal Services	68,932	70,217	71,135	(918)	73,464	3,247	4.6%
Operating Expenses							
Election Fees	644	3,500	200	3,300	3,500	-	0.0%
Conferences/Seminars	5,000	8,000	5,000	3,000	8,000	-	0.0%
BLC Annual Event	2,825	5,000	5,000	-	5,000	-	0.0%
Mayor/Commission Expense	5,380	7,500	5,000	2,500	7,500	-	0.0%
Total Operating Expenses	13,849	24,000	15,200	8,800	24,000	-	0.0%
Total Commission	\$ 82,780	\$ 94,217	\$ 86,335	\$ 7,882	\$ 97,464	\$ 3,247	3.4%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Town Manager Department

Mission

Provide overall leadership and strategic management direction to the organization in support of Town Commission policies and offer public policy recommendations for Town Commission consideration.

Major Issues

- o Ensure fiscal integrity.
- o Enhance residential and roadway safety.
- o Defend Town's interest during County and State issues.
- o Chart path of Commission's vision as it relates to future development and Town-wide issues.
- o Preservation of the Town beach.
- o No-Wake zones through Town
- o Ensure excellence and compassionate customer service.
- o Resilient and well-maintained infrastructure.
- o Maintenance of an attractive and tranquil residential community, including marine issues.
- o Effective and efficient governmental operations.
- o Execute items from utility's capital project plan.

Current Year Highlights

- o Began design on new watermain lateral in Lighthouse Point.
- o Kicked-off FDEP \$350,000 grant on Resiliency and Vulnerability Study.
- o Revised Resident's Information Guide.
- o Replaced 15 Vessel Exclusion Buoys in Town.
- o New bocce court and water fountain was constructed.
- o Improved Planning and Zoning processes to fully reimburse town for consultant expenses.
- o Building Dept moved to digital plan review and digital permit submission.
- o Complied with State requirement for FEMA certification.
- o Continued training for Cybersecurity for all Town Personnel.
- o Launched a new and more vibrant social media campaign with updated videos, messages and town highlights.
- o Increasing efforts for employee engagement in wellness programs and fitness initiatives to reward employees for adopting healthy habits, funded by United Health.
- o Completed adoption of Cybersecurity Policy and employee training.
- o Updated the water utility's diesel generator to provide seamless transition from FPL to generator.
- o New parking at Town Hall designed and awaiting construction responses.
- o Completed design for new Plan Review Room and Chambers.

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Town Manager Department

Next Year Goals

- o Renovate Plan Review area, deferring the Chambers design.
- o Complete construction of Town Hall parking.
- o Continue to partner with lobbyists to represent the Town in Tallahassee.
- o Promote an environment that timely responds to developers and maintains the Town's interests at the heart of all discussions.
- o Maintain an active Code Compliance presence.
- o Continue focus on roadway safety.
- o Coordinate next steps in Settlement Agreements: Deerfield Beach ECL, Hillsboro Inlet District Back passing.
- o New procurement for the ending contract with the coastal engineering (Coastal Protection Engineering) for the Settlement Agreement with DFB and the Town.
- o Examine funding alternatives for future beach projects.
- o Continue to expand and enhance Town Events.
- o Move forward on Phase 1 of FPL underground utility project.
- o Continue security training to increase awareness of phishing concerns.
- Continued review and revision of the Town's Land Development Code.

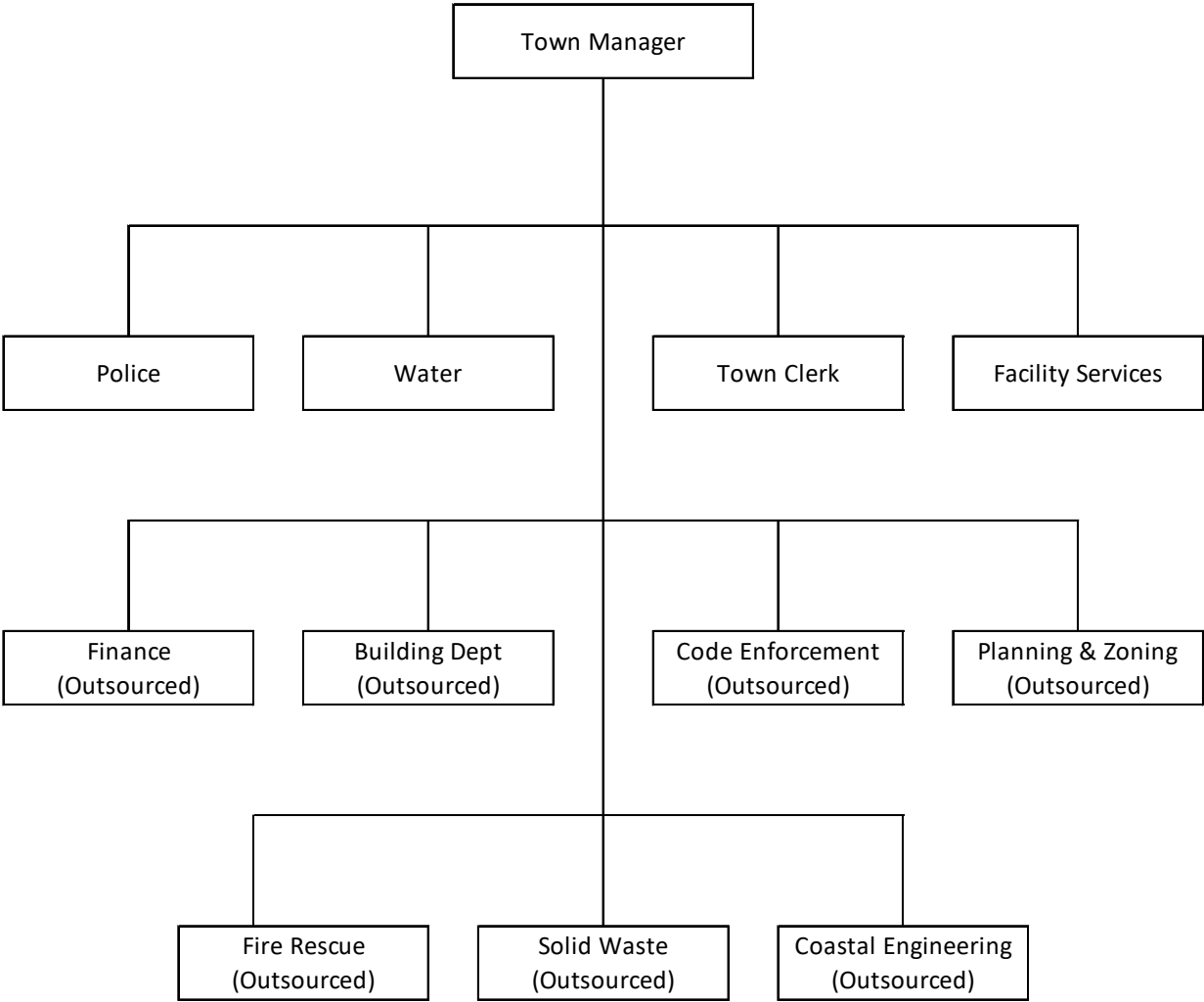
Positions

Position	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Town Manager	1	1	1	1	1
Total	1	1	1	1	1

Town of Hillsboro Beach
Fiscal Year 2027 Budget

General Fund - Town Manager Department

Organizational Chart

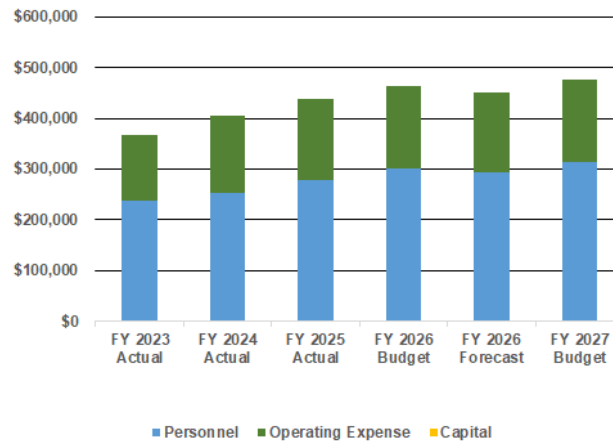


**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Town Manager Department

Five-Year History Summary

	Historical Data			FY 2026		FY2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$237,946	\$253,815	\$278,427	\$302,224	\$294,092	\$314,475
Operating Expense	129,660	152,345	160,881	162,500	156,450	162,500
Total	\$367,605	\$406,160	\$439,308	\$464,724	\$450,542	\$476,475



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Town Manager Department

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 174,757	\$ 183,402	\$ 180,236	\$ 3,166	\$ 190,528	\$ 7,126	3.9%
Car Allowance	5,975	6,000	6,500	(500)	6,000	-	0.0%
FICA	13,925	14,489	13,549	940	15,034	545	3.8%
Florida Retirement System	59,275	60,963	66,539	(5,577)	62,112	1,149	1.9%
Health and Life Insurance	24,287	36,876	26,920	9,956	40,231	3,355	9.1%
Workers' Comp Insurance	209	494	348	146	570	76	15.3%
Total Personal Services	278,427	302,224	294,092	8,132	314,475	12,251	4.1%
Operating Expenses							
Town Attorney	69,307	70,000	66,044	3,956	70,000	-	0.0%
Prof. Services - IT Services	24,490	25,000	21,779	3,222	25,000	-	0.0%
Prof. Services - Lobbyist	61,613	60,000	60,045	(45)	60,000	-	0.0%
Miscellaneous	823	1,000	1,582	(582)	1,000	-	0.0%
Computer Expenses/Supplies	1,030	1,000	1,500	(500)	1,000	-	0.0%
Training / Conference Expenses	3,619	5,500	5,500	-	5,500	-	0.0%
Total Operating Expenses	160,881	162,500	156,450	6,050	162,500	-	0.0%
Total Town Manager	\$ 439,308	\$ 464,724	\$ 450,542	\$ 14,182	\$ 476,975	\$ 12,251	2.6%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Town Clerk Department

Mission

Preserve access to official public records; coordinate and administer Town elections; prepare and distribute Town Commission agendas; provide public information, certify and distribute ordinances and resolutions, publish legal notices and enhance community outreach through implementation and continuous improvement of new Town website.

Major Issues

- o Transitioning municipal campaign finance reporting from a paper-based process to an electronic reporting platform, including candidate education, implementation procedures, public access, and staff support.
- o Maintaining compliance with evolving federal and state requirements related to website accessibility, public records, online communications, and public transparency.
- o Managing the continued digitization, retention review, storage, and preservation of Town records and historical documents.
- o Balancing increased public communication, website content management, social media, agenda preparation, records requests, and special projects with limited Clerk's Office staffing.
- o Ensuring continuity of operations and preservation of institutional knowledge within a small municipal workforce.

Current Year Highlights

- o Successfully launched the Town's newly redesigned website, improving navigation, accessibility of public information, and community engagement.
- o Continued implementation of online tools and resources to improve transparency, public access, and communication with residents, businesses, and stakeholders.
- o Successfully onboarded the Administrative Assistant hired in December 2025, strengthening daily Town Clerk's Office operations, customer service, and continuity of operations.
- o Completed cross-training of the Administrative Assistant in Town Commission agenda preparation, Laserfiche Records Repository upload, Human Resource tasks & website updates.
- o Continue cross-training of the Administrative Assistant in public records request processing and Town Commission meeting support.
- o Continued modernization of Town records through scanning, organization, retention review, and expanded use of the Laserfiche records repository.
- o Enhanced internal tracking systems for Development Orders for Site Plans & Variances.

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Town Clerk Department

- o Continued as Florida Association of City Clerks South District Director, representing municipal clerks throughout Broward, Miami-Dade, and Monroe Counties.
- o Continued Vice President Leadership for Broward County Municipal Clerks Association.
- o Professional development through enrollment in the Florida State University Florida Institute of Government Florida Certified Professional Clerk Program.

Next Year Goals

- o Develop the Town's First Amendment Audit Training Program to promote preparedness for employees, including written procedures, staff guidance, and periodic refresher training.
- o Update Municipal Election Qualifying Packet to make more concise and comprehensive to include all new state mandates. Revise online website information for election candidates.
- o Develop and implement written Clerk's Office standard operating procedures, checklists, and workflow guides to support consistency, cross-training, and continuity of operations.
- o Implement electronic Campaign Finance Reporting Software for municipal election candidates, transitioning campaign finance reporting from a paper-based process to an efficient, secure, and user-friendly electronic format. Develop candidate guidance materials, training resources to support successful implementation of electronic campaign finance reporting.
- o Partner with CivicPlus to implement DocAccess tools to improve website and online document accessibility in preparation for the April 2028 federal accessibility compliance deadline. Develop and maintain an ADA website accessibility action plan, including accessible document standards, staff training, ongoing monitoring, and corrective procedures.
- o Enhance the Town website's "Notify Me" and "Contact Us" features to improve resident communication, service requests, subscription options, and accountability. Create marketing campaign for public awareness.
- o Continue the Town's records modernization initiative through scanning, indexing, retention review, and improved organization of permanent and historical records.
- o Develop a succession planning and knowledge-retention framework for small municipal government operations, with emphasis on documenting key Clerk's Office procedures, cross-training staff, and preserving institutional knowledge.
- o Identify and evaluate options for preservation and digitization of historically significant Town documents, photographs, maps, and records.
- o Serve as President of the Broward County Municipal Clerks Association.
- o Continue service as Florida Association of City Clerks South District Director.

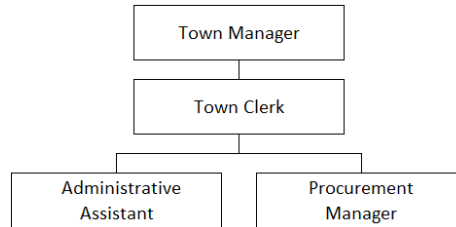
**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Town Clerk Department

Positions

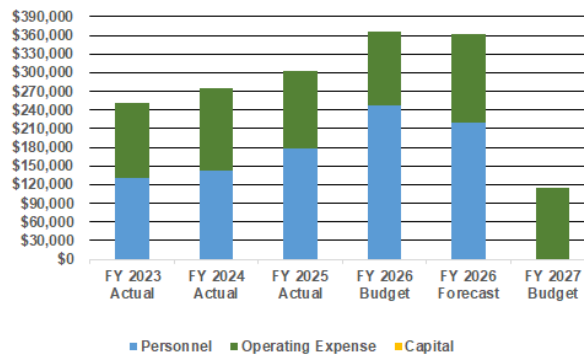
Position	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Town Clerk	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Total – Full-Time	2	2	2	2	2
Procurement Manager	–	–	1	1	1
Total – Part-Time	–	–	1	1	1
Total	2	2	3	3	3

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$131,011	\$142,843	\$177,485	\$246,768	\$218,716	\$282,369
Operating Expense	120,410	132,298	125,007	118,905	144,124	115,051
Capital	–	–	–	–	–	–
Total	\$251,421	\$275,141	\$302,492	\$365,673	\$362,840	\$397,420



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Town Clerk Department

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 126,523	\$ 165,280	\$ 157,517	\$ 7,763	\$ 196,622	\$ 31,342	19.0%
Vacation Leave Cash Out	5,026	5,026	2,354	2,672	2,354	(2,672)	-53.2%
FICA	10,031	13,029	12,215	814	15,222	2,193	16.8%
Florida Retirement System	16,336	23,189	21,827	1,362	24,682	1,493	6.4%
Health and Life Insurance	19,375	39,549	24,491	15,058	42,696	3,147	8.0%
Workers' Comp Insurance	194	445	313	132	543	98	22.0%
Unemployment Compensation	-	250	-	250	250	-	0.0%
Total Personal Services	177,485	246,768	218,716	28,052	282,369	35,601	14.4%
Operating Expenses							
Coding Ordinances	3,660	3,239	3,239	-	3,239	-	0.0%
Records Digitization	3,792	6,000	6,000	-	6,000	-	0.0%
Temporary Labor	18,946	4,250	14,169	(9,919)	2,000	(2,250)	-52.9%
Contracts - Other Services	4,632	6,500	5,033	1,467	4,520	(1,980)	-30.5%
Contracts - Minutes Preparation	2,120	7,500	1,870	5,630	2,500	(5,000)	-66.7%
Software Maint / Support	45,695	31,342	52,390	(21,048)	35,909	4,567	14.6%
Postage	1,491	2,500	2,733	(233)	2,500	-	0.0%
Copier	3,955	5,000	4,225	775	5,000	-	0.0%
Advertising	10,094	10,000	10,000	-	10,000	-	0.0%
Office Supplies	4,563	5,900	5,900	-	5,900	-	0.0%
Website Support	12,594	15,783	13,210	2,573	15,783	-	0.0%
Subscriptions and Memberships	9,046	5,891	10,032	(4,141)	6,700	809	13.7%
Office Equipment	-	1,000	1,000	-	1,000	-	0.0%
Training Expenses	3,043	4,000	4,324	(324)	4,000	-	0.0%
Resident Mailings	1,375	10,000	10,000	-	10,000	-	0.0%
Total Operating Expenses	125,007	118,905	144,124	(25,219)	115,051	(3,854)	-3.2%
Total Town Clerk	\$ 302,492	\$ 365,673	\$ 362,840	\$ 2,833	\$ 397,420	\$ 31,747	8.7%

**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Police Department

Mission

Dedicated to professional police services and committed to your protection.

What We Do

The Hillsboro Beach Police Department provides 24/7 Police services for the Town responding to all emergency and non-emergency calls. Diligent assertive police patrol of the Town provides for crime prevention measures and includes activities such as traffic enforcement, safety and education, as well as community policing efforts. The Police Department conducts investigations and relentless follow-up into crimes that occur and proactively works on crime prevention.

The Police Department consistently strives to develop our level of service through continuous training in preparation for all natural or manmade situations.

What We Produce

The Police Department's primary focus is the deterrence and prevention of crime through:

- o High visibility patrols to deter criminal activity,
- o Traffic education and enforcement activities,
- o Investigations into crimes that are committed,
- o And crime prevention and education provided to residents.

Measurables

The Police Department routinely measures, records, and analyzes the following:

- o All Police calls for service and response times,
- o Criminal activity is tracked and analyzed for trends and patterns,
- o Officer self-initiated activity – arrests, traffic/vessel safety, field interrogations, security checks and trespassing and other service or quality of life issues.

**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Police Department

Current Year Highlights

- o Our Marine Unit continues its efforts with promoting boater education to include the best safe boating practices.
- o Our Coffee with a Cop continues to be refined with added topics and revised content. The Police Department hosts Coffee with a Cop the third Thursday of every month (times will vary).
- o Our wellness program is fully integrated into the department's culture. Our focus on methods to assist staff with maintaining a healthy mind-body-spirit ensures peak performance and longevity.
- o We are working with a professional consulting firm to complete a comprehensive review of our public safety communications and our interoperability infrastructure. We're developing a plan for phased implementation of our improved interoperability initiative. This includes new radios, a new records management system and new updated phones/systems.
- o Successfully completed mandatory annual Firearm, Use of Force, Defensive Tactics and De-Escalation Training for all sworn personnel.
- o Critical Incident Post-Traumatic Stress Awareness and De-escalation Training.
- o Annual Mandatory FDLE training to include Discriminatory Profiling, Professional Traffic Stops, Domestic Violence, Identify and Investigate Human Trafficking for Law Enforcement Officers, Juvenile Sexual Offender Investigations, Misuse of Electronic Databases, Physiological Response Dynamics Training, Recognizing Head Injuries in Infants and Children, Victims of Sexual Offenses, Autism Spectrum Disorders, Elder-Abuse-Investigations, Fentanyl-Safety-for-Law-Enforcement, Medical Marijuana
- o Our briefing and training area provides a designated location for supervisors and staff to communicate vital information on a daily basis, to train and implement updated information regarding the town ordinances, state laws and traffic safety regulations.
- o Continued participation in the Broward County virtual Web EOC activities and exercises.
- o Rapid Impact Assessment training with the Broward County officials.
- o Beach Patrols remain focused on trespassing and dogs on the beach.
- o SaferWatch is now fully implemented. Our Police Department continues to receive positive feedback; system utilization is now averaging about 3.5 tips a week. The system currently has 382 users within the geo-fence. We are anticipating a significant increase in users as we sunset the Nixle system at the end of this year.
- o Improved our Emergency Management equipment and training.
- o Continued concentration on our efforts in removing cars, vehicles and other obstacles from bicycle lanes and our sidewalks.

**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Police Department

Next Year Goals

- o Continuous improvement and ongoing development of our new Wellness Program, keeping our staff safe, motivated and engaged.
- o Continue to explore other options and programs to bridge communication between our residents and members of the Police Department. This will include our website and social media outlets.
- o Continue to improve our Police communications with our patrol members concerning a more streamlined approach to records and record management, call taking and incident reporting.
- o Continue to enforce town ordinances and state laws.
- o Continue to enforce safety regulations involving pedestrians, cyclists and motor vehicle travel in town. Emphasis on proper crosswalk utilization and safety.
- o Finalize interoperability initiative. This will include a radio upgrade, phone upgrade and record management system.
- o Maintain a "Good Standing" CFA-Commission for Florida Accreditation status. The Police Department is up for our Excelsior Status in the upcoming re-accreditation cycle.
- o Restore our sworn officer compliment to fully staffed and operational.

Goals for Next 2-3 Years

- o Continue education and training concerning mental health response, in cooperation and partnership with Broward County Behavioral Health.
- o Aggressive maritime law enforcement presence. Explore feasibility of a second vessel option.
- o Support compliance in enforcing Town's ordinances.
- o Continue efforts to discourage trespassing.
- o Continuous updates to department training programs and policy manuals.
- o Active, visible traffic control to minimize speeding, enhance safety and keep our roadways clear of debris, vehicles and obstructions.
- o Develop and implement an Emergency Operations Center at the Water Plant. Explore any related grant funding available for this initiative.

**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Police Department

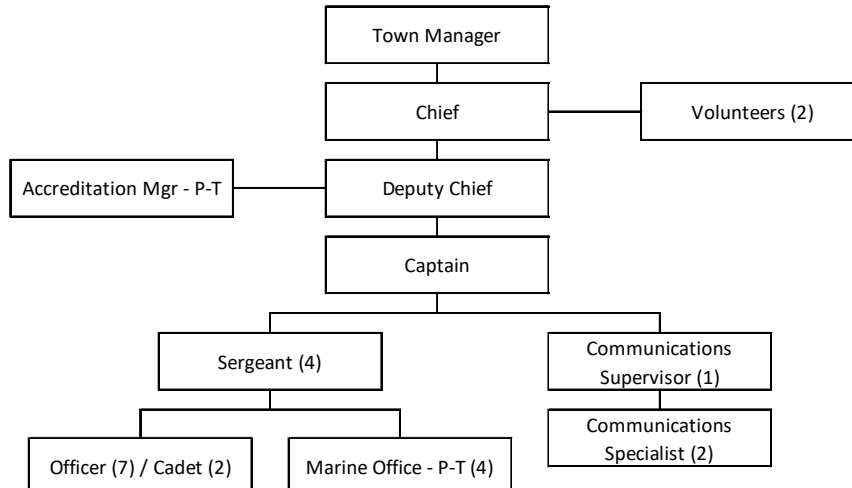
Positions

Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time					
Chief	1	1	1	1	1
Deputy Chief	1	1	1	1	1
Captain	1	1	1	1	1
Sergeant	4	4	4	4	4
Officer / Lead Investigator	7	8	8	6	7
Officer – Detached	1	1	1	1	1
Communication Specialist	4	3	3	3	3
Cadet	0	0	0	2	2
Total Full-Time	19	19	19	19	20
Part-Time / Other					
Accreditation Manager	1	1	1	1	1
Officer – Marine (P/T)	4	4	4	4	3
Volunteers	0	0	2	2	2
Total Part-Time / Other	5	5	7	7	6
Total	24	24	26	26	26

Organizational Chart

The Police Department is staffed by:

- o 3 - Command Staff Officers
- o 4 - Sergeants
- o 7 - Patrol Officers
- o 1 - Detached Police Officer
- o 1 - Civilian communication Resource Supervisor
- o 2 - Civilian Communication Resource Specialist
- o 2 - Cadets
- o 1 - P/T Accreditation Manager
- o 3 - P/T Sworn Marine Officers
- o 1 - Volunteer Psychologist
- o 1 - Volunteer Chaplain



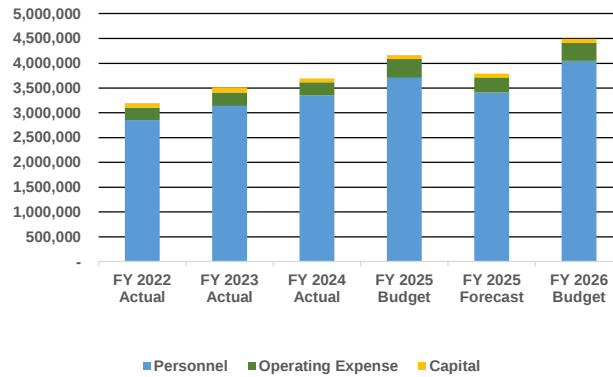
**Town of Hillsboro Beach
Fiscal Year 2026 Budget**

General Fund - Police Department

Five-Year History Summary

	Historical Data			FY 2025		FY 2026
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Annual Budget	Forecast	Annual Budget
Personnel	\$2,853,745	\$3,141,844	\$3,352,076	\$3,703,507	\$3,405,426	\$4,045,976
Operating Expense	251,688	266,156	264,884	383,991	307,872	366,509
Capital *	94,159	99,823	79,265	75,000	75,000	80,000
Total	\$3,199,592	\$3,507,823	\$3,696,225	\$4,162,498	\$3,788,298	\$4,492,485

* Capital reported in the General Fund - Capital Improvement Program section.



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Police Department

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 1,966,207	\$ 2,139,636	\$ 2,065,050	\$ 74,586	\$ 2,323,458	\$ 183,822	8.6%
Offset- Marine Law Enfor. Grant	(37,440)	(40,440)	(40,440)	\$ -	(41,160)	(720)	1.8%
Paid Holidays	55,341	67,503	57,265	10,238	67,452	(51)	-0.1%
Car Allowance	49,650	46,800	50,075	(3,275)	50,400	3,600	7.7%
Longevity	8,250	6,750	8,750	(2,000)	8,750	2,000	29.6%
Detective/Dispatcher Pay	7,500	7,500	7,500	-	6,750	(750)	-10.0%
Overtime	45,139	35,000	22,665	12,335	30,000	(5,000)	-14.3%
Overtime - Task Force	15,986	45,000	31,867	13,133	35,000	(10,000)	-22.2%
Overtime - Oper. Stone Garden	17,623	25,000	-	25,000	25,000	-	0.0%
Sick Leave Cash Out	29,313	31,000	37,032	(6,032)	38,000	7,000	22.6%
Incentive	17,159	17,550	16,154	1,396	19,630	2,080	11.9%
FICA	167,288	182,169	174,504	7,665	196,091	13,922	7.6%
Florida Retirement System	562,199	748,735	650,658	98,077	853,004	104,269	13.9%
Health and Life Insurance	495,892	627,918	597,097	30,821	652,244	24,326	3.9%
Workers' Comp Insurance	43,425	101,790	71,618	30,172	119,962	18,172	17.9%
Tuition Reimbursement	-	2,250	-	2,250	2,250	-	0.0%
AD&D Insurance	709	815	709	106	815	0	0.0%
Unemployment Compensation	-	1,000	-	1,000	1,000	-	0.0%
Total Personal Services	3,444,241	4,045,976	3,750,505	295,471	4,388,647	342,671	8.5%
Operating Expenses							
Contracts - Other Services	21,673	27,433	28,471	(1,038)	42,220	14,787	53.9%
Town Attorney	6,444	5,000	2,790	2,210	5,000	-	0.0%
Prof. Services - IT Services	6,042	18,000	12,123	5,877	18,000	-	0.0%
Telephone Services	4,433	4,600	4,376	224	4,600	-	0.0%
Mobile Phones	5,572	6,900	7,083	(183)	7,500	600	8.7%
Postage	353	1,000	50	950	1,000	-	0.0%
Electricity	13,995	15,071	13,022	2,049	15,071	-	0.0%
Liability & Property Insurance	45,282	56,603	46,935	9,668	56,322	(281)	-0.5%
Building Repairs & Maintenance	12,889	10,000	17,930	(7,930)	15,000	5,000	50.0%
Auto Repairs & Maintenance	29,361	25,000	25,000	-	25,000	-	0.0%
Boat Repairs & Maintenance	26,193	25,000	25,000	-	25,000	-	0.0%
ATV Repairs & Maintenance	-	1,500	-	1,500	1,500	-	0.0%
Rental - Vehicles	10,651	15,000	15,000	-	15,000	-	0.0%
Vehicles - GPS	957	1,770	957	813	1,770	-	0.0%
Printing & Binding	3,150	4,000	2,011	1,989	4,000	-	0.0%
Copier Lease	-	-	-	-	3,000	3,000	N/A
Miscellaneous Services	2,229	5,000	5,000	-	5,000	-	0.0%
Internet Service	13,333	10,800	15,059	(4,259)	15,800	5,000	46.3%
Physical Examinations	1,815	3,000	1,985	1,015	3,000	-	0.0%
Office Supplies	1,288	3,000	2,081	919	3,000	-	0.0%
Operating Supplies	14,044	15,000	14,752	248	16,500	1,500	10.0%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Police Department

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<i>Operating Expenses (continued)</i>							
Fuel & Oil	39,195	60,000	57,367	2,633	60,000	-	0.0%
Uniform Supplies	15,335	18,000	10,272	7,728	18,000	-	0.0%
Investigation Division	3,068	7,500	7,500	-	7,500	-	0.0%
Subscriptions & Memberships	6,791	7,332	6,768	564	7,332	-	0.0%
IT Hardware	225	-	1,737	(1,737)	5,000	5,000	N/A
Education & Training	16,305	20,000	20,000	-	20,000	-	0.0%
Total Operating Expenses	300,622	366,509	343,271	23,238	401,115	34,606	9.4%
Total Police	\$ 3,744,863	\$ 4,412,485	\$ 4,093,775	\$ 318,710	\$ 4,789,762	\$ 377,277	8.6%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Facility Services Department

Mission

To provide responsive and cost-effective service in maintaining and preserving Town buildings, to provide reliable and cost-effective facility support services and to provide safe, clean, attractive, and properly maintained facilities exceeding staff and the public's expectations.

Major Issues

- o Landscaping and general maintenance of older facility.
- o Develop better plan-review area.
- o Treat/Tent for termites throughout Town Hall & Police Dept.
- o Aging landscaping
- o Improved parking at Town Hall
- o Assess storage area for facility equipment and supplies, and consider storage shed.

Current Year Highlights

- o Renovated Community Room with window treatment, furniture and AV equipment.
- o New parking design for Town Hall, and contract awarded.
- o Interior of Town Hall painted with new window treatments.
- o Continued maintenance and repairs of bocce courts.
- o Added new Bocce Court, benches and walkways
- o Tiki Huts refurbished and treated for termites.
- o Town Hall treated for termites.
- o Replaced aged landscaping in front of Town Hall
- o Converted to battery powered leaf blower.
- o Upgraded electrical boxes and lights at town hall.

Next Year Goals

- o Convert records room to fully functional plan review room and conference room.
- o Ensure upkeep of Townhall grounds. Always maintained as tidy and free of debris.
- o Replace aging HVAC units in Town Hall and PD.
- o Develop plan for lighting upgrades in Chambers.
- o Potential better office space and space utilization.
- o Continue to replace old landscaping at Town Hall

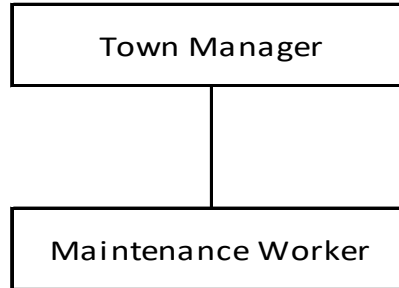
Positions

Position	FY 23	FY 24	FY 25	FY 26	FY 27
Maintenance Worker	1	1	1	1	1
Total	1	1	1	1	1

Town of Hillsboro Beach Fiscal Year 2027 Budget

General Fund - Facility Services Department

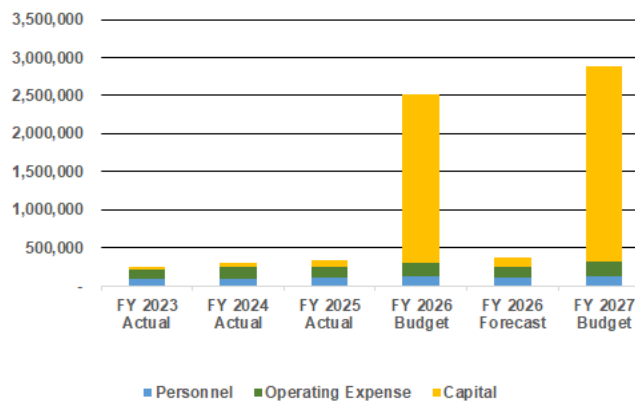
Organizational Chart



Five-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Personal	\$98,446	\$100,952	\$108,960	\$123,685	\$110,771	\$126,605
Operating Expense	117,371	156,702	148,148	182,036	145,366	188,340
Total Before Capital	215,817	257,654	257,108	305,721	256,137	314,946
Capital *	42,397	39,162	85,508	2,210,000	123,495	2,575,000
Total	\$258,214	\$296,816	\$342,616	\$2,515,721	\$379,632	\$2,889,946

* Capital reported in the General Fund - Capital Improvement Program section.



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Facility Services Department

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Personal Services							
Salaries	\$ 60,854	\$ 60,528	\$ 58,418	\$ 2,110	\$ 62,941	\$ 2,413	4.0%
Vacation Leave Cash Out	-	4,061	-	4,061	4,061	(0)	0.0%
Sick Leave Cash Out	2,721	2,162	2,611	(449)	2,162	0	0.0%
FICA	4,805	5,106	4,632	474	5,291	185	3.6%
Florida Retirement System	13,514	14,699	14,674	25	15,299	600	4.1%
Health and Life Insurance	25,431	33,461	27,855	5,606	32,617	(844)	-2.5%
Workers' Comp Insurance	1,635	3,668	2,581	1,087	4,234	566	15.4%
Total Personal Services	108,960	123,685	110,771	12,914	126,605	2,920	2.4%
Operating Expenses							
Telephone Service	4,434	4,600	5,168	(568)	5,200	600	13.0%
Utility - Water	6,696	7,000	5,496	1,504	7,000	-	0.0%
Electricity	5,647	7,500	6,057	1,443	7,000	(500)	-6.7%
Utility - Sewer	896	900	975	(75)	1,000	100	11.1%
Internet Service	9,303	7,200	10,099	(2,899)	10,000	2,800	38.9%
Liability & Property Insurance	45,845	57,636	49,534	8,103	59,440	1,804	3.1%
Pest Control - Building/Grounds	5,398	2,000	1,210	790	2,000	-	0.0%
R&M - Equipment	2,318	5,000	3,045	1,955	5,000	-	0.0%
R&M - Grounds	1,321	5,000	7,136	(2,136)	7,500	2,500	50.0%
Landscape Maintenance	5,801	10,000	1,958	8,042	7,500	(2,500)	-25.0%
Town Hall Maint/Repairs	16,280	20,000	1,555	18,445	20,000	-	0.0%
Generator Maint Contract	2,351	5,200	3,521	1,679	5,200	-	0.0%
R&M - Bocce Court	5,608	7,500	5,713	1,787	7,500	-	0.0%
Operating Supplies-General	4,272	3,500	4,900	(1,400)	5,000	1,500	42.9%
Town Events	31,979	35,000	35,000	-	35,000	-	0.0%
A/C Maintenance Contract	-	4,000	4,000	-	4,000	-	0.0%
Total Operating Expenses	148,148	182,036	145,366	36,671	188,340	6,304	3.5%
Total Facility Services	\$ 257,109	\$ 305,721	\$ 256,137	\$ 49,585	\$ 314,946	\$ 9,224	3.0%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Finance Department

Mission

Ethically provide oversight, fiscal management and outstanding customer service through accountability and transparency. Provide a variety of financial services to the Commission and Town staff, including accounts payable, accounts receivable, payroll, financial analysis, cash management, utility billing, and budget and financial reporting. Maintain Town accounts in accordance with Governmental Accounting Standards Board (GASB) guidance to satisfactorily meet annual audit requirements. Ensures Town remains in compliance with all covenant requirements and provide financial guidance on issues as needed.

Major Issues

- o Some Town financially related processes require further automation.

Current Year Highlights

- o Filed quarterly report for ARPA funds.
- o Paid off bridge loan financing for the 2025 Beach project.
- o Completed tracking for beach renourishment project

Next Year Goals

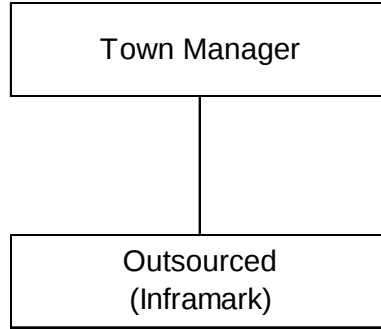
- o Assist in obtaining financing for Utility projects.
- o Submit reimbursement requests for FDEP Vulnerability Assessment grant.
- o Cross train additional staff to replace retired personnel.
- o Complete FY2026 audit report with zero findings.
- o Investigate other potential ADP enhancements for payroll processing including eliminating paper/manual time sheets.
- o Automate monthly reporting and investigate potential financial dashboards.
- o Develop utility payment process to allow customers to pay bills with automatic monthly ACHs.
- o Investigate new utility billing software.
- o Complete grant reporting and reimbursement application for FY2026 projects.

Positions – (Outsourced)

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

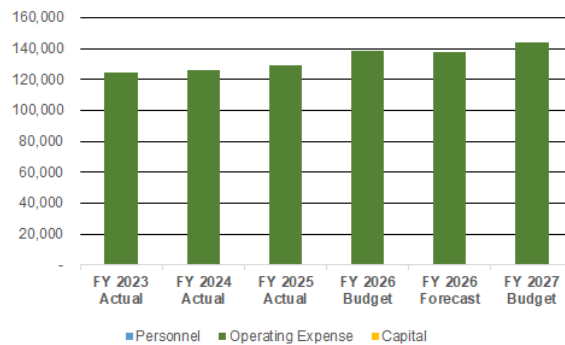
General Fund - Finance Department

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$124,769	\$126,123	\$129,251	\$138,115	\$137,837	\$143,854
Total	\$124,769	\$126,123	\$129,251	\$138,115	\$137,837	\$143,854



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Fire Rescue Department

Mission

Provide an exceptional level of fire suppression, fire prevention, emergency medical services, educational programs and community services to Town residents through providing a professional, well-trained and well-equipped response in a timely manner to all calls for service in a committed effort to prevent loss of life and property and mitigate medical emergencies. The department will strive to motivate and empower all staff to provide exceptional customer service.

Major Issues

- o Ensuring compliance with Fire Code and continued education of residents of changing fire safety laws.

Current Year Highlights

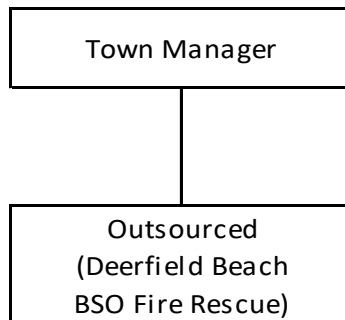
- o Responded to service calls and performed fire inspections.
- o 100% completion of annual fire hydrants testing.

Next Year Goals

- o Complete 100% of required fire plan reviews in a responsive and efficient manner.
- o Annual inspection of Town fire hydrants.
- o Continue educational programs through department Life Safety Educators.

Positions – (Outsourced)

Organizational Chart

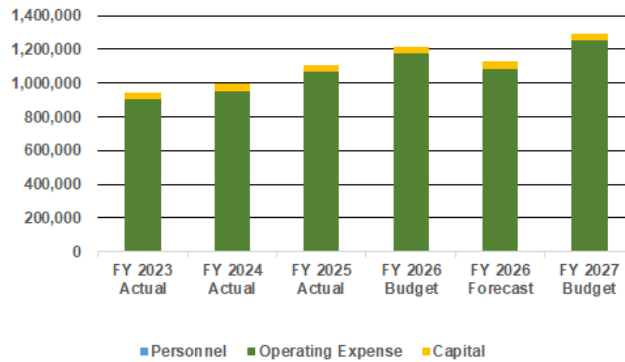


**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Fire Rescue Department

Five-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$905,173	\$954,516	\$1,067,935	\$1,174,728	\$1,087,128	\$1,250,917
Capital	41,118	41,118	41,118	41,118	41,118	41,118
Total	\$946,291	\$995,634	\$1,109,053	\$1,215,846	\$1,128,246	\$1,291,315



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Solid Waste Department

Mission

Provide reliable, courteous, and responsive solid waste customer service to the Town's residents while charging the Town a fair market rate.

Major Issues

Waste Pro continues to seek skilled drivers and mechanics, resulting in higher wages and some challenges in profitability.

Current Year Highlights

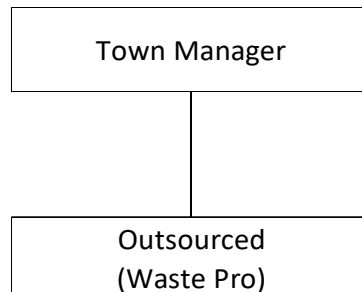
- o Replaced 10 dumpsters within 180 days.
- o Responded to all service calls.
- o Expanded our partnership with the Town by increasing our presence and participating in community events.
- o Developed new education materials for recycling.

Next Year Goals

- o Replace at least 10 dumpsters within 180 days.
- o Maintain a high level of customer service.
- o Continue the program to refurbish solid waste containers.
- o Keep the Community Recycling Program and develop new recycling educational material.
- o Continue to sponsor and participate in community events.
- o Provide monthly recycling tonnage.

Positions – (Outsourced)

Organizational Chart

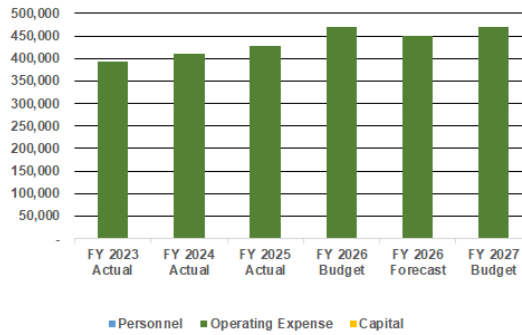


**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Solid Waste Department

Five-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$393,897	\$410,764	\$427,027	\$469,492	\$451,262	\$469,218
Total	\$393,897	\$410,764	\$427,027	\$469,492	\$451,262	\$469,218



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund – Beach Management Department

Mission

Designing, permitting, and overseeing construction for the coastal program. Monitoring beach performance, including response to storms and advising on inlet management activities at both Boca and Hillsboro Inlets. Support Town in obtaining State and Federal funding for beach management projects. Promote communication on beach management issues and respond to residents' concerns.

Major Issues

- o Project formulation and coordination for future Settlement Agreement projects.
- o Continued compliance with existing beach permit conditions.
- o Ongoing coordination with adjacent inlet projects.
- o Maintain beach management funding.
- o Mitigate beach erosion areas of concern.
- o Town-wide monitoring of beach conditions.
- o New permits for Town-wide beach nourishment.
- o Rising sea level.

Current Year Highlights

- o Successfully constructed the Hurricane Dorian truck haul project, placing 64,500 cy of sand in northern Hillsboro Beach. FEMA is expected to pay 75% of the \$4.8M project with additional cost-sharing from FDEM (12.5%) and FDEP.
- o Continued compliance with terms of the October 2020 Settlement Agreement.
- o Reimbursement of \$4.37M following the \$4.88M Hurricane Dorian truck haul project in March 2025.
- o Coordinated with the Hillsboro Inlet District and its coastal consultant to discuss Town's permitting approach to obtaining sand from the inlet's exterior dredge area.
- o Conducted permit-required beach tilling and physical and biological monitoring.
- o Continued coordination with Town's representative to Hillsboro Inlet District.
- o Completed engineering work for inlet-to-inlet sediment budget and updated beach design for new regulatory permit applications.
- o Submitted a new 15-year permit application for Town-wide sand placement and use of the Hillsboro Inlet sand source to the FDEP, which is under review.

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

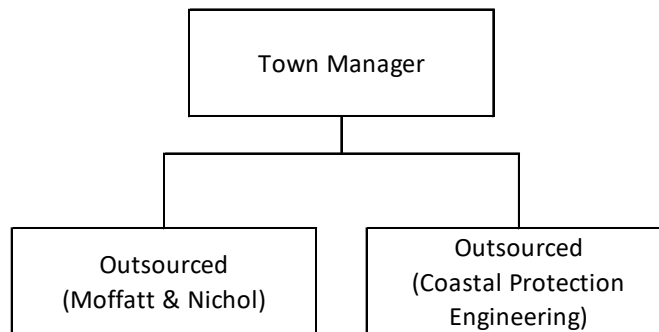
General Fund – Beach Management Department

Next Year Goals

- o Continue processing new federal, state, and county permits authorizing expanded sand placement along Town's coastline.
- o Engage FDEP on discussions regarding biological monitoring and potential hardbottom mitigation requirements.
- o Apply for FDEP funding for a coastal structures' feasibility study for northern Hillsboro Beach erosional hotspot.
- o Continue required post-construction monitoring (physical and biological) for 2023 joint beach renourishment project with Deerfield Beach and Hurricane Dorian truck haul project.
- o Maintain relationships with City of Boca Raton and the City of Deerfield Beach to promote continued collaboration on beach management projects.
- o Continue coordination with Hillsboro Inlet District on potential sand sharing initiatives.
- o Additional coastal related tasks and permit compliance efforts such as lighting surveys, shorebird and sea turtle monitoring, beach tilling, and other miscellaneous beach maintenance.
- o Continue participation in FDEP's BMFA program.
- o Seek cost sharing opportunities with Broward County.

Positions – (Outsourced)

Organizational Chart



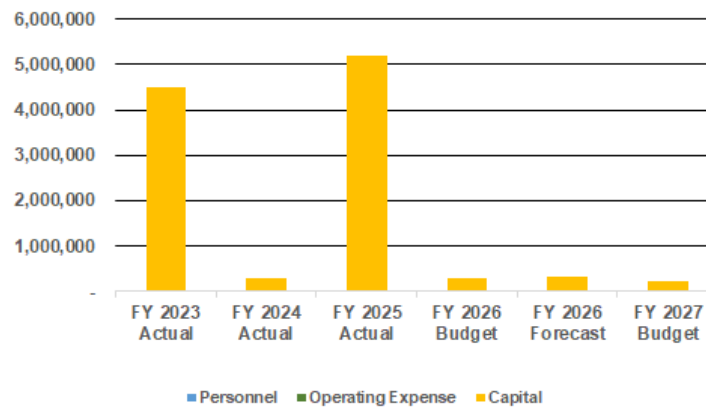
**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund – Beach Management Department

Five-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$16,067	\$32,891	\$19,966	\$12,000	\$12,000	\$12,000
Capital **	4,483,229	246,300	5,162,401	285,000	301,379	199,500
Total	\$4,499,296	\$279,191	\$5,182,367	\$297,000	\$313,379	\$211,500

** Capital budget reported in General Fund - Capital Improvement Program section.



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Other Departments

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Finance							
Auditing Services	\$ 16,439	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	0.0%
Accounting/Financial Services	101,326	108,115	106,052	2,063	111,354	3,239	3.0%
Investment Services	11,487	10,000	11,786	(1,786)	12,500	2,500	25.0%
Total Finance Expense	129,251	138,115	137,837	278	143,854	5,739	4.2%
Fire Rescue							
Fire Service Agreement	1,067,935	1,174,728	1,087,128	87,601	1,250,197	75,468	6.4%
Fire Service Agreement - Capital	41,118	41,118	41,118	-	41,118	-	0.0%
Total Fire Expense	1,109,053	1,215,846	1,128,246	87,601	1,291,315	75,468	6.2%
Solid Waste Services							
Contract Services	424,645	467,109	448,886	18,223	466,841	(268)	-0.1%
County Contribution	2,383	2,383	2,377	6	2,377	(6)	-0.3%
Total Solid Waste Expense	427,027	469,492	451,262	18,230	469,218	(274)	-0.1%
Beach Management							
Beach Salvage (Boat Removal)	-	2,000	2,000	-	2,000	-	0.0%
Buoys	19,966	10,000	10,000	-	10,000	-	0.0%
Total Beach Expense	19,966	12,000	12,000	-	12,000	-	0.0%
Charitable Donations							
Lighthouse Preservation	2,500	2,500	3,000	(500)	2,512	12	0.5%
Area. Council on Aging Contrib.	4,911	4,608	4,479	129	4,608	-	0.0%
Total Charitable Donations	7,411	7,108	7,479	(371)	7,120	12	0.2%
Contingency	290	250,000	500	249,500	200,000	(50,000)	-20.0%
Total Exp Before Transfer Out	1,692,998	2,092,561	1,737,324	355,237	2,123,507	30,946	1.5%
Transfer Out							
To Debt Service - Beach Loan	1,049,935	1,815,041	1,287,625	527,416	-	(1,815,041)	-100.0%
To P&Z / Code Compliance Fund	-	60,000	-	60,000	100,000	40,000	66.7%
To General Fund CIP	140,637	255,000	283,342	(28,342)	389,750	134,750	52.8%
Total Transfer Out	1,190,572	2,130,041	1,570,967	559,074	489,750	(1,640,291)	-77.0%
Total Other Departments	\$ 2,883,569	\$ 4,222,602	\$ 3,308,292	\$ 914,311	\$ 2,613,257	\$(1,609,345)	-38.1%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**General Fund - Budget Comparison
(FY2026 vs FY2027)**

	FY 2026 Budget	Incr / (Decr)	FY 2027 Budget	Comments
<u>FUNDING</u>				
Revenue				
Property Tax	\$ 6,781,371	\$ 435,205	\$ 7,216,576	Net increase in taxable values.
Other Local Taxes	323,000	17,000	340,000	Slight increase in FPL Franchise revenue
Other Revenue	644,323	(50,050)	594,273	Decrease in miscellaneous revenue & reimbursements.
Interest Income	295,100	(20,000)	275,100	Decrease due to market conditions
Total Revenue	7,748,694	402,155	8,150,849	
Transfer In				
From Water Fund	50,000	-	50,000	No change from prior year.
Total Transfer In	50,000	-	50,000	
Use Of Fund Balance	2,066,729	(1,577,754)	488,975	Beach Loan paid off in FY2026
Total Funding	9,865,423	(1,175,599)	8,689,824	
<u>EXPENDITURES</u>				
Personnel Expenses	4,788,870	396,690	5,185,560	See next schedule for details
<u>Operating Expenses</u>				
Commission	24,000	-	24,000	No change from prior year
Town Manager	162,500	-	162,500	No change from prior year
Town Clerk	118,905	(3,854)	115,051	Slight decrease from prior year
<u>Police</u>				
Building Repairs & Maint.	10,000	5,000	15,000	Increase for anticipated repairs
Contracts - Other Services	27,433	14,787	42,220	Increase for SafeWatch application
Internet Service	10,800	5,000	15,800	Increase in cost for this service.
Other	318,276	9,819	328,095	All other minor changes
Total Police	366,509	34,606	401,115	

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**General Fund - Budget Comparison
(FY2026 vs FY2027)**

	FY 2026 Budget	Incr / (Decr)	FY 2027 Budget	Comments
<u>Facility Services</u>				
Internet Service	7,200	2,800	10,000	Increase in cost for this service.
Liability & Property Insur.	57,636	1,804	59,440	Contingency for increase in premiums.
Other	117,200	1,700	118,900	All other minor changes
Total Facility Services	182,036	6,304	188,340	
<u>Finance</u>				
Accounting Services	108,115	3,239	111,354	Annual CPI increase per contract.
Investment Services	10,000	2,500	12,500	Increase in cost for this service based on portfolio growth
Other	20,000	-	20,000	No other changes
Total Finance	138,115	5,739	143,854	
Fire	1,215,846	75,468	1,291,315	15% anticipated increase in contract
Solid Waste Services	469,492	(274)	469,218	Slight reduction based on 4% increase over forecast
<u>Beach</u>				
Total Beach	12,000	-	12,000	No change
Charity	7,108	12	7,120	Minor increase in donation
Contingency	250,000	(50,000)	200,000	Net decrease in contingency
Total Operating Expenses	2,946,512	68,002	3,014,514	
Transfer Out				
To Debt Service - Loan	1,815,041	(1,815,041)	-	Loan paid off in FY2026
To P&Z Fund	60,000	40,000	100,000	Increase in anticipated transfer
To General Fund CIP	255,000	134,750	389,750	Increase based on FY2027 projects/purchases.
Total Transfer Out	2,130,041	(1,640,291)	489,750	
Total Operating Expenditures	5,076,553	(1,572,289)	3,504,264	
Total Expenditures	9,865,423	(1,175,599)	8,689,824	

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**General Fund - Compensation Comparison
(FY2026 vs FY2027)**

FY 2026 Budget			\$4,788,870
Compensation Changes			
<u>Rate / Premium Changes</u>			
Health/Life/Vision/Dental (10%)	29,984		
Workers' Compensation Premiums	18,912		
FRS %	50,898		
Subtotal	99,794		
<u>Compensation Increases (Includes Benefits Impact)</u>			
Step Increase	78,009		
COLA Increase	127,099		
Subtotal	205,107		
<u>Other Changes</u>			
Net Change to FICA increase due to Compensation Increases	6,702		
All Other FRS changes due to payroll adjustments	57,921		
Net Reduction in budgeted Overtime	(15,000)		
Net Increase in Vacation / Sick Payout	4,328		
Net Increase in Incentive Pay / Car Allowance	5,680		
Other wage adjustments / staffing changes compared to budget	32,158		
Subtotal	91,789		
Total Changes	396,690	→	396,690
FY 2027 Budget			\$5,185,560



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Special Revenue Fund - Transportation (Community Bus)

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Local Option Gas Tax	\$ 32,594	\$ 34,289	\$ 30,919	\$ (3,370)	34,289	\$ -	0.0%
County Transportation Grant	88,543	78,844	92,984	14,140	95,186	16,342	20.7%
Total Revenue	121,137	113,133	123,902	10,769	129,475	16,342	14.4%
Use Of / (Add To) Fund Balance	(13,238)	80,000	4,984	(75,016)	87,500	7,500	9.4%
Total Funding	107,899	193,133	128,887	(64,246)	216,975	23,842	12.3%
Expenditure							
Contractual Services	83,023	78,844	92,324	(13,480)	95,186	16,342	20.7%
Roadways - R&M	24,876	10,000	11,563	(1,563)	10,000	-	0.0%
Parking Lot	-	80,000	25,000	55,000	87,500	7,500	9.4%
Reserve for Future Use	-	24,289	-	24,289	24,289	-	0.0%
Total Expenditure	107,899	193,133	128,887	64,246	216,975	23,842	12.3%
Funding Over/(Under) Exp	-	-	-	-	-	-	NA
AVAILABLE FUND BALANCE							
Opening Balance	145,631	145,631	145,631	-	140,646	(4,984)	-3.4%
Addition To / (Use Of)	13,238	(55,711)	(4,984)	50,727	(63,211)	(7,500)	13.5%
Closing Balance	\$ 158,869	\$ 89,920	\$ 140,646	\$ 50,727	\$ 77,435	\$ (12,484)	-13.9%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Special Revenue Fund - Marine Law Enforcement Grant

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Grant Revenue	37,440	40,440	40,440	-	41,160	720	1.8%
Total Revenue	37,440	40,440	40,440	-	41,160	720	1.8%
Total Funding	37,440	40,440	40,440	-	41,160	720	1.8%
Expenditure							
Police Wages	37,440	40,440	40,440	-	41,160	720	1.8%
Total Expenditure	37,440	40,440	40,440	-	41,160	720	1.8%
Funding Over/(Under) Exp	-	-	-	-	-	-	N/A
AVAILABLE FUND BALANCE							
Opening Balance	-	-	-	-	-	-	N/A
Addition To / (Use Of)	-	-	-	-	-	-	N/A
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Special Revenue Fund - Building Department

Mission

To partner with the community to provide friendly and effective compliance with Florida Building Code and Town Ordinances by providing the highest level of professionalism and service to facilitate completion of projects through timely inspections and plan review with excellent customer service.

Major Issues

- o Short-term, high-volume plan review workloads for large projects
- o Adapting inspection workflow to accommodate high volume workloads.

Current Year Highlights

- o Contractor training on Community Core to digitally submit permits and plans.
- o Staff training on Community Core for permit processing and plan review.
- o Completed database for the Building Safety Inspection Program (BSIP).
- o Managed recovery of previously unsubmitted BSIP records.
- o Permits approved for Parcel B & A on Rosewood Project.
- o Reviewing all Revisions on Parcel A & Parcel B on Rosewood Project.
- o Hired Ivy Cruz as a front desk permit technician.

Next Year Goals

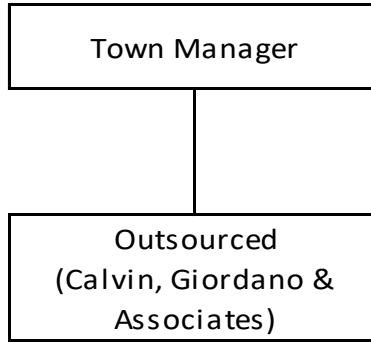
- o Working to have Building Department Digital Submittals & Plan Review Digital.
- o Continue to provide excellent customer service review and inspections as well as at the Building Department counter.
- o Continued staff development including ICC certification for Ivan Wong, and training/ mentoring for licensed professional staff advancement.
- o Reconfigured plan review area to accommodate review stations and storage of large format plans.

Positions – (Outsourced)

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

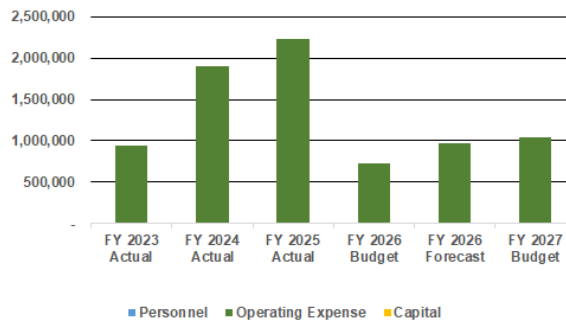
Special Revenue Fund - Building Department

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$946,770	\$1,902,643	\$2,233,754	\$721,000	\$965,575	\$1,036,000
Total	\$946,770	\$1,902,643	\$2,233,754	\$721,000	\$965,575	\$1,036,000



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Special Revenue Fund - Building Permitting

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Building Permit Fees	\$ 2,598,324	\$ 600,000	\$ 896,165	\$ 296,165	\$ 1,000,000	\$ 400,000	66.7%
Building Administrative Fees	5,750	10,000	5,800	(4,200)	6,000	(4,000)	-40.0%
Total Revenue	2,604,074	610,000	901,965	291,965	1,006,000	396,000	64.9%
Use Of / (Add To) Fund Balance	(370,320)	111,000	63,610	(47,390)	30,000	(81,000)	-73.0%
Total Funding	2,233,754	721,000	965,575	244,575	1,036,000	315,000	43.7%
Expenditures							
Building Permits - CG&A	2,188,572	510,000	909,991	(399,991)	850,000	340,000	66.7%
Records Digitization	-	10,000	5,000	5,000	10,000	-	0.0%
Temporary Labor	-	6,000	-	6,000	6,000	-	0.0%
Code Compliance	17,580	25,000	7,670	17,330	25,000	-	0.0%
Credit Card Processing Fees	23,040	20,000	17,914	2,086	20,000	-	0.0%
Building Room	4,561	150,000	25,000	125,000	125,000	(25,000)	-16.7%
Total Expenditures	2,233,754	721,000	965,575	(244,575)	1,036,000	315,000	43.7%
Funding Over/(Under) Exp.	-	-	-	-	-	-	N/A
AVAILABLE FUND BALANCE							
Opening Balance	596,555	966,875	966,875	-	903,265	(63,610)	-6.6%
Addition To / (Use Of)	370,320	(111,000)	(63,610)	47,390	(30,000)	81,000	-73.0%
Closing Balance	\$ 966,875	\$ 855,875	\$ 903,265	\$ 47,390	\$ 873,265	\$ 17,390	2.0%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Special Revenue Fund - Planning & Zoning Department

Mission

To provide outstanding customer service while ensuring development is consistent with the Town's Comprehensive Plan and meets or exceeds the requirements of the Land Development Code.

Major Issues

- o Site plan review/processing procedures require improvement, digital modernization.
- o Several long-standing concerns of the Town Commission regarding updates to the zoning code still require attention through text amendments.

Current Year Highlights

- o Review new and amended single-family home site plans for 1079, 1085, 987, 997, 1111, 971, 973, and 1091 Hillsboro Mile.
- o Ongoing review of new multi-family site plan for 1205/06 Hillsboro Mile, to ensure zoning compliance.
- o Updated Chapter 12, the Land Development Code, with Town Commission's direction, to modify and simplify landscaping and parking regulations related to narrow properties along the ICW in the RS-2 district.
- o Completed state-required update to the Town's Comprehensive Plan and Water Supply Plan.

Next Year Goals

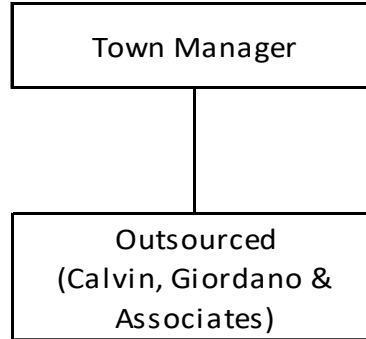
- o Increase emphasis on customer service.
 - Launch digital portal for site plan and development applications (fall 2026).
 - Continue improvement of digital plan reviews, coordinating with the Building department.
 - Improve cost recovery procedures for site plan/development applications.
 - Improve website with development process information.
- o Additional updates to the Land Development Code and land development regulations –
 - Specific site plan process for single-family and multi-family developments
 - Refine and clarify code requirements related to fences/walls and terracing
 - Add code regulations regarding transparency of fences/railings along waterways
 - Amend code to allow for tiki-huts and other open-air structures within setbacks
 - Review and modify 'accepted projections' on structures within yard setbacks
- o Finalize outstanding zoning issues for Rosewood deferred permits (e.g. gatehouse, private amenities)

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Special Revenue Fund - Planning & Zoning Department

Positions – (Outsourced)

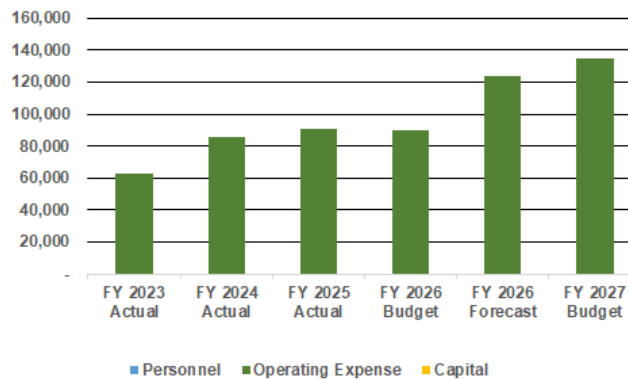
Organizational Chart



Four-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense *	\$62,983	\$85,408	\$91,055	\$90,000	\$123,914	\$135,000
Total	\$62,983	\$85,408	\$91,055	\$90,000	\$123,914	\$135,000

* Includes Permitting, Site Plan/Variance Reviews and General Support – Recovered Through Planning & Zoning / Fire Fees Revenue.



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Special Revenue Fund – Code Compliance Department

Mission

The mission of the Code Compliance Department is to protect the beauty and prosperity of the community through education and awareness.

Major Issues

- o Education and enforcement of artificial lighting regulations during sea turtle nesting season.
- o Public nuisance and property maintenance issues (i.e. landscaping maintenance; overgrowth; building exterior maintenance; beach and dune maintenance).
- o Maintenance of the swale; right of way (i.e. overgrown grass; debris and construction sediment control).
- o Work conducted without the benefit of permits.
- o Upcoming Building Safety Inspections / Certification requirements as per BORA standards.
- o Keeping bike path and walkways free and clear of obstructions and hazards (sight visibility and tree obstructions).
- o Cleanliness of seawall area along South area of Town.

Current Year Highlights

- o Proactive enforcement to curb flooding on roadway and private property during King Tide events, monitoring the effectiveness of the new sea wall construction improvements.
- o Proactively address trash cans, debris and overgrown landscaping in the path of bicycle and pedestrians by abating these types of obstructions immediately.

Next Year Goals

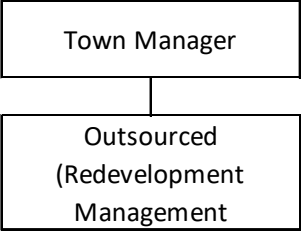
- o Proactively address work with no permit violations at residential locations with focus on multi-family locations.
- o Monitor maintenance of parking areas along seawalls.
- o Proactively address Building Safety Inspection and Certification at multifamily residential locations.
- o Proactively address Construction Site Maintenance and Management along Hillsboro Mile to protect the right of way area from possible debris or other hazards related to construction activity frequently used by pedestrians and bicyclists.
- o Continue to proactively address landscaping growing into the bike path on the East and West side of A1A.
- o Address and monitor walkways in multifamily locations for chair and table obstructions causing a hazard.
- o Monitor the beach for debris and litter along the waterline and property.
- o Assist the Police Department educate and communicate to violators on our ordinance prohibiting dogs on the beach.

Town of Hillsboro Beach Fiscal Year 2027 Budget

Special Revenue Fund – Code Enforcement Department

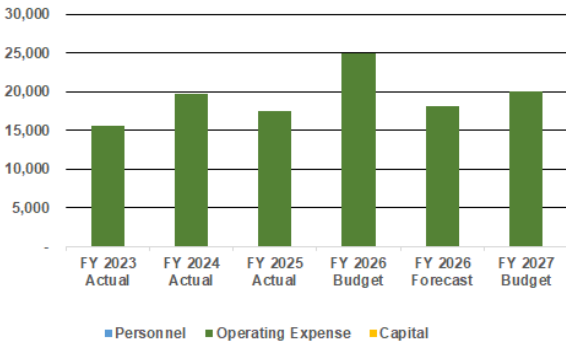
Positions – (Outsourced)

Organizational Chart



Five-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Operating Expense	\$15,589	\$19,722	\$17,500	\$25,000	\$18,197	\$20,000
Total	\$15,589	\$19,722	\$17,500	\$25,000	\$18,197	\$20,000



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Special Revenue Fund - Planning & Zoning / Code Enforcement

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Revenue							
Planning & Zoning Fees	\$ 24,500	\$ 35,000	\$ 30,600	\$ (4,400)	\$ 35,000	\$ -	0.0%
Fire Fees	14,700	15,000	11,520	(3,480)	15,000	-	0.0%
Code Violations	873,700	5,000	10,950	5,950	5,000	-	0.0%
Total Revenue	912,900	55,000	53,070	(1,930)	55,000	-	0.0%
Transfer In From General Fund	-	60,000	-	(60,000)	100,000	40,000	66.7%
Use Of / (Add To) Fund Balance	(804,345)	-	109,838	109,838	-	-	N/A
Total Funding	108,555	115,000	162,908	47,908	155,000	40,000	34.8%
Expenditures							
Gen Admin - CGA	61,785	50,000	69,832	(19,832)	70,000	20,000	40.0%
Site Planning - CGA	2,000	5,000	25,000	(20,000)	30,000	25,000	500.0%
Comprehensive Planning Update	21,170	20,000	18,782	1,219	20,000	-	0.0%
Land Development Update (Partial)	-	10,000	5,300	4,700	10,000	-	0.0%
Flood Insurance Program (CRS)	6,100	5,000	5,000	-	5,000	-	0.0%
Code Compliance	17,500	25,000	18,197	6,803	20,000	(5,000)	-20.0%
Total Expenditures	108,555	115,000	162,908	(47,908)	155,000	40,000	34.8%
Funding Over/(Under) Exp	-	-	-	-	-	-	N/A
AVAILABLE FUND BALANCE							
Opening Balance	-	804,345	804,345	-	694,507	(109,838)	-13.7%
Addition To / (Use Of)	804,345	-	(109,838)	(109,838)	-	-	N/A
Closing Balance	\$ 804,345	\$ 804,345	\$ 694,507	\$ (109,838)	\$ 694,507	\$ (109,838)	-13.7%

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Debt Service Fund

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Debt Service Fund - Beach Renourishment Loan

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>							
Revenue							
FEMA Grant	\$ 2,657,877	\$ -	\$ 3,882,385	\$ 3,882,385	\$ -	\$ -	N/A
Total Revenue	2,657,877	-	3,882,385	3,882,385	-	-	N/A
Transfer in from General Fund	1,049,935	1,815,041	1,287,625	(527,416)	-	(1,815,041)	-100.0%
Use of / (Add to) Fund Balance	-	-	-	-	-	-	N/A
Total Funding	3,707,811	1,815,041	5,170,010	3,354,969	-	(1,815,041)	-100.0%
<u>EXPENDITURES</u>							
Expenditures							
Principal Payment	3,525,678	1,624,962	4,979,931	(3,354,969)	-	(1,624,962)	-100.0%
Interest Payment	182,133	190,079	190,079	-	-	(190,079)	-100.0%
Total Expenditures	3,707,811	1,815,041	5,170,010	(3,354,969)	-	(1,815,041)	-100.0%
Funding Over/(Under) Exp	-	-	-	-	-	-	N/A
<u>AVAILABLE FUND BALANCE</u>							
Opening Balance	-	-	-	-	-	-	N/A
Addition To / (Use Of)	-	-	-	-	-	-	N/A
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

The seal of the Town of Hillsboro Beach, Florida, is a circular emblem. It features a central illustration of a lighthouse with a yellow light, set against a blue sky and green palm trees. The words "TOWN OF HILLSBORO BEACH" are written in a circular path around the top, and "FLORIDA" is at the bottom.

General Fund - Capital Improvement Program

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**General Fund - Capital Improvement Program (CIP)
(Budget Summary)**

Description	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 320,000	\$ 221,332	\$ (98,668)	\$ 2,662,250	\$ 2,342,250	732%
Transfer In	255,000	283,342	28,342	389,750	134,750	53%
Use of / (Add To) Fund Balance	2,000,000	-	(2,000,000)	-	(2,000,000)	-100.0%
Total Funding	2,575,000	504,674	(2,070,326)	3,052,000	477,000	19%
<u>EXPENDITURES</u>						
Expense	2,575,000	504,674	2,070,326	3,052,000	477,000	18.5%
Total Expenditures	\$ 2,575,000	\$ 504,674	\$ 2,070,326	\$ 3,052,000	\$ 477,000	18.5%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	-	-	-	-	-	N/A
(Use) / Add To Fund Balance	-	-	-	-	-	N/A
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Capital Improvement Program (CIP)

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Beach Renourishment							
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ 193,985	\$ 130,000	\$ 162,687	\$ 32,687	\$ 87,250	\$ (42,750)	-32.9%
Total Revenue	193,985	130,000	162,687	32,687	87,250	(42,750)	-32.9%
Loans							
Bank Loan	4,972,500	-	-	-	-	-	N/A
Loans	4,972,500	-	-	-	-	-	N/A
Transfer From General Fund	-	155,000	138,692	(16,308)	112,250	(42,688)	-27.6%
Total Funding	5,166,485	285,000	301,379	16,379	199,500	(85,438)	-30.0%
<u>EXPENDITURES</u>							
Engineering - Monitoring	74,288	65,000	65,000	-	65,000	-	0.0%
Engineering - Biological Monitoring	35,680	72,500	52,000	20,500	52,000	(20,500)	-28.3%
Engineering/Permitting - 2028 project	-	100,000	100,000	-	35,000	(65,000)	-65.0%
Intergov. Coordination & Support	4,754	25,000	25,000	-	25,000	-	0.0%
Contingency Tasks	23,500	12,500	12,500	-	12,500	-	0.0%
Beach Engineering (Dorian)	207,016	-	37,993	(37,993)	-	-	N/A
Beach Nourishment (Dorian)	4,817,163	-	-	-	-	-	N/A
Beach Tilling / Scarp Removal	-	10,000	8,886	1,114	10,000	-	0.0%
Construction	-	-	-	-	-	-	N/A
Engineering - FY2022 Project	-	-	-	-	-	-	N/A
Total Expenditures	5,162,401	285,000	301,379	(16,379)	199,500	(85,438)	-30.0%
Funding Over/(Under) Expend.	\$ 4,084	\$ -	\$ -	\$ (0)	\$ -	\$ -	N/A

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Capital Improvement Program (CIP)

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Miscellaneous							
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ -	\$ 190,000	\$ 58,645	\$ (131,355)	\$ 325,000	\$ 135,000	71%
Contributions	-	-	-	-	2,250,000	2,250,000	N/A
Total Revenue	-	190,000	58,645	(131,355)	2,575,000	2,385,000	1255%
Transfer From General Fund	140,637	100,000	144,650	44,650	277,500	177,500	178%
Use (Add To) Fund Balance	-	2,000,000	-	(2,000,000)	-	(2,000,000)	-100%
Total Funding	140,637	2,290,000	203,295	(2,086,705)	2,852,500	562,500	24.6%
<u>EXPENDITURES</u>							
Underground Utility Project	-	2,000,000	54,650	1,945,350	2,250,000	250,000	13%
FDEP Vulnerability Assessment	-	190,000	58,645	131,355	325,000	135,000	71%
Police Car/Truck	59,213	80,000	80,000	-	80,000	-	0%
Police SUV	-	-	-	-	75,000	75,000	N/A
Commission Chambers- Upgrade MODS	64,933	20,000	10,000	10,000	-	(20,000)	-100%
Boat Engines (2)	-	-	-	-	50,000	50,000	N/A
Police - HVAC replacement	-	-	-	-	17,500	17,500	N/A
Bocce Ball Court	20,575	-	-	-	-	-	N/A
Roof - Police Bldg	-	-	-	-	55,000	55,000	N/A
Total Expenditures	144,721	2,290,000	203,295	2,086,705	2,852,500	562,500	24.6%
Funding Over/(Under) Expend.	\$ (4,084)	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Capital Improvement Program (CIP)

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Total							
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ 193,985	\$ 320,000	\$ 221,332	\$ (98,668)	\$ 412,250	\$ 92,250	28.8%
Contributions	-	-	-	-	2,250,000	2,250,000	N/A
Total Revenue	193,985	320,000	221,332	(98,668)	2,662,250	2,342,250	732.0%
Loans							
Beach Nourishment	4,972,500	-	-	-	-	-	N/A
Loans	4,972,500	-	-	-	-	-	N/A
Transfer In							
Beach Nourishment	-	155,000	138,692	(16,308)	112,250	(42,750)	-27.6%
Miscellaneous	140,637	100,000	144,650	44,650	277,500	177,500	177.5%
Total Transfer In	140,637	255,000	283,342	28,342	389,750	134,750	52.8%
Use (Add To) Fund Balance							
Beach Nourishment	-	-	-	-	-	-	N/A
Miscellaneous	-	2,000,000	-	(2,000,000)	-	(2,000,000)	-100.0%
Total Use (Add To) Fund Balance	-	2,000,000	-	(2,000,000)	-	(2,000,000)	-100.0%
Total Funding	5,307,122	2,575,000	504,674	(2,070,326)	3,052,000	477,000	18.5%
<u>EXPENDITURES</u>							
Expenditures							
Beach Nourishment	5,162,401	285,000	301,379	(16,379)	199,500	(85,500)	-30.0%
Miscellaneous	144,721	2,290,000	203,295	2,086,705	2,852,500	562,500	24.6%
Total Expenditures	5,307,122	2,575,000	504,674	2,070,326	3,052,000	477,000	18.5%
Total Expenditures	5,307,122	2,575,000	504,674	2,070,326	3,052,000	477,000	18.5%
Funding Over/(Under) Expend.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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Water Fund - Operations

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Water Department

Mission

To produce and deliver high quality water in an environmentally protective manner, preserve the integrity of the production and distribution facilities, provide highly responsive, cost-effective and friendly service in response to all customer issues, ensure accurate water usage billing reporting and ensure reliable potable water service for residential usage and firefighting purposes.

Major Issues

- o Expansion of current clear well reservoir located at water plant. (ongoing/hold)
- o Addition of VFD's on well motors to lower energy consumption and improve treatment.
- o Decision on whether to add new VFD's on well motors.
- o Ford F250 Truck 172 needs replacement with new truck.
- o Maintenance Building Roof needs new roof due to excessive deterioration.
- o SCADA software system is dated 2012 and is aging.
- o High Service Pump 6 is out of service.

Current Year Highlights

- o Filter Media was topped off in filters 2 & 3.
- o Trainee Delvin Arnold completed 1 year's work experience, obtained WTP License.
- o Preliminary designing completed for LHP Bridge water main replacement project.
- o Sealed and painted Leaking Roofs on Lab & MCC buildings at water plant.
- o Fire Hydrant Flow Test Equipment purchased.
- o Assisted Town Hall to install a water fountain for the new bocce ball court.
- o Maintenance work started on fire hydrants, including new paint jobs.
- o New Fairbanks Morse 3" Horizontal Split Casing High Service Pump Ordered for pump 6.

Next Year Goals

- o Complete the Variable Frequency Drives (VFDs) additions on well motors.
- o Initiate & complete the Clearwell expansion project.
- o Complete the subaqueous crossing project for the Lighthouse Point Bridge.
- o Complete installation of New Roof on maintenance building at water plant.
- o Continue sealing & painting maintenance & well buildings at water plant.
- o Maintenance all the hydrants along the mile.
- o Continue with security perimeter fence replacement at water plant.
- o Re-Install New Fairbanks Morse Pump on motor for pump 6.

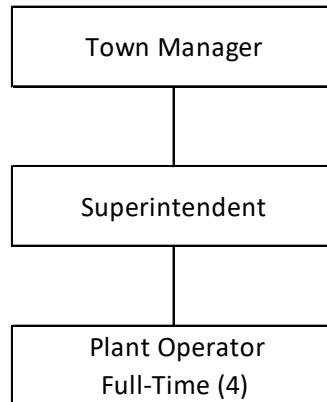
**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Water Department

Positions

Position	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Superintendent	1	1	1	1	1
Plant Operator	3	3	3	3	4
Distribution Operator – Level 3	1	1	1	1	0
Total – Full-Time	5	5	5	5	5
Part-Time					
Plant Operator	0	0	0	0	0
Total – Part-Time	0	0	0	0	0
Total	5	5	5	5	5

Organizational Chart



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

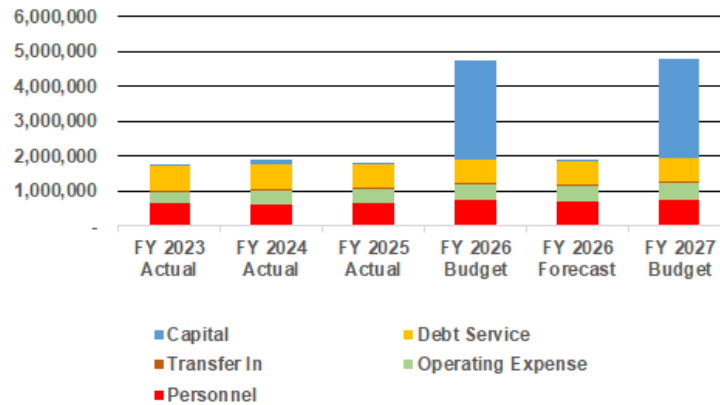
Water Department

Five-Year History Summary

	Historical Data			FY 2026		FY 2027
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	Annual Budget	Forecast	Annual Budget
Personnel Expenses	\$645,880	\$620,425	\$644,280	\$720,780	\$685,293	\$755,372
Operating Expenses	328,593	379,541	400,400	472,080	438,797	482,255
Transfers Out	50,000	50,000	50,000	50,000	50,000	50,000
Debt Service Expenses *	708,149	697,999	668,294	668,393	668,393	668,393
Total Before Capital	1,732,622	1,747,965	1,762,974	1,911,253	1,842,483	1,956,020
Capital **	40,701	131,071	49,586	2,830,000	72,000	2,830,000
Total	\$1,773,323	\$1,879,036	\$1,812,560	\$4,741,253	\$1,914,483	\$4,786,020

* Debt Service expenses recorded in separate Debt Service Fund.

** Capital recorded in Water Capital Improvement Program Fund.



**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**Water Fund - Operations
(Budget Summary)**

Description	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 1,590,503	\$ 1,583,684	\$ (6,820)	\$ 1,648,508	\$ 58,005	3.6%
Use / (Add To) Fund Balance	177,525	(47,426)	(224,951)	164,287	(13,238)	-7.5%
Total Funding	1,768,028	1,536,258	(231,770)	1,812,795	44,767	2.5%
<u>EXPENDITURES</u>						
Personnel Expense	720,780	685,293	35,488	755,372	34,592	4.8%
Operating Expense	472,080	438,797	33,283	482,255	10,175	2.2%
Transfer Out	575,168	412,168	163,000	575,168	-	0.0%
Total Expenditures	1,768,028	1,536,258	231,770	1,812,795	44,767	2.5%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	2,418,295	2,418,295	-	2,465,721	47,426	2.0%
(Use) / Add To Fund Balance	(177,525)	47,426	224,951	(164,287)	13,238	-7.5%
Closing Balance	\$ 2,240,770	\$ 2,465,721	\$ 224,951	\$ 2,301,434	\$ 60,664	2.7%
Closing Bal % Of Total Exp	126.7%	160.5%	33.8%	127.0%	0.2%	N/A

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**Water Fund - Operations
(Budget Details)**

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>							
Revenue							
Base Water Fees	\$ 505,513	\$ 516,844	\$ 510,354	\$ (6,490)	\$ 530,768	\$ 13,924	2.7%
Usage Water Fees	938,674	939,876	944,563	4,687	982,346	42,470	4.5%
Water Service Revenue	1,444,187	1,456,720	1,454,917	(1,803)	1,513,114	56,394	3.9%
WATER MISCELLANEOUS							
Miscellaneous Revenues	7,012	7,500	5,213	(2,287)	7,500	-	0.0%
Sprint Spectrum Cell Tower	1,823	-	-	-	-	-	N/A
T-Mobile Cell Tower	39,360	40,283	40,283	-	41,895	1,611	4.0%
Hillsboro Inlet	6,500	6,000	3,500	(2,500)	6,000	-	0.0%
Interest	121,069	80,000	79,771	(229)	80,000	-	0.0%
Net Incr / (Decr) In FMV-Invest	7,952	-	-	-	-	-	N/A
Total Other Revenue	183,716	133,783	128,767	(5,017)	135,395	1,611	1.2%
						-	
Total Revenue	1,627,903	1,590,503	1,583,684	(6,820)	1,648,508	58,005	3.6%
Use / (Add To) Net Assets	-	177,525	(47,426)	(224,951)	164,287	(13,238)	-7.5%
Total Funding	1,627,903	1,768,028	1,536,258	(231,770)	1,812,795	44,767	2.5%
<u>EXPENSES</u>							
Expense							
Personal Services							
Salaries	373,484	423,204	410,199	13,005	443,626	20,422	4.8%
Overtime	70,143	30,000	55,716	(25,716)	30,000	-	0.0%
Sick Leave Cash Out	10,610	13,069	12,227	842	13,069	(1)	0.0%
Longevity Pay	-	1,699	-	1,699	1,736	37	2.2%
Vacation Leave Cash Out	17,078	16,119	12,122	3,997	16,119	0	0.0%
FICA	35,668	37,033	37,289	(256)	38,598	1,565	4.2%
Florida Retirement System	65,160	78,321	69,248	9,073	80,093	1,772	2.3%
Health and Life Insurance	61,077	97,223	71,878	25,345	104,157	6,934	7.1%
Workers' Comp Insurance	11,060	23,612	16,613	6,999	27,474	3,862	16.4%
Unemployment Compensation	-	500	-	500	500	-	0.0%
Total Personal Services	644,280	720,780	685,293	35,488	755,372	34,592	4.8%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**Water Fund - Operations
(Budget Details)**

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Operating Expenses							
Audit Services	13,562	16,500	16,500	-	16,500	-	0.0%
Contracts - Other Services	-	750	833	(83)	840	90	12.0%
Postage	-	1,000	500	500	1,000	-	0.0%
Telephone Service	7,755	8,500	7,369	1,131	8,500	-	0.0%
Electricity	67,125	72,037	73,222	(1,185)	72,037	-	0.0%
Liability and Property Insurance	98,030	119,274	96,354	22,920	120,443	1,169	1.0%
Maint - Distribution System	11,445	9,500	9,500	-	9,500	-	0.0%
Maint - Bldgs / Grounds	22,575	17,000	17,000	-	20,000	3,000	17.6%
Maint - SCADA system	-	10,000	10,000	-	10,000	-	0.0%
Repair & Maint - Equip	34,744	32,000	32,000	-	32,000	-	0.0%
Tools and Equipment	755	1,000	1,000	-	1,000	-	0.0%
Advertising	-	1,000	1,000	-	1,000	-	0.0%
Licenses & Permits	3,241	5,400	5,400	-	5,400	-	0.0%
Office Supplies	1,244	1,500	1,500	-	1,500	-	0.0%
Computer Expense	10,289	7,500	7,500	-	7,500	-	0.0%
Uniform Supplies	3,379	6,500	6,500	-	6,500	-	0.0%
Fuel and Oil	3,465	6,500	6,500	-	6,500	-	0.0%
Sand Change	5,290	13,000	13,000	-	13,000	-	0.0%
Chemicals - Water Treatment	106,464	118,320	118,320	-	124,236	5,916	5.0%
Lab Test Analysis & Supplies	10,945	12,154	12,154	-	12,154	-	0.0%
Subscriptions and Memberships	95	2,645	2,645	-	2,645	-	0.0%
Contingency	-	10,000	-	10,000	10,000	-	0.0%
Total Operating Expenses	400,400	472,080	438,797	33,283	482,255	10,175	2.2%
Net Operating Income	583,223	575,168	412,168	2,205	575,168	0	0.0%
Total Expenses Before Trf. Out	1,044,680	1,192,860	1,124,090	68,770	1,237,627	44,767	3.8%
Transfer Out							
To General Fund	50,000	50,000	50,000	-	50,000	-	0.0%
To Water Debt Service	290,168	290,168	290,168	-	290,168	-	0.0%
To Water CIP	49,586	235,000	72,000	163,000	235,000	-	0.0%
Total Transfer Out	389,754	575,168	412,168	163,000	575,168	-	0.0%
Total Expenses	1,434,434	1,768,028	1,536,258	231,770	1,812,795	44,767	2.5%
Funding Over/(Under) Exp	\$ 193,469	\$ -	\$ -	\$ (0)	\$ -	\$ -	N/A

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Water Fund - Debt Service

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**Water Fund - Debt Service
(Budget Summary)**

Description	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 347,148	\$ 347,632	\$ 484	\$ 347,632	\$ 484	0.1%
Transfer In	290,168	290,168	-	290,168	-	0.0%
Use / (Add To) Fund Balance	31,077	30,593	(484)	30,593	(484)	-1.6%
Total Funding	668,393	668,393	-	668,393	-	0.0%
<u>EXPENSES</u>						
Expense	668,393	668,393	(0)	668,393	-	0.0%
Total Expenses	668,393	668,393	(0)	668,393	-	0.0%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	825,116	825,116	-	794,523	(30,593)	-3.7%
(Use) / Add To Fund Balance	(31,077)	(30,593)	484	(30,593)	484	N/A
Closing Balance	\$ 794,039	\$ 794,523	\$ 484	\$ 763,930	\$ (30,109)	-3.8%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**Water Fund - Debt Service
(Budget Details)**

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
Water Plant Renovation Loan							
<u>FUNDING</u>							
Revenue							
Transfer From Water Fund	\$ 290,168	\$ 290,168	\$ 290,168	\$ -	\$ 290,168	\$ -	0.0%
Total Funding	290,168	290,168	290,168	-	290,168	-	0.0%
<u>EXPENSES</u>							
Principal Payments	229,510	240,821	235,132	5,689	246,684	5,863	2.4%
Interest Payments	60,658	49,347	55,037	(5,690)	43,484	(5,863)	-11.9%
Total Debt Service	290,168	290,168	290,168	(0)	290,168	-	0.0%
Funding Over/(Under) Expenses	\$ -	\$ -	\$ (0)	\$ (0)	\$ -	\$ -	N/A
Water Main Renovation Loan							
<u>FUNDING</u>							
Revenue							
Water Surcharge	\$ 347,148	\$ 347,148	\$ 347,632	\$ 484	\$ 347,632	\$ 484	0.1%
Total Revenue	347,148	347,148	347,632	484	347,632	484	0.1%
Use Of / (Add To) Fund Balance	30,978	31,077	30,593	(484)	30,593	(484)	-1.6%
Total Funding	378,126	378,225	378,225	-	378,225	-	0.0%
<u>EXPENSES</u>							
Principal Payments	324,254	324,415	325,124	(708)	324,415	-	0.0%
Interest Payments	53,872	53,809	53,101	708	53,809	-	0.0%
Total Debt Service	378,126	378,225	378,225	(0)	378,225	-	0.0%
Funding Over/(Under) Expenses	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	N/A

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The seal of Hillsboro Beach, Florida, is a circular emblem. It features a central lighthouse with a yellow light, surrounded by green palm trees. The words "TOWN OF HILLSBORO BEACH" are written in a circular path around the top, and "FLORIDA" is at the bottom.

Water Fund - Capital Improvement Program

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**Water Fund - Capital Improvement Program (CIP)
(Budget Summary)**

Description	FY 2026			FY 2027		
	Annual Budget	Forecast	Fav / (Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>						
Revenue	\$ 1,020,000	\$ -	\$ (1,020,000)	\$ 900,000	\$ (120,000)	-11.8%
Loans	1,575,000	-	(1,575,000)	1,695,000	120,000	7.6%
Transfer In	235,000	72,000	(163,000)	235,000	-	0.0%
Use / (Add To) Fund Balance	-	-	-	-	-	N/A
Total Funding	2,830,000	72,000	(2,758,000)	2,830,000	-	0.0%
<u>EXPENSES</u>						
Expenses	2,830,000	72,000	2,758,000	2,830,000	-	0.0%
Total Expenses	2,830,000	72,000	2,758,000	2,830,000	-	0.0%
<u>AVAILABLE FUND BALANCE</u>						
Opening Balance	844,865	-	(844,865)	-	(844,865)	-100.0%
(Use) / Add To Fund Balance	-	-	-	-	-	N/A
Closing Balance	\$ 844,865	\$ -	\$ (844,865)	\$ -	\$ (844,865)	-100.0%

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**Water Fund - Capital Improvement Program (CIP)
(Budget Details)**

Description	FY 2025	FY 2026			FY 2027		
	Actual	Annual Budget	Forecast	Variance Fav/(Unfav)	Annual Budget	Incr. Over Budget	% Incr. Budget
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ -	\$ 1,020,000	\$ -	\$(1,020,000)	\$ 900,000	\$ (120,000)	-11.8%
Total Revenue	-	1,020,000	-	(1,020,000)	900,000	(120,000)	-11.8%
Loans							
Distribution System	-	1,575,000	-	(1,575,000)	1,695,000	120,000	7.6%
Loans	-	1,575,000	-	(1,575,000)	1,695,000	120,000	7.6%
Transfer From Water Fund	49,586	235,000	72,000	(163,000)	235,000	-	0.0%
Use Of / (Add To) Fund Balance	-	-	-	-	-	-	N/A
Total Funding	49,586	2,830,000	72,000	(2,758,000)	2,830,000	-	0.0%
<u>EXPENSES</u>							
Water Main Relocation	-	120,000	-	120,000	120,000	-	0.0%
Storage Tank	18,449	2,475,000	-	2,475,000	2,475,000	-	0.0%
Engineering	921	-	-	-	-	-	N/A
Repair & Renewal	25,467	65,000	72,000	(7,000)	65,000	-	0.0%
Truck	-	100,000	-	100,000	100,000	-	0.0%
Perimeter Fence	4,750	30,000	-	30,000	30,000	-	0.0%
Maintenance Building - Roof	-	40,000	-	40,000	40,000	-	0.0%
Total Expenses	49,586	2,830,000	72,000	2,758,000	2,830,000	-	0.0%
Funding Over/(Under) Exp	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

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The seal of Hillsboro Beach, Florida, is a circular emblem. It features a central lighthouse with a yellow light, surrounded by palm trees and a blue sky with white clouds. The words "HILLSBORO BEACH" are written in a semi-circle at the top, and "FLORIDA" is at the bottom. The word "TOWN" is partially visible on the left side.

General Fund - Capital Improvement Program (5 Years)

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

General Fund - Five Year Capital Improvement Program (CIP)

Description	FY2026 Forecast	Five Year Plan					Total
		FY2027	FY2028	FY2029	FY2030	FY2031	
Funding							
Revenue							
Grant Revenue	\$ 221,332	\$ 412,250	\$ 1,288,625	\$ 38,625	\$ 1,194,750	\$ 38,625	\$ 2,972,875
Contributions	-	2,250,000	-	2,250,000	-	-	4,500,000
Total Revenue	221,332	2,662,250	1,288,625	2,288,625	1,194,750	38,625	7,472,875
Loans							
Bank Loan	-	-	3,711,375	-	3,469,750	4,000,000	11,181,125
Loans	-	-	3,711,375	-	3,469,750	4,000,000	11,181,125
Transfer From General Fund	283,342	389,750	264,500	205,875	155,000	205,875	1,221,000
Use (Add To) Fund Balance	-	-	-	-	-	250,000	250,000
Total Funding	504,674	3,052,000	5,264,500	2,494,500	4,819,500	4,494,500	20,125,000
Expenditures							
Beach							
Beach Engineering - Physical Monitoring	65,000	65,000	65,000	65,000	65,000	65,000	325,000
Beach Engineering - Biological Monitoring	52,000	52,000	52,000	52,000	52,000	52,000	260,000
Beach Engineering/Permitting - 2028 project	100,000	35,000	-	-	-	-	35,000
Intergov. Coordination & Program Support	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Contingency Tasks	12,500	12,500	12,500	12,500	12,500	12,500	62,500
Beach Engineering	37,993	-	-	-	-	-	-
Beach Nourishment	-	-	5,000,000	-	-	-	5,000,000
Beach Tilling / Scarp Removal	8,886	10,000	10,000	10,000	10,000	10,000	50,000
Hillsboro Inlet Terminal Jetty (Engineering)	-	-	20,000	-	-	-	20,000
Hillsboro Inlet Terminal Jetty (Construction)	-	-	-	-	4,500,000	-	4,500,000
Total Beach	301,379	199,500	5,184,500	164,500	4,664,500	164,500	10,377,500
Other Projects / Purchases							
Underground Utility Project	54,650	2,250,000	-	2,250,000	-	4,250,000	8,750,000
FDEP Vulnerability Assessment	58,645	325,000	-	-	-	-	325,000
Police Car/Truck	80,000	80,000	80,000	80,000	80,000	80,000	400,000
Police SUV	-	75,000	-	-	75,000	-	150,000
Commission Chambers - MODs	10,000	-	-	-	-	-	-
Boat Engines (2)	-	50,000	-	-	-	-	50,000
Police - HVAC replacement	-	17,500	-	-	-	-	17,500
Roof - Police Building	-	55,000	-	-	-	-	55,000
Total Other Projects / Purchases	203,295	2,852,500	80,000	2,330,000	155,000	4,330,000	9,747,500
Total Expenditures	\$ 504,674	\$ 3,052,000	\$ 5,264,500	\$ 2,494,500	\$ 4,819,500	\$ 4,494,500	\$20,125,000

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**General Fund – Five Year Capital Improvement Program (CIP)
Project Description**

Name: Beach Engineering –Physical Monitoring
Amount: \$65,000 / year (Engineering)
Fiscal Year: FY 2027 – FY2031
Description: Post-monitoring compliance - Physical
Funding Source: 50% reimbursable from grant / 50% from General Fund.

Name: Beach Engineering – Biological Monitoring
Amount: \$52,500 / year (Engineering)
Fiscal Year: FY 2027 – FY2031
Description: Post-monitoring compliance - Biological
Funding Source: 50% reimbursable from grant / 50% from General Fund.

Name: Beach Engineering/Permitting - 2028 project
Amount: \$35,000 (Engineering)
Fiscal Year: FY 2027
Description: Work for next Settlement Agreement Project 2028
Funding Source: 50% reimbursable from grant / 50% from General Fund.

Name: Intergovernmental Coordination & Program Support
Amount: \$25,000 / year (Engineering)
Fiscal Year: FY 2027 – FY2031
Description: Coordinate with Hillsboro Inlet District & Boca Raton; LGFR assistance;
and Storm Support.
Funding Source: General Fund

Name: Contingency Tasks
Amount: \$12,500 / year (Engineering)
Fiscal Year: FY 2027 – FY2031
Description: Additional unforeseen coastal tasks
Funding Source: 50% reimbursable from grant / 50% from General Fund.

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**General Fund – Five Year Capital Improvement Program (CIP)
Project Description**

Name: Beach Nourishment
Amount: \$5,000,000 (Construction)
Fiscal Year: FY 2028
Description: Beach Mitigation project.
Funding Source: 25% reimbursable from grant / 75% from Loan

Name: Beach Tilling / Scarp Removal
Amount: \$10,000 per year
Fiscal Year: FY 2027 – FY 2031
Description: Annual Tilling and Scarp Removal
Funding Source: 50% reimbursable from grant / 50% from General Fund

Name: Hillsboro Inlet Terminal Jetty
Amount: \$20,000 (Engineering)
Fiscal Year: FY 2028
Description: Engineering for Terminal Jetty project

Amount: \$4,500,000 (Construction)
Fiscal Year: FY 2030
Description: Construction of Terminal Jetty
Funding Source: General Fund / Bank Loan

Name: Underground Utility Project
Amount: \$8,750,000
Fiscal Year: FY 2027 (\$2,250,000), FY 2029 (\$2,250,000), FY 2031 (\$4,250,000)
Description: Undergrounding of Overhead Utility Facilities
Funding Source: Contributions / Bank Loan

Name: FDEP Vulnerability Assessment
Amount: \$325,000
Fiscal Year: FY 2027
Description: Vulnerability and resilience study on sea level rise.
Funding Source: Grant

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**General Fund – Five Year Capital Improvement Program (CIP)
Project Description**

Name: Police Car/Truck
Amount: \$80,000 per year
Fiscal Year: FY 2027 – FY 3031
Description: Replacement vehicles
Funding Source: General Fund

Name: Police SUV
Amount: \$150,000
Fiscal Year: FY 2027 (\$75,000), FY 2030 (\$75,000)
Description: Replacement vehicles
Funding Source: General Fund

Name: Boat Engines (2)
Amount: \$50,000
Fiscal Year: FY 2027
Description: Replacement Engines for Boats
Funding Source: General Fund

Name: Police – HVAC Replacement
Amount: \$17,500
Fiscal Year: FY 2027
Description: Replacement of HVAC System
Funding Source: General Fund

Name: Roof - Police Building
Amount: \$55,000
Fiscal Year: FY 2027
Description: Replacement of tile roof on Police building including Community Room annex.
Funding Source: General Fund

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The seal of Hillsboro Beach, Florida, is a circular emblem. It features a central lighthouse with a yellow light, surrounded by palm trees and a blue sky with white clouds. The words "HILLSBORO BEACH" are written in a semi-circle at the top, and "FLORIDA" is at the bottom. The words "TOWN OF" are on the left side.

Water Fund - Capital Improvement Program (5 Years)

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

Water Fund - Five Year Capital Improvement Program (CIP)

Description	FY2026 Forecast	Five Year Plan					Total
		FY2027	FY2028	FY2029	FY2030	FY2031	
<u>FUNDING</u>							
Revenue							
Grant Revenue	\$ -	\$ 900,000	\$ 280,000	\$ -	\$ -	\$ -	\$ 1,180,000
Total Revenue	-	900,000	280,000	-	-	-	1,180,000
Loans							
State - Plant Expansion	-	1,695,000	600,000	880,000	-	-	3,175,000
Total Loans	-	1,695,000	600,000	880,000	-	-	3,175,000
Water Fund Transfer In	72,000	235,000	95,000	195,000	195,000	95,000	815,000
Use Of / (Add To) Fund Balance	-	-	-	-	-	-	-
Total Funding	72,000	2,830,000	975,000	1,075,000	195,000	95,000	5,170,000
<u>EXPENSES</u>							
<u>Projects</u>							
<i>Water Main Relocation</i>							
Engineering Services - Design	-	120,000	-	-	-	-	120,000
Engineering Services - Construction	-	-	80,000	80,000	-	-	160,000
Construction Services	-	-	800,000	800,000	-	-	1,600,000
<i>Subtotal</i>	-	120,000	880,000	880,000	-	-	1,880,000
<i>Storage Reservoir</i>							
Engineering Services	-	175,000	-	-	-	-	175,000
Construction Services	-	2,300,000	-	-	-	-	2,300,000
<i>Subtotal</i>	-	2,475,000	-	-	-	-	2,475,000
Total Projects	-	2,595,000	880,000	880,000	-	-	4,355,000
<u>Miscellaneous</u>							
Repair & Renewal	72,000	65,000	65,000	65,000	65,000	65,000	325,000
Well Rehabilitation	-	-	-	100,000	100,000	-	200,000
Truck	-	100,000	-	-	-	-	100,000
Perimeter Fence Rehab	-	30,000	30,000	30,000	30,000	30,000	150,000
Maintenance Building - Roof	-	40,000	-	-	-	-	40,000
Total Miscellaneous	72,000	235,000	95,000	195,000	195,000	95,000	815,000
Total Expenses	\$ 72,000	\$ 2,830,000	\$ 975,000	\$ 1,075,000	\$ 195,000	\$ 95,000	\$ 5,170,000

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**Water Fund – Five Year Capital Improvement Program (CIP)
Project Description**

<u>Name:</u>	Water Main Relocation – NE 36th Street Bridge
<u>Amount:</u>	\$1,880,000
<u>Fiscal Year:</u>	FY 2027 - \$120,000; FY 2028 - \$880,000; FY 2029 - \$880,000
<u>Description:</u>	The Town's water transmission system includes a water main attached to the underside of a small bridge passing over a canal immediately east of the 2500 block of NE 36 th Street in Lighthouse Point. The Town has been advised by Lighthouse Point this bridge is scheduled for replacement which will require relocating this water main.
<u>Funding Source:</u>	Grant/Loan Revenue
<u>Name:</u>	Storage Reservoir – Finished Water
<u>Amount:</u>	\$2,475,000
<u>Fiscal Year:</u>	FY 2027
<u>Description:</u>	The Chen Moore & Associates engineering report on the Town's water transmission and distribution system, completed in 2015, recommended an additional 260,000-gallon storage tank be incorporated into the Town's water system to further ensure sufficient firefighting capacity. The tank would be installed at the water plant.
<u>Funding Source:</u>	Grant/Loan Revenue
<u>Name:</u>	Repair & Renewal
<u>Amount:</u>	\$65,000 per year – Five Years
<u>Fiscal Year:</u>	FY 2027 – FY 2031
<u>Description:</u>	Historically, certain requirements for repair and renewal activity become apparent during the course of each year. An approximate amount is included in the CIP budget to ensure sufficient funds are available to address emerging needs.
<u>Funding Source:</u>	Grant Revenue / Water Fund

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

**Water Fund – Five Year Capital Improvement Program (CIP)
Project Description**

Name: Well Rehabilitation
Amount: \$200,000
Fiscal Year: FY 2029 - \$100,000 / FY 2030 - \$100,000
Description: Well #1 is currently in standby mode since its pumping capacity is insufficient to independently meet Town needs and currently can't be used in parallel with the other wells. A study will be done to evaluate the hydrogeological conditions to ensure the availability of a sufficient underground water supply and, assuming adequacy, the pumping infrastructure will be upgraded to permit Well #1 to operate in a standalone mode. Additionally, the pump motors for Wells #3 and #4 will be modified to permit parallel pumping operations. This will provide redundancy to Well #3 which currently is the primary source of water to the Town.
Funding Source: Water Fund

Name: Truck
Amount: \$100,000
Fiscal Year: FY 2027
Description: Replacement of vehicle.
Funding Source: Water Fund

Name: Perimeter Fence
Amount: \$30,000 Per Year
Fiscal Year: FY 2027 – FY 2031
Description: Water plant security involves an inner fence immediately surrounding the water plant and an outer chain link fence, in excess of 4,000 feet, surrounding the 22-acre property. The outer perimeter fence has seriously deteriorated, has become significantly overgrown in various portions and requires major rehabilitation. To fully replace a 100-foot section, including clearing vegetation, has been determined to be in the range of \$7,500.
Funding Source: Water Fund

Name: Maintenance Building - Roof
Amount: \$40,000
Fiscal Year: FY 2027
Description: New Maintenance Building Roof needed at plant. Building is 50x30.
Funding Source: Water Fund



Debt Service Schedule

**Town of Hillsboro Beach
Fiscal Year 2027 Budget**

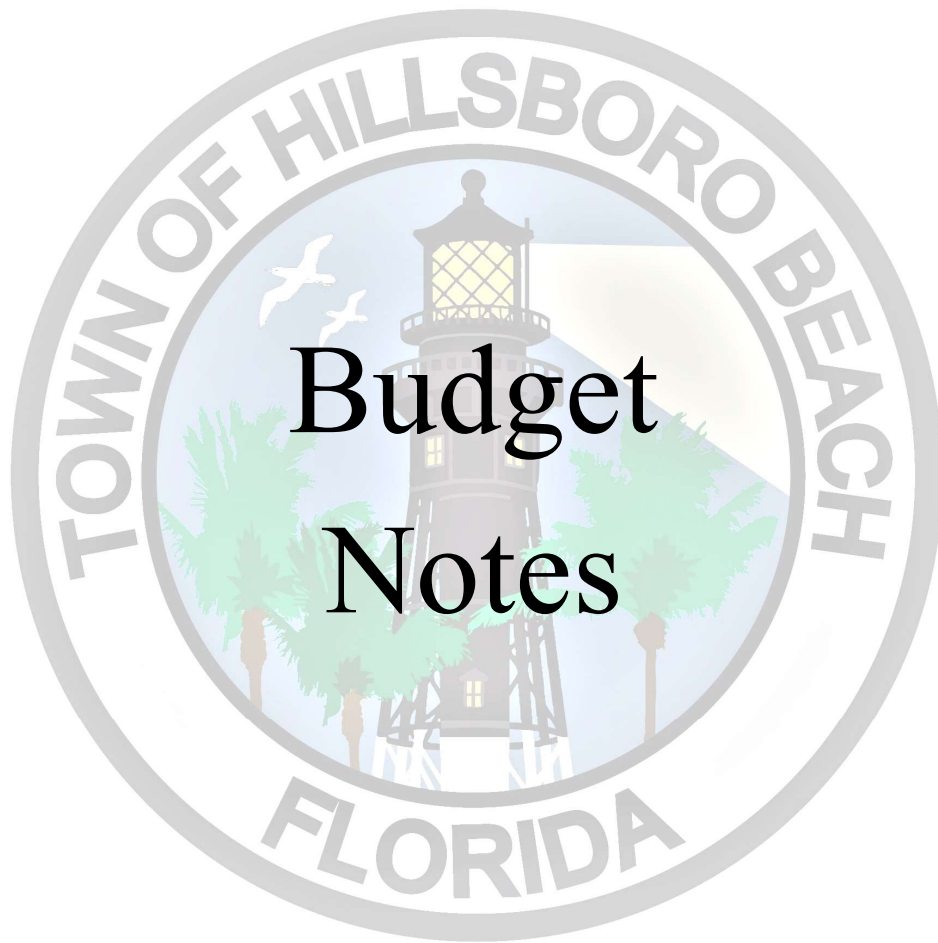
Debt Service Schedule

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Beyond
<u>Water Plant</u>							
Principal	246,684	252,691	258,842	265,144	271,600	278,212	284,985
Interest	43,484	37,478	31,326	25,024	18,569	11,956	5,183
Total	290,168	290,168	290,168	290,168	290,168	290,168	290,168
<u>Water Distribution System</u>							
Principal	331,480	335,069	338,698	342,366	346,073	349,821	2,367,381
Interest	46,745	43,155	39,527	35,859	32,151	28,404	90,430
Total	378,225	378,225	378,225	378,225	378,225	378,225	2,457,811
<u>Combined Debt Service</u>							
Principal	578,164	587,760	597,540	601,208	611,218	628,033	2,652,366
Interest	#VALUE!	80,633	70,853	60,883	50,720	40,360	95,613
Total	#VALUE!	\$ 668,393	\$ 668,393	\$ 662,091	\$ 661,938	\$ 668,393	\$ 2,747,979

Loan Details

Loan Source:
Original Principal Amount:
Total Principal Remaining:
Total Payments Remaining:
Interest %:
Duration of Loan:
Last Payment Date:

Water Plant	Water Distribution
FDEP SRF	FDEP SRF
\$5,352,305	\$7,306,728
\$2,093,256	\$4,735,303
\$2,321,347	\$5,105,384
2.42% / 2.00%	1.08% / 1.18%
20 Years	20 Years
September 15, 2033	November 15, 2038



Budget Notes

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Funding Sources (Revenue)**

Account Name / Source Name	Description / Purpose	Budgeted Amount
PROPERTY TAX		
Tax Receipts - Current Year		
Broward County Tax Collector	Property tax to be collected in current year	\$7,475,208
	Account Total:	\$7,475,208
Tax Receipts - Discounts		
Broward County Tax Collector	Early payment discounts and Value Board Adjustment adjustments	(\$261,632)
	Account Total:	(\$261,632)
Tax Receipts - Delinquent		
Broward County Tax Collector	Property tax collected from prior year tax bills	\$3,000
	Account Total:	\$3,000
OTHER LOCAL TAXES		
FPL Franchise		
FPL	Charge to FPL to operate in Town. Collected by FPL	\$310,000
	Account Total:	\$310,000
Local Communications Tax		
State Dept of Revenue	Uniform tax on communications collected by State	\$30,000
	Account Total:	\$30,000
INTERGOVERNMENTAL REVENUES		
Occupational Licenses		
Broward County	County Occupational Licenses for Town hotel properties	\$1,900
	Account Total:	\$1,900
State Revenue Sharing		
State Dept of Revenue	Town's share of State Revenue Sharing Trust for Municipalities	\$60,000
	Account Total:	\$60,000
Alcoholic Beverage License		
State Dept of Revenue	Town's share of State Alcoholic License fees	\$1,273
	Account Total:	\$1,273
Half-Cent Sales Tax		
State Dept of Revenue	Town's share of State Sales Tax	\$155,000
	Account Total:	\$155,000
FINES AND FORFEITURES		
Fines		
Broward County Courts	Town's share of local traffic ticket fines	\$1,000
	Account Total:	\$1,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Funding Sources (Revenue)**

Account Name / Source Name	Description / Purpose	Budgeted Amount
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MISCELLANEOUS REVENUE

Miscellaneous Revenue

Various	Various small charges, rebates and refunds	\$15,000
Account Total:		\$15,000

Miscellaneous Revenue - Police Reimbursement

DEA	Reimbursement for Task Force expenses	\$60,000
Account Total:		\$60,000

Lien Search Fee

Lien Search Firms	Town's fee to perform utility status and property lien searches	\$15,000
Account Total:		\$15,000

Sale of Surplus Equipment

TBD	Revenue from sales of surplus equipment / vehicles.	\$10,000
Account Total:		\$10,000

INTEREST INCOME

Interest Income

Investment Firms & Banks	Interest income from investment and bank accounts	\$280,000
Account Total:		\$280,000

Net Incr (Decr) In Fair Market Value Investments

Investment Portfolio	Bookkeeping adjustment to reflect current market value of debt securities in investment portfolio resulting from rising interest rates	(\$5,000)
Account Total:		(\$5,000)

Interest Income - Property Tax Collector

Broward County	Interest earned on collected property tax before distribution to Town	\$100
Account Total:		\$100

TRANSFER IN

Water Fund - Operations

Water Fund	Payment to General Fund for general and administrative services	\$50,000
Account Total:		\$50,000

USE OF / (ADDITION TO) FUND BALANCE

Use of / (Addition to) Fund Balance

Available Gen Fund Reserves	Use of General Fund Available Reserves for one-time purpose to fund beach loan P&I payments as well as CIP projects.	\$488,975
Account Total:		\$488,975

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Compensation**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
COMPENSATION (COMMISSION, MANAGER, CLERK, POLICE & FACILITY SERVICES)		
Commission Stipend		
Payroll	Compensation for Commissioner services.	\$56,243
	Account Total:	\$56,243
Salaries		
Payroll	Base compensation for the regular work week.	\$2,789,049
	Account Total:	\$2,789,049
Car Allowance		
Payroll	Town Commission and Manager compensation for extensive use of personal vehicle to conduct Town business.	\$68,400
	Account Total:	\$68,400
Paid Holidays		
Payroll	Compensation to Police officers related to working on holidays	\$67,452
	Account Total:	\$67,452
Overtime		
Payroll	Compensation for non-exempt employees working in excess of normal work week	\$90,000
	Account Total:	\$90,000
Vacation Leave Cash Out		
Payroll	Payments for unused vacation time.	\$6,414
	Account Total:	\$6,414
Sick Leave		
Payroll	Payments for unused sick time.	\$40,162
	Account Total:	\$40,162
Incentive Pay		
Payroll	Payment to Police officers for education accomplishments	\$19,630
	Account Total:	\$19,630
Transfer To Marine Law Enforcement Fund		
Payroll	Transfer of Police compensation to Special Revenue Fund to offset matching Marine Law Enforcement Grant	(\$41,160)
	Account Total:	(\$41,160)
FICA		
IRS	Town Social Security and Medicare payments on employee compensation	\$236,859
	Account Total:	\$236,859
Florida Retirement System		
FRS	Pension plan payments to the Florida Retirement System	\$955,098
	Account Total:	\$955,098

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Compensation**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
COMPENSATION (COMMISSION, MANAGER, CLERK, POLICE & FACILITY SERVICES)		
Health and Life Insurance		
TBD	Payment for employee health and life insurance plans	\$767,788
Account Total:		\$767,788
Tuition Reimbursement		
TBD	Reimbursement for employees taking work-related college courses	\$2,250
Account Total:		\$2,250
Accidental Death & Dismemberment (AD&D)		
TBD	Insurance to cover work-related accidental death or dismemberment	\$815
Account Total:		\$815
Workers Compensation Insurance		
TBD	Insurance to cover work-related injuries, medical expense and lost income	\$125,309
Account Total:		\$125,309
Unemployment Compensation		
State of Florida	Payment to fund State unemployment compensation payments	\$1,250
Account Total:		\$1,250

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Town Commission Department**

Account Name / Vendor Name		Description / Purpose	Budgeted Amount
OPERATING EXPENSES			
Election Fees			
County Supervisor of Elections		Supervisory fees for conducting Town election	\$3,500
Account Total:			\$3,500
Conferences / Seminars			
Various		2 commissioners to attend Florida League of Cities	\$4,000
Various		2 commissioners to attend Broward Days in Tallahassee	\$4,000
Account Total:			\$8,000
Broward League of Cities - Annual Event			
Broward League of Cities		Board of Directors Meeting	\$1,750
Broward League of Cities		Sponsorship/Tickets for annual event	\$3,250
Account Total:			\$5,000
Mayor / Commission Expense			
Various		Miscellaneous expenses for Commission.	\$7,500
Account Total:			\$7,500

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Town Manager Department**

Account Name / Vendor Name		Description / Purpose	Budgeted Amount
OPERATING EXPENSES			
Town Attorney			
Goren, Cherof, Doody & Ezrol, P.A.		Provide legal guidance in support of all Town activities	\$70,000
Account Total:			\$70,000
Professional Services - IT Services			
Node0		Monthly Fee	\$16,500
TBD		Other	\$8,500
Account Total:			\$25,000
Professional Services - Lobbyist Services			
TBD		Lobbyist Services	\$60,000
Account Total:			\$60,000
Miscellaneous			
Various		Other	\$1,000
Account Total:			\$1,000
Computer Expenses / Supplies			
TBD		Supplies	\$1,000
Account Total:			\$1,000
Training Expense			
TBD		Town Manager conferences and seminars	\$5,500
Account Total:			\$5,500

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Town Clerk Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Coding Ordinances		
MuniCode	Inserting Town ordinances into Town Code of Ordinances	\$1,805
	Annual Renewal	\$1,434
	Account Total:	\$3,239
Professional Service - Digitizing records		
TBD	Scanning Town records	\$6,000
	Account Total:	\$6,000
Temporary Labor		
TBD	Temp services for Administrative Assistant Position	\$2,000
	Account Total:	\$2,000
Contracts - Other Services		
Isolved Benefit Services	FBA Monthly Administration Fee (\$95/month)	\$1,140
Vital Records Control	Contracted Storage and Services (\$50/month)	\$2,880
TBD	All other	\$500
	Account Total:	\$4,520
Contracts - Minutes Preparation		
Prototype	Minutes preparation	\$2,500
	Account Total:	\$2,500
Software Maint / Support		
DCR Recording Software	DCR maintenance (\$94.17 / month)	\$1,130
Civic Plus - CivicClerk	Agenda Management System - Annual Renewal	\$12,618
Laserfiche	Annual maintenance	\$2,432
CivicPlus - DocAccess	ADA website remediation software	\$4,000
CivicPlus - NextRequest	Public Records Request Mgmt	\$6,237
Easy Vote	Electronic Campaign Finance Reporting	\$3,875
Civic Plus - Media	Video / Media Implementation	\$5,117
TBD	Other	\$500
	Account Total:	\$35,909
Postage		
USPS	Miscellaneous Town Hall mailings	\$2,500
	Account Total:	\$2,500
Copier		
Toshiba	Copier lease and usage charge	\$5,000
	Account Total:	\$5,000
Advertising		
Sun-Sentinel	September budget advertising	\$3,700
Sun-Sentinel	Municipal election	\$3,400
Sun-Sentinel	Other statutory requirements	\$2,900
	Account Total:	\$10,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Town Clerk Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Office Supplies		
Office Depot / Other	Miscellaneous office supplies	\$4,400
	Promotional Giveaway Items	\$1,500
Account Total:		\$5,900
Website Support		
CivicPlus	Website redesign	\$15,783
Account Total:		\$15,783
OPERATING EXPENSES		
Subscriptions and Memberships		
Broward County Municipal Clerk Assoc	Membership fees	\$100
Florida Association of Clerks	Membership fees	\$100
Florida League of Cities	Membership fees	\$446
International Institute of Muni Clerks	Membership fees	\$160
Florida League of Mayors	Membership fees	\$350
Florida Shore & Beach Assoc	Membership fees	\$502
FSBBPA Sponsor Agreement	Membership fees	\$1,000
County League of Cities	Membership fees	\$203
County League of Mayors	Membership fees	\$500
FL City/County Management Assoc	Membership fees	\$350
County City Manager Assoc	Membership fees	\$150
International City/County Mgmt Assoc	Membership fees	\$1,040
National Forum for Black Public Administrators	Membership fees	\$200
Florida Records Mgmt Association	Membership fees	\$120
OpenAI (ChatGPT)	Subscription fees	\$240
Canva (online graphic tool)	Subscription fees	\$120
Amazon Business Prime	Subscription fees	\$130
TBD	Other	\$989
Account Total:		\$6,700
Office Equipment		
TBD	Furniture	\$1,000
Account Total:		\$1,000
Training Expense		
Florida Assoc. of City Clerks	Conferences and seminars	\$4,000
Florida Records Mgmt Assoc,		
Account Total:		\$4,000
Resident Mailings		
Custom Plastic Card Company	Quarterly newsletter	\$6,000
TBD	Resident guide (mailed out)	\$4,000
Account Total:		\$10,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Police Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Contracts - Other Services		
SaferWatch	Community Notification & Response Platform	\$15,000
Quality Recording	Digital Recording software updates and maintenance	\$1,975
PowerDMS	Annual license - Online reporting, tracking and management system used for policies, report generation and instructions	\$8,150
PowerDMS	Planit Police scheduling contract	
USA Software	Annual license - Online report writing	\$4,920
Motorola Vigilant	Annual license - License plate recognition	\$1,050
Motorola	CAD updates	\$575
Dataworks Plus	Annual license - Falcon	\$200
Fire Master Protection	Fire extinguisher inspections	\$600
Insight Public Sector	Annual license - Air card related	\$200
Commercial International	Radar certification	\$500
United Fire & Security	Alarm testing	\$450
Slater	Fuel pump certification	\$950
PAC	Accreditation	\$150
Police Law Institute	1 year subscription-FL MLUR	\$2,500
Leeds/Weatherby/Power Plus	Investigative Tool Pawn Shop	\$3,000
TBD	Other	\$2,000
Account Total:		\$42,220
Town Attorney		
Goren, Cherof, Doody & Ezrol, P.A.	Labor and other legal issues.	\$5,000
Account Total:		\$5,000
Professional Services - IT Services		
Node0	Miscellaneous IT goods and services	\$18,000
Account Total:		\$18,000
Telephone Service		
AT&T	Monthly phone service	\$4,600
Account Total:		\$4,600
Mobile Phones		
Verizon Wireless	Cell phones, modems, vehicle computers	\$7,500
Account Total:		\$7,500
Postage		
Various	Miscellaneous mailing expense	\$1,000
Account Total:		\$1,000
Electricity		
Florida Power & Light	Police building electric service.	\$15,071
Account Total:		\$15,071

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Police Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Liability and Property Insurance		
FMIT	General property and liability	\$54,575
FMIT	Storage tank insurance	\$1,748
Account Total:		\$56,322
Building Repairs & Maintenance		
Various	Police building various repairs and maintenance	\$15,000
Account Total:		\$15,000
Auto Repairs and Maintenance		
Various	Various vehicle repair and maintenance	\$25,000
Account Total:		\$25,000
Boat Repairs and Maintenance		
Various	Various boat repair and maintenance	\$25,000
Account Total:		\$25,000
ATV Repairs and Maintenance		
Various	Miscellaneous ATV repair and maintenance	\$1,500
Account Total:		\$1,500
Rental - Vehicles		
Various	Task Force vehicle rentals	\$15,000
Account Total:		\$15,000
Vehicles - GPS		
Verizon Connect NWF, Inc.	GPS for police vehicles	\$1,770
Account Total:		\$1,770
Printing & Binding		
Various	GPS for police vehicles	\$4,000
Account Total:		\$4,000
Copier		
Toshiba	Copier expense	\$3,000
Account Total:		\$3,000
Miscellaneous Services		
TBD	Miscellaneous minor services	\$5,000
Account Total:		\$5,000
Internet Services		
Comcast	Internet service provider	\$3,500
Google	Website charges	\$12,300
Account Total:		\$15,800
Physical Examinations		
Various	Officer physical examinations	\$3,000
Account Total:		\$3,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Police Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Office Supplies		
Office Depot	Miscellaneous office supplies	\$3,000
Account Total:		\$3,000
Operating Supplies		
Various	Supplies related to policing activities.	\$11,500
Protective PPE (Facilities)	Personal Protective Equipment for building.	\$2,500
Protective PPE	Personal Protective Equipment required for Police Officers.	\$2,500
Account Total:		\$16,500
Fuel & Oil		
Wright Express/Port Consolidated	Boat, vehicle and generator fuel	\$60,000
Account Total:		\$60,000
Uniform Supplies		
Various	Uniforms, vests, flashlights, belts, etc.	\$18,000
Account Total:		\$18,000
Investigation Division		
Various	Miscellaneous supplies	\$7,500
Account Total:		\$7,500
Subscriptions and Memberships		
FBI / NABI (National Academy)	Membership fees (4)	\$480
FL Police Chief Assoc.	Membership fees (2)	\$345
Int. Assoc of Police Chiefs	Membership fees (1)	\$425
FL Police Accreditation Coalition	Membership fees	\$210
Broward County Police Chiefs	Membership fees (8)	\$1,125
SE FL Crime Prevention Assoc.	Membership fees	\$50
Broward County	Hazard Material License Renewal	\$180
Adobe	Monthly subscription	\$2,446
Other		\$2,071
Account Total:		\$7,332
IT Hardware		
Various training sites	Computer hardware purchases	\$5,000
Account Total:		\$5,000
Education& Training		
Various training sites	Various professional training opportunities	\$20,000
Account Total:		\$20,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Facility Services Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Telephone Services		
AT&T	Town Hall telephone service	\$5,200
Account Total:		\$5,200
Utility - Water		
Hillsboro Beach Water Dept	Water service for 1210 Hillsboro Beach	7,000
Account Total:		\$7,000
Electricity		
Florida Power & Light	Town Hall electrical service	7,000
Account Total:		\$7,000
Utility - Sewer		
Broward County Sewer Service	Sewer service for 1210 Hillsboro Beach	\$1,000
Account Total:		\$1,000
Internet Services		
Google	Website Charges	\$6,500
Comcast	Internet Service Provider	\$2,500
Various	Other	\$1,000
Account Total:		\$10,000
Liability and Property Insurance		
FMIT	Town Hall general liability and property insurance	57,232
FMIT	Storage tank insurance - Town Hall / Police building generator	\$2,208
Account Total:		\$59,440
Pest Control - Building/Grounds		
Orkin	Preventative spraying, other.	2,000
Account Total:		\$2,000
Repair & Maintenance - Equipment		
Various	Lawn and other equipment maintenance and repair	5,000
Account Total:		\$5,000
Repair & Maintenance - Grounds		
Various	Irrigation, plantings, fertilizer	7,500
Account Total:		\$7,500
Landscape Maintenance		
Various	Tree trimming, etc.	\$7,500
Account Total:		\$7,500

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Facility Services Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Town Hall Maintenance & Repair		
Various	Miscellaneous maintenance & repairs to Town Hall	\$20,000
Account Total:		\$20,000
Generator Maintenance Contract		
KW Power Systems	Quarterly Generator Maintenance	\$2,479
TBD	Service calls	\$2,721
Account Total:		\$5,200
Repair & Maintenance - Bocce Courts		
TBD	Court maintenance	\$7,500
Account Total:		\$7,500
Operating Supplies - General		
Various	Miscellaneous cleaning and maintenance supplies	\$5,000
Account Total:		\$5,000
Town Events		
TBD	Holiday decorations	\$20,000
TBD	Other Town Events	\$15,000
Account Total:		\$35,000
Air Conditioning Maintenance Contract		
Palm Air	Maintenance contract and repairs	\$4,000
Account Total:		\$4,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Other Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
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OPERATING EXPENSES

FINANCE

Audit Services

TBD	Standard Audit - 50%-50% Split	\$14,000
TBD	Federal Single Audit (FEMA project)	\$4,000
TBD	GASB 45 Report - 80%-20% Split	\$2,000
Account Total:		\$20,000

Accounting / Financial Services

Inframark	Accounting, Financial and Assessment Services	\$111,354
Account Total:		\$111,354

Investment Services

BB&T	Investment account - Custodial services	\$3,600
Cumberland Advisors, Inc.	Investment account - Investment management services	\$8,900
Account Total:		\$12,500

FIRE RESCUE

Fire Service Agreement

Deerfield Beach BSO	Annual service agreement - Operations	\$1,250,197
Account Total:		\$1,250,197

Fire Service Agreement - Capital

Deerfield Beach BSO	Annual capital contribution per agreement	\$41,118
Account Total:		\$41,118

SOLID WASTE SERVICES

Contract Services

Waste Pro	Annual service agreement	\$466,841
Account Total:		\$466,841

County Contribution

Broward County	Pro Rata Share - Solid Waste Disposal & Recyclable Material	\$2,377
Account Total:		\$2,377

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Other Department**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
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OPERATING EXPENSES

BEACH MANAGEMENT

Beach Salvage (Boat Removal)

TBD	Removal of washed-up boats	\$2,000
		Account Total: \$2,000

Buoys

TBD	Replacement of buoys lost in storms	\$10,000
		Account Total: \$10,000

CHARITABLE DONATIONS

Lighthouse Preservation

Lighthouse Preservation Society	Donation to support preservation of lighthouse station	\$2,512
		Account Total: \$2,512

Area Council on Aging

Area Council on Aging	Donation to support area senior citizen services	\$4,608
		Account Total: \$4,608

CONTINGENCY

Contingency

TBD	To establish funding for unknown requirements and possible initiatives.	200,000
		Account Total: \$200,000

TRANSFERS OUT

To Planning & Zoning / Code Enforcement Fund

General Fund	To fund planning & code enforcement activities not funded by fees.	\$100,000
		Account Total: \$100,000

To General Fund - Capital Improvement Program (CIP)

General Fund	To fund General Fund capital improvement projects.	\$389,750
		Account Total: \$389,750

**Town of Hillsboro Beach
FY 2027 Budget Notes
Special Revenue Funds - Notes**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
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TRANSPORTATION (COMMUNITY BUS) - FUNDING

Local Option Gas Tax

FL Dept of Revenue	Town portion of State distributed fuel taxes	\$34,289
Account Total:		\$34,289

County Transportation Grant

Broward County	Subsidy provided by Broward County Transit Department to support Community Bus program.	\$95,186
Account Total:		\$95,186

Use of Fund Balance

N/A	Use of reserve to fund parking lot project.	\$87,500
Account Total:		\$87,500

TRANSPORTATION (COMMUNITY BUS) - EXPENDITURES

Contractual Services

Limousines of South Florida	Fees for operating and maintaining Town Community Bus	\$95,186
Account Total:		\$95,186

Roadways - Repair and Maintenance

TBD	Various repairs & maintenance expenses	\$10,000
Account Total:		\$10,000

Parking Lot

TBD	Repaving Town parking lot	\$87,500
Account Total:		\$87,500

Reserve for Future Use

TBD	Reserve for future roadway expenditures	\$24,289
Account Total:		\$24,289

MARINE LAW ENFORCEMENT GRANT - FUNDING

Marine Law Enforcement Grant

Broward County	County grant to cover portion of Town marine law enforcement expense	\$41,160
Account Total:		\$41,160

MARINE LAW ENFORCEMENT GRANT - EXPENDITURE

Police Wages

Payroll	Police compensation qualified for marine law enforcement grant reimbursement	\$41,160
Account Total:		\$41,160

**Town of Hillsboro Beach
FY 2027 Budget Notes
Special Revenue Funds - Notes**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
BUILDING PERMITTING - FUNDING		
Building Permit Fees		
Contractors	Fees received from contractors requiring permits for construction	\$1,000,000
	Account Total:	\$1,000,000
Building Administrative Fees		
Contractors	Fee required to support permitting activities.	\$6,000
	Account Total:	\$6,000
Use of / (Addition to) Fund Balance		
Available Reserves	Available fund balance to renovate Building Room or for future projects	\$30,000
	Account Total:	\$30,000
BUILDING PERMITTING - EXPENDITURES		
Professional Services - Building Permits - CG&A		
Calvin, Giordano & Associates	Permitting and plan review services. 85% of Building Permit Fees.	\$850,000
	Account Total:	\$850,000
Records Digitization		
TBD	Scanning Town Building records	\$10,000
	Account Total:	\$10,000
Temporary Labor		
TBD	Temp Services for Building Permit Process	\$6,000
	Account Total:	\$6,000
Code Compliance		
Calvin, Giordano & Associates	Misc expenses related to code compliance activities.	\$25,000
	Account Total:	\$25,000
Credit Card Processing Fees		
Various	Fees on Credit Card Receipts.	\$20,000
	Account Total:	\$20,000
Building Room		
TBD	Renovation Work on Building Room.	\$125,000
	Account Total:	\$125,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
Special Revenue Funds - Notes**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
PLANNING & ZONING / CODE ENFORCEMENT - FUNDING		
Planning & Zoning Fees		
Contractors	Fees related to site plan reviews, requests for variances, etc.	\$35,000
Account Total:		\$35,000
Fire Fees		
Contractors	Fees related to Fire Inspections.	\$15,000
Account Total:		\$15,000
Code Violations		
Various	Fees related to Code Violations	\$5,000
Account Total:		\$5,000
Transfer in From General Fund		
General Fund	Transfer from General Fund to fund Planning & Zoning / Code Compliance costs.	\$100,000
Account Total:		\$100,000
PLANNING & ZONING / CODE ENFORCEMENT - EXPENDITURES		
Professional Services - General Administration - CGA		
Calvin, Giordano & Associates	CGA activities unrelated to project specific permitting or planning and zoning issues	\$70,000
Account Total:		\$70,000
Professional Services - Site Planning - CGA		
Calvin, Giordano & Associates	Site plan reviews, requests for variances, etc.	\$30,000
Account Total:		\$30,000
Comprehensive Planning Update		
Calvin, Giordano & Associates	Cost to update comprehensive plan	\$20,000
Account Total:		\$20,000
Land Development Update (Partial)		
Calvin, Giordano & Associates	Cost to update land development code	\$10,000
Account Total:		\$10,000
Flood Insurance Program (CRS)		
Walter H Keller, Inc.	Annual activities for Community Rating System (CRS)	\$5,000
Account Total:		\$5,000
Code Compliance		
Calvin, Giordano & Associates	Monitor Town properties to ensure compliance with Town Code	\$10,000
TBD	Special Magistrate Services	\$10,000
Account Total:		\$20,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Grant Revenue		
FEMA/FDEM/FDEP	Reimbursement for Beach Renourishment Project.	\$412,250
Account Total:		\$412,250
Transfer From General Fund		
General Fund	Funding for capital improvement projects	\$389,750
Account Total:		\$389,750
Use (Add To) Fund Balance		
General Fund	Use of prior year developer contributions.	\$2,250,000
Account Total:		\$2,250,000
CAPITAL EXPENDITURES		
Projects		
TBD	Project descriptions in General Fund Capital Improvement Program	
	Beach Engineering - Physical Monitoring	\$65,000
	Beach Engineering - Biological Monitoring	\$52,000
	Beach Engineering/Permitting - 2027 project	\$35,000
	Intergov. Coordination & Program Support	\$25,000
	Contingency Tasks	\$12,500
	Beach Tilling / Scarp Removal	\$10,000
	Underground Utility Project	\$2,250,000
	FDEP Vulnerability Assessment	\$325,000
	Police vehicle	\$80,000
	Police SUV	\$75,000
	Boat Engines (2)	\$50,000
	Police - HVAC replacement	\$17,500
	Roof - Police Building	\$55,000
Account Total:		\$3,052,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
Water Fund - Funding Sources (Revenue)**

Account Name / Source Name	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Base Water Fees		
Water Customers	Base availability fee charged to each water account	\$530,768
	Account Total:	\$530,768
Usage Water Fees		
Water Customers	Water fees based on water consumption	\$982,346
	Account Total:	\$982,346
Miscellaneous Revenue		
Water Customers	Late fees, change of ownership fees and other miscellaneous receipts	\$7,500
	Account Total:	\$7,500
T-Mobile Cell Tower		
T-Mobile	Lease of water tower for mobile phone equipment	\$41,895
	Account Total:	\$41,895
Hillsboro Inlet		
Hillsboro Inlet District	Lease payment	\$6,000
	Account Total:	\$6,000
Interest Income		
Investment Portfolio	Interest income from investment and bank accounts	\$80,000
	Account Total:	\$80,000
USE OF / (ADDITION TO) FUND BALANCE		
Use of / (Addition to) Fund Balance		
Available Water Fund Reserves	Addition to fund balance for future repairs and maintenance.	\$164,287
	Account Total:	\$164,287

**Town of Hillsboro Beach
FY 2027 Budget Notes
Water Fund - Compensation**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
WATER FUND COMPENSATION		
Salaries		
Payroll	Base compensation for employee regular workweek services.	\$443,626
	Account Total:	\$443,626
Overtime		
Payroll	Compensation for non-exempt employees working in excess of normal work week.	\$30,000
	Account Total:	\$30,000
Sick Leave		
Payroll	Payments for unused sick time.	\$13,069
	Account Total:	\$13,069
Longevity Pay		
Payroll	Payments based on years of service.	\$1,736
	Account Total:	\$1,736
Vacation Leave		
Payroll	Payments for unused vacation time.	\$16,119
	Account Total:	\$16,119
FICA		
IRS	Town Social Security and Medicare payments on employee compensation.	\$38,598
	Account Total:	\$38,598
Florida Retirement System		
FRS	Pension plan payments to the Florida Retirement System.	\$80,093
	Account Total:	\$80,093
Health and Life Insurance		
TBD	Payment for employee health and life insurance plans.	\$104,157
	Account Total:	\$104,157
Workers Compensation Insurance		
TBD	Insurance to cover work-related injuries medical expense and lost income.	\$27,474
	Account Total:	\$27,474
Unemployment Compensation		
State of Florida	Payment to fund State unemployment compensation payments.	\$500
	Account Total:	\$500

**Town of Hillsboro Beach
FY 2027 Budget Notes
Water Fund - Operations**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Audit Services		
TBD	Standard Audit - (50%-50% Split)	\$13,500
TBD	Single Audit - (Water Main Project)	\$2,000
TBD	GASB 45 Report - (80%-20% Split)	\$1,000
Account Total:		\$16,500
Contracts - Other Services		
TBD	Vehicle tracking services - Two vehicles	\$840
Account Total:		\$840
Postage		
USPS	Water bill postage	\$1,000
Account Total:		\$1,000
Telephone Services		
Verizon Wireless	Mobile phone service	\$1,500
Comcast	Phone & internet service (SCADA)	\$7,000
Account Total:		\$8,500
Electricity		
Florida Power & Light	Electricity - water plant and pump house	\$72,037
Account Total:		\$72,037
Liability and Property Insurance		
FMIT	General liability and property insurance	\$119,323
FMIT	B-1 Pollution / Remediation	\$1,120
Account Total:		\$120,443
Maintenance - Distribution System		
Various	Maintenance of water distribution system	\$9,500
Account Total:		\$9,500
Maintenance - Building / Grounds		
All Seasons Landscape	Landscaping Services	\$5,280
TBD	Miscellaneous maintenance items	\$14,720
Account Total:		\$20,000
Maintenance - SCADA system		
TBD	Annual maintenance of SCADA system	\$10,000
Account Total:		\$10,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
Water Fund - Operations**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Repair & Maintenance - Equipment		
TBD	Miscellaneous repair and maintenance items	\$32,000
	Account Total:	\$32,000
Tools & Equipment		
TBD	Miscellaneous small tools used for maintenance and repairs	\$1,000
	Account Total:	\$1,000
Advertising		
Sun-Sentinel	Possible advertising to fill staff vacancies	\$1,000
	Account Total:	\$1,000
Licenses & Permits		
County Health Dept.	Water plant licenses	\$3,010
County Tax Collector	Mobile home (office) registration	\$104
County	Air pollution	\$180
State DEP	Emergency Generator	\$100
TBD	Pump station license renewal	\$320
TBD	WTP License Renewal	\$690
TBD	Other	\$996
	Account Total:	\$5,400
Office Supplies		
Various	Miscellaneous paper and other office supplies	\$1,500
	Account Total:	\$1,500
Computer Expense		
Tak Technology	Utility billing system	\$3,000
Various	Other	\$4,500
	Account Total:	\$7,500
Uniforms Supplies		
G&K Services	Uniforms	\$5,000
Ritz Safety	Safety equipment	\$500
Various	Other	\$1,000
	Account Total:	\$6,500
Fuel and Oil		
Various	Vehicle and generator fuel	\$6,500
	Account Total:	\$6,500
Sand Change		
Standard Sand & Silica Co., Inc.	Sand required for use in water softening (spiractor) equipment	\$13,000
	Account Total:	\$13,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
Water Fund - Operations**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
OPERATING EXPENSES		
Chemical - Water Treatment		
Allied Universal Corp	CL2, Sodium Hypo disinfectant	\$30,600
Cameuse Lime & Stone	Calcium Hydroxide for water treatment	\$72,216
Hawkins Inc.	Phosphates and fluorides	\$21,420
Account Total:		\$124,236
Lab Test Analysis and Supplies		
Environmental Reagent Services	Lab chemicals and analysis	\$10,800
TBD	Other	\$1,354
Account Total:		\$12,154
Subscriptions and Memberships		
Florida Rural Water Association	Annual membership	\$200
Core & Main	Sensus Autoread Software Support	\$2,145
TBD	Other	\$300
Account Total:		\$2,645
Contingency		
TBD	To establish funding for unknown requirements and possible initiatives	\$10,000
Account Total:		\$10,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
Water Fund - Transfers Out**

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
TRANSFERS OUT		
To General Fund		
Water Fund	Payment to General Fund for Administrative Services	\$50,000
	Account Total:	\$50,000
To Water Fund - Debt Service		
Water Fund	Transfer of funds to the Water Debt Service fund to pay for principal and interest on the State loan (water plant project).	\$290,168
	Account Total:	\$290,168
To Water Fund - Capital Improvement Program (CIP)		
Water Fund	Transfer of funds to the Water CIP fund to cover capital projects not funded by other revenue sources.	\$235,000
	Account Total:	\$235,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
Water Fund - Debt Service**

Account Name / Source / Vendor	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Water Surcharge		
Water Customers	Water bill surcharge to fund loan for water main project.	\$347,632
Account Total:		\$347,632
Transfer From Water Fund - Operations		
Water Fund	Transfer of funds to the Water Debt Service fund to pay for principal and interest on the State loan which provided the funds for the water plant renovation project.	\$290,168
Account Total:		\$290,168
Use of / (Addition to) Fund Balance		
Available Water Fund Reserves	Use of available water fund balance to provide additional funding for State (DEP Loan).	\$30,593
Account Total:		\$30,593
DEBT SERVICE EXPENSES		
Debt Service - Principal		
State (DEP Loan)	Principal on plant expansion loan	\$246,684
State (DEP Loan)	Principal on water main project loan	\$324,415
Account Total:		\$571,100
Debt Service - Interest		
State (DEP Loan)	Interest on plant expansion loan	\$43,484
State (DEP Loan)	Interest on water main project loan	\$53,809
Account Total:		\$97,293

**Town of Hillsboro Beach
FY 2027 Budget Notes
Water Fund - Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name		Description / Purpose	Budgeted Amount
SOURCES OF FUNDING			
Grant Revenue			
TBD		For Storage Reservoir	\$900,000
Account Total:			\$900,000
Bank Loan			
TBD		For Storage Reservoir	\$1,695,000
Account Total:			\$1,695,000
Transfer From Water Fund - Operations			
Water Fund		For Repair and Renewal	\$65,000
		For Truck	\$100,000
		For Fence Rehabilitation Project	\$30,000
		For Maintenance Building - Roof	\$40,000
Account Total:			\$235,000
CAPITAL EXPENSES			
Projects			
TBD		Water Main Relocation	\$120,000
		Storage Reservoir	\$2,475,000
		Repair and Renewal	\$65,000
		Truck	\$100,000
		Fence Rehabilitation Project	\$30,000
		Maintenance Building - Roof	\$40,000
Account Total:			\$2,830,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
General Fund - Five Year Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name	Description / Purpose	Budgeted Amount
SOURCES OF FUNDING		
Grant Revenue		
Various	Reimbursement for Beach Renourishment Project.	\$2,972,875
	Account Total:	\$2,972,875
Contributions		
TBD	Contribution for Underground Utility Project	\$4,500,000
	Account Total:	\$4,500,000
Bank Loan		
TBD	Loan to fund Beach Projects / Underground Utility Project	\$11,181,125
	Account Total:	\$11,181,125
Transfer From General Fund		
General Fund	Funding for capital improvement projects	\$1,221,000
	Account Total:	\$1,221,000
Use (Add To) Fund Balance		
General Fund	Use of prior year developer contributions.	\$250,000
	Account Total:	\$250,000
CAPITAL EXPENDITURES		
Projects		
TBD	Project descriptions in General Fund Capital Improvement Program (FY2027 - FY2031)	
	Beach Engineering - Physical Monitoring	\$325,000
	Beach Engineering - Biological Monitoring	\$260,000
	Beach Engineering/Permitting - 2027 project	\$35,000
	Intergov. Coordination & Program Support	\$125,000
	Contingency Tasks	\$62,500
	Beach Nourishment	\$5,000,000
	Beach Tilling / Scarp Removal	\$50,000
	Hillsboro Inlet Terminal Jetty (Engineering)	\$20,000
	Hillsboro Inlet Terminal Jetty (Construction)	\$4,500,000
	Underground Utility Project	8,750,000
	FDEP Vulnerability Assessment	\$325,000
	Police Car/Truck	\$400,000
	Police SUV	\$150,000
	Boat Engines (2)	\$50,000
	Police - HVAC replacement	\$17,500
	Roof - Police Building	\$55,000
	Account Total:	\$20,125,000

**Town of Hillsboro Beach
FY 2027 Budget Notes
Water Fund - Five Year Capital Improvement Program (CIP)**

Account Name / Source / Vendor Name		Description / Purpose	Budgeted Amount
SOURCES OF FUNDING			
Grant Revenue			
TBD		For Water Main Relocation	\$280,000
		For Storage Reservoir	\$900,000
Account Total:			\$1,180,000
Bank Loan			
TBD		For Storage Reservoir	\$1,695,000
		For Water Main Relocation	\$1,480,000
		For Well Rehabilitation Project	\$0
Account Total:			\$3,175,000
Transfer From Water Fund - Operations			
Water Fund		Transfer for projects not covered by Other Revenue Sources	\$815,000
Account Total:			\$815,000
CAPITAL EXPENSES			
Projects			
TBD		Project descriptions in Water Fund Five Year CIP section (FY2027 - FY2031)	
		Water Line Relocation	\$1,880,000
		Storage Reservoir	\$2,475,000
		Repair & Renewal	\$325,000
		Well Rehabilitation Project	\$200,000
		Truck	\$100,000
		Perimeter Fence Rehabilitation	\$150,000
		Maintenance Building - Roof	\$40,000
Account Total:			\$5,170,000



TOWN OF HILLSBORO BEACH

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Hillsboro Beach, FL 33062

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Agenda Item Cover Memo

Agenda Item: Discussion of the Time and Date of the Public Hearing to Adopt the FY27 Tentative Millage Rate.

Submitting Dept: Finance, Sherry Henderson, Town Clerk

Agenda Date: July 29, 2026

1. BACKGROUND/HISTORY

2. CURRENT ACTIVITY

[ALTERNATIVE_ACTION]

2. FINANCIAL IMPACT

3. RECOMMENDATION

ATTACHMENTS: None